

Minutes



SPECIAL MEETING OF COUNCIL (BUDGET ADOPTION)

MINUTES

1 JULY 2025

TABLE OF CONTENTS

Item	Subject	Page No.
1.0	Meeting Opened.....	4
2.0	Leave of Absence.....	4
3.0	Declaration of any Prescribed conflicts of interests/Declarable conflicts of interest by councillors.....	4
3.1	Declaration of Prescribed Conflict of Interest on any Item of Business	4
3.2	Declaration of Declarable Conflict of Interest on any Item of Business	4
4.0	Mayor's Budget Address and Presentation	5
5.0	Executive Office Reports	6
5.1	2025-2026 Financial Policies	6
5.2	2025-2026 Revenue Policy.....	44
5.3	2025-2026 Revenue Statement	51
5.4	2025-2026 Rating Category Identification Policy.....	108
5.5	2025-2026 Annual Budget and Long Term Financial Forecast	117
5.6	2025-2026 Financial Sustainability Policy and the Long Term Financial Plan 2025-26 to 2034-35	157
5.7	Operational Plan 2025-2026	197
6.0	Items for information	241
7.0	Confidential Items	241
8.0	Meeting Closed.....	241

ATTENDANCE:

Councillors Present

- Cr Tanya Milligan (Mayor) (Chairperson)
- Cr Christopher Wilson (Deputy Mayor)
- Cr Michael Hagan
- Cr Anthony Wilson
- Cr Cheryl Steinhardt
- Cr Julie Reck
- Cr David Neuendorf (via Teams)

Officers Present

- Ian Church, Chief Executive Officer
- Craig Drew, Acting Group Manager People, Customer & Corporate Services
- Annette Doherty, Manager Planning, Policy and Community Wellbeing
- John Keen, Group Manager Infrastructure
- Bella Greinke, Project Officer
- Dee Stewart, Acting Chief Financial Officer
- Neil Wiliamson, Principal Engagement and Communications
- Alena Higgins, Team Leader Communications
- Kirsty Johnson, Coordinator Financial Operations
- Kacey Bachmann, Management Accountant
- Tania Skopp, Assets Accountant
- Kylie King, Financial Accountant
- Kylie Randall, Assistant Accountant
- Kylie Naumann, Rates Officer
- Jason Harm, Manager Communities
- Tamara Gain, Communications Project Officer

Media Present

- Peter Collins, Seven Network

1.0 MEETING OPENED

The Mayor, Cr Milligan as Chairperson, opened the meeting at 9:00am and welcomed all present. The Chair asked for a minute's silence for those recently deceased.

2.0 LEAVE OF ABSENCE

No Leave of Absence.

3.0 DECLARATION OF ANY PRESCRIBED CONFLICTS OF INTERESTS/DECLARABLE CONFLICTS OF INTEREST BY COUNCILLORS

3.1 Declaration of Prescribed Conflict of Interest on any Item of Business

Pursuant to Chapter 5B, Part 2 of the *Local Government Act 2009*, a councillor who has a prescribed conflict of interest in an issue to be considered at a meeting of a local government, or any of its committees must:

- (a) inform the meeting of the prescribed conflict of interest in the matter, including the following about the interest –
 - i. if it arises because of a gift, loan or contract, the value of the gift, loan or contract
 - ii. if it arises because of an application or submission, the subject of the application or submission
 - iii. the name of any entity other than the councillor that has an interest in the matter
 - iv. the nature of the councillor's relationship with the entity that has an interest in a matter
 - v. details of the councillor's and any other entity's interest in the matter; and
- (b) leave the meeting room, including any area set aside for the public, and stay out of the meeting room while the matter is being discussed and voted on unless the subject councillor has written notice from the Minister to participate in the matter.

3.2 Declaration of Declarable Conflict of Interest on any Item of Business

Pursuant to Chapter 5B, Part 3 of the *Local Government Act 2009*, a councillor who has a declarable conflict of interest in a matter to be considered at a meeting of the local government or any of its committees must inform the meeting about the personal interest in the matter, including the following particulars about the interests:

- (a) the nature of the interests
- (b) if it arises because of the councillor's relationship with a related party:
 - i. the name of the related party to the councillor
 - ii. the nature of the relationship of the related party to the councillor
 - iii. the nature of the related party's interest in the matter
- (c) if it arises because of a gift or loan from another person to the councillor or a related party:
 - i. the name of the other person
 - ii. the nature of the relationship of the other person to the councillor or related party
 - iii. the nature of the other person's interest in the matter
 - iv. the value of the gift or loan and the date the gift or loan was made.
- (d) how the councillor intends to handle the matter i.e. leave the meeting or proposes to stay in a meeting.

There were no declarations of conflicts of interest at this time.

4.0 MAYOR'S BUDGET ADDRESS AND PRESENTATION

Good morning Councillors, Mr CEO, officers, those in the gallery and media representatives. Welcome to our most important Council Meeting of the year!

The Budget and Operational Plan set our priorities for the financial year, committing Council to focus our resources on key areas.

This budget ensures we deliver key services, including significant road network investment, without pushing tough decisions onto future generations and is responsive to cost-of-living challenges.

In a snapshot, the \$114.02M Budget provides an operating expenditure of \$84.26M and \$29.76M in capital expenditure, which includes a combination from the Operational and Capital budgets of \$45.74M earmarked for road network projects, and a surplus of \$1.01M.

Council continues to apply a rating model that averages valuations across three years to 'smooth the bumps', minimise the shock to individuals and ensures any increases in Council rates are fair, reasonable and manageable.

This Budget contains a modest overall average increase in rates across all categories of 3.56%, and a base increase in Fees and Charges of 3.8% this year. Our Waste Management Utility Charges will increase by an average of 8.41% as we continue to align with the State Government Full Cost Pricing model, and the Environmental Levy will increase by \$3 per property to improve environmental outcomes across the region.

There are no changes to the Rural Fire, Emergency Preparedness and Resilient Rivers levies.

To put these increases into context:

The average owner-occupied residential rates increase is 3.57%, which translates to around \$62 per year. When combined with levy increases, the median average annual increase is approximately \$110 per year, or about \$2.10 per week. Farming categories will see an average increase of 4.65%.

It's important to note that the average annual rates increase over the past four years is 3.70%, which is below the four-year average CPI of 4.5%. This demonstrates the Council's commitment to listening to community feedback and making necessary adjustments to minimize increases, ultimately achieving a favourable outcome for the community.

Our biggest focus this year is restoring and upgrading our road network.

We are retaining our pensioner discount and the discount for those who pay their rates and charges in full by the due date. We have extended the discount period by another 5 days to allow for the delays in post being delivered.

I want to thank all our staff, who not only help us develop the Budget, but day-in day-out deliver services the community benefits from because they share our commitment to the community.

To the CEO, the Executive Management team, and our Finance team much thanks for your guidance and assistance.

Lastly my fellow Councillors, much thanks to you for your continued contribution in ensuring the right decisions are made to continue to hold our community in good stead.

Thank you.

5.0 EXECUTIVE OFFICE REPORTS

5.1 2025-2026 Financial Policies

Author: Dee Stewart, Acting Chief Financial Officer; Kacey Bachmann, Management Accountant

Responsible Officer: Ian Church, Chief Executive Officer

Purpose:

The purpose of this report is to seek Council's adoption of the Financial Policies and Procedures required to form part of the 2025-26 Budget.

Officer's Recommendation:

THAT Council adopt the following policies as attached to this report:

- 2025-26 Investment Policy
- 2025-26 Debt Policy
- 2025-26 Procurement Policy
- Local Benefit and Supply Procedure
- Rates and Charges Debt Collection and Recovery Policy
- Sundry Debt Collection and Recovery Policy
- Hardship Policy

RESOLUTION

THAT Council adopt the following policies as attached to these minutes:

- 2025-26 Investment Policy
- 2025-26 Debt Policy
- 2025-26 Procurement Policy
- Local Benefit and Supply Procedure
- Rates and Charges Debt Collection and Recovery Policy
- Sundry Debt Collection and Recovery Policy
- Hardship Policy

Moved By: Cr C Wilson

Seconded By:

Cr J Reck

Resolution Number: 24-28/0335

CARRIED

7/0

Executive Summary

The attached financial policies have been reviewed and amended as part of the 2025-26 Budget process. The main change has been to align the amount of overdue interest charged with the maximum amount allowed by legislation.

The Investment Policy, Debt Policy and Procurement Policy are key Statutory Policies of Council. The adoption of these Policies satisfies Council's legislative obligations and provides clear guidance to staff to ensure ongoing understanding and compliance. The Debt Policy is required to be adopted each financial year with the Investment Policy and Procurement Policy reviewed on an annual basis.

The Rates and Charges Debt Collection and Recovery Policy, Sundry Debt Collection and Recovery Policy and Hardship Policy have also been reviewed and updated for inclusion in the policy register as per the *Local Government Act 2009*.

The adoption of these Policies satisfies Council's legislative obligations and provides clear guidance to staff to ensure ongoing understanding and compliance.

The Local Benefit and Supply Procedure has been compiled to assist in developing competitive local businesses and industry by providing a governing framework to maximise opportunities for local businesses.

Proposal

Overview

Council regularly reviews its policies to ensure that they are current and compliant with the *Local Government Act 2009* and *Local Government Regulation 2012*.

Investment Policy

Under Section 191 of the *Local Government Regulation 2012*, Council must prepare and adopt an Investment Policy that outlines Council's investment objectives and overall risk philosophy together with the procedures for achieving the goals outlined in the Policy.

The attached Investment Policy provides Council's finance officers with an investment framework within which to place Council investments to achieve competitive returns whilst adequately managing risk exposure and ensuring cash funds are available to meet Council's short-term cash requirements. The priority order of investment activities is preservation of capital, liquidity and return. The Investment Policy remains unchanged from the previous version.

Debt Policy

Under Section 192 of the *Local Government Regulation 2012*, Council must prepare and adopt a Debt Policy each financial year. The Debt Policy must state new borrowings for the current financial year and the next nine years and the time over which Council plans to repay existing and new borrowings.

The attached Debt Policy forecasts no borrowings for the life of the long-term financial plan.

Under Council's Debt Policy, Council will not utilise loan funds to finance operating activities and where capital assets are funded through borrowings, Council will repay the loans within the shortest term possible with the maximum term not exceeding the life of the asset. All debt was repaid in February 2024.

Procurement Policy

The Procurement Policy covers the principles of procurement applicable under the *Local Government Regulation 2012* and provides clarity on the sound contracting principles which underpin Council's procurement and contracting functions.

Local Benefit and Supply Procedure

This procedure has been compiled to assist in developing competitive local businesses and industry by providing a governing framework to maximise opportunities for local businesses. It was a new procedure in 2022-23 and there have been minor changes and updates for 2025-26.

Currently, Council are including as many local suppliers as possible as part of the Procurement invitation process, however inviting local suppliers isn't always possible. On the occasions when Council requires goods and/or services that no suppliers in the local area can accommodate, every effort is put in by the business areas, and procurement, to find suppliers that are as close to the local area as practicable. For this reason, a six (6) zone score matrix has been established to ensure locality is still given due consideration at the evaluation stage. Local benefit is also considered during the evaluation phase, by assessing supplier's commitment to the region.

The procedure also acknowledges that value for money goes beyond choosing the cheapest price, and instead considers the potential investment in local businesses and genuine employment opportunities for Lockyer Valley businesses.

Rates and Charges Debt Collection and Recovery Policy

The Rates and Charges Debt Collection and Recovery Policy provides a process which is consistent and ethical for the recovery of outstanding rates and charges in accordance with the *Local Government Regulation 2012*.

There have been slight changes to this policy adding in the monthly reporting and the debt write off section. A decrease has been made in the interest on overdue rates and charges from 12.35% per annum compounding daily, to 12.12% per annum compounding daily. This is to conform with changes to the *Local Government Regulation 2012* which has decreased the maximum amount of interest Councils can charge on overdue rates and charges.

Setting the level of interest at the maximum amount is a powerful incentive for property owners to pay their rates and charges within the shortest possible time.

Sundry Debt Collection and Recovery Policy

The Sundry Debt Collection and Recovery Policy sets out Council's debt management principles for the recovery of outstanding sundry debt.

This Policy has had minimal changes with the stages timing changed slightly and a decrease in the interest on overdue sundry debts from 12.35% per annum compounding daily, to 12.12% per annum compounding daily. This is to maintain consistency with the amount of interest charged on outstanding sundry debts and reduce the administration of managing multiple overdue interest rates.

The Rates and Charges Debt Collection and Recovery Policy and the Sundry Debt Collection and Recovery Policy are key policies of Council and provide guidance to officers when dealing with monies owed to Council.

Hardship Policy

The Hardship Policy has seen no major changes.

Options

Option One: That Council adopt the Policies and Procedure as attached to this report.

Previous Council Resolutions

Special Meeting of Council 26 June 2024 (24-28/0080)

THAT Council adopt the following policies as attached to these minutes:

- 2024-25 Investment Policy
- 2024-25 Debt Policy
- 2024-25 Procurement Policy
- Local Benefit and Supply Procedure
- Rates and Charges Debt Collection and Recovery Policy
- Sundry Debt Collection and Recovery Policy
- Hardship Policy

Critical Dates

Under the *Local Government Act 2009* Chapter 4 Finances and Accountability, Part 3 Financial planning and Accountability Section 107(a) Approval of the Budget, the local government must adopt a budget before 1 August in the financial year to which the budget relates.

Strategic Implications

Corporate Plan

Lockyer Leadership and Council

Undertake robust and accountable financial, resource and infrastructure planning and management to ensure affordable and sustainable outcomes for our community.

Compliance with relevant legislation

Finance and Resource

These Policies underpin elements of the 2025-26 budget. The decrease in the interest rate charged will slightly change Council's revenue however the amount cannot be determined as it is dependent on the amount of outstanding debt and the length of time it has been outstanding. Total revenue from interest on outstanding debts is usually between \$220,000 and \$290,000 per annum.

Legislation and Policy

The *Local Government Regulation 2012* Sections 191, 192 and 198 require Council to prepare an Investment Policy, Debt Policy and Procurement Policy.

The *Local Government Act 2009* section 95 and Part 12 of the *Local Government Regulation 2012* govern the process contained within the Rates and Charges Debt Collection and Recovery Policy.

The adoption of the 2025-26 Financial Policies by Councillors supersedes the 2024-25 Financial Policies.

Risk Management

Key Corporate Risk Code and Category: FE2

Key Corporate Risk Descriptor: Finance and Economic
Decision making governance, due diligence, accountability and sustainability.

Consultation

Portfolio Councillor Consultation

The policies were workshopped with Councillors in June 2025.

Internal Consultation

The implications of these policies and procedure will be incorporated into extensive communications associated with the 2025-26 Budget. The updated policies will be included in Council's policy register and uploaded to Council's website.

External Consultation

Due to the internal administrative nature of these policies, there has been no external consultation.

Community Engagement

The implications of these policies and procedure will be incorporated into extensive communication associated with the 2025-26 Budget and uploaded to Council's website.

Attachments

1	2025-26 Investment Policy	3 Pages
2	2025-26 Debt Policy	3 Pages
3	2025-26 Procurement Policy	4 Pages
4	Local Benefit and Supply Procedure	8 Pages
5	Rates and Charges Debt Collection and Recovery Policy	6 Pages
6	Sundry Debt Collection and Recovery Policy	4 Pages
7	Hardship Policy	5 Pages



STATUTORY

INVESTMENT

Head of Power

Section 191 of the *Local Government Regulation 2012* states a Local Government must prepare an investment policy each financial year. Council must also consider the *Statutory Bodies Financial Arrangements (SBFA) Act 1982* and *Statutory Bodies Financial Arrangements Regulation 2019*.

Key Supporting Council Document

Lockyer Valley Regional Council Corporate Plan (2022-2027):
Lockyer Leadership and Council –

- *Undertake robust and accountable financial, resource and infrastructure planning and management to ensure affordable and sustainable outcomes for our community.*

Definitions

N/A

Policy Objective

To provide Council's finance officers with an investment framework within which to place Council investments to achieve competitive returns whilst adequately managing risk exposure and ensuring cash funds are available to meet Council's short-term cash requirements.

Policy Statement

This policy is applicable to the investment of Lockyer Valley Regional Council's cash balances as they occur throughout the year. It specifically does not apply to the long-term loan arrangement with Urban Utilities.

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

Without specific approval from Council or the treasurer, investments are limited to those prescribed by Part 6 of the *Statutory Bodies Financial Arrangements Act 1982* for local governments with Category 1 investment power.

Group: Executive Office
Branch: Financial Services
Approved: Budget Meeting (Resolution Number: 24-28/0080)
Date Approved: 26/06/2024
ECM: 4804861

Effective Date: 26/06/2024
Version: 1 Last Updated: 12/06/2024
Review Date: 30/06/2024
Superseded/Revoked: Investment Policy ECM: 4547482
Page 1 of 3

In order of priority, the order of investment activities will be preservation of capital, liquidity and return.

This policy prohibits any investments carried out for speculative purposes.

Council's bank balances and short-term cash flows will be reviewed daily.

Investments will be placed to minimise the cash held in low/no interest operating bank accounts whilst ensuring sufficient cash is available to meet Council's financial obligations on a day-to-day basis.

Funds will be invested for a term not exceeding 366 days.

To mitigate risk and protect the Capital value of Investments, funds will only be placed with recognised financial institutions with a Standard and Poor's Long-Term Rating of BBB- or better and operating in Australia. Investments will be placed with various financial institutions such that the maximum percentage of the total investment portfolio does not exceed:

Standard and Poor's Long-Term Rating	Maximum % Investment in any one Institution	Maximum % Investment all institutions in this category
QTC (currently AA+)	100%	100%
AAA to A+ (excluding QTC)	35%	85%
A to BBB+	25%	45%
BBB to BBB-	20%	30%

The Chief Financial Officer, or delegate, is to ensure an appropriate system is maintained at all times to ensure all investments are accounted for and the portfolio managed appropriately.

The Chief Financial Officer, or delegate, will ensure that effective internal controls are established to ensure that investment objectives are met and that investments are protected from loss, theft or inappropriate use. These controls will address control of collusion, separation of transaction activity from accounting and record keeping, safekeeping, physical delivery of securities, delegation to investment officers, requirements for the settlement of securities, compliance and oversight of investment parameters and compliance reporting.

Investments and associated internal controls will be subject to periodic reviews by Council's Internal Audit function to verify compliance with this policy and legislation.

Any breach of this policy must be reported to the Chief Executive Officer within 24 hours and be rectified as soon as reasonably possible of the breach occurring.

Quarterly reports detailing compliance with the policy and earning performance compared to the benchmark are to be prepared by the Chief Financial Officer or delegate and provided to Council.

Earning Performance will be benchmarked against the Bank Bill Swap Rate and the Bloomberg AUSBOND Index which includes the 90-day bank bills from a number of Australian institutions.

Group: Executive Office
Branch: Financial Services
Approved: Budget Meeting (Resolution Number: 24-28/0080)
Date Approved: 26/06/2024
ECM: 4804861

Effective Date: 26/06/2024
Version: 1 Last Updated: 12/06/2024
Review Date: 30/06/2024
Superseded/Revoked: Investment Policy ECM: 4547482

Page 2 of 3

Human Rights

Council is committed to respecting, protecting and promoting human rights. Council has an obligation under the Human Rights Act 2019 to give proper consideration to human rights when making a decision, and to act and make decisions in a way that is compatible with human rights. To the extent that an act or decision under this policy may engage human rights, Council will have regard to the Human Rights Act 2019 in undertaking the act or making the decision.

Related Documents

Lockyer Valley Regional Council – 2025-2026 Budget and Long-Term Financial Forecast

Group: Executive Office
Branch: Financial Services
Approved: Budget Meeting (Resolution Number: 24-28/0080)
Date Approved: 26/06/2024
ECM: 4804861

Effective Date: 26/06/2024
Version: 1 Last Updated: 12/06/2024
Review Date: 30/06/2024
Superseded/Revoked: Investment Policy ECM: 4547482
Page 3 of 3



STATUTORY

DEBT

Head of Power

Section 192 of the *Local Government Regulation 2012* requires a Local Government to annually prepare a Debt Policy. Council's borrowing activities continue to be governed by the *Statutory Bodies Financial Arrangements Act 1982* and the *Statutory Bodies Financial Arrangements Regulation 2019*.

Key Supporting Council Document

Lockyer Valley Regional Council Corporate Plan (2022-2027):

Lockyer Leadership and Council –

Undertake robust and accountable financial, resource and infrastructure planning and management to ensure affordable and sustainable outcomes for our community.

Definitions

N/A

Policy Objective

To establish a responsible debt management framework for the management of Council's future debt.

Policy Statement

This policy provides clear guidance for staff in the management of Council's debt portfolio and the maintenance of appropriate debt and debt servicing levels.

External Loans

Council will not utilise loan funds to finance operating activities.

Group: Executive Office
Branch: Financial Services
Approved: Special Council Meeting (Resolution Number: 20-24/XXXX)
Date Approved: XX/XX/2023
ECM: 4547480

Effective Date: XX/XX/2023
Version: 1 Last Updated: 12/06/2023
Review Date: 30/06/2024

Superseded/Revoked: Debt Policy 2022/2023 ECM: 4349003
Page 1 of 3

Council recognises that the infrastructure requirements placed upon it in many instances can only be funded through borrowings but is mindful of the additional cost incurred by property owners when assets are acquired through borrowings.

Council will endeavour to fund all capital renewal projects from operating cash flows and borrow only for new or upgrade projects having regard to sound financial management principles and considering intergenerational equity for the funding of long-term assets.

Borrowings for infrastructure that provide a return on assets will take priority over borrowings for other assets.

Where capital assets are funded through borrowings, Council will repay the loans within the shortest term possible with the maximum term not exceeding the life of the asset.

Council will maintain scrutiny of debt levels with the intent to ensure that sustainability indicators do not exceed the target parameters recommended by the Financial Management (Sustainability) Guidelines provided by the Department of Housing and Public Works, Queensland Treasury Corporation and the *Local Government Regulation 2012*.

Council will raise all external borrowings at the most competitive rates available from sources defined by legislation. Loans will be drawn down annually subject to cash flow requirements to minimise interest expenses.

Pursuant to Section 192 of the *Local Government Regulation 2012*, proposed borrowings for capital works projects as outlined in the adopted budget for the current financial year and subsequent financial years are as follows:

Financial Year	\$'000
2025/2026	-
2026/2027	-
2027/2028	-
2028/2029	-
2029/2030	-
2030/2031	-
2031/2032	-
2032/2033	-
2033/2034	-
2034/2035	-
2035/2036	-

Internal Loans

The provision of internal loans will depend upon the availability of excess Council funds and the capacity of the internal business unit to repay the loan.

The term of the internal loan will not exceed the life of the asset being financed.

The interest rate of the internal loan will be the sum of the equivalent Queensland Treasury Corporation borrowing rate, the Queensland Treasury Corporation administrative charge for the loan and an additional risk margin of no less

Group: Executive Office
Branch: Financial Services
Approved: Special Council Meeting (Resolution Number: 20-24/XXXX)
Date Approved: XX/XX/2023
ECM: 4547480

Effective Date: XX/XX/2023
Version: 1 Last Updated: 12/06/2023
Review Date: 30/06/2024
Superseded/Revoked: Debt Policy 2022/2023 ECM: 4349003
Page 2 of 3

than 1%. The provision for the interest and redemption payments of internal loans will be included in the annual budget for the business unit.

Related Documents

Lockyer Valley Regional Council – 2025-2026 Budget and Long-Term Financial Forecast

Group: Executive Office
Branch: Financial Services
Approved: Special Council Meeting (Resolution Number: 20-24/XXXX)
Date Approved: XX/XX/2023
ECM: 4547480

Effective Date: XX/XX/2023
Version: 1 Last Updated: 12/06/2023
Review Date: 30/06/2024

Superseded/Revoked: Debt Policy 2022/2023 ECM: 4349003
Page 3 of 3

Policy



STRATEGIC PROCUREMENT

Head of Power

Section 198 of the Local Government Regulation 2012

Key Supporting Council Document

Lockyer Valley Regional Council Corporate Plan 2022-2027 - Lockyer Leadership and Council:

- *Undertake robust and accountable financial, resource and infrastructure planning and management to ensure affordable and sustainable outcomes for our community.*

Definitions

Contract	Means a legally binding agreement between two parties.
Council	Lockyer Valley Regional Council.
Council Officer	Means any employee working for or on behalf of Council. This includes but is not limited to, permanent, temporary and casual employees as well as volunteers, contractors and consultants.
Ethical Behaviour	Encompasses the concepts of honesty, integrity, probity, diligence, fairness, trust, respect and consistency. Ethical behaviour includes avoiding conflicts of interest and not making improper use of an individual's position.
Goods	Means an inherently useful and tangible item (article, commodity, material, merchandise).
Local Supplier	Means the business is owned and operated by residents or ratepayers of the Lockyer Valley Regional Council Local Government area or otherwise has its principal place of business within the Lockyer Valley Regional Council Local Government area. Has a place of business within the Lockyer Valley Regional Council Local Government area that employs persons who are residents or ratepayers of the Lockyer Valley Regional Council Local Government area.
Probity	Probity is evidence of ethical behaviour in a particular process. Demonstrating probity means more than just avoiding corrupt or dishonest conduct. It involves proactively demonstrating that any procurement process is robust and the outcome beyond reproach.
Procurement	Means the entering into of an agreement to purchase, hire, lease, rent or exchange by way of any transaction involving the outlay by Council of funds, goods, equipment, or services in return for the provision of goods and/or services.

Group: Executive Officer
Branch: Financial Services
Approved: Budget Meeting (Resolution Number 24-28/0080)
Date Approved: 26/06/2024
ECM: 4547484

Effective Date: 26/06/2024
Version: 3.0
Review Date: 30/06/2025
Superseded/Revoked: ECM 4349004

Page 1 of 4

Services	Means intangible products including but not limited to accounting, banking, cleaning, consultancy, education, expertise, medical treatment and transportation.
Sound Contracting Principles	Means the sound contracting principles set out in 104(3) of the Local Government Act 2009.

Policy Objective

This policy outlines the principles that Lockyer Valley Regional Council (Council) will adopt and apply when conducting procurement activities.

This policy will apply ethics principles of integrity and impartiality, promoting the public good, commitment to the system of government, accountability and transparency in undertaking Council procurement activities.

This policy applies to the procurement of all goods and services, including applicable contracts and disposal of assets including non-current assets.

Policy Statement

Council will conduct all procurement activities in accordance with the requirements of this policy and any associated policies, procedures, guidelines or standards.

To do so, Council will apply the Sound Contracting Principles of:

Value for money

Council must harness its purchasing power to achieve the best value for money. The concept of value for money is not restricted to price alone. The value for money assessment must include consideration of:

- alignment to the objectives of Council outlined in its Corporate and Operational Plans and contribution to the advancement of Council's priorities
- fit for purpose, quality, services and support
- whole-of-life costs including costs of acquiring, using, maintaining and disposal
- internal administration costs
- technical compliance issues
- the performance history of each prospective supplier
- risk exposure
- timely delivery and post-delivery support
- effective warranties
- value-add proposals
- the value of any associated social and environmental benefits.

Group: Executive Officer
Branch: Financial Services
Approved: Budget Meeting (Resolution Number 24-28/0080)
Date Approved: 26/06/2024
ECM: 4547484

Effective Date: 26/06/2024
Version: 3.0
Review Date: 30/06/2025
Superseded/Revoked: ECM 4349004

Page 2 of 4

Open and effective competition

Applying open and effective competition provides suppliers with fair and equitable access to Local Government supply opportunities whilst maintaining the transparency and integrity of Local Government procurement.

The development of competitive local business and industry

Council has implemented a Local Benefit and Supply Procedure to inform the procurement procedure ensuring that local businesses and industry is provided relevant opportunities to service Council. This procedure details the actions Council, and its Officers, apply to the appointment of Suppliers under a contracted arrangement or any other relevant agreements, committing to support the development of the local economy.

Where price, performance, quality, suitability, and other evaluation criteria are comparable, the following areas may be considered in evaluating offers:

- creation of local employment opportunities
- more readily available servicing support
- relevant and informative opportunities for communication during contract management stage
- the benefit to Council of an associated local commercial transactions.

Environmental protection

Council promotes environmental protection through its purchasing procedures. By law any party entering into a contract with Council for the carrying out the supply of goods and/or services must not cause an environmental nuisance or unlawful environmental harm pursuant to the Environmental Protection Act 1994 (Qld). Further, the party must also comply with any other relevant laws and regulation.

Ethical behaviour and fair dealing

Council must behave with impartiality, fairness, openness, integrity and professionalism in their discussions and negotiations with suppliers and their representatives. Appropriate records are to be maintained evidencing decisions and terms of engagement with all related documentation to be saved in secured folders within Council's records system.

All employees must:

- Report and seek advice on any potential, perceived or actual conflict of interest in the end-to-end procurement process, and ensure that all conflicts of interest are documented and recorded in alignment with Council policy
- Not seek or receive personal gain
- Maintain confidentiality of commercial in confidence information such as contract pricing and other sensitive information
- Ensure probity, transparency and impartiality for all procurement and contracting activities
- Provide all suppliers and tenderers with the same information and equal opportunity
- Be able to account for all decisions and provide feedback on them
- Promote high standards of professionalism in procurement and contracting activities.

Group: Executive Officer
Branch: Financial Services
Approved: Budget Meeting (Resolution Number 24-28/0080)
Date Approved: 26/06/2024
ECM: 4547484

Effective Date: 26/06/2024
Version: 3.0
Review Date: 30/06/2025
Superseded/Revoked: ECM 4349004

Page 3 of 4

Roles and Responsibilities

Chief Executive Officer (CEO) is responsible for organisation wide procurement outcomes.

Executive Leadership Team (ELT) is responsible for promoting consistency in procurement practices across the organisation.

Principal Procurement is responsible for creating and maintaining an appropriate procurement control framework and for ensuring this policy, the administrative directive and code of practice procedure are appropriate, reflect better practice, and facilitate a high standard of procurement performance.

Managers and Supervisors are responsible for ensuring that employees are aware of, and comply with, this policy.

Anyone approving any procurement activities must ensure compliance prior to exercising their legislative sub-delegation.

All Council Officers and Councillors are required to be aware of and comply with this policy.

Human Rights

Council is committed to respecting, protecting and promoting human rights. Council has an obligation under the *Human Rights Act 2019* to consider human rights when making a decision, and to act and make decisions in a way that is compatible with human rights. To the extent that an act or decision under this policy may engage human rights, Council will have regard to the *Human Rights Act 2019* in undertaking the act or making the decision.

Social Sustainability

Council promotes social sustainability through its procurement procedures. In undertaking procurement activities, Council will consider environmental, social, and economic elements, taking into consideration the following State Government Policies:

- Queensland Social Enterprise Strategy
- Social Procurement Guide – Queensland Government

Related Documents

Local Government Act 2009
 Local Government Regulation 2012
 Procurement Guideline
 Code of Conduct
 Local Benefit and Supply Procedure
 Lockyer Valley Regional Council Corporate Plan 2022-2027
 Environmental Protection Act 1994
 Human Rights Act 2019
 Queensland Social Enterprise Strategy
 Social Procurement Guide - Queensland Government

Group: Executive Officer
 Branch: Financial Services
 Approved: Budget Meeting (Resolution Number 24-28/0080)
 Date Approved: 26/06/2024
 ECM: 4547484

Effective Date: 26/06/2024
 Version: 3.0
 Review Date: 30/06/2025
 Superseded/Revoked: ECM 4349004

Page 4 of 4



LOCAL BENEFIT AND SUPPLY

May 2025

Document Control

This page will be re-issued every time amendments are made to controlled documents. Amended documents will have their revision status and issue date updated accordingly.

Version	Clause(s)	Changes	Author	Issue Date
1.0	Final	New Procedure	Chief Financial Officer	July 2022
1.1		Approved	Council	20 July 2022
1.2	Reviewed	Document Review & Update	Coordinator Procurement	May 2023
	Reviewed		Governance	June 2023
1.3		Approved	Council	28 June 2023
1.4	Reviewed		Governance	June 2024
1.5		Approved	Council (Res 24-28/0080)	26 June 2024
1.6	Reviewed	Document review & update	Principal Procurement	23 May 2025

Contents

1. Introduction	4
2. Definitions.....	5
3. Local Supplier vs Local Benefit vs Local Buy	5
3.1 Local Supplier	5
3.2 Local Benefit.....	6
3.3 Local Buy	6
3.4 VendorPanel Marketplace	6
4. Economic Impacts	6
5. Achieving Local Benefit Through Procurement	7
5.1 Developing Local Business and Industry	7
5.2 Local Benefit Sample Questions.....	7
6. Evaluation Criteria	8
6.1 Mandatory Requirements	8
6.2 Local Supplier Evaluation	8
7. Related Documents.....	8

1. Introduction

The purpose of this procedure is to develop competitive local businesses and industry by providing a governing framework to maximise opportunities for local businesses when bidding for Lockyer Valley Regional Council (Council) contracts.

The outcome of this procedure is to give local businesses opportunity to quote or tender on Council's goods and services requirements. This procedure details the actions Council and its Officers apply to the appointment of Suppliers under a contracted arrangement or any other relevant agreements.

Council commits, through its Procurement Policy, to support the development of the local economy by undertaking procurement and contracting in accordance with:

- *Local Government Act 2009*
- *Local Government Regulation 2012*
- The Sound Contracting Principles, under Local Government Act 2009, 104(3) which includes the development of competitive local business and industry.

This procedure acknowledges that value for money goes beyond choosing the cheapest price and instead considers the potential investment in local businesses and genuine employment opportunities for Lockyer Valley businesses. This might include creating new jobs, ensuring sustainability of existing local jobs, or upskilling local workforces and creating new opportunities.

The level of participation and determination of benefit to the Lockyer Valley region, by a business or undertaking, is measured under the following categories:

- Location of the business's office or usual place of operations.
- Benefits and initiatives the business contributes to the community as part of their day-to-day business.
- Past community contributions initiated by the business.
- Commitments made by the business if awarded the contract, that are reportable under the contract.
- Contributions that form part of the contract and scope of services.

Where quotes or tenders from non-local suppliers are sought and evaluated, the officer with the delegation relevant to the procurement, will need to be satisfied that such an approach clearly reflects the most advantageous outcome for the Lockyer Valley region in terms of value for money.

This procedure is effective from the approval date and is to be read in conjunction with the Procurement Policy and the Procurement Guidelines.

Group: Executive Office
Branch: Financial Services
Approved: Budget Meeting (Resolution Number: 24-28/0080)
Date Approved: 26/06/2024
ECM: 4547490

Effective Date: 26/06/2024
Version: Last updated: 26/06/2024
Review Date: 30/06/2025
Superseded: Local Benefit and Supply 2022 ECM: 4352650

Page 4 of 8

2. Definitions

Term	Definition
<i>Best value</i>	Best value considers financial and non-financial costs and benefits. This includes competitive whole of life pricing, with the ability to generate a blend of social, economic and environmental outcomes for the Lockyer Valley region
<i>Supplier</i>	A business or entity that provide services and goods for monetary trade
<i>Local</i>	Within the boundaries of the Lockyer Valley
<i>Local Government Area</i>	Lockyer Valley region
<i>Council</i>	Lockyer Valley Regional Council
<i>Local Buy</i>	Local Buy is a trusted and efficient procurement partner created by the Local Government Association of Queensland (LGAQ), providing procurement services and solutions to Queensland's public sector beyond
<i>VendorPanel</i>	A web-based portal used for locating Suppliers by region, utilising Local Buy (LGAQ) arrangements and issuing of quotes and tenders to select suppliers and the public market

For additional procurement definitions, refer to the Procurement Guidelines.

3. Local Supplier vs Local Benefit vs Local Buy

3.1 Local Supplier

Zone 1 – Local Supplier:

- Is owned and operated by residents or ratepayers of the Local Government area.
- Has its principal place of business within the Local Government area.
- Has a place of business within the Local Government area that employs persons who are residents or ratepayers of the Lockyer Valley region.

Other zoning:

- Local Zone 2 – Within an adjoining Region.
- Local Zone 3 – Within South-East Queensland.
- Local Zone 4 – Broader Queensland.
- Local Zone 5 - Another Australian state.

Group: Executive Office
Branch: Financial Services
Approved: Budget Meeting (Resolution Number: 24-28/0080)
Date Approved: 26/06/2024

ECM: 4547490

Effective Date: 01/07/2024
Version: Last updated: 26/06/2024
Review Date: 30/06/2025
Superseded/Revoked: Local Benefit and Supply 2022 ECM: 4352650

Page 5 of 8

- Local Zone 6 – Internationally.

By prioritising the use of local businesses, we are putting our community first in creating and supporting quality local jobs that create genuine connections within the community and help to reduce long-term unemployment.

3.2 Local Benefit

Local benefits are recognised by assessing Suppliers' commitment to the local government area, this may include:

- The location of the Supplier's office which holds additional benefits such as a building lease or employment of local residents.
- The number of other Suppliers in the Lockyer Valley region that are supported by their day-to-day operations.
- Contributions to the Lockyer Valley region and its community groups.
- Contributions to the community through employment initiatives.
- Economic growth for the Lockyer Valley region and expansion outside of typical core service to meet new demands.
- Direct supply of goods, services and support within the Lockyer Valley region.

3.3 Local Buy

Local Buy is a trusted and efficient procurement partner created by the Local Government Association of Queensland (LGAQ), established to provide procurement services and solutions to Queensland's public sector entities and beyond.

The level of which the Suppliers meet the 'local' criteria will differ between Suppliers however you can refer to the Local Buy Supplier Matrix for the registered business locations.

Local Buy lists are accessible to Council through the VendorPanel platform.

3.4 VendorPanel Marketplace

VendorPanel is the digital facilitation portal or 'Marketplace' used to release quotes and tenders and searching for Suppliers. It also allows users to refine Supplier searches to within a set radius making it a useful tool to determine Suppliers nearest your area.

4. Economic Impacts

Direct economic impacts:

- by supporting local sustainable businesses that are more likely to prosper, expand, innovate, train, invest.
- by supporting local labour market outcomes (such as training, new opportunities, employment security).

Group: Executive Office
Branch: Financial Services
Approved: Budget Meeting (Resolution Number: 24-28/0080)
Date Approved: 26/06/2024

ECM: 4547490

Effective Date: 01/07/2024
Version: Last updated: 26/06/2024
Review Date: 30/06/2025
Superseded/Revoked: Local Benefit and Supply 2022 ECM:
4352650

Page 6 of 8

Direct and/or indirect economic impacts:

- by supporting local supply chains and the circular flow of money to maximise regional impact (i.e. supply chain benefits).
- by supporting local manufacturers, and supply chains that source goods manufactured locally.

Indirect economic impacts:

- by supporting sustainable activity in the local economy, which may have broader impacts through more sustainable local industries, where sustainability in one local industry may generate flow-on effects and support sustainability.
- by supporting community cohesion (e.g. local businesses are encouraged to support local initiatives, thereby stabilising the population base, increasing liveability in regional areas through employment opportunities and creating local leaders).

5. Achieving Local Benefit Through Procurement

5.1 Developing Local Business and Industry

Council contributes to the successful growth and development within the Lockyer Valley region by acknowledging suppliers providing additional benefits to the Lockyer Valley region as part of their daily business. This is achieved by including questions (evaluation criteria) in the quote or tender request document, aligning with the type of service Council is seeking and scoring the benefits through evaluation process criteria and associated weightings.

Including local benefit questions as part of the evaluation criteria allows Suppliers to understand what we value in terms of developing our local supply chains and community and encourages Suppliers to see what additional contributions they can make both now, and in the future.

5.2 Local Benefit Sample Questions

The questions below are examples of the kinds of questions that may be asked of Suppliers to assist Council in evaluating responses. Suppliers will have the opportunity to demonstrate any commitment made to the Lockyer Valley region and its economic development in the Respondents Offer or Response Schedule document for Quote or Tender responses:

- Provide details including address of your branch / office / operational workplace within or nearest to the Lockyer Valley region?
- Detail how will you engage local resources (personnel, equipment, sub-contractors)?
- How many full-time staff do you employ that recurrently reside within the Lockyer Valley region?
- How many Trainees /Apprentices do you currently have?

Group: Executive Office
Branch: Financial Services
Approved: Budget Meeting (Resolution Number: 24-28/0080)
Date Approved: 26/06/2024

ECM: 4547490

Effective Date: 01/07/2024
Version: Last updated: 26/06/2024
Review Date: 30/06/2025
Superseded/Revoked: Local Benefit and Supply 2022 ECM:
4352650

Page 7 of 8

- How many additional Trainees /Apprentices/Employees will you employ for the term of this contract that reside within the Lockyer Valley region?
- What training is currently provided to your staff on a regular basis and where is this training delivered?
- Detail your membership within Community groups based in the Lockyer Valley region including volunteering, memberships, and donations.
- Detail the economic and community benefits you propose to bring to the Region during the delivery of this contract? For example, local supplies, community participation etc.
- What percentage of the contract value do you commit to spending during the term of the contract within the region. How will this be reported?

6. Evaluation Criteria

6.1 Mandatory Requirements

- Minimum 10% Local Benefits weighting on all Tier 2 and 3 procurement processes.
- Obtain a minimum of one quote from a local Supplier for all Tier 1 procurement processes, where available.
- In instances where the supply market does not exist in the Lockyer Valley region (with evidence to support), a mandatory fifteen (15%) Local Benefits non-price evaluation weighting criteria is applied to deliver local growth and economic contribution.

6.2 Local Supplier Evaluation

- Local Zone 1 = Full score of 10%
- Local Zone 2 = Four fifths score of 8%
- Local Zone 3 = Three fifths 6%
- Local Zone 4 = Two fifths 4%
- Local Zone 5 = One fifth 2%
- Local Zone 6 = Score of 0%.

7. Related Documents

Procurement Policy
Procurement Guidelines
Local Government Act 2009
Local Government Regulation 2012

Group: Executive Office
Branch: Financial Services
Approved: Budget Meeting (Resolution Number: 24-28/0080)
Date Approved: 26/06/2024

ECM: 4547490

Effective Date: 01/07/2024
Version: Last updated: 26/06/2024
Review Date: 30/06/2025
Superseded/Revoked: Local Benefit and Supply 2022 ECM:
4352650

Page 8 of 8



STRATEGIC

RATES AND CHARGES DEBT COLLECTION AND RECOVERY

Head of Power

Local Government Regulation 2012 - sections 132 - 134

Key Supporting Council Document

Lockyer Valley Regional Council Corporate Plan 2022-2027:

Lockyer Leadership and Council –

Commit to open and accountable governance to ensure community confidence and trust in council and our democratic values

Compliant with relevant legislation

Definitions

Rates and charges are defined in the *Local Government Regulation 2012* as including differential general rates, minimum general rate levies, separate rates and charges, special rates and charges, utility charges and accrued interest on outstanding balances.

In addition, as defined in Section 132 of the *Local Government Regulation 2012*, overdue rates or charges are made up of:

- if the local government takes the property owner to court to recover rates or charges and the court orders the property owner to pay Council's costs—the costs; and
- the interest, if interest is payable, on the rates or charges, or costs

Policy Objective

The objective of this policy is to set out Council's principles regarding the management of debt, and to provide a process which is consistent and ethical for the recovery of outstanding rates and charges across the organisation in accordance with the parameters and requirements of the *Local Government Regulation 2012*.

Policy Statement

Group: Executive Office
Unit: Financial Services
Approved: Special Council Meeting (Resolution Number:)
Date Approved: 28/06/2023

ECM:

Effective Date: 01/07/2025
Version: 4 Last updated 24/06/2025
Review Date: 30/06/2025
Superseded/Revoked: Rates and Charges Debt Collection and Recovery Policy ECM: 4805540

Page 1 of 6

The management and recovery of outstanding revenue is an important aspect of Council's financial management function. It is Council's policy to pursue the collection of outstanding revenue diligently but with due concern for any financial hardship faced by property owners.

The principles that will apply in the management of, and recovery of debt are as follows:

- Transparency by making clear the obligations of the property owner and the processes used by Council in assisting them meet their financial obligations
- Making the processes used to recover overdue rates and charges simple and cost effective to administer
- Equity by having regard to providing the same treatment for property owners with similar circumstances
- Flexibility by responding where necessary to changes in the local economy

Recovery Actions – Overdue Rates and Charges

STAGE	TIMING	ACTION TYPE	AUTHORITY LEVEL
1.	14 days after expiration of the discount period	<p>Reminder Letter 1 - Notice advising of overdue rates and charges amount and interest charges are continuing to accrue at 12.12%. Legal action may be initiated unless the debt is paid in full or approved repayment arrangements are entered into. A reminder notice will be sent to all property owners with an outstanding balance greater than \$5.00.</p> <p>Separate Reminder Notice to property owners who are already with a Debt Recovery Agent – Notice advising of the balance outstanding with the debt recovery agent and the balance that remains with Council and interest charges are continuing to accrue at 12.12%.</p> <p>Further action will be suspended if:</p> <ul style="list-style-type: none"> • Payment is made in full or • Property owner enters into and maintains an approved repayment arrangement 	Coordinator Financial Operations

Group: Executive Office
Unit: Financial Services
Approved: Special Council Meeting (Resolution Number:)
Date Approved: 28/06/2023

ECM:

Effective Date: 01/07/2025
Version: 4 Last updated 24/06/2025
Review Date: 30/06/2025
Superseded/Revoked: Rates and Charges Debt Collection and Recovery Policy ECM: 4805540

Page 2 of 6

STAGE	TIMING	ACTION TYPE	AUTHORITY LEVEL
2.	21 days after issue date of Reminder Letter 1	<p>Reminder Letter 2 – Notice advising of overdue rates and charges amount and interest charges are continuing to accrue at 12.12%. Legal action may be initiated unless the debt is paid in full or approved repayment arrangements are entered into. A reminder notice will be sent to all property owners with an outstanding balance greater than \$100.00 and up to \$1,499.00.</p> <p>Notice of Proposed Legal Action – Notice advising property owner and mortgagee (if any) that legal action may be initiated unless the debt is paid in full or approved repayment arrangements are entered into within twenty one (21) days of the issue date of Notice of Proposed Legal Action. A notice of Proposed Legal Action will be sent to all property owners with an outstanding balance greater than \$1,500.00.</p> <p>Further action will be suspended if:</p> <ul style="list-style-type: none"> • Payment is made in full or • Property owner enters into and maintains an approved repayment arrangement • Hardship application form has been submitted to Council 	Chief Financial Officer or delegate
3.	21 days after issue date of Notice of Proposed Legal Action	<p>Council shall proceed with legal recovery action against any property owner who has not satisfactorily responded to any Notices previously sent.</p> <p>Council will advise the property owner that the debt has been referred to Council's appointed Legal Representative or Debt Recovery Agent, if applicable. Generally, the debt outstanding will be greater than \$1,500.00.</p> <p>Council or Council's appointed Legal Representative or Debt Recovery Agent will issue a letter of final demand to advise that if payment in full or an agreed payment arrangement is not entered into within twenty one (21) days, legal recovery action may commence. Council will seek full payment of outstanding rates and charges. It will also advise that action may involve the Sale of Land should rates and charges be in arrears for:</p> <ul style="list-style-type: none"> • 1 year - vacant land; and • 3 years - for all other land 	Chief Financial Officer or delegate

Group: Executive Office
Unit: Financial Services
Approved: Special Council Meeting (Resolution Number:)
Date Approved: 28/06/2023

Effective Date: 01/07/2025
Version: 4 Last updated 24/06/2025
Review Date: 30/06/2025
Superseded/Revoked: Rates and Charges Debt Collection and Recovery Policy ECM: 4805540

ECM:

Page 3 of 6

STAGE	TIMING	ACTION TYPE	AUTHORITY LEVEL
4.	Potential Sale of Land Letter	Notice informing owners their property will be considered for the Sale of Land process if the outstanding rates and charges are not paid in full or an approved payment commitment is not entered into and honoured with the outstanding balance being reduced to under the three years in arrears within the time frame stated on the Potential Sale of Land Notice (1 month from the date of notice)	Council
5.	Notice of Sale of Land	Notice in accordance with legislation informing property owner of Council's intention to make a resolution to sell the land for recovery of outstanding rates and charges in arrears for: <ul style="list-style-type: none"> 1 year - vacant land; and 3 years - for all other land Full payment including costs will be required to cease action. 	Council
6.	Sale of Land within Legislative Timeframes	Sale of Land should rates and charges be in arrears for: <ul style="list-style-type: none"> 1 year - vacant land; and 3 years - for all other land Full payment including costs will be required to cease action.	Council

Reminder Letter 1 will not be issued to:

- Property owners with an outstanding balance of less than \$5.00
- Property owners who are maintaining an approved payment commitment
- Property owners who have lodged a formal notice of Objection or have advised Council of a formal dispute with their most recent notice of rates and charges
- Property owners who have lodged a hardship application

Council does not verbally contact property owners who are in arrears via telephone. If Council has a current mobile number of a property owner, Council will contact via text message, utilising a bulk distribution method. Council will not use the text message contact if the property owners opt out to receiving the text message reminders.

Payment Arrangements

Council will consider any reasonable offer for periodic payments. To avoid recovery action these requests are to be made to Council **in writing** at which time the Chief Financial Officer or administrative delegate will consider the offer on a case-by-case basis. If approved, the Chief Financial Officer or administrative delegate will document the arrangement to be brought into effect and a copy will be provided in writing to the property owner.

An agreed periodic payment commitment should ensure all current rates and charges are paid as issued, to ensure the account does not fall further into arrears. An appropriate periodic payment commitment will generally result in all overdue rates and charges being paid in full, by the end of the half year period in which the payment commitment is made.

Group: Executive Office
Unit: Financial Services
Approved: Special Council Meeting (Resolution Number:)
Date Approved: 28/06/2023

ECM:

Effective Date: 01/07/2025
Version: 4 Last updated 24/06/2025
Review Date: 30/06/2025
Superseded/Revoked: Rates and Charges Debt Collection and Recovery Policy ECM: 4805540

Page 4 of 6

Council reserves the right to renegotiate or cancel a payment commitment should circumstances change where the debt will not be paid within Council's current policy time frame. In these circumstances, Council will not initiate further recovery action without reference to the property owner concerned.

Council will not pursue further recovery action against a property owner who has an agreed written periodic payment commitment, while the commitment is current, and the property owner adheres to the agreed repayment schedule.

In the event that a payment commitment is not maintained within the agreed terms, the following action will occur:

The first payment default - A payment commitment First Notice of Default Letter will be issued to the property owner, advising that the commitment has been dishonoured, the overdue amount and the next payment commitment due date.

The second and final payment default - The payment commitment will be removed from Council's rate assessment and the debt forwarded to Council's external debt recovery agency. The Chief Financial Officer or delegate will formally advise the property owner that the debt has been referred to Council's appointed Legal Representative or Debt Recovery Agent.

Hardship Application

Hardship application can be completed if property owners are unable to meet financial obligations due to unexpected events or unforeseen changes resulting in their inability to meet basic requirements including food, clothing, medicine, housing and other necessities due to family tragedy, financial misfortune, serious illness, natural disaster, and other serious or difficult circumstances.

The objective of the hardship policy is to set out Council guidelines for the assessment of requests for rates and charges or other financial obligation relief due to financial hardship.

The hardship policy applies to property owners and/or customers experiencing financial hardship. They are recognised as those who intend to pay but do not have the financial capacity to make payment in full by the end of the current rating period or by a payment commitment applicable under the current Rates and Charges Debt Collection and Recovery Policy or Sundry Debt Collection and Recovery Policy process.

Sundry Debt Transferred to Rates

Unpaid sundry debts for administration and slashing charges on properties are transferred to the land as unpaid rates under the provisions of section 142 of the *Local Government Act 2009* which states that if the debt is not paid within 30 days after the date of the notice, Council may recover the debt as if the debt were overdue rates.

Interest

In accordance with Section 133 of the *Local Government Regulation 2012*, rates and charges which remain outstanding for greater than 30 days, shall bear interest at the rate of 12.12%, compounding on daily rests.

Group: Executive Office
Unit: Financial Services
Approved: Special Council Meeting (Resolution Number:)
Date Approved: 28/06/2023

ECM:

Effective Date: 01/07/2025
Version: 4 Last updated 24/06/2025
Review Date: 30/06/2025
Superseded/Revoked: Rates and Charges Debt Collection and
Recovery Policy ECM: 4805540

Page 5 of 6

Unrecoverable Application Charges Transferred to Rates

Overdue Infrastructure charges are transferred to the land as unpaid rates under the provisions of section 144 of the Planning Act 2016 (PA) (previously section 664 of the Sustainable Planning Act 2009 (SPA)), levied infrastructure charges are, for the purpose of their recovery, taken to be rates.

Debt Write Off

Amounts deemed unrecoverable up to \$25.00 per property may be written off by delegated authority granted to the Coordinator Financial Operations.

Amounts deemed unrecoverable up to \$500.00 per property may be written off by delegated authority granted to the Chief Financial Officer or delegate.

Amounts deemed unrecoverable up to \$1,000.00 per property may be written off by delegated authority granted to the Chief Executive Officer.

Amounts deemed unrecoverable of greater than \$1,000.00 per property can only be written off by Council resolution.

Monthly Reporting

End of Month reporting will be completed to review balances of all outstanding rates and charges at a property level.

Related Documents

Lockyer Valley Regional Council - Hardship Policy

Group: Executive Office
Unit: Financial Services
Approved: Special Council Meeting (Resolution Number:)
Date Approved: 28/06/2023

ECM:

Effective Date: 01/07/2025
Version: 4 Last updated 24/06/2025
Review Date: 30/06/2025
Superseded/Revoked: Rates and Charges Debt Collection and
Recovery Policy ECM: 4805540

Page 6 of 6



STATUTORY

SUNDRY DEBT COLLECTION AND RECOVERY

Head of Power

Local Government Act 2009

Key Supporting Council Document

Lockyer Valley Regional Council Corporate Plan - 2022-2027:

Lockyer Leadership and Council –

Commit to open and accountable governance to ensure community confidence and trust in council and our democratic values

Compliant with relevant legislation

Definitions

Sundry debt refers to any debt owed to Council that is not a rate, special charge, separate charge, or utility charge which is levied on a property in accordance with Council's Revenue Statement.

Policy Objective

The objective of this policy is to set out Council's principles regarding the management of sundry debt, and a consistent and ethical process for the recovery of outstanding sundry debt without fear or favour across the organisation.

Policy Statement

Council recognises that in order to achieve its strategic objectives it is vital to manage and recover outstanding sundry debts. It is Council's policy to pursue the collection of outstanding revenue diligently but with due concern for any financial hardship faced by debtors.

The principles that apply in the management and recovery of debt are as follows:

- Transparency by making clear the obligations of debtors and the processes used by Council in assisting them meet their financial obligations
- Making the processes used to recover overdue accounts receivable simple to administer and cost effective

Group: Executive Office
Unit: Financial Services
Approved: Special Council Meeting (Resolution Number:)
Date Approved: xx/xx/2025

ECM:

Effective Date: 01/07/2025
Version: Last updated: 24/06/2025
Review Date: 30/06/2025
Superseded/Revoked: Sundry Debt Collection and Recovery
Policy ECM: 4805544

Page 1 of 4

- Capacity to pay in determining appropriate payment arrangements (in exceptional circumstances only)
- Equity by having regard to providing the same treatment for debtors with similar circumstances
- Flexibility by responding where necessary to changes in the local economy

Recovery Actions – Overdue Sundry Debtors

All debtors other than Rental agreements invoices

STAGE	TIMING	ACTION TYPE	AUTHORITY LEVEL
1.	First business day of month	Statement issued to debtor with copy of outstanding Tax Invoice.	Accounts Receivable Officer
2.	60 days from Invoice date	Reminder Notice – Letter attaching copy of outstanding Tax Invoice advising debtor that payment is overdue and interest charges are accruing at 12.12% compounding on daily rests.	Coordinator Financial Operations
3.	90 days from Invoice date	<p>Notice of Proposed Legal Action – Notice advising debtor that legal action may be initiated unless the debt is paid in full or approved repayment arrangement has been entered into within 30 days from the issued date of Reminder Notice.</p> <p>Further action will be suspended if:</p> <ul style="list-style-type: none"> • payment is made in full or • debtor enters into and maintains an approved repayment arrangement 	Coordinator Financial Operations
4.	120 days from Invoice date	Legal action without further advice to Debtor.	Chief Financial Officer or delegate

Recovery Actions – Rental Agreements Invoices

STAGE	TIMING	ACTION TYPE	AUTHORITY LEVEL
1.	First business day of month	Statement issued to debtor with copy of outstanding Tax Invoice.	Accounts Receivable Officer
2.	45 days from Invoice date	Reminder Notice – Letter attaching copy of outstanding Tax Invoice advising debtor that payment is overdue and interest charges are accruing at 12.12% compounding on daily rests.	Coordinator Financial Operations

Group: Executive Office
Unit: Financial Services
Approved: Special Council Meeting (Resolution Number:)
Date Approved: xx/xx/2025

Effective Date: 01/07/2025
Version: Last updated: 24/06/2025
Review Date: 30/06/2025
Superseded/Revoked: Sundry Debt Collection and Recovery
Policy ECM: 4805544

ECM:

Page 2 of 4

3.	75 days from Invoice date	<p>Notice of Proposed Legal Action – Notice advising debtor that legal action may be initiated unless the debt is paid in full or approved repayment arrangement has been entered into within 30 days from the issued date of Reminder Notice.</p> <p>Further action will be suspended if:</p> <ul style="list-style-type: none"> • Payment is made in full or • Debtor enters into and maintains an approved repayment arrangement 	Chief Financial Officer or delegate
4.	105 days from Invoice date	Legal action without further advice to debtor.	Chief Financial Officer or delegate

Council does not guarantee a phone call for outstanding debt. It is the responsibility of the debtor to make contact and ensure their contact details are current with Council to avoid interest penalties or further debt collection.

Payment Arrangements

As a general guide Council will not accept any requests for periodic payments except in exceptional circumstances. All offers are referred to the Chief Financial Officer or administration delegate for determination on a case-by-case basis.

If a payment commitment has been entered into by the debtor, Council will take no further recovery action whilst the commitment is current, and the committed payments honoured. Interest will continue to accrue until the debt is paid in full.

If the agreed commitment is not honoured, legal action will commence without further notice to the debtor.

Interest

Debtor invoices which remain outstanding for greater than 30 days, shall bear interest at the rate of 12.12%, compounding on daily rests.

Unpaid Debts Transferred to Rates

Unpaid debts for administration and slashing charges on properties are transferred to the land as unpaid rates under the provisions of section 142 of the *Local Government Act 2009*, which states that if the debt is not paid within 30 days after the date of the notice, the local government may recover the debt as if the debt were overdue rates.

Debt Write Off

Amounts deemed unrecoverable up to \$25.00 per debtor may be written off by delegated authority granted to the Coordinator Financial Operations.

Group: Executive Office
Unit: Financial Services
Approved: Special Council Meeting (Resolution Number:)
Date Approved: xx/xx/2025

ECM:

Effective Date: 01/07/2025
Version: Last updated: 24/06/2025
Review Date: 30/06/2025
Superseded/Revoked: Sundry Debt Collection and Recovery
Policy ECM: 4805544

Page 3 of 4

Amounts deemed unrecoverable up to \$500.00 per debtor may be written off by delegated authority granted to the Chief Financial Officer or delegate.

Amounts deemed unrecoverable up to \$1,000.00 per debtor may be written off by delegated authority granted to the Chief Executive Officer.

Amounts deemed unrecoverable of greater than \$1,000.00 per debtor can only be written off by Council resolution.

Hardship Application

Hardship application can be completed if debtors and/or customers are unable to meet financial obligations due to unexpected events or unforeseen changes resulting in their inability to meet basic requirements including food, clothing, medicine, housing and other necessities due to family tragedy, financial misfortune, serious illness, natural disaster, and other serious or difficult circumstances.

The objective of the hardship policy is to set out Council guidelines for the assessment of requests for financial obligation relief due to financial hardship.

The hardship policy applies to debtors and/or customers experiencing financial hardship. They are recognised as those who intend to pay but do not have the financial capacity to make payment in full by the invoice/notice due date or by a payment commitment applicable under the current Sundry Debt Collection and Recovery Policy process.

Related Documents

Nil

Group: Executive Office
Unit: Financial Services
Approved: Special Council Meeting (Resolution Number:)
Date Approved: xx/xx/2025

ECM:

Effective Date: 01/07/2025
Version: Last updated: 24/06/2025
Review Date: 30/06/2025
Superseded/Revoked: Sundry Debt Collection and Recovery
Policy ECM: 4805544

Page 4 of 4

Policy



STRATEGIC

HARDSHIP

Head of Power

Local Government Act 2009

Local Government Regulation 2012

Key Supporting Council Document

Lockyer Valley Regional Council Corporate Plan 2022-2027:

Lockyer Leadership and Council –

Commit to open and accountable governance to ensure community confidence and trust in council and our democratic values.

Definitions

Financial hardship

Unable to meet financial obligations due to unexpected events or unforeseen changes resulting in their inability to meet basic requirements including food, clothing, medicine, housing and other necessities due to family tragedy, financial misfortune, serious illness or injury, natural disaster, and other serious or difficult circumstances.

Policy Objective

The objective of this policy is to set out Council's guidelines for the assessment of requests for rates and charges or other financial obligation relief due to financial hardship.

It is to provide assistance and options to property owners experiencing difficulties in paying Council rates and charges and other related fees and charges due to financial hardship under the following categories:

- Category One – Rates and Charges Serious Financial Hardship - Rates and Charges (Residential)
- Category Two – Financial Hardship due to Declared Natural Disaster (Drought, Flood, Fire, Health Pandemic - Rates and Charges (Short Term)
- Category Three - Other Financial Hardship Applications due to financial hardship (Drought, Flood, Fire, Health Pandemic and other Declared Natural Disasters – Other Financial Obligations (Short Term)

Group: Executive Office
Unit: Financial Services
Approved: Special Council Meeting (Resolution Number)
Date Approved: 28/06/2023
ECM:

Effective Date: 01/07/2025
Version: 4 Last updated 24/06/2024
Review Date: 30/06/2025
Superseded/Revoked: Hardship Policy ECM: 4805537

Page 1 of 5

Policy Statement

This policy applies to property owners and/or customers experiencing financial hardship. They are recognised as those who intend to pay but do not have the financial capacity to make payment in full by the end of the current rating period or by a payment commitment applicable under the current Rates and Charges Debt Collection and Recovery Policy or Sundry Debt Collection and Recovery Policy process.

Types of Assistance

Category 1 – Rates and Charges Serious Financial Hardship (Residential)

Eligibility

- The property owner is experiencing serious financial hardship and the hardship has arisen from unexpected or unforeseen events such as:
 - Involuntary long-term unemployment of the property owner
 - Serious illness or injury of the property owner or dependent family member
 - Death of an immediate family member
 - Relationship breakdown
 - Other serious or difficult circumstances
- It is the property owner's principal place of residence
- The property owner does not own multiple properties
- The property is not vacant land
- The property is not in a company or business name
- Usually, the unforeseen change should have occurred within the last 12 months
- The property has at least 12 months of rates and charges outstanding
- The property owner is unable to maintain a realistic payment commitment

Types of Assistance

- Agreed payment commitment outside the current debt recovery action
- Freezing of interest charges up to a maximum of 2 half yearly rating periods
- Short term payment extension for the current half year rates only – deferment to a maximum period of 6 months to pay the current rates and charges with no loss of discount. *Must be applied for within 60 days from the date of issue of the current rate notice
- A rebate of all or part of the rates and charges

Requirements for Assessments

1. To apply for assistance, the property owner is required to fully complete Council's hardship application form and submit with recent evidence to support the case for serious financial hardship. The evidence should support their current financial circumstances.
 - Evidence to support the case for serious financial hardship may include:
 - Letter from a charitable organisation/financial counsellor regarding loss of employment or inability to provide for basic necessities
 - Details of the relevant serious illness or injury including the date and duration of and supporting letter/statement by doctor/medical practitioner
 - Pending disconnection of essential services (e.g. electricity)
 - Estimated income and expenditure from all sources for the current financial year
 - The current balances of bank accounts and, if applicable, investment accounts

Group: Executive Office
 Unit: Financial Services
 Approved: Special Council Meeting (Resolution Number)
 Date Approved: 28/06/2023
 ECM:

Effective Date: 01/07/2025
 Version: 4 Last updated 24/06/2024
 Review Date: 30/06/2025
 Superseded/Revoked: Hardship Policy ECM: 4805537

Page 2 of 5

- Details of any real property owned and estimated value, including information on the listing of any property for sale
- Details of any other assets (i.e. boats, cars, livestock etc) and estimated value
- Description, interest rate and balance of other debts such as personal loans, mortgages, credit cards etc, and if repayments are up to date or in arrears
- Any other information that is relevant to the property owner's current financial situation
- Several factors are taken into account when evaluating the property owner's assertion of severe financial hardship. While submitting two or more documents from the list provided and fully completing the application form, it does not guarantee approval for assistance under this policy.
- If necessary, the property owner should be prepared to engage in a discussion with Council officers to gain a better understanding of their situation.

Category 2 – Financial Hardship due to Drought, Flood, Fire, Health Pandemic and other Declared Natural Disasters (Short Term)

Eligibility

- The property owner is experiencing financial hardship due to drought, flood, fire, health pandemic or other declared natural disaster
- Loss of income/employment due to drought, flood, fire, health pandemic or other declared natural disaster
- The property is not vacant land
- Usually, the unforeseen change should have occurred within the last 6 months
- The property owner is unable to maintain a realistic payment commitment

Types of Assistance

- Agreed payment commitment outside the current debt recovery action
- Freezing of interest charges up to a maximum of 6 months
- Short term payment extension for the current half year rates only – deferment to a maximum period of 6 months to pay the current rates and charges with no loss of discount. *Must be applied for within 60 days from the date of issue of the current rate notice

Requirements for Assessments

1. Statutory Declaration detailing:
 - a. Evidence of employment or income loss
 - b. Evidence of situation if not a declared natural disaster or pandemic
 - c. Any other information that is relevant to the property owner's current short-term financial situation

Category 3 – Other Financial Hardship Applications Due to Financial Hardship, Drought, Flood, Fire, Health Pandemic and other Declared Natural Disasters – Other Financial Obligations (Short Term)

Eligibility

- The customer is experiencing financial hardship and the hardship has arisen from unexpected or unforeseen events (death of a family member, serious illness, sudden loss of job)
- Usually, the unforeseen change should have occurred within the last 6 months
- The customer is unable to maintain a realistic payment commitment
- The customer is experiencing financial hardship due to drought, flood, fire, health pandemic or other declared natural disaster

Group: Executive Office
 Unit: Financial Services
 Approved: Special Council Meeting (Resolution Number)
 Date Approved: 28/06/2023
 ECM:

Effective Date: 01/07/2025
 Version: 4 Last updated 24/06/2024
 Review Date: 30/06/2025
 Superseded/Revoked: Hardship Policy ECM: 4805537

Page 3 of 5

- Loss of income/employment due to drought, flood, fire, health pandemic or other declared natural disaster
- The customer has a balance due with Council in relation to Waste and Animal Control Fees (those not included on a rate notice)

Types of Assistance

- Freezing of interest charges up to a maximum of 6 months
- Short term payment extension for the current outstanding fees or charges for a period of up to 6 months
- Agreed payment commitment outside the current debt recovery action process
- Waiving of fees, charges and billed reimbursements

Requirements for Assessments

1. Statutory Declaration detailing:
 - a. Evidence of employment or income loss
 - b. Evidence of situation if not a declared natural disaster or pandemic
 - c. Any other information that is relevant to your current short-term financial situation

Assessing Applications

- The Chief Executive Officer, or delegate, will evaluate applications for assistance due to serious financial hardship based on the abovementioned eligibility criteria and the guiding principles outlined in this policy
- All applications undergo confidential and merit-based assessment
- If the application is declined and the property owner wishes to request a review, the case must be escalated to the next level of authority for resolution
- Council has the authority to grant an alternative type of approval different from what has been initially selected in the application

A review of the hardship will be completed regularly and may be renegotiated by the property owner/customer and the responsible officer to take into consideration changes in the property owner's/customer's circumstances.

Failure to Comply or Cancelling assistance

If the property owner/customer:

- Fails to commit or comply to the agreed payment commitment
- Fails to comply to the Council's offer of relief
- Does not reply to Council's offer
- Sells the land or ownership changes
- Provides false or misleading information.

If the agreed decision is forfeited Council will continue with normal debt recovery action and charging of interest. Interest will be back dated to the date it ceased. The property owner/customer will be contacted prior to commencement of debt recovery action. No further hardship application from the property owner/customer will be accepted for the following 12 months.

Selling of Land for overdue rates or charges

Assistance for serious financial hardship under this policy does not forgo Council's normal debt recovery procedures, which may include selling land for outstanding rates or charges. If a notice of intention to sell land for

overdue rates or charges has been issued to the property owner (section 140 of the *Local Government Regulation 2012*), they will not qualify for assistance under this policy. Full payment must be made in order for the sale of land process to cease.

Related Documents

Lockyer Valley Regional Council - Rates and Charges Debt Collection and Recovery

Lockyer Valley Regional Council - Sundry Debt Collection and Recovery Policy

Group: Executive Office
Unit: Financial Services
Approved: Special Council Meeting (Resolution Number)
Date Approved: 28/06/2023
ECM:

Effective Date: 01/07/2025
Version: 4 Last updated 24/06/2024
Review Date: 30/06/2025
Superseded/Revoked: Hardship Policy ECM: 4805537

Page 5 of 5

5.2 2025-2026 Revenue Policy

Author: Kirsty Johnson, Coordinator Revenue Services; Dee Stewart, Acting Chief Financial Officer
Responsible Officer: Ian Church, Chief Executive Officer

Purpose:

The purpose of this report is to seek Council's adoption of the Revenue Policy as part of the 2025-26 Budget.

Officer's Recommendation:

THAT Council adopt, pursuant to Section 193 of the *Local Government Regulation 2012*, the 2025-2026 Revenue Policy (Attachment 1) for inclusion in the 2025-26 Budget.

RESOLUTION

THAT Council adopt, pursuant to Section 193 of the *Local Government Regulation 2012*, the 2025-2026 Revenue Policy, as attached to these minutes, for inclusion in the 2025-26 Budget.

Moved By: Cr M Hagan

Seconded By:

Cr A Wilson

Resolution Number: 24-28/0336

**CARRIED
7/0**

Executive Summary

Section 169 (2) (c) of the *Local Government Regulation 2012* requires Council to include a Revenue Policy in its annual budget.

Section 193 (3) of the *Local Government Regulation 2012* requires Council to review its Revenue Policy annually and in sufficient time to allow an annual budget that is consistent with the revenue policy to be adopted for the next financial year.

The 2025-26 Revenue Policy has been reviewed and no significant changes are recommended.

Proposal

Overview

Section 193 (3) of the *Local Government Regulation 2012* requires Council to review its Revenue Policy annually and in sufficient time to allow an annual budget that is consistent with the revenue policy to be adopted for the next financial year.

The purpose of the Revenue Policy is to set out the principles used by Lockyer Valley Regional Council 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.
- Methods for setting cost recovery fees.

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

Council levies rates and charges to fund the provision of valuable services to our community. When adopting its annual budget Council will set rates and charges at a level that will provide for both current and future community requirements. Council also provides concessions to pensioners to assist property owners to remain in their own homes, and concessions to non-profit community, sporting and cultural groups as they contribute to the health and well-being of the community and to the social cohesion of the region.

The Revenue Policy also sets out the principles that will apply in the management of and recovery of debt. These principles are as follows:

- Transparency by making clear the obligations of ratepayers and the processes used by Council in assisting them to meet their financial obligations.
- Efficiency by ensuring the processes used to recover overdue rates and charges are simple to administer and cost effective.
- Equity by having regard to providing the same treatment for ratepayers with similar circumstances.
- Flexibility by responding where necessary to changes in the local economy.

The Revenue Policy has been reviewed as part of the 2025-26 Budget process and as noted above, no significant changes have been made from the previous year.

Options

Option One: THAT Council adopt the Revenue Policy 2025-26, as attached, with an effective date of 1 July 2025.

Previous Council Resolutions

Special Meeting of Council 26 June 2024 (Resolution 24-28/0081)

THAT Council adopt, pursuant to Section 193 of the Local Government Regulation 2012, the 2024-2025 Revenue Policy as attached to these minutes, for inclusion in the 2024-25 Budget.

Critical Dates

Under the *Local Government Act* 2009 Chapter 4 Finances and Accountability, Part 3 Financial Planning and Accountability Section 107(a) Approval of the Budget the local government must adopt a budget before 1 August in the financial year to which the budget relates.

Strategic Implications

Corporate Plan

Lockyer Leadership and Council

Undertake robust and accountable financial, resource and infrastructure planning and management to ensure affordable and sustainable outcomes for our community.

Excellence in customer service to our community.

Compliance with relevant legislation.

Finance and Resource

The Revenue Policy is a key statutory document of Council and is required to be adopted as part of the annual budget. The Revenue Policy is reviewed every year as part of the budget development process. Changes made to the document reflect the wishes of Council in making and levying rates for the coming financial year.

The adoption of the 2025-2026 Revenue Policy and 2025-2026 Revenue Statement ensures that Council can rate in accordance with the proposed 2025-2026 Budget.

Legislation and Policy

Section 104 (5) (c) of the *Local Government Act 2009*, identifies the Revenue Policy as a financial policy that must be included in a local governments system of financial management.

Section 193 of the *Local Government Regulation 2012* outlines the requirements to be stated in the Revenue Policy and the requirement for the Policy to be reviewed annually.

The adoption of the Revenue Policy ensures Council's compliance with the requirements of the *Local Government Act 2009* and *Local Government Regulation 2012* and supersedes Council's 2024-2025 Revenue Policy.

Risk Management

Key Corporate Risk Code and Category: FE2

Key Corporate Risk Descriptor: Finance and Economic
Decision making governance, due diligence, accountability and sustainability.

Consultation

Portfolio Councillor Consultation

Councillors were consulted through the development of the 2025-2026 Council budget at Councillor Workshops held between March 2025 to June 2025.

Internal Consultation

The implications of this policy will be incorporated into extensive communications associated with the 2025-2026 Budget. The updated policies will be included in Council's policy register and uploaded to Council's website.

External Consultation

Due to the internal administrative nature of this policy, there has been no external consultation.

Community Engagement

The implications of the 2025-26 Revenue Policy will be incorporated into extensive communications associated with the 2025-26 Budget and uploaded to Council's website.

Attachments

[1](#) 2026 Revenue Policy 4 Pages



STATUTORY

REVENUE

Head of Power

*Local Government Act 2009
Section 193 Local Government Regulation 2012*

Key Supporting Council Document

Lockyer Valley Regional Council Corporate Plan 2022-2027:
Lockyer Leadership and Council –

Undertake robust and accountable financial, resource and infrastructure planning and management to ensure affordable and sustainable outcomes for our community.

Definitions

All terms within this policy have the meaning assigned under the Dictionary from the schedule contained within the *Local Government Regulation 2012*.

Policy Objective

The purpose of the 2025/2026 Revenue Policy is to set out the principles used by Lockyer Valley Regional Council 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
- Methods for setting cost recovery fees
- The extent to which physical and social infrastructure costs for new development are to be funded by development application charges

Policy Statement

The Levying of Rates and Charges

Group: Executive Office
Unit: Financial Services
Approved: Special Council Meeting (Resolution Number:)
Date Approved:
ECM:

Effective Date: 01/07/2025
Version: 4 Last Updated: 24/06/2025
Review Date: 30/06/2025
Superseded/Revoked: Revenue Policy 2024/2025 ECM: 4805543
Page 1 of 4

Rates and charges are defined in the *Local Government Regulation 2012* as including differential general rates, minimum general rate levies, separate rates and charges, special rates and charges, utility charges and accrued interest on outstanding balances.

Council levies rates and charges to fund the provision of valuable services to our community. When adopting its annual budget, Council will set rates and charges at a level that will provide for both current and future community requirements. Council will apply the principle of transparency in making rates and charges.

General Rates

General rates revenue provides essential whole of community services not funded through trading income, subsidies, grants, contributions or donations received from other entities or not provided for by other levies or charges. Council will consider all full cost recovery options before calculating the general rate.

Council is required to raise an amount of revenue it sees as being appropriate to maintain assets and provide services to the region as a whole. In deciding how that revenue is raised, Council has formed the opinion that a differential general rating scheme, based primarily on land use, provides the most equitable basis for the distribution of the general rate burden.

The rateable value for each property is the basis for determining the amount of the general rate levied. The value of land for a financial year, is its value under the *Land Valuation Act 2010* when a liability for payment of rates or charges for the land arises for the financial year.

The *Local Government Regulation 2012* allows Council in accordance with Section 77 (1) to fix a minimum amount of general rates. Under Section 80, Council may levy differential general rates.

Special and Separate Rates and Charges

Where appropriate, Council will fund certain services, facilities or activities by means of separate or special rates or charges.

Special rates:

In accordance with Section 94 of the *Local Government Regulation 2012* Council will levy special rates and charges on certain properties that are considered to be specially benefited by the provision of a specific service, facility or activity.

Special rates are charged on the rateable value of the land and special charges are a flat charge per assessment, other than specifically identified exclusions, as this is considered to provide a more equitable basis for the sharing of the cost.

Separate rates:

In accordance with Section 103 of the *Local Government Regulation 2012* Council will levy a separate rate or charge on all rateable land, subject to stated exceptions, in the region to fund a particular service, facility or activity.

The Levying of Rates and Charges

In levying rates and charges, Council will apply the principles of:

- Consistency in timing the levy of rates in a predictable way to enable property owners to plan for their rating obligations by the issue of rate notices on a half yearly basis
- Flexibility by providing short-term payment commitment plans to property owners in financial difficulty, along with a wide array of payment options

Group: Executive Office
Unit: Financial Services
Approved: Special Council Meeting (Resolution Number:)
Date Approved:
ECM:

Effective Date: 01/07/2025
Version: 4 Last Updated: 24/06/2025
Review Date: 30/06/2025
Superseded/Revoked: Revenue Policy 2024/2025 ECM: 4805543
Page 2 of 4

- Communication by clearly setting out the Council's and each property owner's obligations in relation to rates and charges by advising property owners about rate notice issue dates and discount dates
- Clarity by providing meaningful information on rate notices to enable property owners to clearly understand their responsibilities

In the making and levying of rates and charges, Council will be guided by the principles of:

- Efficiency through having a rating regime that is efficient to administer
- Full cost pricing and user pays where appropriate
- Equitable distribution of the general rates burden as broadly as possible
- Transparency in the making and levying of rates
- Flexibility, to take into account changes in the local economy
- Clarity in terms of responsibilities (Council's and property owner's) in regard to the rating process
- National Competition Policy legislation where applicable

The Purpose of and Granting of Concessions for Rates and Charges

Council Pension Subsidy:

Council has determined that pensioners as defined by the *Local Government Regulation 2012* are entitled to receive concessions on rates and charges levied by Council. Council may grant a concession for land that is owned by a pensioner under Section 120(1)(a) of the *Local Government Regulation 2012*.

The Lockyer Valley Regional Council Pension Subsidy aims to help pensioner property owners to remain in their own homes by reducing the financial impact of rates and charges levied.

Council Remissions – Non-Profit Community, Cultural and Sporting Groups:

In accordance with section 120(1)(b) of the *Local Government Regulation 2012* non-profit community, sporting and cultural groups may be entitled to concessions.

The purpose of these concessions is to encourage and support non-profit community, sporting and cultural groups as they contribute to the health and well-being of the community and to the social cohesion of the region.

Upon written application, Council will consider applications for concessions on rates and charges received from property owners who are qualifying pensioners or non-profit community, cultural and sporting organisations.

In exercising these concession powers, Council will be guided by the principles of:

- Transparency by making clear the requirements necessary to receive concessions; and
- Equity by ensuring that all applicants of the same type receive the same concession

The Recovery of Overdue Rates and Charges

Council will exercise its rate recovery powers pursuant to the provisions of Chapter 4 Part 12 of the *Local Government Regulation 2012* in order to reduce the overall rate burden on property owners.

Council has adopted a policy for the recovery of outstanding rates and charges. The objective of this policy is to set out Council's principles in regard to the management of debt, and to provide consistent and ethical recovery of outstanding rates and charges across the organisation in accordance with the parameters and requirements of the *Local Government Regulation 2012*.

The principles that will apply in the management of and recovery of debt are as follows:

Group: Executive Office
Unit: Financial Services
Approved: Special Council Meeting (Resolution Number:)
Date Approved:
ECM:

Effective Date: 01/07/2025
Version: 4 Last Updated: 24/06/2025
Review Date: 30/06/2025
Superseded/Revoked: Revenue Policy 2024/2025 ECM: 4805543
Page 3 of 4

- Transparency by making clear the obligations of property owners and the processes used by Council in assisting them to meet their financial obligations
- Efficiency by ensuring the processes used to recover overdue rates and charges are simple and cost effective to administer
- Equity by having regard to providing the same treatment for property owners with similar circumstances
- Flexibility by responding where necessary to changes in the local economy

Fees and Charges

In general, Council will be guided by the principle of “user pays” in making all other charges. All fees and charges will be set with reference to full cost pricing.

When determining Commercial Charges, Council takes into account “user pays” principles and market conditions when determining commercial charges for Council services and facilities.

When determining Regulatory Fees, Council takes into account “user pays” principles and sets regulatory fees at a level sufficient to recover no more than the full cost of providing the service or taking the action for which, the fee is charged.

All fees set by Council are included in a Register of Fees and Charges as adopted by Council at the meeting held on 21 May 2025 and amended from time to time.

New Development Costs

Developer contributions for infrastructure are determined each year in accordance with the philosophy that a developer should pay reasonable and relevant contributions towards the capital cost of the provision of infrastructure to meet past and future augmentation costs associated with this new development. Council assesses the level of contribution towards physical and social infrastructure in respect of new developments during the development application approval process to ensure an equitable contribution is made by developments which increase the demand on Council infrastructure. Infrastructure agreements are negotiated outcomes between Council and the developer.

Guiding Principles

The principles contained within the Revenue Policy are applied in the determination of Council’s revenue statement, rates, fees and charges, rating concessions and recovery of overdue rates and charges.

Roles and Responsibilities

All Council staff are bound by the principles outlined in this policy in determining the level of rates, fees and charges, and in the application of rebates and concessions relating to those fees.

Related Documents

Local Government Act 2009

Local Government Regulation 2012

Rates and Charges Debt Collection and Recovery Policy

2025/2026 Revenue Statement

Group: Executive Office
Unit: Financial Services
Approved: Special Council Meeting (Resolution Number:)
Date Approved:
ECM:

Effective Date: 01/07/2025
Version: 4 Last Updated: 24/06/2025
Review Date: 30/06/2025
Superseded/Revoked: Revenue Policy 2024/2025 ECM: 4805543
Page 4 of 4

5.3 2025-2026 Revenue Statement

Author: Kirsty Johnson, Coordinator Revenue Services; Dee Stewart, Acting Chief Financial Officer

Responsible Officer: Ian Church, Chief Executive Officer

Purpose:

The purpose of this report is to seek Council's adoption of the 2025-2026 Revenue Statement as part of the 2025-2026 Budget process.

Officer's Recommendation:**THAT Council:**

- a) Pursuant to Section 81 of the *Local Government Regulation 2012*, adopt the categories into which rateable land is categorised, and the description of those categories, as follows:

Number of Rating Category for FY2025/2026 in the Revenue Statement	Name of Rating Category for FY2025/2026 in the Revenue Statement	Guidance for identifying the Rating Category to which each parcel of rateable land in Council's local government area belongs for FY2025/2026
101a	Rural Residential	(a) The Description for this category in the Revenue Statement
	<= \$150,000	(b) Land with Land Use Code 2, 3, 5, 8, or 9
101b	Rural Residential	(a) The Description for this category in the Revenue Statement
	>= \$150,001 & <=\$450,000	(b) Land with Land Use Code 2, 3, 5, 8, or 9
101c	Rural Residential	(a) The Description for this category in the Revenue Statement
	>=\$450,001	(b) Land with Land Use Code 2, 3, 5, 8, or 9
102a	Urban Residential	(a) The Description for this category in the Revenue Statement
	<= \$125,000	(b) Land with Land Use Code 2, 3, 5, 8, or 9
102b	Urban Residential	(a) The Description for this category in the Revenue Statement
	>=\$125,001 & <=\$270,000	(b) Land with Land Use Code 2, 3, 5, 8, or 9
102c	Urban Residential	(a) The Description for this category in the Revenue Statement
	>=\$270,001	(b) Land with Land Use Code 2, 3, 5, 8, or 9
103a	Non-Principal Place of Residence Urban Residential	The Description for this category in the Revenue Statement
	<= \$125,000	
103b	Non-Principal Place of Residence Urban Residential	The Description for this category in the Revenue Statement
	>=\$125,001 & <=\$270,000	
103c	Non-Principal Place of Residence Urban Residential	The Description for this category in the Revenue Statement
	>=\$270,001	
103d	Non-Principal Place of	The Description for this category in the

	Residence Rural Residential	Revenue Statement
	<= \$150,000	
103e	Non-Principal Place of Residence Rural Residential	The Description for this category in the Revenue Statement
	>= \$150,001 & <=\$450,000	
103f	Non-Principal Place of Residence Rural Residential	The Description for this category in the Revenue Statement
	>=\$450,001	
104a	Urban Vacant land	(a) The Description for this category in the Revenue Statement
	<= \$125,000	(b) Land with Land Use Code 1, 3, 4, 6, 8, 9, or 94
104b	Urban Vacant land	(a) The Description for this category in the Revenue Statement
	>= \$125,001 & <= \$270,000	(b) Land with Land Use Code 1, 3, 4, 6, 8, 9, or 94
104c	Urban Vacant land	(a) The Description for this category in the Revenue Statement
	>= \$270,001	(b) Land with Land Use Code 1, 3, 4, 6, 8, 9, or 94
104d	Rural Vacant Land	(a) The Description for this category in the Revenue Statement
	<=\$150,000	(b) Land with Land Use Code 1, 3, 4, 6, 8, 9, or 94
104e	Rural Vacant Land	(a) The Description for this category in the Revenue Statement
	>= \$150,001 & <=\$450,000	(b) Land with Land Use Code 1, 3, 4, 6, 8, 9, or 94
104f	Rural Vacant Land	(a) The Description for this category in the Revenue Statement
	>=\$450,001	(b) Land with Land Use Code 1, 3, 4, 6, 8, 9, or 94
105	Multiple Dwellings	(a) The Description for this category in the Revenue Statement
		(b) Land with Land Use Code 2, 3, 5, 8, or 9
106a	Commercial	(a) The Description for this category in the Revenue Statement
	<= \$1.5Million	(b) Land with Land Use Code 10 to 32, 34, or 37 to 46
106b	Commercial	(a) The Description for this category in the Revenue Statement
	> \$1.5Million	(b) Land with Land Use Code 10 to 32, 34, or 37 to 46
107a	Supermarkets and Retail	(a) The Description for this category in the Revenue Statement
	Warehouses	(b) Land with Land Use Code 10 to 15, 17 to 27 but not Land with Land Use Code 16
	<= \$375,000	
107b	Supermarkets and Retail	(a) The Description for this category in the Revenue Statement

	Warehouses	(b) Land with Land Use Code 10 to 15, 17 to 27 but not Land with Land Use Code 16
	>= \$375,001 & <= \$1Million	
107c	Supermarkets and Retail	(a) The Description for this category in the Revenue Statement
	Warehouses	(b) Land with Land Use Code 10 to 15, 17 to 27 but not Land with Land Use Code 16
	> \$1 Million	
108a	Shopping Centres	(a) The Description for this category in the Revenue Statement
	<= 7000 sq m	(b) Land with Land Use Code 16
108b	Shopping Centres	(a) The Description for this category in the Revenue Statement
	>= 7001 sq m	(b) Land with Land Use Code 16
109a	Service Stations/Garages	(a) The Description for this category in the Revenue Statement
	<= \$500,000	(b) Land with Land Use Code 30 or 31
109b	Service Stations/Garages	(a) The Description for this category in the Revenue Statement
	>= \$500,001	(b) Land with Land Use Code 30 or 31
110a	Accommodation – Caravan parks, Camping and Workers Accommodation	(a) The Description for this category in the Revenue Statement
		(b) Land with Land Use Code 7 or 49
110b	Accommodation – Motels	(a) The Description for this category in the Revenue Statement
		(b) Land with Land Use Code 43
110c	Accommodation – Nursing Homes	(a) The Description for this category in the Revenue Statement
		(b) Land with Land Use Code 27
111a	Animal Farming	(a) The Description for this category in the Revenue Statement
		(b) Land with Land Use Code 60 to 70, 85 to 87, or 89
112a	Crop Farming	(a) The Description for this category in the Revenue Statement
		(b) Land with Land Use Code 71, 73 to 84, 88, 90, or 93
113a	Intensive Agriculture	(a) The Description for this category in the Revenue Statement
	Poultry	(b) Land with Land Use Code 87
	<=200,000 birds	
113b	Intensive Agriculture	(a) The Description for this category in the Revenue Statement
	Poultry	(b) Land with Land Use Code 87
	>= 200,001 birds	
113C	Intensive Agriculture	(a) The Description for this category in the Revenue Statement
	Piggeries	(b) Land with Land Use Code 85

	>= 3,001 SPU	
113d	Intensive Agriculture	(a) The Description for this category in the Revenue Statement
	Piggeries	(b) Land with Land Use Code 85
	<=3,000 SPU	
114	Farming/Agriculture	(a) The Description for this category in the Revenue Statement
	On Farm Packing Operation	(b) Land with Land Use Code 71 to 84
115a	Extractive & Mining Lease	The Description for this category in the Revenue Statement
	> 100,000 tonnes	
115b	Extractive & Mining Lease	The Description for this category in the Revenue Statement
	>= 5,001 &	
	<= 100,000 tonnes	
115c	Extractive & Mining Lease <=5,000 tonnes	The Description for this category in the Revenue Statement
116a	Noxious/Offensive Industry – Explosive Factory	(a) The Description for this category in the Revenue Statement
		(b) Land with Land Use Code 35 to 40
116b	Noxious/Offensive Industry - Abattoirs	(a) The Description for this category in the Revenue Statement
		(b) Land with Land Use Code 35 to 40
116c	Noxious/Offensive Industry - Other	(a) The Description for this category in the Revenue Statement
		(b) Land with Land Use Code 35 to 40
117	Power Stations	(a) The Description for this category in the Revenue Statement
		(b) Land with Land Use Code 91
118	Transmission & Gas Compressor Sites	(a) The Description for this category in the Revenue Statement
		(b) Land with Land Use Code 10 to 27, or 91
119a	Sporting Clubs & Facilities	(a) The Description for this category in the Revenue Statement
		(b) Land with Land Use Code 48 or 50
119b	Licensed Clubs & Sporting Clubs	(a) The Description for this category in the Revenue Statement
		(b) Land with Land Use Code 47 or 48
120	Sundry Purposes	The Description for this category in the Revenue Statement
121	Land which is subject to Chapter 2 Part 2	(a) The Description for this category in the Revenue Statement
		(b) Land with Land Use Code 72
122	Industrial	(a) The Description for this category in the Revenue Statement
		(b) Land with Land Use Code 32, 35, or 36
123a	Limited Development – Dwelling	(a) The Description for this category in the Revenue Statement

		(b) Land with Land Use Code 2, 3, 5, 8, or 9
		(c) Zoned Limited Development under the Lockyer Valley Planning Scheme.
123b	Limited Development - Vacant	(a) The Description for this category in the Revenue Statement
		(b) Land with Land Use Code 1, 3, 4, 6, 8, 9, or 94
		(c) Zoned Limited Development under the Lockyer Valley Planning Scheme.

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

c) Pursuant to Section 94 of the *Local Government Act 2009* and Section 80 of the *Local Government Regulation 2012*, resolve the differential general rate to be made and levied for each differential general rate category and, pursuant to Section 77 of the *Local Government Regulation 2012*, that the minimum general rate to be made and levied for each differential general rate category, is as follows:

Category Number	Category Name	RID	Minimum
101a	Rural Residential <= \$150,000	0.008888	\$1,294.00
101b	Rural Residential >= \$150,001 & <= \$450,000	0.007335	\$1,334.00
101c	Rural Residential >= \$450,001	0.005302	\$3,301.00
102a	Urban Residential <= \$125,000	0.010548	\$1,301.00
102b	Urban Residential >= \$125,001 & <= \$270,000	0.008792	\$1,385.00
102c	Urban Residential >= 270,001	0.007612	\$2,558.00
103a	Non-Principal Place of Residence Urban Residential <= \$125,000	0.012658	\$1,561.00
103b	Non-Principal Place of Residence Urban Residential >= \$125,001 & <= \$270,000	0.01055	\$1,662.00
103c	Non-Principal Place of Residence Urban Residential >= 270,001	0.009134	\$3,071.00
103d	Non-Principal Place of Residence Rural Residential <= \$150,000	0.010666	\$1,554.00
103e	Non-Principal Place of Residence Rural Residential >= \$150,001 & <= \$450,000	0.008802	\$1,600.00
103f	Non-Principal Place of Residence Rural Residential >= \$450,001	0.006362	\$3,961.00
104a	Urban Vacant <= \$125,000	0.011603	\$1,432.00
104b	Urban Vacant >= \$125,001 & <= \$270,000	0.009671	\$1,524.00
104c	Urban Vacant >= 270,001	0.008373	\$2,815.00
104d	Rural Vacant <= \$150,000	0.009332	\$1,360.00
104e	Rural Vacant >= \$150,001 & <= \$450,000	0.007701	\$1,400.00
104f	Rural Vacant >= \$450,001	0.005567	\$3,466.00

105	Multiple Dwellings	0.011577	\$1,629.00
106a	Commercial <=\$1.5M	0.011417	\$2,481.00
106b	Commercial > \$1.5M	0.006143	\$19,458.00
107a	Supermarkets and Retail Warehouses <=\$375,000	0.012537	\$4,087.00
107b	Supermarkets and Retail Warehouses >= \$375,001 & <=\$1M	0.014275	\$10,507.00
107c	Supermarkets and Retail Warehouses >\$1M	0.019254	\$27,761.00
108a	Shopping Centres <=7000sqm	0.060378	\$66,505.00
108b	Shopping Centres >= 7001 sqm	0.034044	\$199,513.00
109a	Service Stations/Garages <=\$500,000	0.021555	\$6,552.00
109b	Service Stations/Garages >= \$500,001	0.028433	\$17,513.00
110a	Accommodation – Caravan parks, Camping and Workers Accommodation	0.019539	\$3,903.00
110b	Accommodation – Motels	0.016724	\$2,349.00
110c	Accommodation – Nursing Homes	0.02753	\$13,993.00
111a	Animal Farming	0.006968	\$1,733.00
112a	Crop Farming	0.007401	\$1,738.00
113a	Intensive Agriculture Poultry <=200,000 Birds	0.014692	\$7,345.00
113b	Intensive Agriculture Poultry >=200,001 Birds	0.027037	\$21,997.00
113c	Intensive Agriculture Piggeries >=3001 SPU	0.047693	\$17,208.00
113d	Intensive Agriculture Piggeries <=3000 SPU	0.06172	\$8,439.00
114	Farming/Agriculture On Farm Packing	0.008376	\$11,299.00
115a	Extractive & Mining > 100,000 t	0.381304	\$52,239.00
115b	Extractive & Mining 5,001 - 100,000 t	0.0453	\$26,865.00
115c	Extractive & Mining up to 5,000 t	0.018305	\$11,643.00
116a	Noxious/Offensive Industry - Explosive Factory	0.016813	\$38,465.00
116b	Noxious/Offensive Industry - Abattoirs	0.032095	\$38,465.00
116c	Noxious/Offensive Industry - Other	0.02056	\$6,593.00
117	Power Stations	0.026797	\$60,009.00
118	Transmission & Gas Compressor Sites	0.041318	\$13,279.00
119a	Sporting Clubs & Facilities	0.006982	\$1,431.00
119b	Licensed Clubs & Sporting Clubs	0.007286	\$1,431.00
120	Sundry Purposes	0.015459	\$273.00
121	Land which is subject Ch2 Pt2	0.010492	NA
122	Industrial	0.010602	\$2,455.00
123a	Limited Development - Dwelling	0.008667	\$1,017.00
123b	Limited Development - Vacant Land	0.005845	\$660.00

d) Pursuant to Section 94 of the *Local Government Act 2009* and Section 103 of the *Local Government Regulation 2012*, make and levy a separate charge (to be known as the “Emergency Preparedness Levy”), in the sum of \$104.00 per annum per rateable assessment, to be levied equally on all rateable land in the region, and a pro-rata charge effective from the date of valuation will apply to new assessments created during the financial year. The purposes of the levy are:

- a. Funding infrastructure restoration projects (such as bridges, roads) funding shortfalls, community resilience recovery through community recovery programs, and
 - b. Funding expenditure on the disaster management initiatives associated with improving the region's preparedness for and response to future natural disasters including the implementation of the recommendations of the Queensland Flood Commission of Inquiry, and
 - c. Funding recurrent and capital expenditure for the Volunteer State Emergency Services Units operating within the Lockyer Valley Regional Council area together with the provision of disaster planning and management support for the units.
- e) Pursuant to Section 94 of the *Local Government Act 2009* and Section 103 of the *Local Government Regulation 2012*, make and levy a separate charge (to be known as the "Environmental Levy"), in the sum of \$20.00 per annum per rateable assessment, to be levied equally on all rateable land in the region, for the purposes of funding expenditure on the implementation of physical/biological, cultural, social and economic environmental initiatives throughout the Region. A pro-rata charge effective from the date of valuation will apply to new assessments created during the financial year.
- f) Pursuant to Section 94 of the *Local Government Act 2009* and Section 103 of the *Local Government Regulation 2012*, make and levy a separate charge (to be known as the "Resilient Rivers Initiative Levy"), in the sum of \$2.00 per annum per rateable assessment, to be levied equally on all rateable land in the region, for the purposes of funding Council's contribution for the Council of Mayors South East Queensland's (COMSEQ's) Resilient Rivers Initiative, which will deliver projects to keep soil on the land, protect water security, promote partnerships and improve climate resilience. A pro-rata charge effective from the date of valuation will apply to new assessments created during the financial year.
- g) Pursuant to Section 94 of the *Local Government Act 2009* and Section 94 of the *Local Government Regulation 2012*, make and levy a special charge (to be known as the "Rural Fire Levy") of \$30.00 per annum on all rateable land to which the overall plan applies to fund the maintenance of fire trails within the Lockyer Valley Council Region and to provide for the operations, maintenance and provision of buildings, land and/or equipment for Rural Fire Brigade groups in accordance with agreements between Council and the Lockyer Local Area Finance Committee. A pro-rata charge effective from the date of valuation will apply to new assessments created during the financial year.
 - a. The overall plan for the Rural Fire Levy is as follows:
 - i. To fund a range of fire mitigation activities including the maintenance of fire trails within the Lockyer Valley Council Region and to provide for the operations, maintenance and provision of buildings, land and/or equipment for Rural Fire Brigade groups in accordance with agreements between Council and the Lockyer Local Area Finance Committee.
 - ii. The rateable land to which the plan applies is all land in areas serviced by a Rural Fire Brigade.
 - iii. The estimated cost of carrying out the overall plan is \$301,200.
 - iv. The estimated time for carrying out the overall plan is one year.

- b. The rateable land or its occupier specially benefits from the service, facility or activity funded by the special charge because of the Rural Fire Brigade Group operating in the area and
- h) Pursuant to Section 94 of the *Local Government Act 2009* and Section 99 of the *Local Government Regulation 2012*, make and levy waste recycling and collection utility charges, for the supply of waste management services by the Council, as follows:
- a. Waste Recycling and Collection Charges:

- i. Subject to paragraphs ii) and iii) below, waste recycling and collection charges shall be levied according to the service type and the service description identified in the following table ("Waste Recycling and Collection Charge"):

Service Type	Service Description	Annual Charge Amount
Residential	First Service - Dual Bins	\$384.00
Residential	Additional Waste Bin	\$241.00
Residential	Additional Recycling Bin	\$143.00
Commercial	First Service - Dual Bins	\$655.00
Commercial	Additional Waste Bin	\$448.00
Commercial	Additional Recycle Bin	\$207.00

- ii. The Waste Recycling and Collection Charge shall be levied for the First Service on every parcel of land in the region where waste services are made available except where:
1. there is a demolition of premises, as certified by an approved person; or
 2. land is vacant for a full year, as established by a Statutory Declaration.
- iii. Any services required in addition to the first service for a parcel of land shall be levied at the applicable amount stated in paragraph i) above for each additional service provided.
- iv. For new first services or new additional services, the charge will be levied on a pro-rata basis from the date of commencement of the service.

b. Waste Management Charge:

- i. A utility charge of \$197.00 per annum per assessment will be levied on all rateable land in the region ("Waste Management Charge") to fund recurrent and capital expenditure and the administration costs associated with the provision, improvement and management of Council's waste management facilities throughout the region. Waste management facilities include landfill sites, transfer stations, weighbridge and waste bins located throughout the region.

- ii. The Waste Management charge will also be levied to all non-rateable land to which a waste collection service is provided.
- iii. For new assessments created during the year, the charge will be levied on a pro-rata basis from the effective date of valuation for the assessment.
- i) Pursuant to Section 130 of the *Local Government Regulation 2012*, the differential general rates and waste recycling and collection charges made and levied shall be subject to a discount of five percent (5%) if paid within the discount period of 35 days of the date of issue of the rate notice provided that:
 - a. all of the aforementioned rates and charges are paid within 35 days of the date of issue of the rate notice; and
 - b. all other rates and charges appearing on the rate notice (that are not subject to a discount) are paid within 35 days after the date of issue of the rate notice; and
 - c. all other overdue rates and charges, and interest relating to the rateable assessment are paid within 35 days of the date of issue of the rate notice.
- j) Pursuant to sections 74 and 76 of *Local Government Regulation 2012*, for the purpose of making and levying a Differential General Rate for the 2025-26 financial year on all parcels of rateable land in the local government area, the rateable value of a parcel of land in the local government area is to be the 3-year averaged value of the land.
- k) Pursuant to section 133 of the *Local Government Regulation 2012*, compound interest on daily rests at the rate of twelve point twelve (12.12%) per annum is to be charged on all overdue rates and charges.
- l) Pursuant to Section 107 of the *Local Government Regulation 2012* and Section 114 of the *Fire and Emergency Services Act 1990*, Council's rates and charges, and the State Government's Emergency Management, Fire and Rescue Levy be levied:
 - a. For the half year 1 July 2025 to 31 December 2025; and
 - b. For the half year 1 January 2026 to 30 June 2026.
- m) Pursuant to Section 118 of the *Local Government Regulation 2012*, that Council's rates and charges, and the State Government's Emergency Management, Fire and Rescue Levy, be paid within 35 days of the date of the issue of the rate notice.
- n) Pursuant to Sections 120, 121, and 122 of the *Local Government Regulation 2012*, a rebate of the differential general rate to a maximum of \$30.00 per half year per rateable assessment will be granted following an application in the approved form and where the eligibility requirements in paragraphs a) to e) below are met:
 - a. The applicant is the sole owner, joint owner, part owner or life tenant of a property; and
 - b. The property is the principal place of residence of the pensioner or life tenant;

- and
- c. The applicant has, either solely or jointly with a co-owner, the legal responsibility for the payment of rates and charges as defined herein, which are made and levied by Council in respect of the property; and
- d. The applicant must be a current holder of one of the following cards:
 - i. Queensland 'Pensioner Concession Card' issued by Centrelink;
 - ii. a Veterans' Affairs Gold card;
 - iii. a Veterans' Affairs Pensioner Concession card; or
 - iv. Repatriation Health card for all conditions, and
- e. The applicant receives a full pension entitlement under one of these Government Pensions:
 - i. Age pension;
 - ii. Carer payment;
 - iii. Disability Support pension;
 - iv. Wife pension;
 - v. Widow pension;
 - vi. Parenting Payment Single and Service pension;
 - vii. War Widow/Widower pensions with full Income Support Supplement; or
 - viii. Veterans' Affairs' Disability/TPI pension.
- f. Where the applicant meets all of the criteria in paragraphs a) to d) above, but receives a part pension entitlement for a Government Pension identified in paragraph e) above, the rebate shall be a maximum of \$15.00 per half year per rateable assessment.
- g. Where eligibility for the rebate in relation to a rateable assessment is established by more than one applicant, only one rebate (the rebate of the higher value) will be applied to the assessment per half year.
- o) Pursuant to Sections 120, 121, and 122 of the *Local Government Regulation 2012*, a rebate of up to one hundred percent (100%) of the differential general rate will be granted on a property following an application in the approved form where the following eligibility requirements are met:
 - a. The applicant organisation must be a non-profit community based organisation; and
 - b. The applicant organisation must be the owner or lessee of the land and be able to demonstrate that they are required to pay the rates levied; and
 - c. The land or any part of the land must not be rented or leased to a third party on a commercial basis; and
 - d. A Liquor Licence (allowing trading on more than three days per week) must not be held by the organisation or any affiliate relating to the property subject to the application.
- p) Pursuant to Sections 120, 121, and 122 of the *Local Government Regulation 2012*, a one hundred percent (100%) rebate of the Rural Fire Levy, Waste Management Charge, Environmental Levy, Resilient Rivers Initiative Levy and the Emergency Preparedness Levy may be granted for separately rateable mining leases where the land over which the leases are granted are already subject to these charges.

- q) Pursuant to Sections 120, 121, and 122 of the *Local Government Regulation 2012*, a one hundred percent (100%) rebate of the Rural Fire Levy, Waste Management Charge, Environmental Levy, Resilient Rivers Initiative Levy and the Emergency Preparedness Levy may be granted for land used for a permit to occupy, water storage or as a pump site where the payment of the charges would cause hardship to the property owner.
- r) Pursuant to Section 169 (2)(b) of the *Local Government Regulation 2012* to adopt the 2025-2026 Revenue Statement (Attachment 1) for inclusion in the 2025-2026 Budget.

RESOLUTION

THAT Council:

- a) Pursuant to Section 81 of the *Local Government Regulation 2012*, adopt the categories into which rateable land is categorised, and the description of those categories, as follows:

Number of Rating Category for FY2025/2026 in the Revenue Statement	Name of Rating Category for FY2025/2026 in the Revenue Statement	Guidance for identifying the Rating Category to which each parcel of rateable land in Council's local government area belongs for FY2025/2026
101a	Rural Residential	(a) The Description for this category in the Revenue Statement
	<= \$150,000	(b) Land with Land Use Code 2, 3, 5, 8, or 9
101b	Rural Residential	(a) The Description for this category in the Revenue Statement
	>= \$150,001 & <=\$450,000	(b) Land with Land Use Code 2, 3, 5, 8, or 9
101c	Rural Residential	(a) The Description for this category in the Revenue Statement
	>=\$450,001	(b) Land with Land Use Code 2, 3, 5, 8, or 9
102a	Urban Residential	(a) The Description for this category in the Revenue Statement
	<= \$125,000	(b) Land with Land Use Code 2, 3, 5, 8, or 9
102b	Urban Residential	(a) The Description for this category in the Revenue Statement
	>=\$125,001 & <=\$270,000	(b) Land with Land Use Code 2, 3, 5, 8, or 9
102c	Urban Residential	(a) The Description for this category in the Revenue Statement
	>=\$270,001	(b) Land with Land Use Code 2, 3, 5, 8, or 9
103a	Non-Principal Place of Residence Urban Residential	The Description for this category in the Revenue Statement
	<= \$125,000	
103b	Non-Principal Place of Residence Urban Residential	The Description for this category in the Revenue Statement
	>=\$125,001 & <=\$270,000	
103c	Non-Principal Place of Residence Urban Residential	The Description for this category in the Revenue Statement
	>=\$270,001	

103d	Non-Principal Place of Residence Rural Residential	The Description for this category in the Revenue Statement
	</= \$150,000	
103e	Non-Principal Place of Residence Rural Residential	The Description for this category in the Revenue Statement
	>/= \$150,001 & </= \$450,000	
103f	Non-Principal Place of Residence Rural Residential	The Description for this category in the Revenue Statement
	>/= \$450,001	
104a	Urban Vacant land	(a) The Description for this category in the Revenue Statement
	</= \$125,000	(b) Land with Land Use Code 1, 3, 4, 6, 8, 9, or 94
104b	Urban Vacant land	(a) The Description for this category in the Revenue Statement
	>/= \$125,001 & </= \$270,000	(b) Land with Land Use Code 1, 3, 4, 6, 8, 9, or 94
104c	Urban Vacant land	(a) The Description for this category in the Revenue Statement
	>/= \$270,001	(b) Land with Land Use Code 1, 3, 4, 6, 8, 9, or 94
104d	Rural Vacant Land	(a) The Description for this category in the Revenue Statement
	</= \$150,000	(b) Land with Land Use Code 1, 3, 4, 6, 8, 9, or 94
104e	Rural Vacant Land	(a) The Description for this category in the Revenue Statement
	>/= \$150,001 & </= \$450,000	(b) Land with Land Use Code 1, 3, 4, 6, 8, 9, or 94
104f	Rural Vacant Land	(a) The Description for this category in the Revenue Statement
	>/= \$450,001	(b) Land with Land Use Code 1, 3, 4, 6, 8, 9, or 94
105	Multiple Dwellings	(a) The Description for this category in the Revenue Statement
		(b) Land with Land Use Code 2, 3, 5, 8, or 9
106a	Commercial	(a) The Description for this category in the Revenue Statement
	</= \$1.5Million	(b) Land with Land Use Code 10 to 32, 34, or 37 to 46
106b	Commercial	(a) The Description for this category in the Revenue Statement
	> \$1.5Million	(b) Land with Land Use Code 10 to 32, 34, or 37 to 46
107a	Supermarkets and Retail	(a) The Description for this category in the Revenue Statement
	Warehouses	(b) Land with Land Use Code 10 to 15, 17 to 27 but not Land with Land Use Code 16
	</= \$375,000	
107b	Supermarkets and Retail	(a) The Description for this category in the

		Revenue Statement
	Warehouses	(b) Land with Land Use Code 10 to 15, 17 to 27 but not Land with Land Use Code 16
	>= \$375,001 & <= \$1Million	
107c	Supermarkets and Retail	(a) The Description for this category in the Revenue Statement
	Warehouses	(b) Land with Land Use Code 10 to 15, 17 to 27 but not Land with Land Use Code 16
	> \$1 Million	
108a	Shopping Centres	(a) The Description for this category in the Revenue Statement
	<= 7000 sq m	(b) Land with Land Use Code 16
108b	Shopping Centres	(a) The Description for this category in the Revenue Statement
	>= 7001 sq m	(b) Land with Land Use Code 16
109a	Service Stations/Garages	(a) The Description for this category in the Revenue Statement
	<= \$500,000	(b) Land with Land Use Code 30 or 31
109b	Service Stations/Garages	(a) The Description for this category in the Revenue Statement
	>= \$500,001	(b) Land with Land Use Code 30 or 31
110a	Accommodation – Caravan parks, Camping and Workers Accommodation	(a) The Description for this category in the Revenue Statement
		(b) Land with Land Use Code 7 or 49
110b	Accommodation – Motels	(a) The Description for this category in the Revenue Statement
		(b) Land with Land Use Code 43
110c	Accommodation – Nursing Homes	(a) The Description for this category in the Revenue Statement
		(b) Land with Land Use Code 27
111a	Animal Farming	(a) The Description for this category in the Revenue Statement
		(b) Land with Land Use Code 60 to 70, 85 to 87, or 89
112a	Crop Farming	(a) The Description for this category in the Revenue Statement
		(b) Land with Land Use Code 71, 73 to 84, 88, 90, or 93
113a	Intensive Agriculture	(a) The Description for this category in the Revenue Statement
	Poultry	(b) Land with Land Use Code 87
	<=200,000 birds	
113b	Intensive Agriculture	(a) The Description for this category in the Revenue Statement
	Poultry	(b) Land with Land Use Code 87
	>= 200,001 birds	
113C	Intensive Agriculture	(a) The Description for this category in the Revenue Statement

	Piggeries	(b) Land with Land Use Code 85
	>= 3,001 SPU	
113d	Intensive Agriculture	(a) The Description for this category in the Revenue Statement
	Piggeries	(b) Land with Land Use Code 85
	</=3,000 SPU	
114	Farming/Agriculture	(a) The Description for this category in the Revenue Statement
	On Farm Packing Operation	(b) Land with Land Use Code 71 to 84
115a	Extractive & Mining Lease	The Description for this category in the Revenue Statement
	> 100,000 tonnes	
115b	Extractive & Mining Lease	The Description for this category in the Revenue Statement
	>= 5,001 &	
	</= 100,000 tonnes	
115c	Extractive & Mining Lease </=5,000 tonnes	The Description for this category in the Revenue Statement
116a	Noxious/Offensive Industry – Explosive Factory	(a) The Description for this category in the Revenue Statement
		(b) Land with Land Use Code 35 to 40
116b	Noxious/Offensive Industry - Abattoirs	(a) The Description for this category in the Revenue Statement
		(b) Land with Land Use Code 35 to 40
116c	Noxious/Offensive Industry - Other	(a) The Description for this category in the Revenue Statement
		(b) Land with Land Use Code 35 to 40
117	Power Stations	(a) The Description for this category in the Revenue Statement
		(b) Land with Land Use Code 91
118	Transmission & Gas Compressor Sites	(a) The Description for this category in the Revenue Statement
		(b) Land with Land Use Code 10 to 27, or 91
119a	Sporting Clubs & Facilities	(a) The Description for this category in the Revenue Statement
		(b) Land with Land Use Code 48 or 50
119b	Licensed Clubs & Sporting Clubs	(a) The Description for this category in the Revenue Statement
		(b) Land with Land Use Code 47 or 48
120	Sundry Purposes	The Description for this category in the Revenue Statement
121	Land which is subject to Chapter 2 Part 2	(a) The Description for this category in the Revenue Statement
		(b) Land with Land Use Code 72
122	Industrial	(a) The Description for this category in the Revenue Statement
		(b) Land with Land Use Code 32, 35, or 36

123a	Limited Development – Dwelling	(a) The Description for this category in the Revenue Statement
		(b) Land with Land Use Code 2, 3, 5, 8, or 9
		(c) Zoned Limited Development under the Lockyer Valley Planning Scheme.
123b	Limited Development - Vacant	(a) The Description for this category in the Revenue Statement
		(b) Land with Land Use Code 1, 3, 4, 6, 8, 9, or 94
		(c) Zoned Limited Development under the Lockyer Valley Planning Scheme.

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

c) Pursuant to Section 94 of the *Local Government Act 2009* and Section 80 of the *Local Government Regulation 2012*, resolve the differential general rate to be made and levied for each differential general rate category and, pursuant to Section 77 of the *Local Government Regulation 2012*, that the minimum general rate to be made and levied for each differential general rate category, is as follows:

Category Number	Category Name	RID	Minimum
101a	Rural Residential <= \$150,000	0.008888	\$1,294.00
101b	Rural Residential >= \$150,001 & <= \$450,000	0.007335	\$1,334.00
101c	Rural Residential >= \$450,001	0.005302	\$3,301.00
102a	Urban Residential <= \$125,000	0.010548	\$1,301.00
102b	Urban Residential >= \$125,001 & <= \$270,000	0.008792	\$1,385.00
102c	Urban Residential >= 270,001	0.007612	\$2,558.00
103a	Non-Principal Place of Residence Urban Residential <= \$125,000	0.012658	\$1,561.00
103b	Non-Principal Place of Residence Urban Residential >= \$125,001 & <= \$270,000	0.01055	\$1,662.00
103c	Non-Principal Place of Residence Urban Residential >= 270,001	0.009134	\$3,071.00
103d	Non-Principal Place of Residence Rural Residential <= \$150,000	0.010666	\$1,554.00
103e	Non-Principal Place of Residence Rural Residential >= \$150,001 & <= \$450,000	0.008802	\$1,600.00
103f	Non-Principal Place of Residence Rural Residential >= \$450,001	0.006362	\$3,961.00
104a	Urban Vacant <= \$125,000	0.011603	\$1,432.00
104b	Urban Vacant >= \$125,001 & <= \$270,000	0.009671	\$1,524.00
104c	Urban Vacant >= 270,001	0.008373	\$2,815.00
104d	Rural Vacant <= \$150,000	0.009332	\$1,360.00
104e	Rural Vacant >= \$150,001 & <= \$450,000	0.007701	\$1,400.00
104f	Rural Vacant >= \$450,001	0.005567	\$3,466.00

105	Multiple Dwellings	0.011577	\$1,629.00
106a	Commercial <=\$1.5M	0.011417	\$2,481.00
106b	Commercial > \$1.5M	0.006143	\$19,458.00
107a	Supermarkets and Retail Warehouses <=\$375,000	0.012537	\$4,087.00
107b	Supermarkets and Retail Warehouses >= \$375,001 & <= \$1M	0.014275	\$10,507.00
107c	Supermarkets and Retail Warehouses >\$1M	0.019254	\$27,761.00
108a	Shopping Centres <=7000sqm	0.060378	\$66,505.00
108b	Shopping Centres >= 7001 sqm	0.034044	\$199,513.00
109a	Service Stations/Garages <=\$500,000	0.021555	\$6,552.00
109b	Service Stations/Garages >= \$500,001	0.028433	\$17,513.00
110a	Accommodation – Caravan parks, Camping and Workers Accommodation	0.019539	\$3,903.00
110b	Accommodation – Motels	0.016724	\$2,349.00
110c	Accommodation – Nursing Homes	0.02753	\$13,993.00
111a	Animal Farming	0.006968	\$1,733.00
112a	Crop Farming	0.007401	\$1,738.00
113a	Intensive Agriculture Poultry <=200,000 Birds	0.014692	\$7,345.00
113b	Intensive Agriculture Poultry >=200,001 Birds	0.027037	\$21,997.00
113c	Intensive Agriculture Piggeries >=3001 SPU	0.047693	\$17,208.00
113d	Intensive Agriculture Piggeries <=3000 SPU	0.06172	\$8,439.00
114	Farming/Agriculture On Farm Packing	0.008376	\$11,299.00
115a	Extractive & Mining > 100,000 t	0.381304	\$52,239.00
115b	Extractive & Mining 5,001 - 100,000 t	0.0453	\$26,865.00
115c	Extractive & Mining up to 5,000 t	0.018305	\$11,643.00
116a	Noxious/Offensive Industry - Explosive Factory	0.016813	\$38,465.00
116b	Noxious/Offensive Industry - Abattoirs	0.032095	\$38,465.00
116c	Noxious/Offensive Industry - Other	0.02056	\$6,593.00
117	Power Stations	0.026797	\$60,009.00
118	Transmission & Gas Compressor Sites	0.041318	\$13,279.00
119a	Sporting Clubs & Facilities	0.006982	\$1,431.00
119b	Licensed Clubs & Sporting Clubs	0.007286	\$1,431.00
120	Sundry Purposes	0.015459	\$273.00
121	Land which is subject Ch2 Pt2	0.010492	NA
122	Industrial	0.010602	\$2,455.00
123a	Limited Development - Dwelling	0.008667	\$1,017.00
123b	Limited Development - Vacant Land	0.005845	\$660.00

d) Pursuant to Section 94 of the *Local Government Act 2009* and Section 103 of the *Local Government Regulation 2012*, make and levy a separate charge (to be known as the “Emergency Preparedness Levy”), in the sum of \$104.00 per annum per rateable assessment, to be levied equally on all rateable land in the region, and a pro-rata charge effective from the date of valuation will apply to new assessments created during the financial year. The purposes of the levy are:

- a. Funding infrastructure restoration projects (such as bridges, roads) funding shortfalls, community resilience, recovery through community recovery programs, and
 - b. Funding expenditure on the disaster management initiatives associated with improving the region's preparedness for and response to future natural disasters including the implementation of the recommendations of the Queensland Flood Commission of Inquiry, and
 - c. Funding recurrent and capital expenditure for the Volunteer State Emergency Services Units operating within the Lockyer Valley Regional Council area together with the provision of disaster planning and management support for the units.
- e) Pursuant to Section 94 of the *Local Government Act 2009* and Section 103 of the *Local Government Regulation 2012*, make and levy a separate charge (to be known as the "Environmental Levy"), in the sum of \$20.00 per annum per rateable assessment, to be levied equally on all rateable land in the region, for the purposes of funding expenditure on the implementation of physical/biological, cultural, social and economic environmental initiatives throughout the Region. A pro-rata charge effective from the date of valuation will apply to new assessments created during the financial year.
- f) Pursuant to Section 94 of the *Local Government Act 2009* and Section 103 of the *Local Government Regulation 2012*, make and levy a separate charge (to be known as the "Resilient Rivers Initiative Levy"), in the sum of \$2.00 per annum per rateable assessment, to be levied equally on all rateable land in the region, for the purposes of funding Council's contribution for the Council of Mayors South East Queensland's (COMSEQ's) Resilient Rivers Initiative, which will deliver projects to keep soil on the land, protect water security, promote partnerships and improve climate resilience. A pro-rata charge effective from the date of valuation will apply to new assessments created during the financial year.
- g) Pursuant to Section 94 of the *Local Government Act 2009* and Section 94 of the *Local Government Regulation 2012*, make and levy a special charge (to be known as the "Rural Fire Levy") of \$30.00 per annum on all rateable land to which the overall plan applies to fund the maintenance of fire trails within the Lockyer Valley Council Region and to provide for the operations, maintenance and provision of buildings, land and/or equipment for Rural Fire Brigade groups in accordance with agreements between Council and the Lockyer Local Area Finance Committee. A pro-rata charge effective from the date of valuation will apply to new assessments created during the financial year.
 - a. The overall plan for the Rural Fire Levy is as follows:
 - i. To fund a range of fire mitigation activities including the maintenance of fire trails within the Lockyer Valley Council Region and to provide for the operations, maintenance and provision of buildings, land and/or equipment for Rural Fire Brigade groups in accordance with agreements between Council and the Lockyer Local Area Finance Committee.
 - ii. The rateable land to which the plan applies is all land in areas serviced by a Rural Fire Brigade.
 - iii. The estimated cost of carrying out the overall plan is \$301,200.
 - iv. The estimated time for carrying out the overall plan is one year.

- b. The rateable land or its occupier specially benefits from the service, facility or activity funded by the special charge because of the Rural Fire Brigade Group operating in the area.

- h) Pursuant to Section 94 of the *Local Government Act 2009* and Section 99 of the *Local Government Regulation 2012*, make and levy waste recycling and collection utility charges, for the supply of waste management services by the Council, as follows:

- a. Waste Recycling and Collection Charges:

- i. Subject to paragraphs ii) and iii) below, waste recycling and collection charges shall be levied according to the service type and the service description identified in the following table ("Waste Recycling and Collection Charge"):

Service Type	Service Description	Annual Charge Amount
Residential	First Service - Dual Bins	\$384.00
Residential	Additional Waste Bin	\$241.00
Residential	Additional Recycling Bin	\$143.00
Commercial	First Service - Dual Bins	\$655.00
Commercial	Additional Waste Bin	\$448.00
Commercial	Additional Recycle Bin	\$207.00

- ii. The Waste Recycling and Collection Charge shall be levied for the First Service on every parcel of land in the region where waste services are made available except where:

1. there is a demolition of premises, as certified by an approved person; or
2. land is vacant for a full year, as established by a Statutory Declaration.

- iii. Any services required in addition to the first service for a parcel of land shall be levied at the applicable amount stated in paragraph i) above for each additional service provided.

- iv. For new first services or new additional services, the charge will be levied on a pro-rata basis from the date of commencement of the service.

- b. Waste Management Charge:

- i. A utility charge of \$197.00 per annum per assessment will be levied on all rateable land in the region ("Waste Management Charge") to fund recurrent and capital expenditure and the administration costs associated with the provision, improvement and management of Council's waste management facilities throughout the region. Waste management facilities include landfill sites, transfer stations, weighbridge and waste bins located throughout the region.

- ii. The Waste Management charge will also be levied to all non-rateable land to which a waste collection service is provided.
- iii. For new assessments created during the year, the charge will be levied on a pro-rata basis from the effective date of valuation for the assessment.
- i) Pursuant to Section 130 of the *Local Government Regulation 2012*, the differential general rates and waste recycling and collection charges made and levied shall be subject to a discount of five percent (5%) if paid within the discount period of 35 days of the date of issue of the rate notice provided that:
 - a. all of the aforementioned rates and charges are paid within 35 days of the date of issue of the rate notice; and
 - b. all other rates and charges appearing on the rate notice (that are not subject to a discount) are paid within 35 days after the date of issue of the rate notice; and
 - c. all other overdue rates and charges, and interest relating to the rateable assessment are paid within 35 days of the date of issue of the rate notice.
- j) Pursuant to sections 74 and 76 of *Local Government Regulation 2012*, for the purpose of making and levying a Differential General Rate for the 2025-26 financial year on all parcels of rateable land in the local government area, the rateable value of a parcel of land in the local government area is to be the 3-year averaged value of the land.
- k) Pursuant to section 133 of the *Local Government Regulation 2012*, compound interest on daily rests at the rate of twelve point twelve (12.12%) per annum is to be charged on all overdue rates and charges.
- l) Pursuant to Section 107 of the *Local Government Regulation 2012* and Section 114 of the *Fire and Emergency Services Act 1990*, Council's rates and charges, and the State Government's Emergency Management, Fire and Rescue Levy be levied:
 - a. For the half year 1 July 2025 to 31 December 2025; and
 - b. For the half year 1 January 2026 to 30 June 2026.
- m) Pursuant to Section 118 of the *Local Government Regulation 2012*, that Council's rates and charges, and the State Government's Emergency Management, Fire and Rescue Levy, be paid within 35 days of the date of the issue of the rate notice.
- n) Pursuant to Sections 120, 121, and 122 of the *Local Government Regulation 2012*, a rebate of the differential general rate to a maximum of \$30.00 per half year per rateable assessment will be granted following an application in the approved form and where the eligibility requirements in paragraphs a) to e) below are met:
 - a. The applicant is the sole owner, joint owner, part owner or life tenant of a property; and
 - b. The property is the principal place of residence of the pensioner or life tenant;

- and
 - c. The applicant has, either solely or jointly with a co-owner, the legal responsibility for the payment of rates and charges as defined herein, which are made and levied by Council in respect of the property; and
 - d. The applicant must be a current holder of one of the following cards:
 - i. Queensland 'Pensioner Concession Card' issued by Centrelink;
 - ii. a Veterans' Affairs Gold card;
 - iii. a Veterans' Affairs Pensioner Concession card; or
 - iv. Repatriation Health card for all conditions, and
 - e. The applicant receives a full pension entitlement under one of these Government Pensions:
 - i. Age pension;
 - ii. Carer payment;
 - iii. Disability Support pension;
 - iv. Wife pension;
 - v. Widow pension;
 - vi. Parenting Payment Single and Service pension;
 - vii. War Widow/Widower pensions with full Income Support Supplement; or
 - viii. Veterans' Affairs' Disability/TPI pension.
 - f. Where the applicant meets all of the criteria in paragraphs a) to d) above, but receives a part pension entitlement for a Government Pension identified in paragraph e) above, the rebate shall be a maximum of \$15.00 per half year per rateable assessment.
 - g. Where eligibility for the rebate in relation to a rateable assessment is established by more than one applicant, only one rebate (the rebate of the higher value) will be applied to the assessment per half year.
- o) Pursuant to Sections 120, 121, and 122 of the *Local Government Regulation 2012*, a rebate of up to one hundred percent (100%) of the differential general rate will be granted on a property following an application in the approved form where the following eligibility requirements are met:
- a. The applicant organisation must be a non-profit community based organisation; and
 - b. The applicant organisation must be the owner or lessee of the land and be able to demonstrate that they are required to pay the rates levied; and
 - c. The land or any part of the land must not be rented or leased to a third party on a commercial basis; and
 - d. A Liquor Licence (allowing trading on more than three days per week) must not be held by the organisation or any affiliate relating to the property subject to the application.
- p) Pursuant to Sections 120, 121, and 122 of the *Local Government Regulation 2012*, a one hundred percent (100%) rebate of the Rural Fire Levy, Waste Management Charge, Environmental Levy, Resilient Rivers Initiative Levy and the Emergency Preparedness Levy may be granted for separately rateable mining leases where the land over which the leases are granted are already subject to these charges.

- q) Pursuant to Sections 120, 121, and 122 of the *Local Government Regulation 2012*, a one hundred percent (100%) rebate of the Rural Fire Levy, Waste Management Charge, Environmental Levy, Resilient Rivers Initiative Levy and the Emergency Preparedness Levy may be granted for land used for a permit to occupy, water storage or as a pump site where the payment of the charges would cause hardship to the property owner.
- r) Pursuant to Section 169 (2)(b) of the *Local Government Regulation 2012* adopt the 2025-2026 Revenue Statement (Attachment 1) for inclusion in the 2025-2026 Budget.

Moved By: Cr M Hagan

Seconded By:

Cr C Wilson

Resolution Number: 24-28/0337

CARRIED

7/0

Executive Summary

Council is required under Section 169 (2) (b) of the *Local Government Regulation 2012* to include a revenue statement in its annual budget. This report recommends the adoption of this document as part of the 2025-2026 Budget as well as other key measures that Council will use to generate its rating revenue.

The 2025-2026 Revenue Statement will achieve an initial yield of \$52.91 million in rates and utility charges with \$2.14 million allowed for discounts and remissions. Budget parameters include a conservative growth rate of approximately 0.75%.

Proposal

Overview

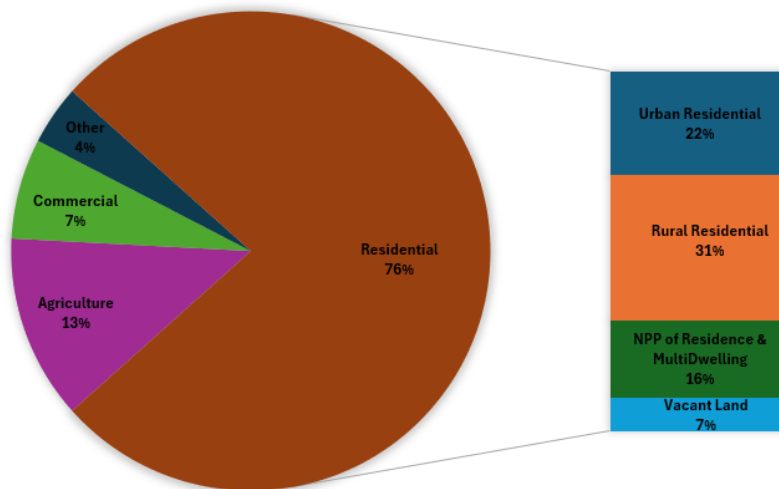
The Revenue Statement is a key statutory document of Council detailing the revenue measures adopted in Council's 2025-2026 Budget and is required to be reviewed and adopted as part of the annual budget. Changes made to the documents reflect the wishes of Council in making and levying rates for the coming financial year and provides the basis for the generation of Council's rates revenue for 2025-2026.

Following a series of budget workshops, Council is now able to formalise its Revenue Statement for the 2025-2026 financial year. In 2025-2026, general rates revenue will continue to be levied using a system of differential rating. The system includes fifty-three (53) differential categories.

The averaged valuations have increased with an average change of 6.66%. For the 2025-2026 budget Council has continued with 3-year averaged land valuation calculation method to mitigate the impact of substantial fluctuations in the rates charged for a particular parcel of rateable land arising from changed valuations from year to year.

Amendments to the category banding for Rural and Urban Residential, Non-Principal place of Residence, Vacant Land, Animal and Crop Farming have also been applied to ensure consistency and limit the impact to the majority of properties. This will mean that some properties within each category will see a reduction in their general rates, while other properties will remain the same or have an increase depending on the movement of the valuation. The amount of change is dependent on the valuation of the property and new bandings within categories.

The key items in the attached Revenue Statement include:



- A 3.5% increase in the yield from the general rates for all residential categories including the Non-Principal Place of Residence and Vacant land categories;
- Animal Farming and Crop Farming categories see an increase in yield of \$167,103;
- General Commercial, Supermarkets and Retail Warehouses, Shopping Centres and Service Stations have a yield increase of \$85,513;
- Domestic and Commercial Waste Recycling and Collection Charges to increase 8.5%;
- The Waste Management Charge increase at 8.5% from \$182.00 to \$197.00 per annum;
- The separate charge Emergency Preparedness Levy has remained at \$104.00 per annum;
- The separate charge Environmental Levy has increased from at \$17.00 to \$20.00 per annum;
- The separate charge Resilient Rivers Initiative Levy has remained at \$2.00 per annum;
- The special charge for Rural Fire Brigades has remained at \$30.00 per assessment;
- Retention of early payment discounts of 5% on general rates and waste recycling and collection charges;
- Increase from a 30 day discount period to a 35 day discount period;
- Retention of the amount for Council's pensioner concessions at \$30.00 per half year for full concessions and \$15.00 per half year for partial concessions; and
- Decrease in the compound interest charged on overdue rates and charges from 12.35% per annum to 12.12% per annum in order to conform to the new maximum allowed under legislation.
- Two new rating categories for Limited Development Land have been introduced in the 2025–2026 financial year. Properties falling within these categories are zoned Limited Development under the Lockyer Valley Planning Scheme and will receive a reduction in rates as a result.

Options

Option One: THAT Council adopt the 2025-2026 Revenue Statement, as attached with an effective date of 1 July 2025.

Previous Council Resolutions

Special Meeting of Council 26 June 2024 (Resolution 24-28/0082).

Critical Dates

Under the *Local Government Act 2009* Chapter 4 Finances and accountability, Part 3 Financial planning and accountability section 107a Approval of the budget the local government must adopt a budget before 1 August in the financial year to which the budget relates.

Strategic Implications

Corporate Plan

Lockyer Leadership and Council

- Undertake robust and accountable financial, resource and infrastructure planning and management to ensure affordable and sustainable outcomes for our community.
- Compliance with relevant legislation

Finance and Resource

Rates and charges represent Council's primary source of revenue. The adoption of the 2025–2026 Revenue Statement authorizes Council to impose rates in accordance with the proposed 2025–2026 Budget.

The 2025–2026 Revenue Statement projects an initial revenue yield of \$52.91 million from rates and utility charges, with \$2.14 million allocated for discounts and remissions.

The budget anticipates a growth rate in property assessments of 0.75%. Since this growth depends on changes in the property base through land development, it may not always be realized. The growth rate will be closely monitored throughout the year, and any shortfall in revenue will be managed by corresponding expenditure reductions through formal amendments to Council's 2025–2026 Budget.

Council's Long Term Financial Plan assumes annual rate increases above natural growth, aligned with forecast CPI movements. Natural growth in assessments is estimated at 0.75% annually over the plan's duration.

Adjustments to future rate increases or natural growth projections will directly influence the amount of rates revenue generated and may impact Council's long-term financial sustainability unless balanced by cost reductions or increases in other revenue sources.

Legislation and Policy

The adoption of the 2025-2026 Revenue Statement ensures Council's compliance with the requirements of the *Local Government Regulation 2012* and provides the basis for the levying of rates and charges for the 2025-2026 financial year.

Section 172 of the *Local Government Regulation 2012* details what must be included in the Revenue Statement while Section 193 (2) of the *Local Government Regulation 2012* states that the guidelines for preparing the Revenue Statement may be included in the Revenue Policy.

The 2025-2026 Revenue Statement is consistent with Council's 2025-2026 Revenue Policy.

Risk Management

Key Corporate Risk Code and Category: FE1

Key Corporate Risk Descriptor: Finance and Economic
Financial sustainability to support the achievement of strategy, goals and objectives in the medium to long term

Consultation

Portfolio Councillor Consultation

Councillors were consulted through the development of the 2025-2026 Council Budget at Councillor Workshops held between March 2025 to June 2025.

Internal Consultation

The implications of this policy will be incorporated into extensive communications associated with the 2025-2026 Budget. The updated policies will be included in Council's policy register and uploaded to Council's website.

External Consultation

Due to the internal administrative nature of this policy, there has been no external consultation.

Community Engagement

The implications of the 2025-2026 Revenue Statement will be incorporated into extensive communications associated with the 2025-2026 Budget and uploaded to Council's website.

Attachments

1 [↓](#) 2026 Revenue Statement 33 Pages



2025-2026 REVENUE STATEMENT

1. INTRODUCTION

1.1 Revenue Statement adoption

Sections 169 and 170 of the *Local Government Regulation 2012* require a local government to prepare and adopt a Revenue Statement each financial year as part of its budget.

Section 172 of the *Local Government Regulation 2012* specifies what a Revenue Statement must state.

Pursuant to sections 169, 170 and 172 of the *Local Government Regulation 2012*, Council resolves to adopt the following Revenue Statement for the 2025/2026 financial year, which provides details of the following:

- Administration:
 - Issue of rate notices
 - Time within which rates and charges must be paid
 - Early payment discount on rates and charges
 - Allowance of early payment discount for late payments
 - Interest on overdue rates and charges
 - Council's pensioner rate concession/rebate
 - Queensland State Government Pensioner Rate Subsidy Scheme
 - Other concessions on rates and charges
 - The recovery of overdue rates and charges; and
 - The criteria used by Council to decide the amount of cost-recovery fees and the amount of the charges for goods and services of each business activity the Council conducts on a commercial basis
- General rates (made and levied on all rateable land)
- Utility charges:
 - Waste and Recycling Collection Charge
 - Waste Management Charge
- Special charge (a charge made and levied on some, but not all, rateable land):
 - Rural Fire Levy

Group: Executive Office
 Branch: Finance
 Approved: Budget Meeting (Resolution Number: 20-24/0588)
 Date Approved:

ECM:

Effective Date: 01/07/2025
 Version: 4
 Review Date: 01/07/2025
 Superseded/Revoked: 2024/2025 Revenue Statement ECM:
 4805539

Page 1 of 33

- Separate charges (each charge made and levied equally on all rateable land):
 - Emergency Preparedness Levy
 - Environmental Levy; and
 - Resilient Rivers Initiative Levy
- Whether Council has made any resolution limiting an increase of rates and charges
- Definitions

1.2 Brief explanation of the measures adopted for raising revenue

Council has developed this Revenue Statement in accordance with its Revenue Policy, which aims to raise sufficient revenue to enable it to maintain assets and to provide services to the community at a level that the Council considers appropriate for both current and future community requirements.

Council applies the following criteria to structuring its adopted revenue raising measures:

- Efficiency through having a rating regime that is efficient to administer
- Full cost pricing and user pays where appropriate
- Equitable distribution of the general rates burden as broadly as possible
- Transparency in the making and levying of rates
- Flexibility, to take into account changes in the local economy
- Clarity in terms of responsibilities (Council's and property owner's) in regard to the rating process; and
- National Competition Policy legislation where applicable

In levying rates and charges, Council will have regard to:

- Consistency in timing the levy of rates in a predictable way to enable property owners to plan for their rating obligations by the issue of rate notices on a half yearly basis
- Flexibility by providing short-term payment commitment plans to property owners in financial difficulty, caused by circumstances beyond their control, along with a wide array of payment options
- Communication by clearly setting out the Council's and each property owner's obligations in relation to rates and charges by advising property owners about rate notice issue dates and discount dates
- Clarity by providing meaningful information on rate notices to enable property owners to clearly understand their responsibilities

1.3 Interpretation

Section 7 of this Revenue Statement sets out definitions specific to this Revenue Statement. Other words within this Revenue Statement shall be as defined under the *Local Government Act 2009* and the *Local Government Regulation 2012* unless the context otherwise requires.

Related Policies and Legislation

Local Government Act 2009

Local Government Regulation 2012

Lockyer Valley Regional Council Rates and Charges Debt Collection and Recovery Policy

Rating Category Identification Policy for Financial Year 2025/2026

Group: Executive Services
Branch: Finance
Approved: Budget Meeting (Resolution Number: 20-24/0588)

Date Approved:

ECM:

Effective Date: 01/07/2024
Version: 4
Review Date: 01/07/2025

Superseded/Revoked: 2024/2025 Revenue Statement ECM:
4805539

Page 2 of 33

2. ADMINISTRATION

2.1 Issue of rate notices

Pursuant to section 104(1) of the *Local Government Regulation 2012*, a local government may levy rates or charges only by a rate notice. Section 104(2) of the *Local Government Regulation 2012* provides as follows:

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

Council will issue rate notices in the first six months of the financial year (July to December 2025) for the rating period 1 July 2025 to 31 December 2025; and in the second six months of the financial year (January to June 2026) for the rating period 1 January 2026 to 30 June 2026.

Supplementary rate notices for variations in rates and charges payable may be issued as required during the year.

A rate notice, including a rating category statement contained in or accompanying the rate notice, may be given electronically to a person who has provided written consent to Council. Where a property owner gives written consent to the receipt of rate notices and the accompanying rating category statements electronically, they forgo receiving the rate notices and the accompanying rating category statements via post.

2.2. Time within which rates and charges must be paid

Pursuant to section 118 of the *Local Government Regulation 2012*, Council resolves that Council’s rates and charges, and the State Government’s Emergency Management, Fire and Rescue Levy, must be paid within thirty-five (35) days of the date of the issue of the rates notice.

The property owner will be liable to pay the amount of the rates and charges levied by a rate notice even if the owner properly objects to the rating category for the property and/or makes any enquiries to Council relating to or not relating to the property.

Notwithstanding any such objection or enquiries, the rate notice remains due and payable by the due date stated on the rate notice.

2.3 Early payment discount on rates and charges

Pursuant to section 130 of the *Local Government Regulation 2012*, Council resolves that Differential General Rates (Section 3.1 below) and Waste Collection and Recycling Utility Charges (Section 4.1 below) made and levied in the twelve months ending 30 June 2026, shall be subject to a 5% discount if paid within the discount period of 35 days of the date of issue of the rate notice, provided that:

- all of the aforementioned rates and charges are paid within 35 days of the date of issue of the rate notice

Group: Executive Services	Effective Date: 01/07/2024
Branch: Finance	Version: 4
Approved: Budget Meeting (Resolution Number: 20-24/0588)	Review Date: 01/07/2025
Date Approved:	Superseded/Revoked: 2024/2025 Revenue Statement ECM:
ECM:	4805539

- all other rates and charges appearing on the rate notice (that are not subject to a discount) are paid within 35 days after the date of issue of the rate notice; and
- all other overdue rates and charges relating to the rateable assessment are paid within 35 days of the date of issue of the rate notice

Payments must be made at a Council Customer Service Centre, an approved agency, or by electronic funds transfer.

Where payments are made by electronic funds transfer, to be eligible for the discount, the payments must all be received by Council within three (3) business days of the due date stated on the rate notice.

No discount is allowable on the following rates or charges which may appear on any rate notice issued for a property in respect of the period of twelve months ending 30 June 2026:

- Special rates and charges
- Separate rates and charges not listed above
- Utility charges other than Waste Collection and Recycling Charges
- Any property charge relating to the carrying out of Council works on or in connection with the property
- Any non-rate item included on rate notice
- Legal costs incurred by Council in rate collection
- Interest charges on overdue rates
- Overdue rates or charges
- Any other rate, charge or amount unless a discount is specifically permitted by this Revenue Statement

2.4 Allowance of early payment discount for late payments

Pursuant to section 130(10) of the *Local Government Regulation 2012*, if the Council is satisfied that a property owner has been prevented, by circumstances beyond their control, from paying the rates or charges in time to get a discount, the Council may still allow the discount.

Events, the proof of which, may satisfy Council that a property owner has been prevented, by circumstances beyond their control, from paying the rates or charges in time to get a discount, include:

- illness involving hospitalisation and/or incapacitation of the property owner at or around the time of the rates being due for payment
- the death or major trauma (accident/life threatening illness/emergency operation) of the property owner and/or associated persons (spouse/children/parents) at or around the time of the rates being due for payment; or
- the loss of records or failure of mail or electronic delivery resulting from factors beyond the property owner's control (fire/flood etc.)

All applications for an early payment discount for late payments must be made in writing accompanied by all material relied upon by the property owner to satisfy Council that they were prevented, by circumstances beyond their control, from paying the rates and charges in time to get an early payment discount.

Payment of all rates and charges levied on the property (including any overdue rates) must be paid in full before Council will consider any allowance of the early payment discount for late payments.

The property owner's prior rates and charges payment history may be taken into account when considering whether to allow the early payment discount for late payments. The property owner will be notified of the outcome in writing and Council's decision will be final.

The early payment discount for late payments will **NOT** be allowed by Council due to the following events:

Group: Executive Services
Branch: Finance
Approved: Budget Meeting (Resolution Number: 20-24/0588)

Effective Date: 01/07/2024
Version: 4
Review Date: 01/07/2025

Date Approved:

Superseded/Revoked: 2024/2025 Revenue Statement ECM:
4805539

ECM:

Page 4 of 33

- the failure of the property owner to ensure that Council was given correct notification of its postal address prior to the issue of the rate notices; or
- the failure of the property owner to ensure that Council was given the correct notification of the email address for notices prior to the issue of the rate notices where the option for delivery by electronic means has been selected; or
- the failure of the property owner to ensure that Council was supplied with the correct BPAY view information for notices prior to the issue of the rate notices where the option for delivery by BPAY view means has been selected; or
- a change of ownership, where Council received notification of the change of ownership after the issue of the rates notice

Property owners are obliged to notify Council of their contact details in writing. A mail re-direction or verbal communication with Council is not sufficient notice to Council. It is the responsibility of the property owner to ensure the delivery method of rate notices and correspondence is up to date.

2.5 Interest on overdue rates and charges

Pursuant to Section 133 of the *Local Government Regulation 2012*, Council resolves that compound interest on daily rests at the rate of twelve point twelve percent (12.12%) per annum is to be charged on all overdue rates or charges from the day the rates or charges become overdue.

2.6 Council's pensioner rate concession/rebate – Lockyer Valley Regional Council Pension Subsidy

The aim of the Council's pensioner rate concession/rebate – Lockyer Valley Regional Council Pension Subsidy, is to help eligible pensioner property owners to remain in their own homes by reducing the financial impact of rates and charges levied.

Council's pensioner rate concession/rebate – Lockyer Valley Regional Council Pension Subsidy, will be allowed by way of a rebate to eligible pensioners under Chapter 4, Part 10 of the *Local Government Regulation 2012*.

In exercising these concession powers, Council will be guided by the principles of:

- Transparency by making clear the requirements necessary to receive concessions; and
- Equity by ensuring that all applicants of the same type receive the same concession

2.6.1 Eligibility criteria

To be eligible the property owner **must** meet **all** of the following eligibility criteria:

- Complete and submit a written application form to Council (Pensioner Application- Rates Remission)
- Be a pensioner as defined in the *Local Government Regulation 2012*
- Possess a current, valid, qualifying concession card, namely:
 - Queensland 'Pensioner Concession Card' issued by Centrelink; or
 - Veterans' Affairs Gold card; or
 - Veterans' Affairs Pensioner Concession card; or
 - Repatriation Health card for all conditions
- Be the owner (either solely or jointly), or be an eligible life tenant, in accordance with the guidelines for the Queensland State Government Rate Subsidy Scheme, of a property within the Council's local government area, which is their Principal Place of Residence, and must have (either solely or jointly with a co-owner/s), the legal responsibility for payment of rates and charges which are levied in respect of the property; and

Group: Executive Services
Branch: Finance
Approved: Budget Meeting (Resolution Number: 20-24/0588)

Date Approved:

ECM:

Effective Date: 01/07/2024
Version: 4
Review Date: 01/07/2025

Superseded/Revoked: 2024/2025 Revenue Statement ECM:
4805539

Page 5 of 33

In the case of life tenancy, to be eligible the applicant property owner must meet the above criteria and in addition provide:

- a certified copy of the Will, stating the applicant is a life tenant and responsible for paying the rates; **OR**
- a Court Order and a duly signed copy of Death Certificate

The following cards do not satisfy the concession eligibility criteria:

- Seniors cards
- Health Care cards
- Health Benefit cards

Where eligibility for the rebate in relation to a property is established by more than one applicant, only one rebate (of the higher amount) will be applied to the rateable assessment/property per half year.

2.6.2 Method of calculation – per assessment/property

A pensioner may be eligible for a **full** concession by way of a rebate on the rates and charges payable if the pensioner receives the **full pension entitlement** under one of these Government pensions:

- Age pension
- Carer payment
- Disability Support pension
- Wife pension
- Widow pension
- Parenting Payment Single and Service pension
- War Widow/Widower pensions with full Income Support Supplement
- Veterans' Affairs' Disability/TPI pension

A pensioner may be eligible for a **partial** concession by way of rebate on the rates and charges payable if the pensioner receives the **part pension entitlement** under one of these Government pensions:

- Age pension
- Carer payment
- Disability Support pension
- Wife pension
- Widow pension
- Parenting Payment Single and Service pension
- War Widow/Widower pensions with partial or no Income Support Supplement
- Veterans' Affairs' Disability/TPI pension

Pension Rate	Maximum Council Pensioner Concession/Rebate, per property
Maximum level of the pension (full pension entitlement)	\$60.00 per annum \$30.00 per half year
Not maximum level of the pension (partial pension entitlement)	\$30.00 per annum \$15.00 per half year

Group: Executive Services
Branch: Finance
Approved: Budget Meeting (Resolution Number: 20-24/0588)

Date Approved:

ECM:

Effective Date: 01/07/2024
Version: 4
Review Date: 01/07/2025

Superseded/Revoked: 2024/2025 Revenue Statement ECM:
4805539

Page 6 of 33

2.7 Queensland State Government Pensioner Rate Subsidy Scheme

Upon written application, a concession by way of rebate on rates will be granted to all pensioners who are eligible in accordance with the Administrative Guidelines of the Queensland State Government Pensioner Rate Subsidy Scheme. The Queensland State Government currently grants a 20% remission on rates up to a maximum of \$100.00 per half year (\$200.00 per year).

Council adheres to the Administrative Guidelines of the Queensland State Government Pensioner Rate and Subsidy Scheme when determining the proportional eligibility of the applicant in terms of ownership.

This Subsidy concession will only be granted for a particular half year where the application is received by Council prior to the commencement of the period. No pro-rata adjustments will be applied.

2.8 Other concessions for rates and charges

2.8.1 Concession for Non-Profit or Arts/Cultural Development Entities

Council may grant a differential general rates concession to a stated property owner where it is satisfied in terms of section 120(1)(b) of the *Local Government Regulation 2012*, that land is owned by:

- an entity whose objects do not include making a profit; or
- an entity that provides assistance or encouragement for arts or cultural development

The purpose of these concessions is to encourage and support non-profit or arts/cultural development entities as they contribute to the health and well-being of the community and to the social cohesion of the region.

In exercising its power to grant such a concession Council will be guided by the principles of:

- Transparency by making clear the requirements necessary to receive concessions; and
- Equity by ensuring that all applicants of the same type receive the same concession

To be eligible the property owner **must** meet **all** of the following eligibility criteria:

- Complete and submit a written application form to Council
- Satisfy Council that in terms of section 120(1)(b) of the *Local Government Regulation 2012*, that the relevant land is owned by an entity whose objects do not include making a profit; or that provides assistance or encouragement for arts or cultural development
- Be the owner or lessee of the land and be able to demonstrate that they are required to pay the rates levied
- The land or any part of the land must not be rented or leased to a third party on a commercial basis
- A Liquor Licence (allowing trading on more than three days per week) must not be held by the owner or occupier organisation or any affiliate relating to the land subject to the application

Where differential general rates do not apply to a property by virtue of a condition contained in a lease of a reserve from Council, no further relief will be available.

Council may grant a maximum differential general rates rebate of up to 100% for a property to approved applicants.

Council may grant an individual property owner a concession for rates and charges (including by way of a rebate or agreement to defer payment) only if the property owner has applied to Council for the concession in writing and satisfies Council in terms of section 120(1)(c) of the *Local Government Regulation 2012* that the payment of the rates or charges will cause hardship to the property owner.

Group: Executive Services
Branch: Finance
Approved: Budget Meeting (Resolution Number: 20-24/0588)

Effective Date: 01/07/2024
Version: 4
Review Date: 01/07/2025

Date Approved:

Superseded/Revoked: 2024/2025 Revenue Statement ECM:
4805539

ECM:

Page 7 of 33

Applications for such a concession to a stated property owner will be for assessment and resolution by elected members at a Council meeting pursuant to section 122(1)(a) of the *Local Government Regulation 2012*.

2.8.2 Concession for land that is subject to mining tenures

Council may grant a concession to a stated property owner where it is satisfied in terms of section 120(1)(g) of the *Local Government Regulation 2012*, that the land is subject to a GHG tenure, mining tenement or petroleum tenure.

Council may grant such concession in respect of any (or all) of the following particular rates and charges:

- Rural Fire Levy
- Waste Management Charge
- Environmental Levy
- Resilient Rivers Initiative Levy
- Emergency Preparedness Levy

In considering whether to grant any such concession to an eligible applicant Council may have regard to the extent to which the land over which the GHG tenure, mining tenement or petroleum lease is granted and is already subject to these particular rates and charges.

Applications for such a concession to a stated property owner will be for assessment and resolution by elected members at a Council meeting pursuant to section 122(1)(a) of the *Local Government Regulation 2012*.

2.8.3 Concession for hardship

Council may grant a concession to a stated property owner for land used for a permit to occupy, water storage or as a pump site, where it is satisfied in terms of section 120(1)(c) of the *Local Government Regulation 2012*, that the payment of rates or charges would cause hardship to the property owner for the following rates and charges:

- Rural Fire Levy
- Waste Management Charge
- Environmental Levy
- Resilient Rivers Initiative Levy
- Emergency Preparedness Levy

Applications for such a concession to a stated property owner will be for assessment and resolution by elected members at a Council meeting pursuant to section 122(1)(a) of the *Local Government Regulation 2012*.

2.9 The Recovery of overdue rates and charges

Council will exercise its rate recovery powers pursuant to the provisions of Chapter 4 Part 12 of the *Local Government Regulation 2012* in order to reduce the overall rate burden on property owners.

Council has adopted a Rates and Charges Debt Collection and Recovery Policy for the recovery of overdue rates and charges. The objective of this policy is to set out Council's principles in regard to the management of debt, and to provide consistent and ethical recovery of overdue rates and charges across the region in accordance with the parameters and requirements of the *Local Government Regulation 2012*.

Council has adopted a Hardship Policy for those property owners experiencing financial hardship. The objective of that policy is to set out Council guidelines for the assessment of applications for rates and charges relief due to financial hardship in terms of section 120(1)(c) of the *Local Government Regulation 2012*.

Council does not verbally contact property owners who are in arrears via telephone. If Council has a current mobile number of a property owner, Council will contact via text message, utilising a bulk distribution method. Council will not use the text message contact if the property owner opts out to receiving the text message reminders.

Group: Executive Services
Branch: Finance
Approved: Budget Meeting (Resolution Number: 20-24/0588)

Effective Date: 01/07/2024
Version: 4
Review Date: 01/07/2025

Date Approved:

Superseded/Revoked: 2024/2025 Revenue Statement ECM:
4805539

ECM:

Page 8 of 33

Council will have regard to the following principles in management of and recovery of overdue rates and charges:

- Communication by making clear the obligations of property owners and the processes used by Council in assisting them meet their financial obligations
- Transparency by making the processes used to recover overdue rates and charges simple to administer and cost effective
- Equity by treating all property owners in similar circumstances in the same manner; and
- Flexibility by responding where necessary to changes in the local economy

2.9.1 Payment commitments

As a general guide a periodic payment commitment may be agreed between Council and the property owner by way of the grant of a concession in the form of an agreement to defer the payment of the rates and charges. To avoid recovery action being taken, requests are to be made to Council in writing before the last date on the legal action letter at which time the relevant Council officer or administrative delegate will consider the request on a case-by-case basis. The property owner must begin payments on the date they have supplied to Council. If approved, the Council officer or administrative delegate will document the commitment, and a copy will be provided in writing to the property owner. Council's preferred payment method with regards to payment commitments is direct debit.

Regular reviews will be undertaken by Council officers of all payment commitments.

An agreed periodic payment commitment should ensure all current rates and charges are paid as issued so that the account does not fall further into arrears. An appropriate periodic payment commitment will generally result in all overdue rates and charges being paid in full, by the end of the half year period in which the payment commitment is made.

Council reserves the right to renegotiate or cancel a payment commitment should circumstances change where the debt will not be paid within Council's current policy time frame. In these circumstances, Council will not initiate further recovery action without reference to the property owner concerned.

Council will not pursue further recovery action against a property owner who has an agreed written periodic payment commitment, while the commitment is current, and the property owner adheres to the agreed repayment schedule. In the event that a payment commitment is not maintained within the agreed terms, the following action will occur:

The first payment default - A payment commitment First Notice of Default Letter will be issued to the property owner advising that the commitment has been dishonoured and stating the overdue amount and the next payment commitment due date.

The second and final default - The payment commitment will be removed from Council's rate assessment and the debt forwarded to Council's external debt recovery agency with written notice to the property owner.

All payment commitments are removed from Council's rating system at the end of the six (6) month rating period. The property owner will be required to enter into a new approved payment commitment once the new rates are issued.

An approved payment commitment does not negate the charging of interest.

2.10 Criteria used to decide cost-recovery fees and commercial business activity charges

In general, Council will be guided by the principle of "user pays" in making all other charges. This includes cost-recovery fees as defined under Section 97(2) of the *Local Government Act 2009*. For a significant business activity, all fees and charges will be set with reference to full cost pricing.

Group: Executive Services
Branch: Finance
Approved: Budget Meeting (Resolution Number: 20-24/0588)

Effective Date: 01/07/2024
Version: 4
Review Date: 01/07/2025

Date Approved:

Superseded/Revoked: 2024/2025 Revenue Statement ECM:
4805539

ECM:

Page 9 of 33

When determining Commercial Charges for Council services and facilities that are not defined as a cost-recovery fee but relate to a business activity Council conducts on a commercial basis, Council shall have regard to the following criteria:

- the “user pays” principle
- the estimated cost of provision of the relevant services or access to council’s facilities
- fees charged by alternative providers
- a fair return for the use of the council’s infrastructure

When determining Regulatory Fees which are defined as cost-recovery fees, Council shall have regard to the following criteria:

- the “user pays” principle
- the need to recover the cost of providing the service or taking the action for which, the fee is charged

All fees set by Council are included in a Register of Fees and Charges as originally adopted by Council at the meeting held on 21 May 2025 and as amended from time to time.

New Development Costs

Developer contributions for infrastructure are determined each year in accordance with the philosophy that a developer should pay reasonable and relevant contributions towards the capital cost of the provision of infrastructure, to meet past and future augmentation costs associated with this new development. Council assesses the level of contribution towards physical and social infrastructure in respect of new developments during the development application approval process to ensure an equitable contribution is made by developments which increase the demand on Council infrastructure. Infrastructure charges are determined with reference to Council’s charges resolution made under the *Planning Act 2016*. Infrastructure agreements are sometimes used to negotiate outcomes between Council and the developer.

3. GENERAL RATES

Section 92(2) of the *Local Government Act 2009* provides that general rates are for services, facilities and activities that are supplied or undertaken for the benefit of the community in general (rather than a particular person).

Pursuant to section 94(1) of the *Local Government Act 2009*, Council must levy general rates on all rateable land within its local government area.

3.1 Averaging of Valuations

Pursuant to section 74 and 76 of the *Local Government Regulation 2012*, and in order to mitigate the impact of potentially substantial annual valuation changes, Council resolves as follows for levying rates on rateable land in the Region for the budget financial year:

1. For sections 74(4) and 74(5) of the Regulation, the value of the land will be the 3-year averaged value of the land unless the 3-year averaged value is more than the value of the land for the budget financial year in which case the value of the land will be the budget financial year value
2. The 3-year averaged value of the land will be the value calculated under section 76 (Working out the 3-year averaged value) of the Regulation; namely the amount that equals:
 - a. If the land had a value for the previous two financial years:
 - i. the sum of the value of the land for each of the past two financial years;
 - ii. plus the value of the land for the budget financial year;
 - iii. divided by 3; or
 - b. If the land did not have a value for the two previous financial years, the value of the land for the current financial year, multiplied by the 3-year averaging number

Group: Executive Services
Branch: Finance
Approved: Budget Meeting (Resolution Number: 20-24/0588)

Effective Date: 01/07/2024
Version: 4
Review Date: 01/07/2025

Date Approved:

Superseded/Revoked: 2024/2025 Revenue Statement ECM:
4805539

ECM:

Page 10 of 33

3. The 3-year averaging number, for a financial year, is the number calculated to 2 decimal places by applying the formula:

$$T/3V$$

Where:

- a. T is the total of the values of all rateable land in Council's area for the current and previous 2 financial years; and
- b. V is the value of all rateable land in Council's local government area for the current budget financial year

3.2 Differential general rates

Pursuant to chapter 4, part 5 of the *Local Government Regulation 2012*, Council will use a system of differential rating for the 2025/2026 financial year.

3.3 Categorisation of land and minimum general rates for land

Pursuant to section 81 of the *Local Government Regulation 2012*, the Council has decided that for the 2025/2026 financial year the rating categories into which rateable land is to be categorised and the description of each of those rating categories, shall be as set out in **Table 1**.

Pursuant to section 94 of the *Local Government Act 2009* and section 80 of the *Local Government Regulation 2012*, Council has decided that for the 2025/2026 financial year, the differential general rate to be made and levied for each differential general rate category and, pursuant to section 77 of the *Local Government Regulation 2012*, the minimum general rate to be made and levied for each different rating category, shall be as set out in **Table 1**.

For sections 81(4) and 81(5) of the *Local Government Regulation 2012*, Council has decided to delegate to the Chief Executive Officer, the power to identify the rating category to which each parcel of rateable land in the Region belongs. For section 82(2) of the *Local Government Regulation 2012*, Council has decided to delegate to the Chief Executive Officer power to decide what rating category any land as referred to in Section 82(1) should be in.

The Council has made a Rating Category Identification Policy as a guide to the identification of the rating category to which each parcel of rateable land in the Region should belong.

3.4 Limiting increase in rates and charges

Council has not resolved to limit any increase in rates and charges relative to the previous financial year.

Group: Executive Services
Branch: Finance
Approved: Budget Meeting (Resolution Number: 20-24/0588)

Date Approved:

ECM:

Effective Date: 01/07/2024
Version: 4
Review Date: 01/07/2025

Superseded/Revoked: 2024/2025 Revenue Statement ECM:
4805539

Page 11 of 33



Table 1 - Differential General Rates Table

Category Number	Category Name	Description	RID	Minimum
101a	Rural Residential </= \$150,000	Land, with a rateable value of less than or equal to \$150,000, located within the Rural Fire Service Boundaries, which is:	0.008888	\$1,294.00
		(a) used for residential purposes as the Principal Place of Residence of at least one of the owners, other than land in categories 105 and 110a to 110c; and		
		(b) not otherwise categorised		
101b	Rural Residential >/= \$150,001 & </= \$450,000	Land, with a rateable value of equal to or greater than \$150,001 and less than or equal to \$450,000, located within the Rural Fire Service Boundaries, which is:	0.007335	\$1,334.00
		(a) used for residential purposes as the Principal Place of Residence of at least one of the owners, other than land in categories 105 and 110a to 110c; and		
		(b) not otherwise categorised		

Group: Executive Office	Effective Date: 01/07/2025
Branch: Finance	Version: 4
Approved: Budget Meeting (Resolution Number: 20-24/0588)	Review Date: 01/07/2025
Date Approved:	Superseded/Revoked: 2024/2025 Revenue Statement ECM: 4805539
ECM:	

101c	Rural Residential >/= \$450,001	Land, with a rateable value of equal to or greater than \$450,001, located within the Rural Fire Service Boundaries, which is:	0.005302	\$3,301.00
		(a) used for residential purposes as the Principal Place of Residence of at least one of the owners, other than land in categories 105 and 110a to 110c; and		
		(b) not otherwise categorised		
102a	Urban Residential </= \$125,000	Land, with a rateable value less than or equal to \$125,000, not located within the Rural Fire Service Boundaries, which is:	0.010548	\$1,301.00
		(a) used for residential purposes as the Principal Place of Residence of at least one of the owners, other than land in categories 105 and 110a to 110c; and		
		(b) not otherwise categorised		
102b	Urban Residential >/= \$125,001 & </= \$270,000	Land, with a rateable value of equal to or greater than \$125,001 and less than or equal to \$270,000, not located within the Rural Fire Service Boundaries, which is:	0.008792	\$1,385.00

Group: Executive Services	Effective Date: 01/07/2024
Branch: Finance	Version: 4
Approved: Budget Meeting (Resolution Number: 20-24/0588)	Review Date: 01/07/2025
Date Approved:	Superseded/Revoked: 2024/2025 Revenue Statement ECM: 480539
ECM:	



		(a) used for residential purposes as the Principal Place of Residence of at least one of the owners, other than land in categories 105 and 110a to 110c; and (b) not otherwise categorised		
102c	Urban Residential >/= 270,001	Land, with a rateable value of equal to or greater than \$270,001, not located within the Rural Fire Service Boundaries, which is: (a) used for residential purposes as the Principal Place of Residence of at least one of the owners, other than land in categories 105 and 110a to 110c; and (b) not otherwise categorised	0.007612	\$2,558.00
103a	Non-Principal Place of Residence Urban Residential </= \$125,000	Land, with a rateable value of less than or equal to \$125,000, not located within the Rural Fire Services Boundaries, which is: (a) used for residential purposes other than as the Principal Place of Residence of at least one of the owners, other than land in categories 101a, 101b, 101c, 102a, 102b, 102c, 105, 110a, 110b, 110c or 121; and (b) not otherwise categorised	0.012658	\$1,561.00

Group: Executive Services	Effective Date: 01/07/2024
Branch: Finance	Version: 4
Approved: Budget Meeting (Resolution Number: 20-24/0588)	Review Date: 01/07/2025
Date Approved:	Superseded/Revoked: 2024/2025 Revenue Statement ECM: 4805339
ECM:	



103b	Non-Principal Place of Residence Urban Residential >= \$125,001 & <= \$270,000	Land, with a rateable value of equal to or greater than \$125,001 and less than or equal to \$270,000, not located within the Rural Fire Services Boundaries, which is: (a) used for residential purposes other than as the Principal Place of Residence of at least one of the owners, other than land in categories 101a, 101b, 101c, 102a, 102b, 102c, 105, 110a, 110b, 110c or 121; and (b) not otherwise categorised	0.010550	\$1,662.00
103c	Non-Principal Place of Residence Urban Residential >= 270,001	Land, with a rateable value of equal to or greater than \$270,001, not located within the Rural Fire Services Boundaries, which is: (a) used for residential purposes other than as the Principal Place of Residence of at least one of the owners, other than land in categories 101a, 101b, 101c, 102a, 102b, 102c, 105, 110a, 110b, 110c or 121; and (b) not otherwise categorised	0.009134	\$3,071.00
103d		Land, with a rateable value of less than or equal to \$150,000, located within the Rural Fire Services Boundaries, which is:	0.010666	\$1,554.00

Group: Executive Services	Effective Date: 01/07/2024
Branch: Finance	Version: 4
Approved: Budget Meeting (Resolution Number: 20-24/0588)	Review Date: 01/07/2025
Date Approved:	Superseded/Revoked: 2024/2025 Revenue Statement ECM: 4805339
ECM:	



	Non-Principal Place of Residence Rural Residential </= \$150,000	(a) used for residential purposes other than as the Principal Place of Residence of at least one of the owners, other than land in categories 101a, 101b, 101c, 102a, 102b, 102c, 105, 110a, 110b, 110c or 121; and (b) not otherwise categorised		
103e	Non-Principal Place of Residence Rural Residential >/= \$150,001 & </= \$450,000	Land, with a rateable value of equal to or greater than \$150,001 and less than or equal to \$450,000, located within the Rural Fire Services Boundaries, which is: (a) used for residential purposes other than as the Principal Place of Residence of at least one of the owners, other than land in categories 101a, 101b, 102a, 102b, 105, 110a, 110b, 110c and 121; and (b) not otherwise categorised	0.008802	\$1,600.00
103f	Non-Principal Place of Residence Rural Residential >/= \$450,001	Land, with a rateable value of equal to or greater than \$450,001, located within the Rural Fire Services Boundaries, which is: (a) used for residential purposes other than as the Principal Place of Residence of at least one of the owners, other than land in categories 101a, 101b, 101c, 102a, 102b, 102c, 105, 110a, 110b, 110c or 121; and	0.006362	\$3,961.00

Group: Executive Services	Effective Date: 01/07/2024
Branch: Finance	Version: 4
Approved: Budget Meeting (Resolution Number: 20-24/0588)	Review Date: 01/07/2025
Date Approved:	Superseded/Revoked: 2024/2025 Revenue Statement ECM: 480539
ECM:	



		(b) not otherwise categorised		
104a	Urban Vacant </= \$125,000	Land, with a rateable value of less than or equal to \$125,000, not located within the Rural Fire Services Boundaries, which is:	0.011603	\$1,432.00
104b	Urban Vacant >/= \$125,001 & </= \$270,000	(a) Vacant Land; and	0.009671	\$1,524.00
		(b) not included in Category 121 or otherwise categorised		
		Land, with a rateable value of equal to or greater than \$125,001 and less than or equal to \$270,000, not located within the Rural Fire Services Boundaries, which is:		
104c	Urban Vacant >/= 270,001	(a) Vacant Land; and	0.008373	\$2,815.00
		(b) not included in Category 121 or otherwise categorised		
		Land, with a rateable value of equal to or greater than \$270,001, not located within the Rural Fire Services Boundaries, which is:		

Group: Executive Services	Effective Date: 01/07/2024
Branch: Finance	Version: 4
Approved: Budget Meeting (Resolution Number: 20-24/0588)	Review Date: 01/07/2025
Date Approved:	Superseded/Revoked: 2024/2025 Revenue Statement ECM:
ECM:	480539



		(b) not included in Category 121 or otherwise categorised		
104d	Rural Vacant <=/ \$150,000	Land, with a rateable value of less than or equal to \$150,000, located within the Rural Fire Services Boundaries, which is:	0.009332	\$1,360.00
		(a) Vacant Land; and		
		(b) not included in Category 121 or otherwise categorised		
104e	Rural Vacant >/= \$150,001 & </= \$450,000	Land, with a rateable value of equal to or greater than \$150,001 and less than or equal to \$450,000, located within the Rural Fire Services Boundaries, which is:	0.007701	\$1,400.00
		(a) Vacant Land; and		
		(b) not included in Category 121 or otherwise categorised		
104f	Rural Vacant >/= \$450,001	Land, with a rateable value of equal to or greater than \$450,001, located within the Rural Fire Services Boundaries, which is:	0.005567	\$3,466.00
		(a) Vacant Land; and		

Group: Executive Services	Effective Date: 01/07/2024
Branch: Finance	Version: 4
Approved: Budget Meeting (Resolution Number: 20-24/0588)	Review Date: 01/07/2025
Date Approved:	Superseded/Revoked: 2024/2025 Revenue Statement ECM:
ECM: 4805539	



		(b) not included in Category 121 or otherwise categorised		
105	Multiple Dwellings	Land used for residential purposes on which there is a multi-unit residential building, which does not form part of a community title scheme or residential group title, consisting of 2 or more flats or units, or a duplex. This also includes properties with 2 or more residential dwellings.	0.011577	\$1,629.00
106a	Commercial </=\$1.5M	Land, with a rateable value of less than or equal to \$1.5M, which is:	0.011417	\$2,481.00
		(a) used or intended to be used, in whole or in part for commercial purposes, other than Primary Production or Industrial; and		
		(b) not included in category 104a, 104b, 104c, 104d, 107a, 107b, 107c, 108a, 108b, 109a, 109b, 110a, 110b, 110c, 115a, 115b, 115c, 116a, 116b, 116c, 117 or 118		
106b	Commercial > \$1.5M	Land, with a rateable value of greater than \$1.5M, which is:	0.006143	\$19,458.00
		(a) used or intended to be used, in whole or in part for commercial purposes, other than Primary Production or Industrial; and		

Group: Executive Services	Effective Date: 01/07/2024
Branch: Finance	Version: 4
Approved: Budget Meeting (Resolution Number: 20-24/0588)	Review Date: 01/07/2025
Date Approved:	Superseded/Revoked: 2024/2025 Revenue Statement ECM: 480539
ECM:	



		(b) not included in category 104a, 104b, 104c, 104d, 107a, 107b, 107c, 108a, 108b, 109a, 109b, 110a, 110b, 110c, 115a, 115b, 115c, 116a, 116b, 116c, 117 or 118		
107a	Supermarkets and Retail Warehouses ≤\$375,000	Land used or intended to be used, in whole or in part for a Supermarket or Retail Warehouse, with a rateable value of less than or equal to \$375,000	0.012537	\$4,087.00
107b	Supermarkets and Retail Warehouses >= \$375,001 & ≤\$1M	Land used or intended to be used, in whole or in part for a Supermarket or Retail Warehouse, with a rateable value of equal to or greater than \$375,001 and less than or equal to \$1M	0.014275	\$10,507.00
107c	Supermarkets and Retail Warehouses >\$1M	Land used or intended to be used, in whole or in part for a Supermarket or Retail Warehouse, with a rateable value greater than \$1M	0.019254	\$27,761.00
108a	Shopping Centres ≤7000sqm	Land used or intended to be used, in whole or in part for a Shopping Centre, which has:	0.060378	\$66,505.00
		(a) a property land area of less than or equal to 7000 square metres; or		
		(b) less than or equal to 120 onsite car parking spaces		

Group: Executive Services	Effective Date: 01/07/2024
Branch: Finance	Version: 4
Approved: Budget Meeting (Resolution Number: 20-24/0588)	Review Date: 01/07/2025
Date Approved:	Superseded/Revoked: 2024/2025 Revenue Statement ECM: 4805539
ECM:	



108b	Shopping Centres >= 7001 sqm	Land used or intended to be used, in whole or in part for a Shopping Centre which has:	0.034044	\$199,513.00
		(a) a property land area of greater than or equal to 7001 square metres, or		
		(b) greater than or equal to 121 onsite car parking spaces		
109a	Service Stations/Garages <= \$500,000	Land used or intended to be used, in whole or in part for fuel retailing, with a rateable value of less than or equal to \$500,000	0.021555	\$6,552.00
109b	Service Stations/Garages >= \$500,001	Land used or intended to be used, in whole or in part for fuel retailing, with a rateable value of equal to or greater than \$500,001	0.028433	\$17,513.00
110a	Accommodation – Caravan parks, Camping and Workers Accommodation	Land used or intended to be used, in whole or in part for accommodation purposes such as caravan park, camping grounds and workers accommodation	0.019539	\$3,903.00
110b	Accommodation – Motels	Land used or intended to be used, in whole or in part for accommodation purposes such as motel	0.016724	\$2,349.00
110c	Accommodation – Nursing Homes	Land used or intended to be used, in whole or in part for accommodation purposes such as aged care nursing or as a retirement village	0.027530	\$13,993.00

Group: Executive Services	Effective Date: 01/07/2024
Branch: Finance	Version: 4
Approved: Budget Meeting (Resolution Number: 20-24/0588)	Review Date: 01/07/2025
Date Approved:	Superseded/Revoked: 2024/2025 Revenue Statement ECM: 4805539
ECM:	



111a	Animal Farming	Land used or intended to be used, in whole or in part for animal farming purposes, except land included in categories 113a, 113b, 113c, 113d and 114. Properties in this category are valued on a concessional basis for farming under Chapter 2, Part 2, Division 5, Subdivision 2 of the <i>Land Valuation Act 2010</i>	0.006968	\$1,733.00
112a	Crop Farming	Land used or intended to be used, in whole or in part for crop farming purposes, except land included in categories 113a, 113b, 113c, 113d and 114. Properties in this category are valued on a concessional basis for farming under Chapter 2, Part 2, Division 5, Subdivision 2 of the <i>Land Valuation Act 2010</i>	0.007401	\$1,738.00
113a	Intensive Agriculture Poultry </=200,000 Birds	Land used or intended to be used, in whole or in part for intensive poultry farming requiring approval by Council or requiring licensing as an Environmentally Relevant Activity with a capacity of less than or equal to 200,000 birds	0.014692	\$7,345.00
113b	Intensive Agriculture Poultry >/=200,001 Birds	Land used or intended to be used, in whole or in part for intensive poultry farming requiring approval by Council or requiring licensing as an Environmentally Relevant Activity with a capacity of equal to or greater than 200,001 birds	0.027037	\$21,997.00

Group: Executive Services	Effective Date: 01/07/2024
Branch: Finance	Version: 4
Approved: Budget Meeting (Resolution Number: 20-24/0588)	Review Date: 01/07/2025
Date Approved:	Superseded/Revoked: 2024/2025 Revenue Statement ECM: 4805339
ECM:	

113c	Intensive Agriculture Piggeries >/=3001 SPU	Land used or intended to be used, in whole or in part for intensive pig farming requiring approval by Council or requiring licensing as an Environmentally Relevant Activity with a capacity of equal to and greater than 3,001 SPU	0.047693	\$17,208.00
113d	Intensive Agriculture Piggeries </=3000 SPU	Land used or intended to be used, in whole or in part for intensive pig farming requiring approval by Council or requiring licensing as an Environmentally Relevant Activity with a capacity of less than or equal to 3,000 SPU	0.061720	\$8,439.00
114	Farming/Agriculture On Farm Packing	Land used or intended to be used, in whole or in part for farming or agricultural purposes containing an On Farm Packing Operation	0.008376	\$11,299.00
115a	Extractive & Mining > 100,000 t	Land used or intended to be used, in whole or in part for Extractive Industry and land which is a mining lease, where more than 100,000 tonne of material is removed per annum	0.381304	\$52,239.00
115b	Extractive & Mining 5,001 - 100,000 t	Land used or intended to be used, in whole or in part for Extractive Industry and land which is a mining lease, where between 5,001 and 100,000 tonne of material is removed per annum	0.045300	\$26,865.00
115c	Extractive & Mining up to	Land used or intended to be used, in whole or in part for Extractive Industry and land which is a mining lease, where no more than 5,000 tonne of material is removed per annum	0.018305	\$11,643.00
	5,000 t			

Group: Executive Services	Effective Date: 01/07/2024
Branch: Finance	Version: 4
Approved: Budget Meeting (Resolution Number: 20-24/0588)	Review Date: 01/07/2025
Date Approved:	Superseded/Revoked: 2024/2025 Revenue Statement ECM: 4805539
ECM:	



116a	Noxious/Offensive Industry - Explosive Factory	Land used or intended to be used, in whole or in part for the manufacture of explosives	0.016813	\$38,465.00
116b	Noxious/Offensive Industry - Abattoirs	Land used or intended to be used, in whole or in part as an abattoir having more than 20 employees and a rateable value of greater than \$500,000	0.032095	\$38,465.00
116c	Noxious/Offensive Industry - Other	Land used or intended to be used, in whole or in part for the purpose of a sawmill, tannery, storage of explosives or any other industrial purpose or any use associated or connected with an industrial purpose, other than land included in categories 116a or 116b	0.020560	\$6,593.00
117	Power Stations	Land used or intended to be used, in whole or in part for: (a) the generation of electricity from a coal and/or gas fired power station; or (b) any other purpose ancillary to, associated with, or connected with (a)	0.026797	\$60,009.00
118	Transmission & Gas Compressor Sites	Land used or intended to be used, in whole or in part for: (a) the transmission or distribution of electricity from a coal and/or gas fired power station/plant, including, but not limited to, a substation; or	0.041318	\$13,279.00

Group: Executive Services	Effective Date: 01/07/2024
Branch: Finance	Version: 4
Approved: Budget Meeting (Resolution Number: 20-24/0588)	Review Date: 01/07/2025
Date Approved:	Superseded/Revoked: 2024/2025 Revenue Statement ECM: 4805339
ECM:	



		(b) the transportation of gas under compression; or			
		(c) any other purpose ancillary to, associated with, or connected with (a) or (b)			
119a	Sporting Clubs & Facilities	Land used or intended to be used, in whole or in part for sporting clubs and facilities associated with a sporting club where the operator does not hold a liquor and/or gaming licence, except land included in category 119b		0.006982	\$1,431.00
119b	Licensed Clubs & Sporting Clubs	Land used or intended to be used, in whole or in part for the operation of a sporting club and facilities associated with a sporting club where the land is subject to a liquor and/or gaming licence		0.007286	\$1,431.00
120	Sundry Purposes	Land used or intended to be used, in whole or in part for a permit to occupy, water storage, or a pump site and land which is not otherwise categorized		0.015459	\$273.00
121	Land which is subject Ch2 Pt2	Land, which is subject to Chapter 2, Part 2, Division 5, Subdivision 3 of the <i>Land Valuation Act 2010</i>		0.010492	NA
122	Industrial	Land used or intended to be used, in whole or in part for:		0.010602	\$2,455.00
		(a) for industrial purposes such as builders and contractors' yards, general and light industrial purposes			

Group: Executive Services	Effective Date: 01/07/2024
Branch: Finance	Version: 4
Approved: Budget Meeting (Resolution Number: 20-24/0588)	Review Date: 01/07/2025
Date Approved:	Superseded/Revoked: 2024/2025 Revenue Statement ECM: 480539
ECM:	



		(b) not included in category 106a and 106b		
123a	Limited Development - Dwelling	Land with a dwelling, in whole, zoned Limited Development under the Lockyer Valley Planning Scheme	0.008667	\$1,017.00
123b	Limited Development - Vacant Land	Vacant Land, in whole, zoned Limited Development under the Lockyer Valley Planning Scheme	0.005845	\$660.00

Group: Executive Services	Effective Date: 01/07/2024
Branch: Finance	Version: 4
Approved: Budget Meeting (Resolution Number: 20-24/0588)	Review Date: 01/07/2025
Date Approved:	Superseded/Revoked: 2024/2025 Revenue Statement ECM: 480539
ECM:	



4. UTILITY CHARGES

4.1 Waste Recycling and Collection Utility Charge

Pursuant to section 94(1)(b)(ii) of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012*, Council has decided for the 2025/2026 financial year, to make and levy Waste Recycling and Collection Utility Charges for the supply of waste management services by Council, as set out below.

Waste Recycling and Collection Utility Charges shall apply to all rateable lands and/or premises within Council's Serviced Area (where waste services are made available) and all non-rateable land where the owner or occupier has requested that a waste collection service be provided.

Waste Recycling and Collection Utility Charges will be levied on a pro-rata basis from the date of commencement for additional services or new first services.

4.1.1 Residential:

First service: Waste Domestic Service (240L) Dual - \$384.00 per annum. The First service consists of one x 240 litre waste bin collected on a weekly basis and one x 240 litre recycle bin collected fortnightly and applies to all Residential properties serviced by Council's waste collection contractor in accordance with their contract with the Council.

Additional services: Additional services may be made available upon application to Council. Additional services consist only of additional bins which will be collected on the normal service day of the property concerned. Council will not provide additional services to the property on any other day.

Charges for additional services:

- Dual bins: \$384.00 per annum
- Additional Waste Bin collected weekly: \$241.00 per annum
- Additional Recycling Bin collected fortnightly: \$143.00 per annum

4.1.2 Commercial:

First service: Waste Commercial Service (240L) Dual - \$655.00 per annum. The First service consists of one x 240 litre waste bin collected on a weekly basis and one x 240 litre recycle bin collected fortnightly and applies to all commercial properties serviced by Council's waste collection contractor in accordance with their contract with the Council.

4.1.3 Additional services

Additional services: Additional services may be made available on application to Council. Additional services consist only of additional bins which will be collected on the normal service day of the property concerned. Council will not provide additional services to the property on any other day.

Charges for additional services:

- Dual bins: \$655.00 per annum
- Waste Commercial Service (240L) Waste only - \$448.00 per annum

Group: Executive Office
Branch: Finance
Approved: Special Council Meeting
(Resolution Number:xx-xx/xxxx)
Date Approved: 20/07/2022
ECM: 3796717

Effective Date: 20/07/2022
Version: xxx
Review Date: 01/07/2023
Superseded/Revoked: NA

Page 27 of 33

- Waste Commercial Service (240L) Recycle only - \$207.00 per annum

4.1.4 Service cancellations and suspensions

Council has resolved that the whole of the Lockyer Valley Region is in the 'Serviced Area'.

As such, the Waste Recycling and Collection Charge shall be levied for the First service on every parcel of land in the Region where waste services are made available except where:

- for non-rateable land the service has not been requested or
- there is a demolition of premises, as certified by an approved person or
- land is vacant for a full year, as established by a Statutory Declaration

Permitted cancellations as above or cancellation of additional services must be made in the form required by Council and a pro rata adjustment from the date of service cancellation or suspension will be allowed.

Bins remain the property of Lockyer Valley Regional Council's waste collection contractor and are provided to be used specifically for the storage of waste and recycling materials only.

4.2 Waste Management Utility Charge

Pursuant to Section 94(1)(b)(ii) of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012*, Council has decided for the 2025/2026 financial year, to make and levy a Waste Management Utility Charge of \$197.00 per annum per assessment on all rateable land in the region for the services and activities detailed herein.

This utility charge will also be levied to all non-rateable land where the owner or occupier has requested that a waste collection service be provided and to which Council's waste collection service is provided.

The Waste Management Utility Charge shall be applied to defray the cost of operating, maintaining and managing Council's waste management facilities throughout the region. Waste management facilities include landfill sites, transfer stations, weighbridge and waste bins located throughout the region.

A pro-rata charge effective from the date of valuation will apply to new assessments created during the financial year.

5. SPECIAL CHARGES

5.1 Special Charge – Rural Fire Levy

Pursuant to Section 94(1)(b)(i) of the *Local Government Act 2009* and section 94 of the *Local Government Regulation 2012*, Council has decided for the 2025/2026 financial year, to make and levy a special charge (to be known as the **Rural Fire Levy**) of \$30.00 per assessment on all rateable land to which the overall plan applies, to contribute to the maintenance of rural fire trails and the operational costs of fire-fighting and the ongoing provision and maintenance of rural fire-fighting equipment for rural fire brigades operating in the area to which the overall plan applies.

Group: Executive Office
Branch: Finance
Approved: Ordinary Council Meeting
(Resolution Number:xx-xx/xxxx)
Date Approved: 20/07/2022
ECM: 3796717

Effective Date: 20/07/2022
Version: 3.0
Review Date: 01/07/2023
Superseded/Revoked:

Page 28 of 33

5.1.1 Rateable land to which the special charge applies

The rateable land to which the Rural Fire Levy applies is all land within the Rural Fire Service Boundaries of the Council's local government area.

5.1.2 Overall plan

The overall plan for the Rural Fire Levy is as follows:

- The service, facility or activity for which the plan is made is funding the costs of the maintenance of rural fire trails and the operational costs of fire-fighting and the ongoing provision and maintenance of rural fire-fighting equipment for rural fire brigades operating in the area to which the overall plan applies (the benefited area). The properties within the benefited area are specially benefited by the maintenance of rural fire trails and maintenance of rural fire fighting services provided by rural fire brigades as they are not serviced by urban firefighting services.
- The rateable land to which the Rural Fire Levy applies is all land within the Rural Fire Service Boundaries of the Council's local government area, as shown on the map available from Queensland Fire and Emergency Services:
<https://publicsafetyqld.maps.arcgis.com/apps/PanelsLegend/index.html?appid=c50813e4c4f9421d99ebfedf3c447123>
- The estimated cost of the overall plan is \$301,200.
- The estimated time for implementing the overall plan is one year ending on 30 June 2026

For each property levied the Rural Fire Levy, Council will retain an administration charge of \$1.50 per assessment to cover administration of the plan.

A pro-rata charge effective from the date of valuation will apply to new assessments created during the financial year.

6. SEPARATE CHARGES

Section 94(1)(b)(iii) of the *Local Government Act 2009* permits the levy of separate rates and charges. A separate rate or charge must be, and will be, levied equally upon all rateable land in the Council's local government area.

6.1 Emergency Preparedness Levy

Pursuant to Section 94(1)(b)(iii) of the *Local Government Act 2009* and section 103 of the *Local Government Regulation 2012*, Council has decided for the 2025/2026 financial year to make and levy a separate charge (to be known as the Emergency Preparedness Levy), in the sum of \$104.00 per rateable assessment, equally on all rateable land within the Council's local government area.

The Emergency Preparedness Levy is levied to fund infrastructure restoration projects (such as bridges, roads) funding shortfalls, interest and community resilience recovery through agreed community recovery programs.

Group: Executive Office
Branch: Finance
Approved: Ordinary Council Meeting
(Resolution Number:xx-xx/xxxx)
Date Approved: 20/07/2022
ECM: 3796717

Effective Date: 20/07/2022
Version: 3.0
Review Date: 01/07/2023
Superseded/Revoked:

Page 29 of 33

The proceeds from the separate charge shall also be applied to fund expenditure on the disaster management initiatives associated with improving the region's preparedness for and response to future natural disasters including the implementation of the recommendations of the Queensland Floods Commission of Inquiry.

Furthermore, the proceeds from the separate charge shall be applied to fund recurrent and capital expenditure for the Volunteer State Emergency Services Units operating within the Lockyer Valley Regional Council area together with the provision of disaster planning and management support for the units.

A pro-rata charge effective from the date of valuation will apply to new assessments created during the financial year.

6.2 Environmental Levy

Pursuant to Section 94(1)(b)(iii) of the *Local Government Act 2009* and section 103 of the *Local Government Regulation 2012*, Council has decided for the 2025/2026 financial year, to make and levy a separate charge (to be known as the Environmental Levy) in the sum of \$20.00 per rateable assessment, equally on all rateable land within the region.

The Environmental Levy is levied to fund expenditure on the implementation of physical/biological, cultural, social and economic environmental initiatives throughout the region.

A pro-rata charge effective from the date of valuation will apply to new assessments created during the financial year.

6.3 Resilient Rivers Initiative Levy

Pursuant to Section 94(1)(b)(iii) of the *Local Government Act 2009* and section 103 of the *Local Government Regulation 2012*, Council has decided for the 2025/2026 financial year, to make and levy a separate charge (to be known as the Resilient Rivers Initiative Levy) in the sum of \$2.00 per assessment, equally on all rateable land within the region.

The Resilient Rivers Initiative Levy is levied to fund Council's contribution for the Council of Mayors South East Queensland's (COMSEQ's) Resilient Rivers Initiative, which will deliver projects to keep soil on the land, protect water security, promote partnerships and improve climate resilience.

A pro-rata charge effective from the date of valuation will apply to new assessments created during the financial year.

Group: Executive Office
Branch: Finance
Approved: Ordinary Council Meeting
(Resolution Number:xx-xx/xxxx)
Date Approved: 20/07/2022
ECM: 3796717

Effective Date: 20/07/2022
Version: 3.0
Review Date: 01/07/2023
Superseded/Revoked:

Page 30 of 33

7. DEFINITIONS

Differential General Rates Table: means Table 1 in this Revenue Statement.

Due Date: is the due date for payment of the rates and charges stated in a rate notice.

Dwelling: means all or part of a building that:

- (a) is used or capable of being used, as a self-contained residence (that is not a caravan or mobile home); and
- (b) contains-
 - (i) food preparation facilities; and
 - (ii) a bath or shower; and
 - (iii) a toilet; and
 - (iv) a washbasin; and
 - (v) facilities for washing clothes.

Environmentally Relevant Activity: an environmentally relevant activity under the *Environmental Protection Act 1994* or *Environmental Protection Regulation 2019*.

Extractive Industry: includes the dredging, excavating, quarrying, sluicing, winning, screening, washing, grinding, milling, sizing or separating materials from the ground.

Full Payment: shall be the amount of the most recently issued rates notice less any applicable discount. These payments are also cleared on the transaction date. 'Cleared' payment means money which can be transferred to Council's bank accounts at the time of the transaction or at the end of the day.

On Farm Packing Operation: land containing a facility where fruit and/or vegetables are received and/or processed prior to distribution to market. Operations may include but are not limited to sorting, trimming, washing, drying, waxing, curing, chemical treatment, packaging, pre-cooling, storage, and transportation.

Parcel: an area of land that is the subject of a separate valuation under the *Land Valuation Act 2010*.

Premises: includes –

- (a) the whole or any part of any building, structure, or land; and
- (b) any construction works whether on private land, Crown land, Council land or any public place

Primary Production Purposes: land available for the business or industry of grazing, dairying, pig farming, poultry farming, viticulture, orcharding, apiculture, horticulture, aquaculture, vegetable growing, the growing of crops of any kind, forestry; or any other business or industry involving the cultivation of soils, the gathering in of crops or the rearing of livestock;

Group: Executive Office
Branch: Finance
Approved: Ordinary Council Meeting
(Resolution Number:xx-xx/xxxx)
Date Approved: 20/07/2022
ECM: 3796717

Effective Date: 20/07/2022
Version: 3.0
Review Date: 01/07/2023
Superseded/Revoked:

Page 31 of 33

and where a farming concession is granted by the Department of Natural Resources and Mines in accordance with Chapter 2, Part 2, Division 5, Subdivision 2 of the *Land Valuation Act 2010*.

Principal Place of Residence: means a single approved dwelling house or approved dwelling unit:

- (a) owned by one or more natural persons, at which at least one of whom predominantly lives; or
- (b) owned by a company, at which at least one of the members of the company (who is a natural person) predominantly lives, which is not used as a place of business; or
- (c) owned by a trustee of a trust, at which at least one of the beneficiaries of the trust predominantly lives, which is not used as a place of business.

In establishing principal place of residence, Council may consider, but not be limited to, the owner's declared address for electoral, taxation, government social security or national health registration purposes, driver's licencing or any other form of evidence deemed acceptable by Council.

Residential premises which are owned by a pensioner who is residing in alternative accommodation for health and care reasons may still be considered a principal place of residence if Council is satisfied that the pensioner is still solely responsible for the payment of rates and the property is not occupied on a paid tenancy basis.

Residential premises that have not met these criteria will be deemed a non-principal place of residence.

Other than the exception for pensioners outlined above, premises which are vacant for more than 6 months of the year will not be considered a principal place of residence.

Property: a parcel or parcels of land recorded together within Council's systems for rating and charging purposes.

Retirement Village: a facility where older members of the community or retired persons reside, or are to reside, in independent living units or serviced units in accordance with the *Retirement Villages Act 1999*.

Rural Fire Service Boundaries: means the boundaries of those parts of the local government area within which the Rural Fire Service operates and subject to the State Government Emergency Management Levy Class E, as shown on the map available from Queensland Fire and Emergency Services:

(<https://publicsafetyqld.maps.arcgis.com/apps/PanelLegend/index.html?appid=c50813e4c4f9421d99ebfedf3c447123>)

Group: Executive Office
Branch: Finance
Approved: Ordinary Council Meeting
(Resolution Number:xx-xx/xxxx)
Date Approved: 20/07/2022
ECM: 3796717

Effective Date: 20/07/2022
Version: 3.0
Review Date: 01/07/2023
Superseded/Revoked:

Page 32 of 33

Shopping Centre: land which is used or intended to be used, in whole or in part for retail activities comprising multiple shops or retail warehouses (including a combination of both).

Supermarket: land which is used or intended to be used, in whole or in part for a detached supermarket purpose typically involving a self-service retail store or market selling food and other domestic goods but not forming part of a Shopping Centre.

Vacant Land: land devoid of buildings or structures with the exception of outbuildings or other minor structures not designed for or used for human habitation or occupation. Excluded is land that is used for car parking or in conjunction with any commercial activity, e.g. heavy vehicle or machinery parking, outdoor storage, assembly, or rural activities such as cultivation, grazing or agistment.

Retail Warehouses: land which is used or intended to be used, in whole or in part for retail activities operating from large showrooms, sheds, or warehouse used for retail purposes.

Limited Development: land which is in whole, zoned as limited development under the current Lockyer Valley Planning Scheme.

Any terms not defined in this Revenue Statement shall be as defined under the *Local Government Act 2009* and *Local Government Regulation 2012* and if not there defined the term will be given the meaning determined by Council.

Group: Executive Office
Branch: Finance
Approved: Ordinary Council Meeting
(Resolution Number:xx-xx/xxxx)
Date Approved: 20/07/2022
ECM: 3796717

Effective Date: 20/07/2022
Version: 3.0
Review Date: 01/07/2023
Superseded/Revoked:

Page 33 of 33

5.4 2025-2026 Rating Category Identification Policy

Author: Kirsty Johnson, Coordinator Revenue Services; Dee Stewart, Acting Chief Financial Officer

Responsible Officer: Ian Church, Chief Executive Officer

Purpose:

The purpose of this report is to seek Council's adoption of the Rating Category Identification Policy for the Financial Year 2025–2026 as part of the 2025–2026 Budget, to assist in the identification of properties for the purposes of rating categorisation.

Officer's Recommendation:

THAT Council adopt the Rating Category Identification Policy for the Financial Year 2025-2026, as attached to this report.

RESOLUTION

THAT Council adopt the Rating Category Identification Policy for the Financial Year 2025-2026, as attached to these minutes.

Moved By: Cr C Wilson

Seconded By:

Cr C Steinhardt

Resolution Number: 24-28/0338

CARRIED

7/0

Executive Summary

Prior to the 2016–2017 financial year, the identification of land for rating categorisation purposes was included in Council's Revenue Statement. A legal review of the Revenue Statement at that time recommended removing the identification component and placing it in a separate policy.

This policy has since been reviewed and adopted annually as part of the budget process to ensure consistency, transparency, and compliance with legislative requirements.

Proposal

Overview

Section 81 of the Local Government Regulation 2012 deals with the categorisation of land for differential general rates. Council is required to determine the different categories of rateable land and describe each category. Once defined, the category for each parcel of land must be identified. The Regulation permits Council to undertake this process in any manner it considers appropriate.

The Rating Category Identification Policy supports this identification by referencing the category descriptions in Council's Revenue Statement, the actual use of the land, and the land use code assigned by the Department of Natural Resources and Mines, Manufacturing and Regional and Rural Development.

The Policy also clarifies that where a conflict exists between the land use code and the actual use of the land, categorisation will be based on actual use.

This Policy is presented for annual adoption as part of the budget process to reflect any changes in rating categories for the new financial year.

Options

Option One: THAT Council adopt the Rating Category Identification Policy for the Financial Year 2025-2026, as attached to this agenda.

Previous Council Resolutions

Special Meeting of Council 26 June 2024 (24-28/0083)

THAT Council adopt the Rating Category Identification Policy for the Financial Year 2024-2025, as attached to these minutes.

Critical Dates

Under the *Local Government Act 2009* Chapter 4 Finances and Accountability, Part 3 Financial Planning and Accountability section 107(a) Approval of the Budget the local government must adopt a budget before 1 August in the financial year to which the budget relates.

Strategic Implications

Corporate Plan

Lockyer Leadership and Council

- Undertake robust and accountable financial, resource and infrastructure planning and management to ensure affordable and sustainable outcomes for our community.
- Excellence in customer service to our community.
- Compliance with relevant legislation.

Finance and Resource

This Policy assists with the generation of revenue in accordance with Council's 2025-2026 Budget and Revenue Statement.

Legislation and Policy

The adoption of this Policy will assist in the categorisation process undertaken in accordance with Section 81(4) and 81(5) of the *Local Government Regulation 2012*. It will provide guidance in identifying the relevant rating category to which each parcel of rateable land belongs.

Risk Management

Key Corporate Risk Code and Category: FE2

Key Corporate Risk Descriptor: Finance and Economic
Decision making governance, due diligence, accountability and sustainability.

Consultation

Portfolio Councillor Consultation

Councillors were engaged throughout the development of the 2025–2026 Budget during Councillor Workshops held from March 2025 to June 2025.

Internal Consultation

Internal consultation was conducted across relevant Council branches. The implications of the updated policy will be communicated to staff involved in the land categorisation process. The final Policy will be included in Council's Policy Register and uploaded to the Council website.

External Consultation

Due to the internal administrative nature of this report, there has been no external consultation.

Community Engagement

Implications of the Rating Category Identification Policy will be reflected in brochures and public communications associated with the 2025–2026 Budget. Once adopted, updated rating categorisation information will be included in the Rates Brochure, distributed with the first Rates Notice issued in 2025–2026, and made available online.

Attachments

1 [📄](#) 2026 Rating Category Identification Policy 4 Pages



STRATEGIC/GOVERNANCE

RATING CATEGORY IDENTIFICATION POLICY FOR FINANCIAL YEAR 2025-2026

Head of Power

Local Government Act 2009

Local Government Regulation 2012

Key Supporting Council Document

Lockyer Valley Regional Council Corporate Plan 2022 – 2027:

Lockyer Leadership and Council –

To be financially sustainable

Definitions

Reference in this policy to the term ‘Land Use Codes’ means those land use codes as given to Council by the Department of Natural Resources, Mines and Energy and recorded in Council’s land record kept under the *Local Government Act 2009*.

Policy Objective

The purpose of this policy is to provide guidance to Lockyer Valley Regional Council (Council) and its delegate in the exercise of identifying the rating category to which each parcel of rateable land in Council’s local government area belongs for the financial year 2025/2026.

This policy should be read in conjunction with Section 81(4) and (5) of the *Local Government Regulation 2012* and with Council’s Revenue Statement for the financial year 2025/2026 (Revenue Statement).

This policy does not limit the way in which Council identifies the rating category to which each parcel of rateable land in Council’s local government area belongs.

Section 81(5) of the *Local Government Regulation 2012* allows Council to undertake the identification exercise specified in section 81(4) of that Regulation in a way Council considers appropriate.

Group: Executive Office
Branch: Financial Services
Approved: Budget Meeting (Resolution Number: 20-24/0589)

Date Approved:

ECM:

Effective Date: 30/06/2025
Version: 4 Last Updated: 24/06/2024
Review Date: 30/06/2025

Superseded/Revoked: Rating Category Identification Policy
2024/2025 ECM: 4805538

Page 1 of 6

Policy Statement

In undertaking the exercise required under section 81(4) and (5) *Local Government Regulation 2012*, Council will have regard to the Revenue Statement.

In the Revenue Statement, the rating categories and descriptions for rateable land associated with the levying of differential general rates for the financial year 2025/2026 have been set out in Table 1 of that document. Council has adopted the categories and descriptions by resolution passed at its budget meeting for 2025/2026.

The matters set out in the table below are intended to provide guidance to Council and its delegate in identifying the rating category to which each parcel of rateable land in Council's local government area belongs for the financial year 2025/2026.

The Land Use Codes referred to for each category are those which describe uses which will generally correspond with the description for the category. However, it is the actual use which determines the correct category. If in any case the use described by the assigned Land Use Code is found to not reflect the actual land use, categorisation must be based on the category and description which correspond to the actual use.

Table:

Group: Executive Office
Unit: Financial Services
Approved: Special Council Meeting
(Resolution Number: 20-24/0589)
Date Approved: 20/07/2022

ECM: 4333573

Effective Date: 20/07/2022
Version: 8.0 Last Updated: 20/07/2022
Review Date: 30/06/2023

Superseded/Revoked: Rating Category Identification Policy
2020/2021 ECM: 4144155

Page 2 of 6

Number of Rating Category for FY2025/2026 in the Revenue Statement	Name of Rating Category for FY2025/2026 in the Revenue Statement	Guidance for identifying the Rating Category to which each parcel of rateable land in Council's local government area belongs for FY2025/2026
101a	Rural Residential ≤ \$150,000	(a) The Description for this category in the Revenue Statement (b) Land with Land Use Code 2, 3, 5, 8, or 9
101b	Rural Residential ≥ \$150,001 & ≤ \$450,000	(a) The Description for this category in the Revenue Statement (b) Land with Land Use Code 2, 3, 5, 8, or 9
101c	Rural Residential ≥ \$450,001	(a) The Description for this category in the Revenue Statement (b) Land with Land Use Code 2, 3, 5, 8, or 9
102a	Urban Residential ≤ \$125,000	(a) The Description for this category in the Revenue Statement (b) Land with Land Use Code 2, 3, 5, 8, or 9
102b	Urban Residential ≥ \$125,001 & ≤ \$270,000	(a) The Description for this category in the Revenue Statement (b) Land with Land Use Code 2, 3, 5, 8, or 9
102c	Urban Residential ≥ \$270,001	(a) The Description for this category in the Revenue Statement (b) Land with Land Use Code 2, 3, 5, 8, or 9
103a	Non-Principal Place of Residence Urban Residential ≤ \$125,000	The Description for this category in the Revenue Statement
103b	Non-Principal Place of Residence Urban Residential ≥ \$125,001 & ≤ \$270,000	The Description for this category in the Revenue Statement
103c	Non-Principal Place of Residence Urban Residential ≥ \$270,001	The Description for this category in the Revenue Statement
103d	Non-Principal Place of Residence Rural Residential ≤ \$150,000	The Description for this category in the Revenue Statement
103e	Non-Principal Place of Residence Rural Residential ≥ \$150,001 & ≤ \$450,000	The Description for this category in the Revenue Statement

Group: Executive Office
Unit: Financial Services
Approved: Special Council Meeting
(Resolution Number: 20-24/0589)
Date Approved: 20/07/2022

ECM: 4333573

Effective Date: 20/07/2022
Version: 8.0 Last Updated: 20/07/2022
Review Date: 30/06/2023

Superseded/Revoked: Rating Category Identification Policy
2020/2021 ECM: 4144155

Page 3 of 6

103f	Non-Principal Place of Residence Rural Residential ≥\$450,001	The Description for this category in the Revenue Statement
104a	Urban Vacant land ≤ \$125,000	(a) The Description for this category in the Revenue Statement (b) Land with Land Use Code 1, 3, 4, 6, 8, 9, or 94
104b	Urban Vacant land ≥ \$125,001 & ≤ \$270,000	(a) The Description for this category in the Revenue Statement (b) Land with Land Use Code 1, 3, 4, 6, 8, 9, or 94
104c	Urban Vacant land ≥ \$270,001	(a) The Description for this category in the Revenue Statement (b) Land with Land Use Code 1, 3, 4, 6, 8, 9, or 94
104d	Rural Vacant Land ≤ \$150,000	(a) The Description for this category in the Revenue Statement (b) Land with Land Use Code 1, 3, 4, 6, 8, 9, or 94
104e	Rural Vacant Land ≥ \$150,001 & ≤ \$450,000	(a) The Description for this category in the Revenue Statement (b) Land with Land Use Code 1, 3, 4, 6, 8, 9, or 94
104f	Rural Vacant Land ≥ \$450,001	(a) The Description for this category in the Revenue Statement (b) Land with Land Use Code 1, 3, 4, 6, 8, 9, or 94
105	Multiple Dwellings	(a) The Description for this category in the Revenue Statement (b) Land with Land Use Code 2, 3, 5, 8, or 9
106a	Commercial ≤ \$1.5Million	(a) The Description for this category in the Revenue Statement (b) Land with Land Use Code 10 to 32, 34, or 37 to 46
106b	Commercial > \$1.5Million	(a) The Description for this category in the Revenue Statement (b) Land with Land Use Code 10 to 32, 34, or 37 to 46
107a	Supermarkets and Retail Warehouses ≤ \$375,000	(a) The Description for this category in the Revenue Statement (b) Land with Land Use Code 10 to 15, 17 to 27 but not Land with Land Use Code 16
107b	Supermarkets and Retail Warehouses ≥ \$375,001 & ≤ \$1Million	(a) The Description for this category in the Revenue Statement (b) Land with Land Use Code 10 to 15, 17 to 27 but not Land with Land Use Code 16
107c	Supermarkets and Retail Warehouses > \$1 Million	(a) The Description for this category in the Revenue Statement (b) Land with Land Use Code 10 to 15, 17 to 27 but not Land with Land Use Code 16
108a	Shopping Centres ≤ 7000 sq m	(a) The Description for this category in the Revenue Statement (b) Land with Land Use Code 16
108b	Shopping Centres ≥ 7001 sq m	(a) The Description for this category in the Revenue Statement (b) Land with Land Use Code 16
109a	Service Stations/Garages ≤ \$500,000	(a) The Description for this category in the Revenue Statement (b) Land with Land Use Code 30 or 31
109b	Service Stations/Garages ≥ \$500,001	(a) The Description for this category in the Revenue Statement (b) Land with Land Use Code 30 or 31

--	--

Group: Executive Office
Unit: Financial Services
Approved: Special Council Meeting
(Resolution Number: 20-24/0589)
Date Approved: 20/07/2022

ECM: 4333573

Effective Date: 20/07/2022
Version: 8.0 Last Updated: 20/07/2022
Review Date: 30/06/2023

Superseded/Revoked: Rating Category Identification Policy
2020/2021 ECM: 4144155

Page 4 of 6

110a	Accommodation – Caravan parks, Camping and Workers Accommodation	(a) The Description for this category in the Revenue Statement (b) Land with Land Use Code 7 or 49
110b	Accommodation – Motels	(a) The Description for this category in the Revenue Statement (b) Land with Land Use Code 43
110c	Accommodation – Nursing Homes	(a) The Description for this category in the Revenue Statement (b) Land with Land Use Code 27
111a	Animal Farming	(a) The Description for this category in the Revenue Statement (b) Land with Land Use Code 60 to 70, 85 to 87, or 89
112a	Crop Farming	(a) The Description for this category in the Revenue Statement (b) Land with Land Use Code 71, 73 to 84, 88, 90, or 93
113a	Intensive Agriculture Poultry ≤200,000 birds	(a) The Description for this category in the Revenue Statement (b) Land with Land Use Code 87
113b	Intensive Agriculture Poultry ≥ 200,001 birds	(a) The Description for this category in the Revenue Statement (b) Land with Land Use Code 87
113C	Intensive Agriculture Piggeries ≥ 3,001 SPU	(a) The Description for this category in the Revenue Statement (b) Land with Land Use Code 85
113d	Intensive Agriculture Piggeries ≤3,000 SPU	(a) The Description for this category in the Revenue Statement (b) Land with Land Use Code 85
114	Farming/Agriculture On Farm Packing Operation	(a) The Description for this category in the Revenue Statement (b) Land with Land Use Code 71 to 84
115a	Extractive & Mining Lease > 100,000 tonnes	The Description for this category in the Revenue Statement
115b	Extractive & Mining Lease ≥/ 5,001 & ≤/ 100,000 tonnes	The Description for this category in the Revenue Statement
115c	Extractive & Mining Lease ≤/5,000 tonnes	The Description for this category in the Revenue Statement
116a	Noxious/Offensive Industry – Explosive Factory	(a) The Description for this category in the Revenue Statement (b) Land with Land Use Code 35 to 40
116b	Noxious/Offensive Industry - Abattoirs	(a) The Description for this category in the Revenue Statement (b) Land with Land Use Code 35 to 40
116c	Noxious/Offensive Industry - Other	(a) The Description for this category in the Revenue Statement (b) Land with Land Use Code 35 to 40
117	Power Stations	(a) The Description for this category in the Revenue Statement (b) Land with Land Use Code 91
118		(a) The Description for this category in the Revenue Statement

Group: Executive Office
Unit: Financial Services
Approved: Special Council Meeting
(Resolution Number: 20-24/0589)
Date Approved: 20/07/2022

ECM: 4333573

Effective Date: 20/07/2022
Version: 8.0 Last Updated: 20/07/2022
Review Date: 30/06/2023

Superseded/Revoked: Rating Category Identification Policy
2020/2021 ECM: 4144155

Page 5 of 6

	Transmission & Gas Compressor Sites	(b) Land with Land Use Code 10 to 27, or 91
119a	Sporting Clubs & Facilities	(a) The Description for this category in the Revenue Statement (b) Land with Land Use Code 48 or 50
119b	Licensed Clubs & Sporting Clubs	(a) The Description for this category in the Revenue Statement (b) Land with Land Use Code 47 or 48
120	Sundry Purposes	The Description for this category in the Revenue Statement
121	Land which is subject to Chapter 2 Part 2	(a) The Description for this category in the Revenue Statement (b) Land with Land Use Code 72
122	Industrial	(a) The Description for this category in the Revenue Statement (b) Land with Land Use Code 32, 35, or 36
123a	Limited Development – Dwelling	(a) The Description for this category in the Revenue Statement (b) Land with Land Use Code 2, 3, 5, 8, or 9 (c) Zoned Limited Development under the Lockyer Valley Planning Scheme.
123b	Limited Development - Vacant	(a) The Description for this category in the Revenue Statement (b) Land with Land Use Code 1, 3, 4, 6, 8, 9, or 94 (c) Zoned Limited Development under the Lockyer Valley Planning Scheme.

Related Documents

Local Government Act 2009

Local Government Regulation 2012

2025-2026 Revenue Statement

Group: Executive Office
Unit: Financial Services
Approved: Special Council Meeting
(Resolution Number: 20-24/0589)
Date Approved: 20/07/2022

ECM: 4333573

Effective Date: 20/07/2022
Version: 8.0 Last Updated: 20/07/2022
Review Date: 30/06/2023

Superseded/Revoked: Rating Category Identification Policy
2020/2021 ECM: 4144155

Page 6 of 6

5.5 2025-2026 Annual Budget and Long Term Financial Forecast

Author: Dee Stewart, Acting Chief Financial Officer; Kacey Bachmann, Management Accountant
Responsible Officer: Ian Church, Chief Executive Officer

Purpose:

The purpose of this report is to seek Council's adoption of the 2025-26 Annual Budget and Long-Term Financial Forecast 2025-26 to 2034-35. The Long-Term financial forecast provides the forward estimates for Lockyer Valley Regional Council.

Officer's Recommendation:

1. THAT Council adopt, pursuant to Sections 169, 170 and 171 of the *Local Government Regulation 2012* the Budget for the financial year 2025-2026 and the Long-Term Financial Forecast for the financial years 2025-26 to 2034-35, as contained in the document entitled 2025-26 Budget and Long-Term Financial Forecast (Attachment 1), including the:
 - a. Statement of Income and Expenditure
 - b. Statement of Financial Position
 - c. Statement of Cash Flows
 - d. Statement of Changes in Equity
 - e. Relevant Measures of Financial Sustainability
 - f. Detailed Statements of Income and Expenditure:
 - i. Business Unit – Waste Management 2025-2026 to 2027-2028
 - g. Percentage Change in Rates Levied from 2024-2025.
2. THAT Council note the Statement of Estimated Financial Position as at 30 June 2025 as contained in the Long Term Financial Plan 2025-26 to 2034-35, as presented by the Chief Executive Officer in accordance with Section 205 of the *Local Government Regulation 2012*.
3. THAT Council resolve not to apply the Code of Competitive Conduct to Council's Waste Management Business Activities as applying the Code would result in unnecessary administrative costs for Council.

RESOLUTION

1. THAT Council adopt, pursuant to Sections 169, 170 and 171 of the *Local Government Regulation 2012*, the Budget for the financial year 2025-2026 and the Long-Term Financial Forecast for the financial years 2025-2026 to 2034-2035, as contained in the document entitled 2025-2026 Budget and Long-Term Financial Forecast (Attachment 1), including the:
 - a. Statement of Income and Expenditure
 - b. Statement of Financial Position
 - c. Statement of Cash Flows
 - d. Statement of Changes in Equity

- e. Relevant Measures of Financial Sustainability
- f. Detailed Statements of Income and Expenditure:
 - i. Business Unit – Waste Management 2025-2026 to 2027-2028
- g. Percentage Change in Rates Levied from 2024-2025.

2. THAT Council note the Statement of Estimated Financial Position as at 30 June 2025 as contained in the Long Term Financial Plan 2025-2026 to 2034-2035, as presented by the Chief Executive Officer in accordance with Section 205 of the *Local Government Regulation 2012*.

3. THAT Council resolve not to apply the Code of Competitive Conduct to Council's Waste Management Business Activities as applying the Code would result in unnecessary administrative costs for Council.

Moved By: Cr C Wilson

Seconded By:

Cr M Hagan

Resolution Number: 24-28/0339

CARRIED

7/0

Executive Summary

Under the *Local Government Regulation 2012*, Council must prepare an accrual-based budget for each financial year which is consistent with the 5-year Corporate Plan and Annual Operational Plan. To comply with the *Local Government Regulation 2012*, Council must also publish results against a series of measures of financial sustainability for the budget year and the next nine (9) years.

Proposal

Overview

To meet the legislative requirements, included in the 2025-26 Budget (Attachment 1) are the following financial statements:

- Statement of Income and Expenditure.
- Statement of Financial Position.
- Statement of Cash Flows.
- Statement of Changes in Equity.
- Relevant Measures of Financial Sustainability.
- Detailed Statements of Income and Expenditure:
 - Business Unit – Waste Management 2025-2026 to 2027-2028.
- Percentage Change in Rates Levied from 2024-2025.

The budget must also contain Council's Revenue Policy and Revenue Statement which due to the complex nature of the Revenue Statement, will be adopted via separate reports.

The Statement of Income and Expenditure, Statement of Financial Position, Statement of Cash Flows and Statement of Changes in Equity have all been prepared on an accrual basis and contain Council's Budget for 2025-26, the next two financial years and Council's Long-Term Financial Forecast. The opening balances for the budget and forecast are based on the annual budget. For clarity this is the budget review adopted by Council 16 April 2025.

A listing of the proposed capital works for 2025-26 is included for information.

The 2025-26 Budget presents the overall position of a surplus of \$5.19 million including capital revenue, with expenditure on Council operations of \$84.26 million and a capital works program of \$29.76 million. Total budgeted revenues for the year are \$89.46 million which includes capital revenue of \$10.54 million. Excluding capital revenues, the budget forecasts a \$5.34 million operating deficit.

Brief discussions on each of the major line items of the budget are outlined below.

Revenue

Rates and Utility Charges

Full details of Council's rates and utility charges are outlined in Council's Revenue Statement which is the subject of a separate report. Total budgeted rates and utility charges for the year are \$50.76 million with estimated discounts of \$2.14 million. The budgeted amount includes the rates to be levied, plus an estimated growth in property assessments of approximately 0.75%.

The increase in the yield from general rates for 2025-2026 compared to the previous year is 3.56%. When the changes to the levies, charges and other rates are considered the overall increase in yield is 5.12% including growth assumptions. The increase in yield from last year is the result of Council applying the concepts of the Rating Strategy; ensuring long-term financial sustainability is considered; consistent service delivery and asset maintenance are provided for the community, and inflation and supply chain disruptions are taken into consideration.

For the 2025-2026 budget Council has again used a 3-year averaged land valuation calculation method to mitigate the impact of substantial fluctuations in the rates charged for a particular parcel of rateable land arising from changed valuations from year to year. Averaging valuations does smooth the impacts of valuation changes however it is unavoidable that some property's rates have increased by above average percentage, some below the average percentage with some of those experiencing a decrease.

Fees & Charges

Budgeted fees and charges are \$5.57 million which is a decrease on the 2024-25 expected result due to the transfer of infrastructure charges to capital income and the sale of the Gatton Child Care Centre during the 2024-25 financial year.

The budget has been set conservatively and actual results will be monitored and the budget reviewed as required.

Sales, Contract and Recoverable Works

General recoverable works have been forecast based on known contracting opportunities and the level of Council's infrastructure workloads.

Operating Grants and Subsidies

Grants and subsidies have reduced from the previous year mostly due to timing adjustments to funding for the Lockyer and Somerset Water Collaborative through the City Deals program. The majority of the grant funding forecast for 2025-2026 relates to the Commonwealth Government's financial assistance grant estimated at \$7.63 million, \$1.48 million for Roads to Recovery, \$1.04 million resilient rivers funding, \$1.30 million in QRA

Emergency Works and Counter Disaster Operation funding and other minor grants received for libraries, illegal dumping, disaster management, State Emergency Service, Queensland Government Agency Program, SEQ Liveability Silos funding, SEQCSP and traineeships.

Interest Received

Interest from investments is expected to remain consistent with the previous year's budget.

Other Recurrent Income

Other recurrent income includes the dividends from Council's investment in Urban Utilities (UU), rental income, reimbursements, and other miscellaneous revenue items. Council's share of UU returns is approximately \$3.26 million including dividend and tax equivalent payments.

Expenditure

Employee Costs

Employee costs represent the operational employee costs of the organisation and include all employee related expenditure including items such as superannuation, fringe benefits tax, training, and workers compensation insurance as well as Councillor remuneration.

Operational employee costs have increased by \$0.68 million or 2.15% to \$32.46 million in the 2025-2026 Budget compared to the amended budget for the previous financial year. This is in line with CPI and Enterprise Bargaining Agreement increases. There is also a reduction in employee costs due to the sale of the Gatton Child Care Centre during the 2024-25 financial year. The allocation of labour cost to capital works will be significant in line with a large capital budget. The Operating Budget assumes that the capital program will be completed as planned.

Goods and Services

The budget for goods and services has increased by \$2.07 million to \$34.64 million in the 2025-2026 budget compared to the amended budget for the previous financial year. There are increases and decreases in the material and services budget across Council. The increase in goods and services is due to increased expenditure on funded projects, in particular, the City Deal Water Initiatives funding of \$6.35 million. The budget reflects the anticipated changes in applicable allowances for growth and considers the macro and micro assumptions as outlined in the Finance and Resource section of this report.

Finance Costs

Finance costs are consistent with the previous year's budget.

Depreciation

Depreciation expenses of \$17.03 million are included in the 2025-2026 Budget. This is an increase of \$1.41 million on the prior year. The majority of the increase is a result of the revaluation of building assets. There were significant increases in the depreciation of building assets due to large increases in the unit rates and reduced useful lives. There may be some change in this line item during the year as the ongoing reviews of Council asset management plans, asset replacement values and useful lives are completed.

Capital

The main sources of capital funding are internal Council sourced funding of \$21.50 million, and grants and subsidies of \$8.27 million.

Debt Repayment

There are no debt payments included in the 2025-26 budget. Council fully repaid all outstanding debt in February 2024. There are no new borrowings during the life of the Long-Term Financial Forecast.

Financial Sustainability

The 2025-2026 budget results against each relevant measure of financial sustainability are given in the following table.

Relevant Measure of Financial Sustainability	Result	Recommended Target
1. Council Controlled Revenue Ratio	71.4%	Not applicable
2. Population Growth Ratio	1.3%	Not applicable
3. Operating Surplus Ratio	-6.77%	Greater than 0%
4. Operating Cash Ratio	14.8%	Greater than 0%
5. Unrestricted Cash Expense Cover Ratio	6.7 months	3 months
6. Asset Sustainability Ratio	111.7%	Greater than 80%
7. Asset Consumption Ratio	74.9%	Greater than 60%
8. Asset Renewal Funding Ratio	91.7%	Not applicable
9. Leverage Ratio	0	0 -3 times

The Operating Surplus Ratio falls below recommended targets due the timing of the receipts and payments of the SEQ City Deal – Water Collaborative grant. The operating surplus ratio falls with recommended targets when the timing effects of the grant are eliminated from the result and remains on target for the forecast period.

The results for the full ten years are included in Attachment 1 and show that all measures are within the recommended targets over the long term.

Business Units

The estimated costs of Council's business units have been shown in separate schedules in Attachment 1.

The budgeted results of Council's Business Units for the 2025-2026 year are as follows:

Unit	Income (incl Capital Revenue)	Expenditure	Operating Surplus / (Deficit)
Waste Management	\$11 816 098	\$9 546 422	\$2 269 676

Section 39 of the *Local Government Regulation 2012* prescribes the expenditure levels for a business unit to be considered a "prescribed business activity". For the 2024-2025 year the threshold is \$0.34 million. Two of Council's business units meet this threshold requirement currently.

Section 47 of the *Local Government Act 2009* requires Council to decide each financial year whether or not to apply the code of competitive conduct to its business activities. In applying the code of competitive conduct, Council is required to eliminate any advantages and disadvantages wherever possible and appropriate. This

can take various forms and the cost of implementing the elements may outweigh the benefits. At present, pricing decisions within the business units are made in line with local market conditions, and the Waste Management business unit is working towards implementing some of the elements of the code, such as full cost pricing, but the process is still underway.

Due to the level of administrative burden, it is recommended that Council does not apply the code of competitive conduct to its business units in 2025-2026.

Statement of Estimated Financial Position 2024/2025

Section 205 of the *Local Government Regulation 2012* requires the CEO to present Council with a Statement of Estimated Financial Position at the annual budget meeting. This Statement, comprising of a Statement of Estimated Income and Expenditure, Estimated Statement of Financial Position and Estimated Statement of Cash Flows, is shown in the 2025 Forecast Column of the Long-Term Financial Plan and is based on the 2024-25 amended budget, identified potential variations are noted below.

The result is an overall estimated surplus for 2024-2025 of \$36.52 million, while the estimated result excluding capital revenue and expenses is a surplus of \$7.86 million. The forecast cash balance is \$44.27 million.

Significant potential variations have been identified and are listed below.

Fees and Charges Revenue increase by over \$1.31 million

Revenue related to Fees and Charges will be higher than expected. As at 31 May 2025 there was additional income from development fees and infrastructure charges.

Decrease in Goods and Services expenditure

Goods and services expenditure is expected to be reduced mostly due to delays in the delivery of a number of operational projects and contracts including regional development projects, waste contracts, growth and policy projects and asset management projects.

Underspend as at 31 May 2025 was \$4.16 million but it is expected this will reduce once the end of year accruals are finalised.

Capital Expenditure

Capital expenditure is under budget due to delays in the delivery of a number of capital projects due to the impacts of Tropical Cyclone Alfred and the focus on flood recovery operations and emergency works following the rain event.

Underspend as at 31 May 2025 was \$11.29 million. Funds unspent on incomplete capital works projects will be carried forward to the 2025/26 financial year. The carry forwards will be presented to Council for adoption at the first budget amendment for the 2025/26 financial year.

Discretionary Funds

S201B of the *Local Government Regulation 2012* states 'A local government may, for a financial year, budget an amount of discretionary funds for use by Councillors for either or both of the following purposes –

- a) Capital works of the local government that are for a community purpose;
- b) Other community purposes

Council does not budget for discretionary funds for use by Councillors. Council has decided instead to provide funds through a community grants program.

Options

THAT Council adopt the Budget for the financial year 2025-26 and the Long-Term Financial Forecast for the financial years 2025-26 to 2034-35.

Previous Council Resolutions

Special Meeting of Council 26 June 2024 (24-28/0001)

THAT Council adopt pursuant to Sections 169, 170 and 171 of the *Local Government Regulation 2012*, the Budget for the financial year 2024-2025 and the Long-Term Financial Forecast for the financial years 2024-25 to 2033-34, contained in the document entitled "2024-25 Annual Budget and Long-Term Financial Forecast" as attached to these minutes and including the:

- i. Statement of Income and Expenditure
- ii. Statement of Financial Position
- iii. Statement of Cash Flows
- iv. Statement of Changes in Equity
- v. Relevant Measures of Financial Sustainability
- vi. Detailed Statements of Income and Expenditure:
 - a. Business Unit – Child Care Centres 2024-2025 to 2026-2027
 - b. Business Unit – Waste Management 2024-2025 to 2026-2027
- vii. Percentage Change in Rates Levied from 2023-2024.

Further;

THAT Council note the Statement of Estimated Financial Position at 30 June 2024 as contained in the Long Term Financial Plan 2024-25 to 2033-34, as presented by the Chief Executive Officer in accordance with Section 205 of the *Local Government Regulation 2012*.

AND Further;

THAT Council resolve not to apply the Code of Competitive Conduct to Council's Child Care or Waste Management Business Activities as applying the Code would result in unnecessary administrative costs for Council.

Critical Dates

Under the *Local Government Regulation 2012* Chapter 5 Financial Planning and Accountability, Part 2 Financial Planning Documents section 170 Adoption and Amendment of the budget, the local government must adopt a budget before 1 August in the financial year to which the budget relates.

Strategic Implications

Corporate Plan

Lockyer Leadership and Council

Undertake robust and accountable financial, resource and infrastructure planning and management to ensure affordable and sustainable outcomes for our community. Compliant with relevant legislation.

Finance and Resource

The budgeted adjusted operating surplus is largely contingent upon containing costs within the budgeted amount. There is limited scope for new projects and additional funding for services in the short term while maintaining a balanced budget. Should the need arise for additional funds during the year, offset savings and a reprioritisation of resources will be required, and these will be addressed through regular budget reviews. If Council can contain its costs and maintain revenue at the levels outlined in the 2025-2026 budget and forward estimates, Council is forecasted to maintain operating surpluses for the life of the Long-Term Financial

Forecast noting it is an adjusted operating surplus for 2025-2026 after eliminating the effects of the SEQ City Deal Water Collaborative grant from the forecasted result. Based on the estimated requirements in the current Asset Management Plans, the forecast provides sufficient funding to adequately maintain Council's asset base.

Resourcing and the ability to deliver works remains a high risk with attracting and retaining staff expected to remain a challenge. Lingered supply chain difficulties may also have an impact. Further to this, the use of Council's day labour on capital projects will also need to be maintained and any diversion from capital projects to operational works will impact on the operating result.

The timing of the payment of Financial Assistance Grants (FAGrants) can impact the reported financial position in any year. Prepayments benefit the year they are paid and decrease revenue in the following year. The Federal Government determines the timing of the grant payments, and in the past it has proved unpredictable.

The Lockyer Valley Region has a high risk of adverse weather events, with flood restoration work taking priority for the 2024-2025 year and previous financial years. There are also several macro and micro economic assumptions which can present significant economic challenges for the Lockyer Valley community, of which Council are not immune from. These include:

- Consumer price index (6401.0 CPI All Groups Brisbane All Groups)
- Non-residential building construction index (3020.0 Brisbane)
- Automotive fuel price index
- Global and domestic supply chain disruptions are likely to continue in the medium term
- Domestic interest rates directly impact interest income and have an indirect impact via the broader economic environment.

Legislation and Policy

Sections 169, 170 and 171 of the *Local Government Regulation 2012* prescribe the requirements for the adoption of Council's budget. This report complies with the requirements of the *Regulation*.

Risk Management

Key Corporate Risk Code and Category: FE1

Key Corporate Risk Descriptor: Finance and Economic
Financial sustainability to support the achievement of strategy, goals and objectives in the medium to long term.

Consultation

Portfolio Councillor Consultation

Councillors were consulted through the development of the 2025-26 Council budget at Councillor Workshops held between March 2025 and June 2025.

Internal Consultation

Internal consultation has occurred with all Groups across the business.

Community Engagement

The implications of the financial statements will be incorporated into extensive communications associated with the 2025-26 Budget. Following its adoption, the various components of the budget will be consolidated into one document and be made available on the internet.

Attachments

- 1 [🔗](#) Budget 2025-26 - Budget and Long Term Financial Forecast 32 Pages

2025-2026

Budget and Long-Term Financial Forecast





Acknowledgement of Country

Lockyer Valley Regional Council acknowledges the Traditional Custodians of the region, the Ugarapul and Yuggera people and pays our respects to their Elders, past and present, and the Aboriginal and Torres Strait Islander Elders of other communities who may live here. Lockyer Valley Regional Council is committed to cultivating inclusive environments for all staff, customers, residents and visitors.





Contents

Contents

Mayor's Message	4
Deputy Mayor's Message	6
Chief Executive Officer's Message	8
Community Plan 2017-27 and the Corporate Plan 2022-27	10
LVRC 2025-26 Budget at a Glance	11
Major Projects Highlights 2025-26.....	12
Summary of Key Items	14
Financial Statements	17
Relevant Measures of Financial Sustainability	17
Financial Statements - Statement of Comprehensive Income	18
Financial Statements - Financial Position	19
Financial Statements - Cash Flows.....	20
Financial Statement - Equity	21
Percentage Change in Rates Levied.....	22
Detailed Schedules.....	25
Proposed Capital Works Listing 2025-26.....	26

Mayor’s Message

“Council’s annual Budget represents one of the most significant decisions we make each year”



\$114.02M

TOTAL
BUDGET



\$29.76M

CAPITAL
BUDGET



\$84.26M

OPERATING
EXPENDITURE



3.56%

AVERAGE OVERALL
RATE INCREASE

Council’s annual Budget represents one of the most significant decisions we make each year—setting the level and type of services we plan to deliver for our community in the year ahead.

The 2025–26 Budget prioritises our core services and outlines the steps we’re taking to target spending where it will have the greatest impact for the most people.

A key focus this year is injecting additional funds into the repair and upgrade of our road network. This is a concern frequently raised by residents, and we want you to know—we’re listening.

The impacts of Ex-Tropical Cyclone Alfred have left a considerable backlog of road repairs. We’ve allocated a substantial portion of the Budget to routine maintenance, resealing, and renewal projects to address this.

At the same time, we remain committed to the strong, sustainable financial management that has defined recent Council terms.

We understand the cost-of-living pressures many households are facing. Our community expects Council to deliver a full range of services—and at increasingly high standards.

This year, we will deliver a capital works program totalling \$29.76M across 87 projects. The largest share – more than \$19M – will go toward renewal works with over \$16M for road network projects. A further \$4.95M for new capital projects and \$4.93M for upgrades.

We will continue to deliver the services our community relies on—waste management; planning and development; tourism and events; innovative library and community services; disaster preparedness and response; building and plumbing inspections; community wellbeing through our local laws team; environmental projects—and much more.

The Budget and Operational Plan set our priorities for the financial year. They are our commitment to the community on where we will focus our resources.

I believe this Budget protects and maintains the assets we have today while laying a strong foundation for the future of our region.

I extend my sincere thanks to my fellow Councillors, the Executive Leadership Team, and Council staff for their contributions to this balanced Budget—one that sets the course for a bright and sustainable future for the Lockyer Valley.

Cr Tanya Milligan
Mayor





Deputy Mayor’s Message

“Council is pleased to hand down the 2025-26 Budget”



\$2.10

AVERAGE WEEKLY
INCREASE



\$45.74M

ON ROAD
NETWORK



3.7%

4-YEAR
AVG INCREASE



4.5%

4-YEAR
AVG CPI

Council is pleased to hand down the 2025-26 Budget, which we believe maintains a strong emphasis on financial sustainability in amongst a challenging financial environment.

Council remains committed to investing in what we already have to pave the way for a sustainable future for the region.

This Budget continues our trend of sound financial management, which has again maintained a moderate overall rate rise of 3.56 per cent. When combined with levies, the average owner-occupied residential property will see an increase of around \$110 per year, or \$2.10 per week. This modest increase is necessary to meet the rising costs Council faces for the goods and services needed to deliver.

Council's average rate increase for the past four years is 3.7 per cent, compared to the average CPI of 4.5 per cent, demonstrating a longer-term commitment and concerted effort to find the balance between minimising impacts on families while delivering the growing range of services the community expects.

In a snapshot, the \$114.02M Budget provides a \$29.76M Capital program and \$84.26M in Operational expenditure. The \$29.76M Capital program will fund 87 projects including \$19.88M on renewal works, \$4.95M on new road network projects and \$4.93M on infrastructure upgrades.

The \$84.26M Operational Budget includes a further \$21.62M on the road network and infrastructure related assets, and \$18.42M on community facilities, parks and waste management.

Due to a \$9.9M grant received from SEQ City Deal in 2024-25 for the Water Security Scheme, with \$6.35M expected to be spent in 2025-26, this Budget shows a deficit of \$5.34M. However, when factoring in that the grant funds will cover the expenditure, the effective adjusted result is a \$1.01M surplus.

We are proud to have no debt, and none forecast in the coming decade. Like our previous Budget, our focus is on sustainable management of the region's current assets and ensuring they are maintained and upgraded when necessary, within budgetary constraints.

We will continue to take relevant projects to the community for genuine consultation to help shape and inform designs, options and delivery. I invite all interested and affected community members to have their say on these exciting projects for our region when that time comes.

Cr Chris Wilson
DEPUTY MAYOR





Chief Executive Officer's Message

We are pleased to present Lockyer Valley Regional Council's Budget for 2025-26.



87

**CAPITAL
PROJECTS**

This Budget demonstrates our commitment to operating within our means while ensuring we deliver the core services our growing community needs.

Building a Budget for a whole region takes months of careful consideration and planning and must balance a range of competing factors. We have worked hard to keep our rate increase modest, with an overall average rise of just 3.56 per cent across all rating categories.

The \$114.02M Budget includes a \$29.76M capital program that will fund 87 projects, and an estimated operating expenditure of \$84.26M.



\$5.76M

**FOR COMMUNITY
FACILITIES**

We have heard the community's frustrations about our roads and are investing a significant portion of this Budget (\$45.74M) to repairing and upgrading our roads, bridges and drainage. This includes \$1.23M earmarked for footpaths and cycleways, which will enhance accessibility and safety and put us on the path towards a greener future.

Council is continuing to plan ahead, progressing the Local Government Infrastructure Plan, Growth Management Study, Flood Modelling, and reviewing the Lockyer Valley Planning Scheme.



\$5.07M

**FOR PARKS AND
CEMETERIES**

Flood resilience remains a high priority for Council, and we have set aside \$290,000 to upgrade and enhance our disaster warning and modelling systems. We will also be taking specialist designs for the Laidley Flood Mitigation Scheme to the community for consultation this financial year, and preparing for works to begin once the necessary approvals are in-hand.

Waste management continues to evolve, with waste levies and processing fees rising to align with the State Government's vision for a zero-waste society. To drive waste reduction and improve resource recovery, and to respond to state and national waste reforms, we have implemented some changes to our Waste Fees and Charges.



\$10.15M

**FOR WASTE
MANAGEMENT**

We are committing \$5.76M to our community facilities and sports and recreation grounds, \$5.07M to our parks, gardens and cemeteries, \$10.15M to waste management and \$11.73M to economic development and community services.

This is a Budget that prioritises what matters most to our residents and invests in the right projects and initiatives to ensure our community continues to grow in a planned and sustainable way.

With no debt now, and none forecast, I extend my thanks to the Mayor and Councillors, the Executive Leadership Team, Managers and staff for working together to prepare another balanced and responsible Budget.

Ian Church
Chief Executive Officer





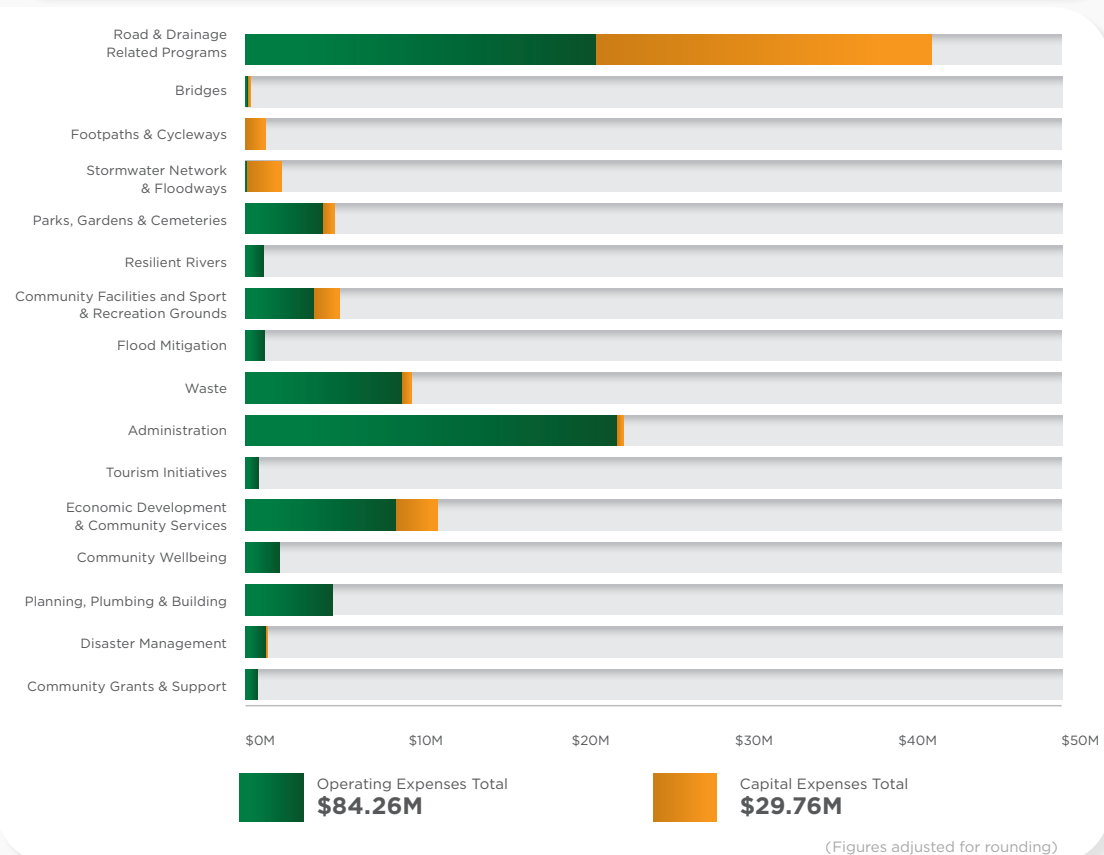


DELIVERING ON THE

Community Plan 2017-27 AND THE Corporate Plan 2022-27

These plans describe the type of region the community aspires to live in and the priority actions required to move towards those aspirations.

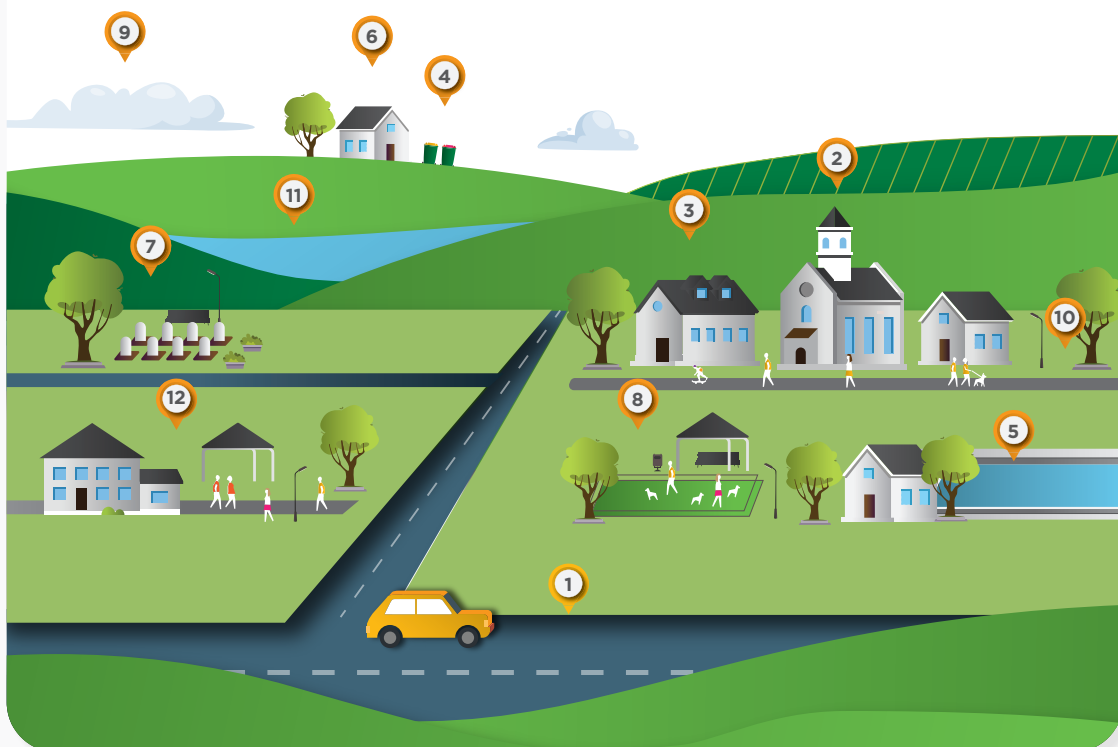
(Figures adjusted for rounding)



LVRC 2025-26 Budget at a Glance

1	Roads, Drainage, Stormwater and Bridges	\$44.51M
2	Administration, Customer Service & Public Safety	\$23.13M
3	Economic Development, Community Services and Tourism	\$12.50M
4	Waste	\$10.14M
5	Community Facilities and Sport and Recreations Grounds	\$5.76M
6	Planning Plumbing and Building	\$5.29M
7	Parks, Gardens and Cemeteries	\$5.07M
8	Community Wellbeing	\$2.07M
9	Disaster Management and Flood Mitigation	\$2.49M
10	Footpaths and Cycleways	\$1.23M
11	Resilient Rivers	\$1.08M
12	Community Grants and Support	\$0.75M

(Figures adjusted for rounding)

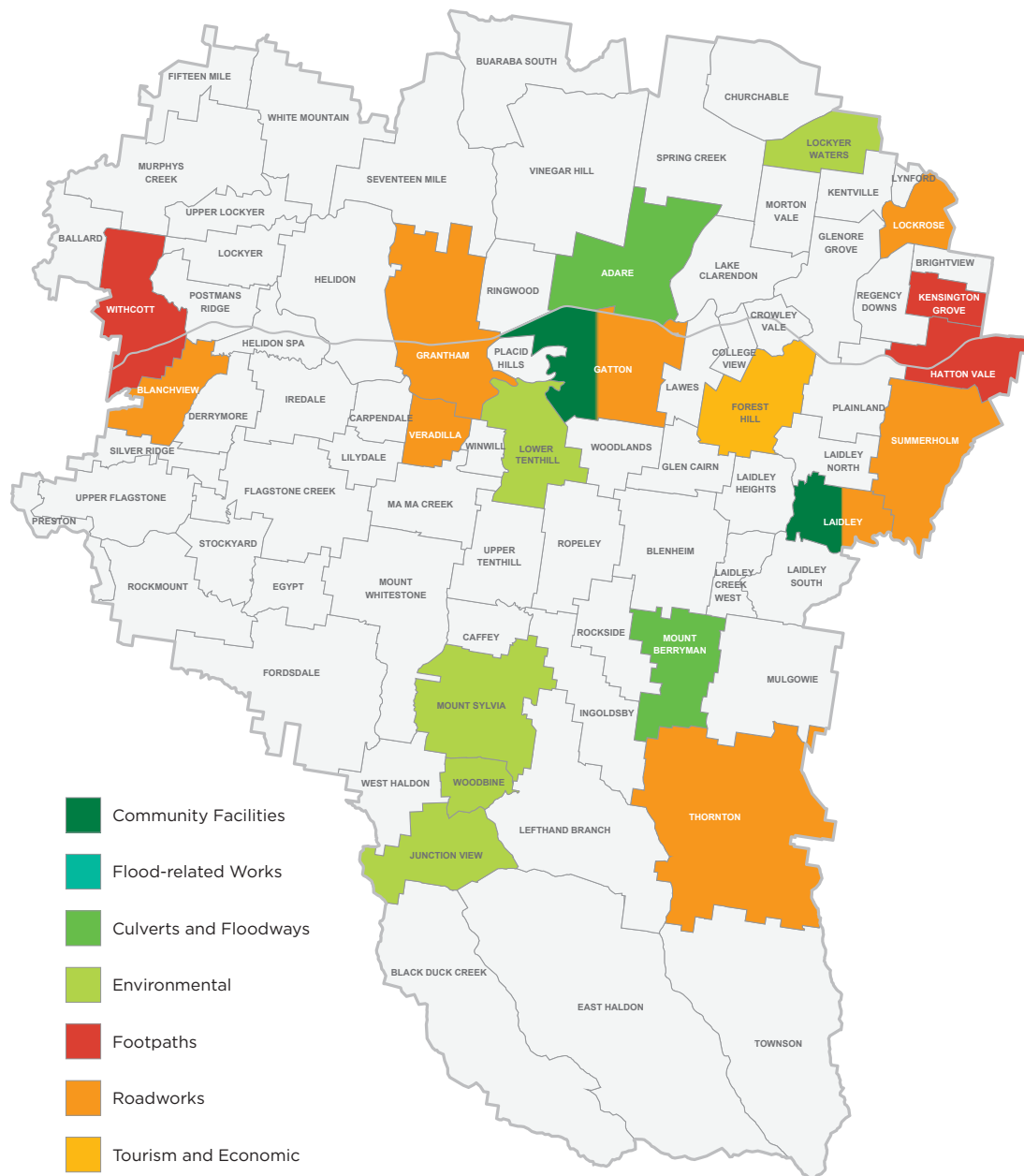


Lockyer Valley Regional Council | Page 11



Major Projects Highlights 2025-26

The table and map below show some of the 'Major Project Highlights' planned across the region





Location	Works Type	Value
ADARE	Culverts and Floodway	\$ 120,000
BLANCHVIEW	Roadworks	\$ 50,000
FOREST HILL	Tourism and Economic	\$ 200,000
GATTON	Community Facilities / Roadworks	\$ 658,776
GRANTHAM / VERADILLA	Roadworks	\$ 169,000
HATTON VALE / KENSINGTON GROVE	Footpaths	\$ 674,605
JUNCTION VIEW / MOUNT SYLVIA / WOODBINE	Environmental	\$ 550,000
LAIDLEY	Community Facilities / Roadworks	\$ 2,505,679
LOCKROSE	Roadworks	\$ 50,098
LOCKYER WATERS	Environmental	\$ 50,000
LOWER TENTHILL	Roadworks	\$ 187,500
MOUNT BERRYMAN	Culverts and Floodways	\$ 950,000
SUMMERHOLM	Roadworks	\$ 75,000
THORNTON	Roadworks	\$ 50,000
WITHCOTT	Footpaths	\$ 371,426

Region-Wide Projects	
ASPHALT RENEWAL	\$ 300,000
FLOOD DAMAGED ROAD REPAIRS	\$ 5,750,000
GRAVEL RESHEETING	\$ 700,000
PAVEMENT REHABILITATION	\$ 506,348
RESEAL PROGRAM	\$ 6,000,000

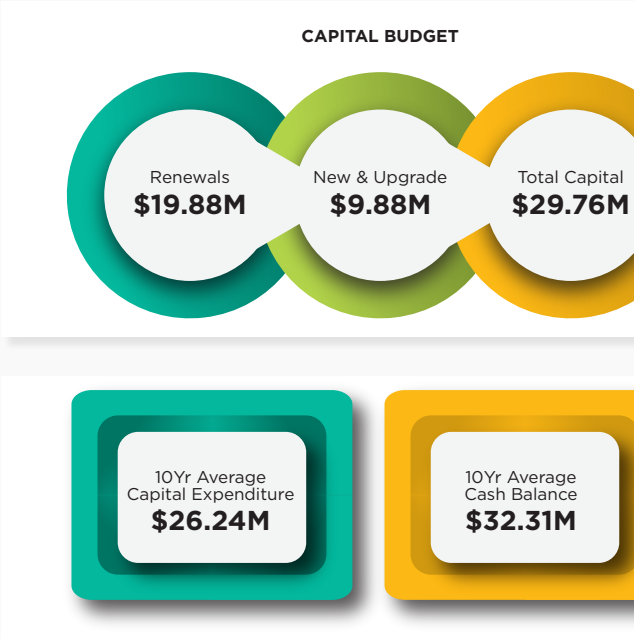
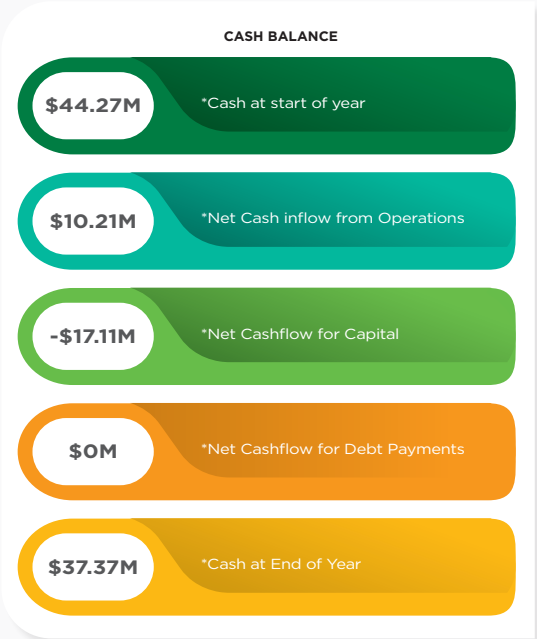


Summary of Key Items

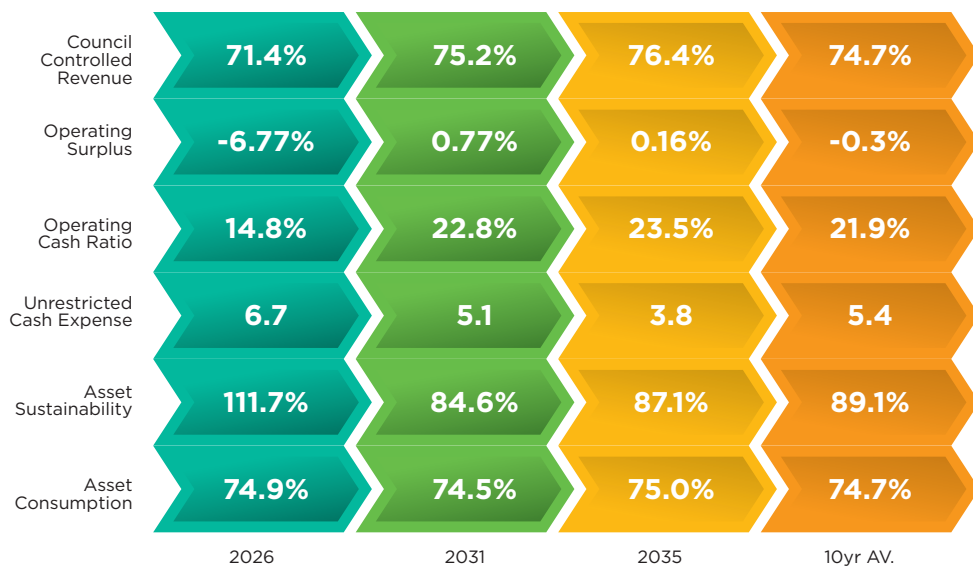
Financial Sustainability: Key Ratios within target ranges and Flexibility to react to changing circumstances

Capital Focus: Renewal of Assets and reduction in debt

Operational Focus: Improved transparency and consultation, Core services and Avoidance of ‘rate shock’



SUSTAINABILITY RATIOS





Financial Statements

RELEVANT MEASURES OF FINANCIAL SUSTAINABILITY

Ratio	Calculation	Target	2025-26 Budget
1. Council Controlled Revenue Ratio	Net Rates, Levies and Charges add Fees and Charges/ Total Operating Revenue	Not applicable	71.4%
2. Population Growth Ratio	Prior year estimated population/Previous year estimated population	Not applicable	1.3%
3. Operating Surplus Ratio	Operating Result/Total Operating Revenue (excluding capital items)	> 0%	-6.77%*
4. Operating Cash Ratio	Operating Result add Depreciation and Amortisation add Finance Costs/Total Operating Revenue	> 0%	14.8%
5. Unrestricted Cash Expense Cover Ratio	(Total Cash and Equivalents add Current Investments add Available Ongoing QTC Working Capital Facility Limit less Externally Restricted Cash)/Total Operating Expenditure less Depreciation and Amortisation less Finance Costs	3 months	6.7
6. Asset Sustainability Ratio	Capital Expenditure on Replacement of Infrastructure Assets (Renewals)/Depreciation Expenditure on Infrastructure Assets	> 80%	111.7%
7. Asset Consumption Ratio	Written Down Replacement Cost of Depreciable Infrastructure Assets/Current Replacement Cost of Depreciable Infrastructure Assets	> 60%	74.9%
8. Asset Renewal Funding Ratio	Total of Planned Capital Expenditure on Infrastructure Asset Renewals over 10 years/Total of Required Capital Expenditure on Infrastructure Asset Renewals over 10 years	Not applicable	91.7%
9. Leverage Ratio	Book Value of Debt/Total Operating Revenue less Total Operating Expenditure add Depreciation and Amortisation	0 - 3 times	0.0



Forecast 2026-27	Forecast 2027-28	Forecast 2028-29	Forecast 2029-30	Forecast 2030-31	Forecast 2031-32	Forecast 2032-33	Forecast 2033-34	Forecast 2034-35
73.3%	73.9%	74.6%	74.9%	75.2%	75.5%	75.8%	76.1%	76.4%
1.3%	1.3%	1.3%	1.3%	1.3%	1.3%	1.3%	1.3%	1.3%
0.00%	0.23%	1.20%	0.92%	0.77%	0.34%	0.09%	0.15%	0.16%
21.7%	21.9%	22.9%	22.8%	22.8%	22.5%	23.1%	23.3%	23.5%
7.0	6.8	5.8	5.4	5.1	4.8	4.7	4.2	3.8
82.5%	84.8%	105.6%	83.9%	84.6%	82.4%	80.5%	87.8%	87.1%
74.7%	74.5%	74.7%	74.6%	74.5%	74.5%	74.6%	74.8%	75.0%
Not Applicable								
0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

* Council is reporting an Operating Surplus Ratio below the target for the 2025-26 Budget due to the timing of the receipts and payments for the SEQ City Deal Water Grant. Council meets the target for this measure when these timing differences are eliminated from the budget estimates.

FINANCIAL STATEMENTS - STATEMENT OF COMPREHENSIVE INCOME

Lockyer Valley Regional Council
2025/2026 Budget and Long Term Financial Forecast
Statement of Income and Expenditure

	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	Actuals	Forecast	Proposed Budget	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
Revenue												
Recurrent Revenue												
Rates & Utility Charges	47.58M	50.33M	52.91M	56.05M	58.94M	62.01M	64.44M	66.97M	69.59M	72.32M	75.16M	78.10M
Less Discounts	(1.95M)	(2.05M)	(2.14M)	(2.25M)	(2.34M)	(2.44M)	(2.54M)	(2.64M)	(2.74M)	(2.85M)	(2.97M)	(3.09M)
Net rates and utility charges	45.63M	48.27M	50.76M	53.79M	56.60M	59.58M	61.91M	64.33M	66.85M	69.47M	72.19M	75.01M
Fees and charges	9.93M	8.67M	5.57M	5.79M	6.02M	6.26M	6.51M	6.77M	7.04M	7.32M	7.62M	7.92M
Sales, contract and recoverable works	1.41M	1.21M	1.20M	1.24M	1.28M	1.32M	1.37M	1.41M	1.46M	1.51M	1.56M	1.61M
Operational Grants & subsidies	8.38M	21.31M	13.26M	13.59M	13.94M	14.29M	14.65M	15.02M	15.39M	15.78M	16.18M	16.59M
Interest received	3.27M	3.39M	3.36M	2.62M	2.68M	2.58M	2.55M	2.56M	2.60M	2.64M	2.65M	2.63M
Other recurrent income	5.10M	5.09M	4.77M	4.24M	4.18M	4.26M	4.35M	4.44M	4.53M	4.63M	4.73M	4.83M
Total Recurrent Revenue	73.71M	87.95M	78.92M	81.27M	84.68M	88.28M	91.32M	94.53M	97.87M	101.35M	104.92M	108.60M
Capital revenue:												
Capital Grants	40.92M	22.00M	7.53M	2.05M	1.86M	4.25M	3.36M	3.43M	3.54M	3.66M	3.76M	3.87M
Developer Contributions	3.65M	4.00M	3.00M	-	-	-	-	-	-	-	-	-
Gain/(loss) on sale of property, plant & equipment	0.14M	2.66M	0.00M	0.10M	0.20M	(0.02M)	(0.23M)	(0.11M)	0.21M	0.10M	0.00M	0.02M
Total capital revenue	44.71M	28.66M	10.54M	2.15M	2.06M	4.23M	3.13M	3.31M	3.75M	3.76M	3.76M	3.90M
Total Revenue	118.42M	116.61M	89.45M	83.42M	86.75M	92.51M	94.46M	97.84M	101.62M	105.11M	108.69M	112.49M
Expenses												
Recurrent Expenses												
Employee costs	30.14M	31.78M	32.46M	34.51M	35.86M	37.27M	38.73M	40.24M	41.82M	43.43M	45.09M	46.83M
Materials and services	24.93M	32.57M	34.64M	28.96M	30.11M	30.70M	31.62M	32.57M	33.83M	34.36M	35.22M	36.10M
Depreciation and amortisation	13.84M	15.61M	17.03M	17.67M	18.38M	19.11M	20.00M	20.84M	21.74M	23.32M	24.29M	25.33M
Finance costs	2.61M	0.12M	0.13M	0.13M	0.13M	0.14M	0.14M	0.15M	0.15M	0.15M	0.16M	0.16M
Total Recurrent Expenses	71.52M	80.09M	84.26M	81.26M	84.49M	87.22M	90.48M	93.80M	97.54M	101.26M	104.77M	108.43M
Net Result adjusted for Capital Items	46.91M	36.52M	5.19M	2.15M	2.26M	5.29M	3.97M	4.04M	4.08M	3.85M	3.92M	4.07M
Net Recurrent Result/Operating Surplus/(Deficit)	2.20M	7.86M	(5.343M)	0.001M	0.194M	1.060M	0.837M	0.728M	0.332M	0.091M	0.156M	0.171M

FINANCIAL STATEMENTS - FINANCIAL POSITION

Lockyer Valley Regional Council
2025/2026 Budget and Long Term Financial Forecast
Statement of Financial Position

	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	Actuals	Forecast	Proposed	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
	Actuals	Actuals	Budget	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
Current Assets												
Cash assets and cash equivalents	30.65M	44.27M	37.37M	37.01M	37.60M	32.68M	31.70M	30.91M	30.56M	30.29M	28.47M	26.49M
Other inventory	0.75M	0.75M	0.75M	0.75M	0.75M	0.75M	0.75M	0.75M	0.75M	0.75M	0.75M	0.75M
Contract Assets	12.28M	12.28M	12.28M	12.28M	12.28M	12.28M	12.28M	12.28M	12.28M	12.28M	12.28M	12.28M
Receivables	8.93M	4.50M	4.01M	4.21M	4.39M	4.61M	4.78M	4.95M	5.12M	5.32M	5.51M	5.72M
Prepayments	0.65M	0.65M	0.65M	0.65M	0.65M	0.65M	0.65M	0.65M	0.65M	0.65M	0.65M	0.65M
Total Current Assets	53.26M	62.45M	55.05M	54.90M	55.67M	50.96M	50.15M	49.64M	49.35M	49.29M	47.66M	45.89M
Non Current Assets												
Land held for development or sale	1.93M	1.93M	1.93M	1.93M	1.93M	1.93M	1.93M	1.93M	1.93M	1.93M	1.93M	1.93M
Joint Ventures & Associates	35.63M	36.26M	36.89M	37.57M	38.29M	39.01M	39.73M	40.45M	41.17M	41.89M	42.61M	43.33M
Property, plant and equipment	772.74M	801.02M	836.96M	862.87M	880.28M	927.44M	961.02M	995.99M	1088.41M	1127.41M	1169.79M	1214.18M
Intangible assets	0.06M	0.06M	0.03M	0.01M	-	-	-	-	-	-	-	0.10M
Capital works in progress	56.26M	56.26M	56.26M	56.26M	56.26M	56.26M	56.26M	56.26M	14.74M	14.74M	14.74M	-
Other non-current assets	14.74M	14.74M	14.74M	14.74M	14.74M	14.74M	14.74M	14.74M	14.74M	14.74M	14.74M	14.74M
Total Non Current Assets	881.35M	910.25M	946.80M	973.37M	1001.50M	1039.37M	1073.68M	1109.36M	1146.24M	1185.97M	1229.06M	1274.28M
TOTAL ASSETS	934.60M	972.70M	1001.85M	1028.28M	1057.16M	1090.34M	1123.83M	1158.99M	1195.60M	1235.26M	1276.72M	1320.17M
Current Liabilities												
Trade and other payables	6.31M	7.98M	7.82M	6.96M	7.21M	7.40M	7.64M	7.88M	8.16M	8.35M	8.58M	8.82M
Contract liabilities	1.50M	1.50M	1.50M	1.50M	1.50M	1.50M	1.50M	1.50M	1.50M	1.50M	1.50M	1.50M
Borrowings	-	-	-	-	-	-	-	-	-	-	-	-
Employee payables/provisions	8.80M	8.89M	8.98M	9.07M	9.16M	9.25M	9.35M	9.44M	9.53M	9.63M	9.73M	9.82M
Other provisions	2.49M	2.51M	2.54M	2.56M	2.59M	2.61M	2.64M	2.67M	2.69M	2.72M	2.75M	2.77M
Other current liabilities	4.31M	4.31M	4.31M	4.31M	4.31M	4.31M	4.31M	4.31M	4.31M	4.31M	4.31M	4.31M
Total Current Liabilities	23.40M	24.59M	25.14M	24.40M	24.76M	25.07M	25.43M	25.79M	26.19M	26.50M	26.86M	27.22M
Non Current Liabilities												
Trade and other payables	2.08M	2.08M	2.08M	2.08M	2.08M	2.08M	2.08M	2.08M	2.08M	2.08M	2.08M	2.08M
Borrowings	-	-	-	-	-	-	-	-	-	-	-	-
Employee payables/provisions	0.29M	0.21M	0.12M	0.13M	0.14M	0.14M	0.15M	0.16M	0.16M	0.17M	0.17M	0.18M
Other provisions	46.81M	46.78M	46.76M	46.73M	46.71M	46.68M	46.65M	46.63M	46.60M	46.57M	46.55M	46.52M
Total Non Current Liabilities	49.18M	49.06M	48.95M	48.93M	48.92M	48.90M	48.88M	48.86M	48.84M	48.82M	48.79M	48.77M
TOTAL LIABILITIES	72.58M	73.65M	74.09M	73.33M	73.68M	73.97M	74.31M	74.65M	75.03M	75.32M	75.65M	75.99M
Net community assets	862.03M	899.05M	927.77M	954.95M	983.49M	1016.36M	1049.52M	1084.24M	1120.57M	1159.94M	1201.07M	1244.18M
Community Equity												
Asset revaluation reserve	414.55M	415.05M	438.57M	463.60M	489.88M	517.47M	546.66M	577.34M	609.58M	645.09M	682.31M	721.34M
Retained surplus (deficiency)	447.48M	484.00M	489.19M	491.35M	493.61M	498.89M	502.87M	506.91M	510.99M	514.85M	518.77M	522.83M
TOTAL COMMUNITY EQUITY	862.03M	899.05M	927.77M	954.95M	983.49M	1016.36M	1049.52M	1084.24M	1120.57M	1159.94M	1201.07M	1244.18M

FINANCIAL STATEMENTS - CASH FLOWS

Lockyer Valley Regional Council
2025/2026 Budget and Long Term Financial Forecast
Statement of Cash Flows

	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Cash flows from operating activities:												
Receipts from customers	64.36M	86.50M	73.65M	76.68M	80.20M	83.86M	86.98M	90.17M	93.48M	96.88M	100.45M	104.14M
Payment to suppliers and employees	(54.81M)	(63.40M)	(66.80M)	(64.35M)	(65.76M)	(67.81M)	(70.15M)	(72.62M)	(75.43M)	(77.65M)	(80.14M)	(82.75M)
Interest received	3.27M	3.39M	3.36M	2.62M	2.68M	2.58M	2.55M	2.56M	2.60M	2.64M	2.65M	2.63M
Finance costs	(0.65M)	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Net cash inflow (outflow) from operating activities	12.16M	26.49M	10.21M	14.95M	17.12M	18.63M	19.38M	20.12M	20.65M	21.88M	22.96M	24.02M
Cash flows from investing activities:												
Payments for property, plant and equipment	(57.83M)	(41.72M)	(29.76M)	(18.75M)	(19.78M)	(29.04M)	(24.89M)	(25.58M)	(26.05M)	(27.31M)	(29.91M)	(31.27M)
Subsidies, donations and contributions for new capital expenditure	31.11M	22.00M	10.53M	2.05M	1.86M	4.25M	3.38M	3.43M	3.54M	3.66M	3.76M	3.87M
Proceeds from sale of property, plant and equipment	0.98M	5.00M	0.35M	0.31M	0.48M	0.34M	0.27M	0.34M	0.60M	0.61M	0.46M	0.50M
Net transfer (to) from cash investments	1.08M	1.85M	1.76M	1.08M	0.90M	0.90M	0.90M	0.90M	0.90M	0.90M	0.90M	0.90M
Net cash inflow (outflow) from investing activities	(24.66M)	(12.97M)	(17.12M)	(15.30M)	(16.54M)	(23.55M)	(20.35M)	(20.91M)	(21.00M)	(22.14M)	(24.79M)	(25.99M)
Cash flows from financing activities:												
Proceeds from borrowings	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowings	(12.25M)	-	-	-	-	-	-	-	-	-	-	-
Net cash inflow (outflow) from financing activities	(12.25M)	-	-	-	-	-	-	-	-	-	-	-
Net increase (decrease) in cash and cash equivalents held	(24.74M)	13.52M	(6.91M)	(0.35M)	0.58M	(4.92M)	(0.98M)	(0.79M)	(0.35M)	(0.26M)	(1.83M)	(1.97M)
Cash at beginning of reporting period	55.43M	30.65M	44.27M	37.37M	37.01M	37.60M	32.68M	31.70M	30.91M	30.56M	30.29M	28.47M
Cash and cash equivalents at end of the financial year	30.69M	44.27M	37.37M	37.01M	37.60M	32.68M	31.70M	30.91M	30.56M	30.29M	28.47M	26.49M

FINANCIAL STATEMENT - EQUITY

Lockyer Valley Regional Council
2025/2026 Budget and Long Term Financial Forecast
Statement of Changes in Equity

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	Forecast	Current	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
	actuals	Budget									
Asset revaluation surplus											
Opening balance	-	415.05M	438.57M	463.60M	489.88M	517.47M	546.66M	577.34M	609.58M	645.09M	682.31M
Increase in asset revaluation surplus	-	23.53M	25.03M	26.28M	27.59M	29.19M	30.68M	32.24M	35.51M	37.22M	39.04M
Closing balance	415.05M	438.57M	463.60M	489.88M	517.47M	546.66M	577.34M	609.58M	645.09M	682.31M	721.34M
Retained surplus											
Opening balance	-	484.00M	489.19M	491.35M	493.61M	498.89M	502.87M	506.91M	510.99M	514.85M	518.77M
Net result	-	5.19M	2.15M	2.26M	5.29M	3.97M	4.04M	4.08M	3.85M	3.92M	4.07M
Closing balance	484.00M	489.19M	491.35M	493.61M	498.89M	502.87M	506.91M	510.99M	514.85M	518.77M	522.83M
Total											
Opening balance	-	899.05M	927.77M	954.95M	983.49M	1016.36M	1049.52M	1084.24M	1120.57M	1159.94M	1201.07M
Net result	-	5.19M	2.15M	2.26M	5.29M	3.97M	4.04M	4.08M	3.85M	3.92M	4.07M
Increase in asset revaluation surplus	-	23.53M	25.03M	26.28M	27.59M	29.19M	30.68M	32.24M	35.51M	37.22M	39.04M
Closing balance	899.05M	927.77M	954.95M	983.49M	1016.36M	1049.52M	1084.24M	1120.57M	1159.94M	1201.07M	1244.18M

Percentage Change in Rates Levied

Lockyer Valley Regional Council 2025/2026 Budget Percentage Change in Rates Levied from 2024/2025

General Rates	Adopted Budget 2024/25	Adopted Budget 2025/26	% Change
TOTAL	38,274,000	39,905,000	4.26%

Special & Separate Charges	Adopted Budget 2024/25	Adopted Budget 2025/26	% Change
TOTAL	2,495,000	2,551,000	2.24%

Waste Collection and Recycling Charges	Adopted Budget 2024/25	Adopted Budget 2025/26	% Change
TOTAL	9,558,000	10,450,000	9.33%

TOTAL RATES & CHARGES LEVIED	50,327,000	52,906,000	5.12%
---	-------------------	-------------------	--------------

The total value of the change, expressed as a percentage, in the rates and utility charges levied for the financial year (2025/26) compared with the rates and utility charges levied in the previous budget (2024/25) is 5.12% excluding discounts and remissions. This increase in projected total revenue from rates and utility charges includes revenue to be received from all ratepayers in the Lockyer Valley eg, residential, commercial, and farming property owners. The projected revenue figures also include anticipated growth in the number of properties in the Region.





Detailed Schedules

Business Unit - Waste Management

Statement of Comprehensive Income - Three (3) Year Forecast

	Budget 2025-2026	Budget 2026-2027	Budget 2027-2028
Income			
Revenue			
Recurrent Revenue			
Rates and Utility Charges (Gross)	10,449,411	11,450,987	12,548,564
Discount	(286,413)	(300,848)	(312,972)
Charges and Fees	1,532,100	1,593,384	1,657,119
Interest	71,000	73,840	76,794
Operating Grants and Subsidies			
Operating Contributions and Donations	50,000	51,250	52,531
Other Revenue	-	-	-
Total Recurrent Revenue	11,816,098	12,868,613	14,022,036
Capital Revenue			
Capital Grants, Subsidies and Contributions	-	-	-
Total Revenue	11,816,098	12,868,613	14,022,036
Total Income	11,816,098	12,868,613	14,022,036
Expenses			
Recurrent Expenses			
Employee Costs	1,278,083	1,330,623	1,383,712
Goods and Services	6,973,626	7,147,967	7,362,406
Finance costs	3,500	3,588	3,695
Depreciation	1,291,213	1,130,804	1,142,195
Total Recurrent Expenses	9,546,422	9,612,982	9,892,008
Capital Expenses			
Capital Expenses	-	-	-
Total Expenses	9,546,422	9,612,982	9,892,008
Net Recurrent Result/Operating Surplus/(Deficit)	2,269,676	3,255,631	4,130,028
NET RESULT AFTER CAPITAL ITEMS	2,269,676	3,255,631	4,130,028



Proposed Capital Works Listing 2025-26



PROPOSED CAPITAL WORKS LISTING 2025-26 (CONT.)

Proposed Capital Works Listing 2025-2026

Cost Centre		Project Title	Capital Work Type	Proposed Budget 25-26		Net Cost to Council
				Funding 25/26	Total Costs	
INFRASTRUCTURE				9,177,451	26,098,799	16,921,348
Parks & Open Spaces		Laidley Recreation Reserve Signage	Renewal			22,000
Parks & Open Spaces		Playground Repairs	Renewal			153,000
Parks & Open Spaces		Laidley Rec Reserve Shelter Replacement	Renewal			77,000
Cemetery		Gatton Cemetery Seam Strip Installation	New			55,000
Cemetery		Design component for future Cemetery Works at Laidley	Upgrade			50,000
Cemetery		Forest Hill Cemetery Front Fence Replacement	Renewal			18,000
Fleet		Fleet	Renewal	160,000	1,875,000	1,715,000
Fleet		SES Troop Carrier	Renewal	62,246	70,000	7,754
Facilities		Lake Dyer Site Improvement Program Stage 1	Renewal			50,000
Facilities		Gatton Shire Hall Stage Lift	Renewal			55,776
Facilities		Gatton Depot Compliance Measures Stage 2	Renewal			200,000
Facilities		Gatton Shire Hall Doors Replacement	Renewal			38,349
Facilities		Lockyer Valley Indoor Equestrian Centre Building Compliance Works Stage 1	Renewal			265,000

PROPOSED CAPITAL WORKS LISTING 2025-26 (CONT.)

Cost Centre		Project Title	Capital Work Type	Funding 25/26 Total Costs	Net Cost to Council
Facilities		Gatton Tennis Court surface repairs and court resurfacing	Renewal	85,000	85,000
Facilities		Laidley Saleyards Improvement Program	Renewal	600,000	600,000
Facilities		Renovations Procurement Building	Renewal	90,000	90,000
Facilities		Lockyer Valley Cultural Centre replacement of Softfall	Renewal	15,758	15,758
Facilities		Hail Damage Roof Repairs Complimentary Works Component	Renewal	200,070	200,070
Capital Program Delivery		Footpath Alfred Street Laidley - Design	New	4,750	4,750
Capital Program Delivery		Footpath Edward Street Laidley - Design	New	4,250	4,250
Capital Program Delivery		Footpath Thomas Street Laidley - Design	New	6,875	6,875
Capital Program Delivery		Footpath Jones Road Footpath - Construction	New	185,713	185,713
Capital Program Delivery		Footpath Fairway Drive Hatton Vale - Construction	New	337,303	337,303
Capital Program Delivery		Footpath Goodwin Street Stage 1 Laidley - Design	New	5,500	5,500
Capital Program Delivery		Footpath Goodwin Street Stage 2 Laidley - Design	New	3,500	3,500
Capital Program Delivery		Tenthill Creek Road, Gatton - Road Upgrades (TIDS)	Upgrade	743,983	743,983
Capital Program Delivery		Flagstone Creek Road, Lilydale - Culvert Renewal	Upgrade	652,179	652,179
Capital Program Delivery		Patrick Street, Laidley - Footpath Renewal	Renewal	75,000	75,000
Capital Program Delivery		Mount Berryman Road, Mount Berryman - Floodway Renewal	Upgrade	950,000	950,000
Capital Program Delivery		John Street South, Laidley - Road Upgrades	Renewal	1,778,679	1,778,679
Capital Program Delivery		Mountain Road , Laidley - Stormwater Upgrades	Renewal	159,750	159,750
Capital Program Delivery		Anthony Court, Summerholm - Stormwater Upgrades	Renewal	42,600	42,600

PROPOSED CAPITAL WORKS LISTING 2025-26 (CONT.)

Cost Centre		Project Title	Capital Work Type	Funding 25/26 Total Costs	Net Cost to Council
				Proposed Budget 25-26	
Capital Program Delivery		Ma Ma Lilydale Road Culvert, Ma Ma Creek - Culvert Renewal	Upgrade	10,000	10,000
Capital Program Delivery		Spa Water Road Culvert Renewal, Helidon Spa - Culvert Renewal	Renewal	74,550	74,550
Capital Program Delivery		Pike Street, Laidley - Pavement Renewal	Renewal	53,250	53,250
Capital Program Delivery		Robinson Road, Gatton - Road Upgrades	Renewal	100,000	100,000
Capital Program Delivery		Schluters Road, Blenheim - Floodway Renewal	Upgrade	30,000	30,000
Capital Program Delivery		Sutcliffe Road, Flagstone Creek - Floodway Renewal	Upgrade	30,000	30,000
Capital Program Delivery		Laidley CBD Paver Renewal, Laidley - Footpath Renewal	Renewal	60,000	60,000
Capital Program Delivery		Redbank Creek Road Floodway, Adare - Floodway Renewal	Upgrade	120,000	120,000
Capital Program Delivery		Dippel Road, Thornton - Pavement Renewal	Renewal	50,000	50,000
Capital Program Delivery		Gatton North Feasibility, Gatton - Stormwater Upgrades	Renewal	200,000	200,000
Capital Program Delivery		Subdivision Renewals, Various	Renewal	200,000	200,000
Capital Program Delivery		Blanchview Road, Blanchview - Landslip Remediation	Renewal	50,000	50,000
Capital Program Delivery		Summerholm Road, Summerholm - Landslip Remediation	Renewal	75,000	75,000
Capital Program Delivery		Railway Street, Laidley - Pavement Renewal	Renewal	14,620	14,620
Capital Program Delivery		Caleys Court, Lockrose - Pavement Renewal	Renewal	50,098	50,098
Capital Program Delivery		Chadwick Road, Gatton - Pavement Renewal	Renewal	36,082	36,082
Capital Program Delivery		Jims Road, Blenheim - Pavement Renewal	Renewal	10,778	10,778
Capital Program Delivery		Gavin Road, Plainland - Pavement Renewal	Renewal	26,769	26,769
Capital Program Delivery		Kissling Drive, Laidley - Pavement Renewal	Renewal	11,715	11,715
Capital Program Delivery		Paradise Road, Mount Sylvia - Pavement Renewal	Renewal	23,430	23,430
Capital Program Delivery		Vale Court, Summerholm - Pavement Renewal	Renewal	17,069	17,069
Capital Program Delivery		Future Design Bucket, All - Future Design	Renewal	300,000	300,000
Capital Program Delivery		Grantham Scrub Road	Renewal	169,000	-
Capital Program Delivery		Tenthill Creek Lower Tenthill	Renewal	187,500	-

PROPOSED CAPITAL WORKS LISTING 2025-26 (CONT.)

		Proposed Budget 25-26	
Cost Centre	Project Title	Capital Work Type	Net Cost to Council
Capital Program Delivery	Tenthill Creek Steinhardt Ropeley Rockside Road	Renewal	-
Capital Program Delivery	Tenthill Creek/ Winwill Connection/Old Ropeley Road	Renewal	-
Capital Program Delivery	Survey GNSS fleet	Renewal	100,000
Capital Program Delivery	AC Renewal Program	Renewal	300,000
Capital Program Delivery	Reseal Program	Renewal	6,000,000
Capital Program Delivery	Bridge Minor Works	Renewal	200,000
Capital Program Delivery	Capital Pavement Repairs	Renewal	250,000
Capital Program Delivery	Stormwater Pit Upgrade	Renewal	50,000
Capital Program Delivery	Disability access program	Renewal	50,000
Capital Program Delivery	Gravel Resheet program	Renewal	700,000
Capital Program Delivery	Cochrane Street, Gatton - Stormwater Upgrades	New	42,600
Capital Program Delivery	Douglas McInnes Drive, Laidley - Stormwater Upgrades	Renewal	520,930
Capital Program Delivery	REPA Program carryover from 2024/25 - QRA	Renewal	750,000
Capital Program Delivery	REPA Program - QRA	Renewal	5,000,000
EXECUTIVE OFFICE			135,000
Disaster Management	New Rain Gauges / Cameras	New	35,000
Disaster Management	Existing Gauge Upgrades	Upgrade	100,000
PEOPLE, CUSTOMER AND CORPORATE SERVICES			1,139,750
Governance and Property	Land Asset Management Project	Renewal	146,750

PROPOSED CAPITAL WORKS LISTING 2025-26 (CONT.)

			Proposed Budget 25-26	
Cost Centre	Project Title	Capital Work Type	Funding 25/26 Total Costs	Net Cost to Council
Information Communication Technology	UPS Renewal	Renewal	15,000	15,000
Information Communication Technology	Endpoint Hardware Renewals	Renewal	245,000	245,000
Information Communication Technology	Mobile Device Renewals	Renewal	45,000	45,000
Information Communication Technology	Firewall Hardware Renewals	Renewal	60,000	60,000
Information Communication Technology	CCTV Hardware Renewals	Renewal	50,000	50,000
Waste Disposal	Irrigation Pump	Renewal	40,000	40,000
Waste Disposal	Design for Cell 6 at Gatton Landfill	New	200,000	200,000
Transfer Stations	Skip Bins	New	60,000	60,000
Transfer Stations	Generator for Treatment Plant Road	Renewal	8,000	8,000
Transfer Stations	Tanks, plumbing and pumps for Waste Site Huts	New	20,000	20,000
Transfer Stations	Hardware and communications network upgrade for Waste sites	Upgrade	100,000	100,000
Waste Minimisation	Composting Pads Treatment Plant Road	New	150,000	150,000
COMMUNITY AND REGIONAL PROSPERITY			-	2,390,000
Regional Development	Strategic Land Acquisition	New	2,340,000	2,340,000
Regional Development	Strategic Land Acquisition	Upgrade	50,000	50,000
			9,177,451	29,763,549
				20,586,098

FOR MORE INFORMATION

1300 005 872 email mailbox@lvrc.qld.gov.au or visit www.lockyervalley.qld.gov.au

Lockyer Valley Regional Council, PO Box 82, Gatton Qld 4343
© Lockyer Valley Regional Council



Author: Dee Stewart, Acting Chief Financial Officer; Kacey Bachmann, Management Accountant

Responsible Officer: Ian Church, Chief Executive Officer

The purpose of this report is to seek Council's adoption of the Financial Sustainability Policy and Long-Term Financial Plan as part of the 2025-26 Budget process. A copy of the Policy is included at Attachment 1, and the Plan is at Attachment 2.

THAT Council adopt the 2025-2026 Financial Sustainability Policy (Attachment 1) and the Long-Term Financial Plan 2025-26 to 2034-35 (Attachment 2).

7/0

The adoption of a Financial Sustainability Policy and Long-Term Financial Plan demonstrate Council's commitment to improved financial sustainability. The Policy provides guidance on achieving financial sustainability, while the Long-Term Financial Plan documents the assumptions, priorities and commitments used in developing the 2025-26 Budget and Long-Term Financial Forecast and will be used as a reference when explaining Council's expected financial results.

Proposal

In 2012, amendments were made to the legislation that governed what Councils must include in their annual budget. One of the changes was to remove the requirement to prepare and adopt a Long-Term Financial Plan and this was replaced with the requirement to adopt a Long-Term Financial Forecast. While the two items sound similar, there is a significant difference between a plan, which provides details on assumptions, risks, and conducts sensitivity analysis, and a forecast, which only sets out the financial results with little additional detail.

In 2017 the Queensland Audit Office (QAO) conducted a performance review into forecasting long term sustainability within the local government sector. In that report several recommendations were made including recommending that Councils reinstate the practice of developing a financial plan in addition to the legislative requirements. Whilst not mandatory, Council has accepted that recommendation.

The Financial Sustainability Policy has been developed to provide guidance on the principles used in developing the Long-Term Financial Plan, Budget, and Financial Forecast.

Council's Long-Term Financial Plan is a strategic plan providing Council with guiding principles and a financial framework to achieve sustainable financial management now and into the future for our region. This framework allows Council to understand what opportunities and challenges are faced by our region and sets a sustainable and financially responsible direction for the future to ensure we meet future growth needs. The plan provides detailed information on the assumptions, priorities and commitments that underpin the 2025-2026 Budget and Long-Term Financial Forecast. The content of this plan is in line with the items identified by the QAO as forming part of a 'better practice' long term financial plan.

Options

Option 1: THAT Council adopt the 2025-2026 Financial Sustainability Policy (Attachment 1) and the Long-Term Financial Plan 2025-26 to 2034-35 (Attachment 2).

Option 2: THAT Council do not adopt the 2025-2026 Financial Sustainability Policy (Attachment 1) and the Long-Term Financial Plan 2025-26 to 2034-35 (Attachment 2).

Previous Council Resolutions

Special Meeting of Council 26 June 2024 (24-28/0085)

THAT Council adopt the Financial Sustainability Policy and the Long-Term Financial Plan 2024-25 to 2033-34 as attached to these minutes.

Critical Dates

Under the *Local Government Regulation 2012* Chapter 5 Financial Planning and Accountability, Part 2 Financial Planning Documents section 170 Adoption and amendment of the budget, the local government must adopt a budget before 1 August in the financial year to which the budget relates.

Strategic Implications

Corporate Plan

Lockyer Leadership and Council

- Undertake robust and accountable financial, resource and infrastructure planning and management to ensure affordable and sustainable outcomes for our community.

Finance and Resource

The Long-Term Financial Plan documents the assumptions, priorities, commitments and risks Council has used to develop its budget. The ability to reference the factors that underpin Council's budget will make it easier to understand the implications of changes in circumstances for future forecasts.

The expected expenditures included in Council's Asset Management Plans have been incorporated into the Long-Term Financial Forecast. The Asset Management Plans are continuously reviewed and updated with current data and information.

Sensitivity analysis has been performed and it has shown that the financial items, which have the largest impact on Council's sustainability, are changes in valuations and rate revenues. Understanding the impacts of these potential changes assists Council in its decision-making process in the setting of budget parameters.

Legislation and Policy

The adoption of a Long-Term Financial Plan or Financial Sustainability Policy is not required by legislation and is seen as a "better practice" method to improve financial forecasting and budgeting.

The Financial Sustainability Policy provides a clear statement of Council's objectives with regard to Financial Sustainability. The policy is in line with the position taken by Council in the past six years and in developing the 2025-26 budget. The adoption of the 2025-26 Financial Sustainability Policy by Council supersedes Council's 2024-25 Financial Sustainability Policy.

The Long-Term Financial Plan references relevant Council policies and plans, including the Corporate Plan, Asset Management Plans and budget related policies.

Risk Management

Key Corporate Risk Code and Category: FE2

Key Corporate Risk Descriptor: Finance and Economic
Decision making governance, due diligence, accountability and sustainability.

Consultation

Portfolio Councillor Consultation

Councillors were consulted throughout the development of the 2025-26 Council budget at Councillor Workshops held between March 2025 and June 2025.

Internal Consultation

Internal consultation has occurred with Groups across Council as required.

External Consultation

Nil

Community Engagement

The implications of the Long-Term Financial Plan and Financial Sustainability Policy will be incorporated into extensive communications associated with Council's 2025-26 Budget.

Attachments

- | | | |
|---|---|----------|
| 1 | 2025-2026 Financial Sustainability Policy | 6 Pages |
| 2 | Long Term Financial Plan 2025-26 to 2034-35 | 32 Pages |



STRATEGIC

FINANCIAL SUSTAINABILITY

Head of Power

Local Government Act 2009 and Local Government Regulation 2012

Key Supporting Council Document

Lockyer Valley Regional Council Corporate Plan 2022-2027:

Lockyer Leadership and Council –

- *Undertake robust and accountable financial, resource and infrastructure planning and management to ensure affordable and sustainable outcomes for our community.*

Definitions

QTC	Queensland Treasury Corporation

Policy Objective

This policy outlines Lockyer Valley Regional Council's commitment to the responsible management of Council's financial resources now and into the future.

Policy Statement

Council has a responsibility to ensure that it has sufficient resources now and into the future to provide levels of service that are both affordable and at a level considered appropriate by the community. This responsibility encompasses how decisions are made regarding the allocation of property owner funds to Council's day to day operations as well as towards the replacement of existing assets and the procurement of new assets.

Responsible ongoing financial management by Council will achieve the following objectives:

- Council operates in an efficient and effective manner, minimising general rate increases
- Ongoing operating surpluses to ensure Council's equity is not degraded and future financial risk can be adequately mitigated

Group: Executive Office
Branch: Financial Services
Approved: Special Council Meeting (Resolution Number: 24-28/0085)
Date Approved: 26/06/2024
ECM: 4804822

Effective Date: 26/06/2024
Version: 1 Last Updated: 17/06/2024
Review Date: 30/06/2025

Superseded/Revoked: Financial Sustainability Policy ECM:
4547483
Page 1 of 5



- Appropriate collection of cash funds for ongoing infrastructure and asset replacement and renewal
- Informed decisions are made on discretionary new operating or capital investment proposals (i.e. business cases including whole of life cost analysis)
- Infrastructure and assets are maintained to required service levels
- Debt levels are minimised and returns on cash holdings maximised
- Achievement of the financial sustainability benchmarks set by legislation

The key measurement criteria for whether Council is achieving its financial sustainability objectives over the short and medium term are the nine financial sustainability ratios required to be published under legislation. They are:

- Council controlled revenue ratio
- Population growth ratio
- Operating surplus ratio
- Operating cash ratio
- Unrestricted cash expense cover ratio
- Asset sustainability ratio
- Asset consumption ratio
- Asset renewal funding ratio
- Leverage ratio

Council's current and expected financial sustainability performance will be measured and reported against the benchmarks for these ratios set by the state government and recommended by the Queensland Treasury Corporation (QTC).

1. Council Controlled Revenue Ratio

Council will aim to maintain the ability to generate operating revenue without relying on external sources. Council controlled revenue is an indicator of Council's financial flexibility – the ability to influence its operating income and capacity to respond to unexpected financial shocks.

It is calculated by measuring the net rates, levies and charges with the fees and charges against the total operating revenue. A higher council controlled revenue ratio indicates a stronger ability to generate operating revenue without relying on external sources.

This will be achieved by ensuring the internal sources of revenue will remain higher than the external sources via the development of the annual budget.

The Council controlled revenue ratio is a contextual measure, therefore there are no targets specified. This measure is to be reported as both a single year and five-year average results, however, it is not required to be audited.

2. Population Growth Ratio

Population growth is a fundamental driver of council's operating income, service needs and infrastructure requirements into the future. A growing Council population indicates a greater capacity to generate its own source revenue through rates as well as statutory charges. Population growth also adds additional pressure to invest in new community infrastructure to support service needs.

Group: Executive Office
Branch: Financial Services
Approved: Special Council Meeting (Resolution Number: 24-28/0085)
Date Approved: 26/06/2024
ECM: 4804822

Effective Date: 26/06/2024
Version: 1 Last Updated: 17/06/2024
Review Date: 30/06/2025

Superseded/Revoked: Financial Sustainability Policy ECM:
4547483
Page 2 of 5

Population growth ratio is a contextual measure, therefore there are no targets specified. This measure is to be reported as both a single year and five-year average results, however, it is not required to be audited. The Department will provide population figures to determine this ratio.

3. Operating Surplus Ratio

Council will endeavour to maintain an operating surplus within the required benchmarks each year over the life of the ten-year financial plan. An operating surplus is achieved when operating revenues are greater than operating expenses (including depreciation and interest on debt). The operating surplus ratio is one of the nine key measures of financial sustainability required under legislation. It calculates the operating surplus (or deficit) as a percentage of Council operating revenue. The target operating surplus ratio set by the state government is greater than 0%.

Council will ensure that expenditure on goods and services to meet established service levels will be undertaken efficiently and effectively. This will be achieved via the development of the annual operating expenditure budget within the guiding parameters contained within the Long-Term Financial Plan and the service delivery objectives outlined by the Mayor and Councillors. Expenditure management outcomes will be measured by how Council performs annually against its operating and capital expenditure budget allocations.

4. Operating Cash Ratio

Council will use the operating cash ratio to monitor Council's cash position and to ensure Council holds adequate cash for general operations. This ratio measures the number of months of operations supported by the cash balance. The target benchmark is greater than 0%.

This measure is to be reported as both a single year and a five-year average result and is audited by the Queensland Audit Office.

5. Unrestricted Cash Expense Cover Ratio

The unrestricted cash expense cover ratio is an indicator of the unconstrained liquidity available to a council to meet ongoing and emergent financial demands. It represents the number of months council can continue operating based on current monthly expenses. Council will aim to meet the target benchmark of greater than 3 months.

This is a short-term measure that is to be reported as a single year result and will be audited by the Queensland Audit Office.

6. Asset Sustainability Ratio

Council will aim to maintain its infrastructure and assets on an ongoing basis at defined levels to ensure that services are able to be provided effectively to the community.

This ratio is calculated by measuring the annual expenditure on the renewal and rehabilitation of Council's assets against the annual depreciation charge. It is a measure of whether Council is reinvesting appropriately in existing infrastructure assets.

Council will target over the life of the ten-year financial plan to achieve a minimum asset sustainability ratio of 80% (including plant, fleet and office equipment renewals) consistent with the benchmark unless condition-based renewal forecasts demonstrate a percentage lower than 80% in any given year.

Group: Executive Office
Branch: Financial Services
Approved: Special Council Meeting (Resolution Number: 24-28/0085)
Date Approved: 26/06/2024
ECM: 4804822

Effective Date: 26/06/2024
Version: 1 Last Updated: 17/06/2024
Review Date: 30/06/2025

Superseded/Revoked: Financial Sustainability Policy ECM:
4547483
Page 3 of 5

Established management plans for Council's asset and infrastructure classes will incorporate annual maintenance financial estimates developed from regular asset condition assessments. Asset management plan financial forecasts will be incorporated into Council's ten-year financial plan and annual budget to ensure financial sustainability implications are appropriately considered.

Annual depreciation forecasts will be developed on an asset-by-asset basis utilising methodology endorsed by the Queensland Audit Office, with assets regularly revalued in accordance with legislative requirements.

Financial analysis for all new and replacement capital projects will be used to inform Council of whole of life costing implications associated with each project.

This measure is to be reported as both a single year and a five-year average result and will be audited.

7. Asset Consumption Ratio

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

Council will target over the life of the ten-year financial plan to achieve a minimum asset consumption ratio of 60% consistent with the benchmark.

Asset management plans to assess service levels and whether useful lives are appropriate and to ensure replaced or maintained at a standard to meet the needs of the community.

This measure is to be reported as both a single year and a five-year average result and will be audited by the Queensland Audit Office.

8. Asset Renewal Funding Ratio

Council will aim to maintain its ability to fund projected infrastructure asset renewals and replacements each year over the life of the ten-year financial plan.

Council will aim to achieve an asset renewal funding ratio as close to 100% as possible. This indicates that Council has appropriately allocated funding and delivery of the capital program as outlined by the established asset management plans.

The State Government has set a transition period for reporting on this measure and commences in 2024-2025.

9. Leverage Ratio

Council will use the leverage ratio as an indicator of Council's ability to repay debt by measuring the relative size of the debt to the operating performance.

Council has no debt with QTC but will continue to calculate and publish the five-year average result until there has been five financial years of no QTC debt or other loans.

Council aims to meet the target band of no greater than 3 times.

Group: Executive Office
Branch: Financial Services
Approved: Special Council Meeting (Resolution Number: 24-28/0085)
Date Approved: 26/06/2024
ECM: 4804822

Effective Date: 26/06/2024
Version: 1 Last Updated: 17/06/2024
Review Date: 30/06/2025

Superseded/Revoked: Financial Sustainability Policy ECM:
4547483
Page 4 of 5



Commercial Opportunities

Commercial opportunities will only be considered if they provide value for money to the community and have a positive net impact on overall general rate funding requirements of Council.

The QTC project decision framework will be utilised for business case analysis for all new identified commercial opportunities. The outcomes from the analysis will be used to inform Council of whole of life costing implications associated with each commercial proposal.

Human Rights

Council is committed to respecting, protecting and promoting human rights. Council has an obligation under the Human Rights Act 2019 to give proper consideration to human rights when making a decision, and to act and make decisions in a way that is compatible with human rights. To the extent that an act or decision under this policy may engage human rights, Council will have regard to the Human Rights Act 2019 in undertaking the act or making the decision.

Related Documents

Lockyer Valley Regional Council – *2025/2026 Budget and Long-Term Financial Forecast*

Lockyer Valley Regional Council – *Long Term Financial Plan*

Lockyer Valley Regional Council – *Asset Management Policy*

Lockyer Valley Regional Council – *Asset Management Plans (per asset class)*

Group: Executive Office
Branch: Financial Services
Approved: Special Council Meeting (Resolution Number: 24-28/0085)
Date Approved: 26/06/2024
ECM: 4804822

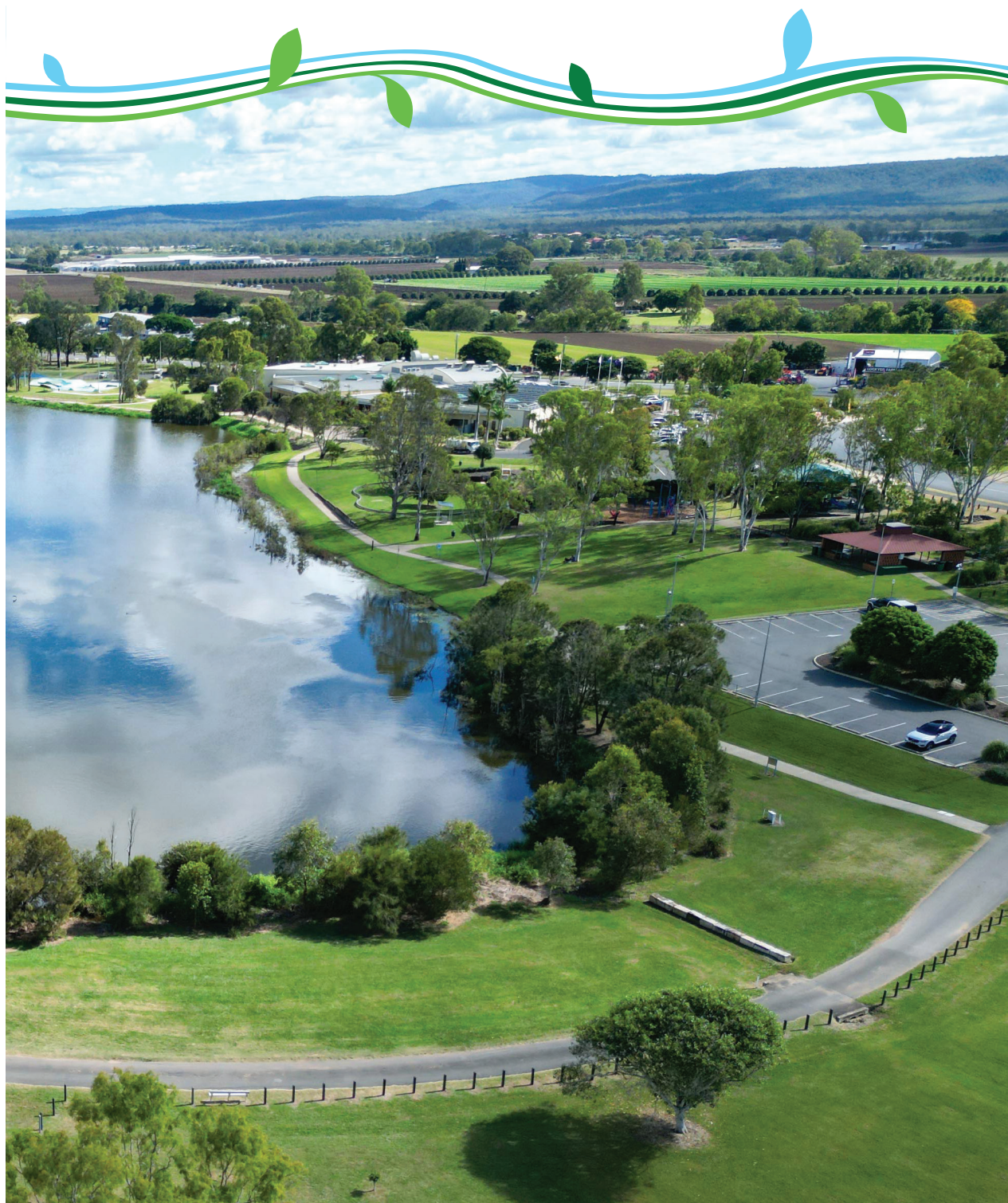
Effective Date: 26/06/2024
Version: 1 Last Updated: 17/06/2024
Review Date: 30/06/2025

Superseded/Revoked: Financial Sustainability Policy ECM:
4547483
Page 5 of 5



Lockyer Valley Regional Council

Long-Term Financial Plan 2025-26 to 2034-35





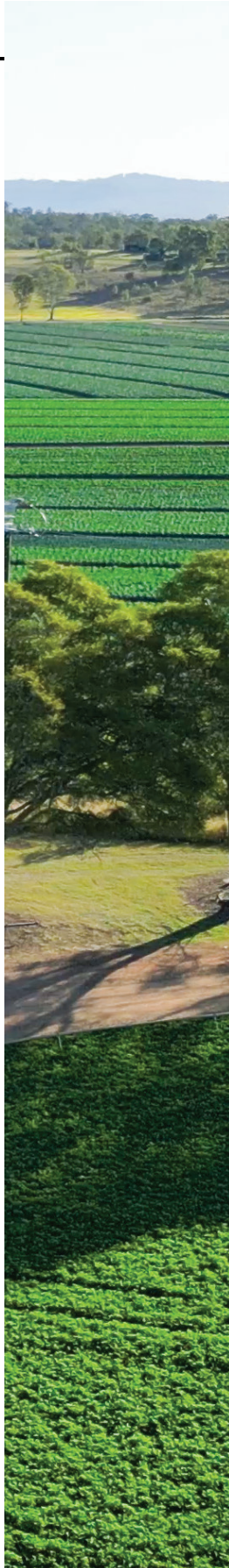
Acknowledgment of Country

Council acknowledges the Traditional Custodians of the region, the Ugarapul and Yuggera people and pays our respects to their Elders, past and present, and the Aboriginal and Torres Strait Islander Elders of other communities who may live here.

Lockyer Valley Regional Council is committed to cultivating inclusive environments for all staff, customers, residents and visitors.

Commitment to Human Rights

Council is committed to protecting and promoting human rights by ensuring that human rights are considered in all the work we do – from the decisions we make to the services we provide. This commitment is in accordance with Council's obligations under the *Human Rights Act 2019*.



Contents

1. Introduction.....	4
1.1 Executive Summary	4
1.2 Lockyer Valley Profile	4
2. Strategic Fit.....	6
2.1 Alignment to Corporate Plans	6
2.2 Key Legislative Requirements	7
2.3 Policy Linkages	9
3. Our Vision Of Financial Sustainability	10
3.1 Outcomes	10
3.2 Priorities	12
3.3 Commitments.....	14
3.4 Challenges and Risks	16
3.5 Management of Strategic Financial and Economic Risks.....	17
4. Key Areas of Interest.....	19
4.1 Council's Asset Management and Services	19
4.2 Council's Queensland Treasury Corporation Credit Rating/Borrowing Capacity	20
4.3 Long-Term Financial Forecast.....	21
4.4 Long-Term Financial Plan – the next 10 Years	21
4.5 Key Assumptions.....	21
4.6 Financial Sustainability Ratios.....	22
5. Financial Statements.....	24
5.2 Financial Statements – Statement of Comprehensive Income	26
5.3 Financial Statements - Financial Position	27
5.4 Financial Statements – Cash Flows	28
5.5 Financial Statement - Equity.....	29
6. Sensitivity Analysis.....	31



1. Introduction

1.1 Executive Summary

Council's Long-Term Financial Plan is a strategic plan providing Council with guiding principles and a financial framework to achieve sustainable financial management now and into the future for our region.

This framework allows Council to understand what opportunities and challenges are faced by our region and sets a sustainable and financially responsible direction for the future to ensure we meet future growth needs.

The Queensland Audit Office Report 'Results of audit: Local government entities 2015/2016' states,

"With the Queensland population expected to increase by 18 per cent in the next 10 years and community expectations for service delivery rising, councils need to critically review the services and the service levels they provide to their communities to remain financially sustainable."

Financial sustainability means that over the short, medium and long-term Council has the ability to maintain services, programs, infrastructure and support growth expected by the community.

Council will ensure community assets are maintained, upgraded and replaced so that costs are embedded into future planning.

1.2 Lockyer Valley Profile

Located a stone's throw from Australia's third largest city and quietly nestled in Brisbane's backyard – the Lockyer Valley is now home to more than 45,000 residents, 3500 businesses and spans in excess of 2200 square kilometres.

The country living and city convenience is becoming increasingly attractive as people continue to seek to optimise their work-life balance, with our population expanding by more than 1.8 per cent per annum on average over the last five years and with a forecast five-year average of 1.6 per cent.

The Lockyer Valley has a rich and diverse agricultural landscape, stunning national parks and as demonstrated by a number of natural disasters, has the ability to overcome adversity.

The Lockyer Valley is on track to be home to some 48,000 residents in the next five years, directing Council to focus its financial objectives on providing residents and businesses with sustainable management of our region for many years to come.

Managing growth will present Council with challenges, however strategically planning for the future will provide a range of opportunities for our region to continue to grow and prosper.

Council needs careful planning and financial strategies to maintain manageable debt levels over the longer term without affecting service delivery.



Vision, Mission and Values

Vision

We will deliver sustainable services to enhance the liveability of our community while embracing our economic, cultural and natural diversity.

Mission

Lead, engage and empower.

Our Values

Values form the basis of our culture. They add meaning to work and they provide a basis for consistent planning and decision making across the organisation. The desired values that every employee of Lockyer Valley Regional Council is expected to demonstrate in their daily activities, in the way they behave and in the way they make decisions are: Leadership, Accountability, Integrity, Communication, Customer Focus, and Teamwork & Collaboration.



Leadership

We lead through excellence and partner with the community to achieve Council's vision and mission.



Accountability

We accept ownership of our role and take responsibility for our actions. We are results focused, take pride in our successes and efforts and learn from our mistakes.



Integrity

We strive to be valued and trusted by the Lockyer Valley community. We are respectful, open, transparent and honest in our dealings with the community. At all times we act in the best interests of the community.



Communication

We embrace diversity and communicate openly and honestly. We listen actively, consider and value the views of others. Our communication is clear, concise and consistent.



Customer Focus

We strive to engage and communicate with our internal and external customers to meet agreed outcomes. We identify and aim to meet the needs of all customers in a responsive and equitable manner.



Teamwork & Collaboration

We value creative thinking and look for opportunities to collaborate and connect to deliver a better Lockyer Valley. We work together by recognising and sharing our talents, skills, experience and knowledge.

2. Strategic Fit

2.1 Alignment to Corporate Plans

The Lockyer Valley Regional Council's Long-Term Financial Plan is an integral part of Council's strategic planning and closely aligns with the following plans:

- Community Plan – Lockyer: Our Valley, Our Vision Community Plan 2017-2027
- Corporate Plan 2022-2027
- Operational Plan 2025-2026
- Asset Management Plans 2021

The adoption of a financial strategy is important to provide a tool for ensuring that all financial decisions are made within the context of long-term financial sustainability.

It is also a requirement of the *Local Government Regulation 2012* for councils to have a long-term asset management plan that is part of, and consistent with, the long-term financial forecast.

Strategic Corporate Planning Framework

The diagram below represents the strategic planning framework used by Council:





2.2 Key Legislative Requirements

Section 104 (2) of the *Local Government Act 2009* ("the Act") states:

"A local government is financially sustainable if the local government is able to maintain its financial capital and infrastructure capital over the long-term."

Section 178 of the *Local Government Regulation 2012* – Chapter 5 Financial planning and accountability – Division 1 Financial sustainability statements states:

"(2) A local government's long-term financial sustainability statement must state—

- (a) each measure of financial sustainability applicable to the local government for the 9 financial years following the year to which the statement relates; and*
- (b) an explanation of the local government's financial management strategy that is consistent with the long-term financial forecast."*

Section 169 of the *Local Government Regulation 2012* – Chapter 5 Financial planning and accountability – Division 3 Annual Budget Preparation and content of budget states:

"(6) The measures of financial sustainability are the following measures described in the financial management (sustainability) guideline –

- (a) council controlled revenue ratio; (b) population growth ratio; (c) operating surplus ratio; (d) operating cash ratio; (e) unrestricted cash expense cover ratio; (f) asset sustainability ratio; (g) asset consumption ratio; (h) asset renewal funding ratio; (i) leverage ratio."*

Page 7.





2.3 Policy Linkages

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

The Act requires systems to be implemented so that:

Financial risks are managed prudently, and financial policies are formulated to ensure a reasonable degree of equity, stability and predictability so that current services, facilities and activities are financed by current users; and having regard to the effect of the policies on the future users of these services, facilities and activities.

The long-term financial plan is influenced by the following policy documents. The policies are reviewed on an annual basis and adopted as part of the budget process.

Financial Sustainability Policy

The Policy covers the key principles as they relate to operating surpluses, expenditure management, asset management, debt, commercial opportunities, and the ratios Council will use to measure financial sustainability.

Asset Management Policy

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

Revenue Policy

The Revenue Policy sets out the principles used by Council 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, methods for setting cost recovery fees and the extent to which physical and social infrastructure costs for new developments are to be funded by charges for the development.

Revenue Statement

The Revenue Statement is an explanatory statement, detailing the revenue measures adopted in the current budget.

Debt Policy

The Debt Policy must state new borrowings for the current financial year and the next nine years and the time over which Council plans to repay existing and new borrowings.

Investment Policy

The Policy provides Council's finance officers with an investment framework within which to place Council investments to achieve competitive returns whilst adequately managing risk exposure and ensuring cash funds are available to meet Council's short-term cash requirements. In order of priority, the order of investment activities is preservation of capital, liquidity and return.

3. Our Vision of Financial Sustainability

3.1 Outcomes

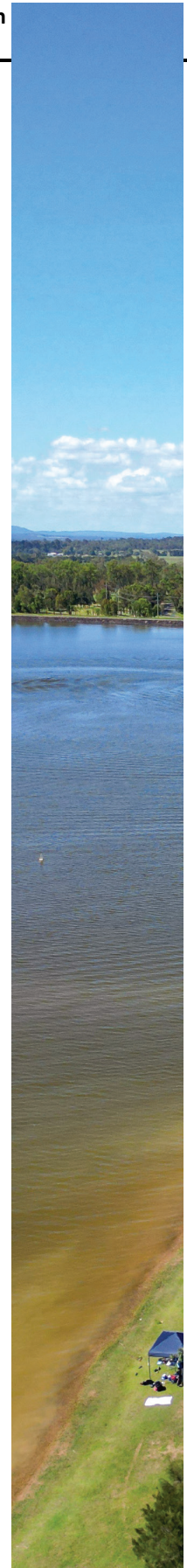
Lockyer Valley Regional Council's intent is to maintain financial sustainability now and into the future. It incorporates the following key areas of focus for all financial decisions to guide the direction for non-negotiable governance within our organisation.

- Reach financial sustainability targets whilst minimising the impact on our ratepayers
- Achieve an annual operational surplus
- Manage current debts and expenditure and seek reductions
- Maintain assets and provide services that meet the needs of the community
- Deliver financially sustainable infrastructure programs with financial sustainability and minimising the operating costs for our rate payers

Making informed financial estimates allows Council to determine future financial trends for the short, medium and long-term planning. Modelling provides analysis and insights into complex financial scenarios, allowing Council to make informed decisions on how the business will perform in the future. This aligns with Council's vision, mission and values and ensures Council is meeting the needs of our community.



Page 10.







3.2 Priorities

Priority Development Infrastructure

Developments must promote and encourage growth in the Lockyer Valley. The Local Government Infrastructure Plan (LGIP) identifies the local shared infrastructure needed to support planned urban development in the local community. In accordance with the requirements of the *Planning Act 2016* and *Planning Regulation 2017*, Council adopted a resolution that new developments within the region need to ensure they offset transport, stormwater, parks and land for community facilities with infrastructure charges.

Capital Works Program

The capital works program includes the design and delivery of new, upgraded or renewed infrastructure assets. The capital program should consider the risk associated with the new assets considering whole-of-life costs for the duration of the asset's life from construction through to and including its disposal. Funding for this program ranges from, infrastructure contributions, grants and subsidies, reserve funding, general revenue, sales of assets and loans. Council revenue is used to offset operating deficits, fund capital expenditure and debt repayments. Council must use innovative solutions to ensure that infrastructure, especially community assets, are generating income to contribute to the renewals program, ensuring that infrastructure and assets meet the requirements of the community now and into the future.

Funding Programs

State and Federal grants and funding assist Council to deliver infrastructure projects and programs to our region. Investment in our regional Council is imperative to allow economic stimulus to fast-track new community assets and infrastructure. Funding programs are designed to encourage growth, employment opportunities and economic benefits to the community, where Council may not have otherwise had the financial capacity to be able to fund such projects.

Financial Sustainability

Council cover operating activities and net investments in non-financial assets used in the provision of goods and services. Measurement of the business's strength and our ability to cover financial payments, loans and debt is imperative to meet financial sustainability targets. Council is currently debt free, and Council will aim to keep any future debt at a minimum to ensure costs are kept to a minimum and to minimise the life of these financial commitments, therefore reducing interest and avoiding Consumer Price Index (CPI) increases..

Cash Balances

Due to prudent financial management in recent years, Council currently has a healthy cash balance, which is forecast to remain sufficient over the life of the Long-Term Financial Plan.

Management of cash reserves and returns from investments require regular review as part of our financial planning model to ensure we optimise our cash reserves. Investing cash in high interest funds can ensure that Council receives good return on investments. Council needs to maintain a healthy reserve to withstand any financial shocks from natural disasters or other unforeseen events.

Council's financial management over the last 10 years has evolved to ensure that we are working towards strengthening our cash balance whilst minimising the impact on ratepayers. By working towards a lean budget model approach, Council is ensuring that we are making financially responsible decisions whilst providing the community with essential services.

Debt Balances

All borrowing decisions must be carefully considered. The decision on Council's ultimate levels of debt will require a balance between the levels of service provided, affordability for the community and Council's long-term financial sustainability.

At present, Council has no loans with Queensland Treasury Corporation (QTC). Council had expressed a desire to use surplus cash reduce loan costs, with additional payments being made in 2016-17, 2017-18, 2018-19, 2022-23, and Council fully repaid all outstanding loan balances in February 2024.

Economic, Environmental and Social Sustainability

Council's approach to corporate social responsibility can be defined by our long-term financial stability, how we care for the environment and collectively growing our social responsibilities and impacts in our community.

Council promotes environmental protection through our consideration of how we procure goods and services by using an environmentally-friendly and sustainable methodology for materials that are being used in our projects within the community.

Economic benefits to our region are realised through the effective use of resources and harnessing innovative approaches to design and technology. Environmental sustainability and innovation go hand-in-hand with our regional long-term development and viability.

By driving development and growth, supporting local industry and contributing to socio-economic benefits, we are creating a stronger and more resilient community. By showing a commitment to aligning our corporate values to business decisions made by Council, we are ensuring the economic and social systems drive a sustainable standard of living benefiting our region.

3.3 Commitments

Council has identified a number of commitments that we will be focusing on in the short to medium term to remain financially stable now and into the future. These commitments align with strategic priority areas such as:

- Asset and Service Delivery Management
- Rating
- Financing and Investment
- Process and Efficiency Improvement

Managing our risks and focusing on these key areas will allow Council to secure long-term financial sustainability.

Financing and Investment

Scoping and investigating other possible revenue streams to minimise impacts to ratepayers.

Regular review of investments and cash reserves to optimise financial benefits for our region.

Ensuring the capital and borrowing programs are regularly reviewed as part of our financial modelling.

Rating

Regularly review Council's rates and charges along with rating strategies and policies to establish that we are meeting legislative and regulated requirements.

Process and Efficiency Improvement

Continue to improve internal controls and mechanisms for efficiencies. Ensure that information technology architecture suits the current requirement of the business, and ensure regular reviews are made to investigate consolidation options of systems to drive time and cost efficiencies.

Explore and capture efficiencies and improvements by assessing service level and core business areas and investigate opportunities for improvement via innovation and good governance.

Local Benefits and Value for Money

By circulating Council funds within our community, local businesses benefit from increased employment opportunities and financial stimulus. Procuring local goods and services, and employing community members, ensures we contribute to and develop our local industries and businesses.

Our region boasts a diverse agricultural landscape and an environmentally dynamic scenery. By prioritising local procurement, we ensure our contractors possess local knowledge on the best methods to undertake works, source resources locally, and utilise the right people for projects within the Lockyer Valley.

Using local businesses promotes value-for-money decision-making, encouraging economic benefits through cost-conscious practices and fostering competition. Council ensures procurement decisions are evidence-based, efficient, and proportionate to maximising our investments. We use procurement principles such as performance and risk management, striving for specific results, and investing in innovative approaches.

Organisationally, Council's accountability and transparency are our commitments to the community, strengthening continuous improvements and organisational processes. This ensures Council remains accountable to all beneficiaries and ratepayers, delivering targeted results on time.

Page 14.





Page 16

3.4 Challenges and Risks

External factors beyond Council's control will always impact our region and Council's financial sustainability. These include changes in the national economy, natural disasters, demographic shifts, technological, political and cultural changes. Council is well placed to deal with external challenges as confirmed by Council's Queensland Treasury Corporation Credit Rating of "Moderate with a Neutral outlook".

External factors influencing our region are integral components in the development of our strategic plans and policies. Factors such as Consumer Price Index (CPI) movements, growth rates, exchange rates and interest rates are all economic comparative measures of growth that are unknowns and can only be modelled and assumed.

Climate change and natural disasters are environmental unknowns that have impacted our region over the last 15 years. Part of our financial planning is to understand potential future risks that cause vulnerability within our region. Enhanced resilience is imperative, as the effect of climate change is most likely to continue to occur and impact our community.

There is also additional pressure on Council to ensure grant funded projects are completed within specified timeframes. If these are not met, the financial responsibility falls back to Council.

Lockyer Valley Regional Council is a shareholder of Urban Utilities (UU), which is responsible for the management, supply and maintenance of water and wastewater. Distribution of dividends received from UU is dependent on their current earnings as determined by the financial stability of their business.

3.5 Management of Strategic Financial and Economic Risks

To manage and mitigate its risk, Council has in place a Corporate Risk Management Framework (Framework) which has been developed based on the principles set out in the Australian Standard AS/NZS ISO 31000:2018. This Framework comprises of an overarching Corporate Risk Management Policy and Guideline, a Risk Appetite Statement and supporting Risk Registers to record and report on action taken on Council's identified risks.

To enable a streamlined and focused approach to ensuring it is managing its most significant risks, Council identifies and groups its risk by type and category. Risk type is the kind of risk that affects Council (strategic, operational and project). Risk Category is the criteria of risk that affects Council (i.e. financial, reputational, WHS). Risks are then assessed to determine the level of risk to Council (i.e. high, medium or low).

Strategic risk is the most significant risk which affects Council's ability to achieve its strategic outcomes. These risks generally arise externally and are often outside of Council's explicit control, or are operational risks which are of a magnitude, which if not managed, impact Council's strategic outcomes.

Included below are Council's Financial and Economic Strategic Risks, along with their inherent risk rating and treatment status currently identified on Council's Strategic Corporate Risk Register.

Strategic Financial and Economic Risks	Consequences	Likelihood	Inherent Risk Rating	Treatment	Review
Changes in the amount and/or timing of payment of recurrent revenue received through grants (i.e. financial assistance grants) will result in a reduction in cash flows and operating surplus	Moderate	Unlikely	Medium (52)	Tolerate, accept and monitor.	Quarterly
Failure to constrain the current Priority Infrastructure Area (PIA) in Council's Local Government Infrastructure Plan (LGIP) results in Council's inability to charge new development at full cost, which adversely impacts Council's financial sustainability as the community has to cover the difference in the cost of infrastructure.	Moderate	Possible	Medium (60)	Treatment plan in place to reduce likelihood and consequence.	Quarterly
Lack of strategic procurement and planning means Council is not optimising its buying power which could result in value for money not being obtained and increased cost sustained by Council.	Moderate	Possible	Medium (60)	Treatment plan in place to reduce likelihood.	Quarterly
A lack of practices and oversight for the effective detection, investigation and prevention of fraud and corruption of any description within Council may result in fraudulent and corrupt activity taking place.	Minor	Likely	Medium (56)	Treatment plan in place to reduce likelihood and consequence.	Quarterly

Page 17.



4. Key Areas of Interest

4.1 Council's Asset Management and Services

Financial sustainability systematically requires a strong underlying asset management enterprise. Proactive strategies are designed to prevent challenges by ensuring activity schedules, expectations and opportunities are planned for future requirements.

New and emerging infrastructure must meet the needs of the community by ensuring they are fit for purpose and can facilitate future growth in technology and expansion. Assets that are well maintained as they age can remain effective and sustainable infrastructure. Investment in maintenance and operations of Council-owned assets such as roads, community sports and recreational facilities should last years to come.

Effective acquisition, operation and disposal of assets requires effective planning with supportive asset maintenance via upgrades and consolidation. Socio-ecological impacts can be reduced by ensuring that future assets are built in a sustainable manner and meet designated timeframes for completion. Council facilities must meet the needs of the community whilst ensuring we are providing a high quality of service.

Leadership and Accountability

- Governance
- Performance Management
- Continuous improvement and flexibility



Page 19.



4.2 Council's Queensland Treasury Corporation Credit Rating/Borrowing Capacity

As an organisation, Council strives to deliver purposeful, cost effective and substantiable projects that align with the community's expectations whilst meeting a financial sustainability outlook.

The Queensland Treasury Corporation (QTC) undertakes a financial review as part of the Local Government Borrowings Program or as requested by the Department of Local Government, Water and Volunteers (the Department) or Council. Predominantly the reviews are aimed at Council's capacity to repay existing debt and additional borrowings. QTC reviews provide an independent assessment of Council's financial position and stability.

Council's rating is currently "Moderate with a Neutral outlook" which was affirmed in the 2023 review. As per QTC's definitions, a rating of moderate means: "A local government with a capacity to meet its financial commitments is moderate in the short to medium-term but is at an acceptable limit in the long-term. This capacity may be weakened by adverse changes in general business and economic conditions including unforeseen financial shocks. It may also be weakened by adverse changes to its business and operational environment. The capacity to manage core business risks is moderate."

A neutral outlook means: "There are no known foreseeable events that would have a direct impact on the local government's capacity to meet its financial commitments. It may be possible for a rating upgrade or downgrade to occur from a neutral outlook, if such an event or circumstance warranted as such."

Review Date	Rating	Outlook
2012	Moderate	Neutral
2013	Moderate	Negative
2014 (March)	Moderate	Negative
2014 (December)	Weak	Neutral
2016	Weak	Neutral
2020	Moderate	Neutral
2023	Moderate	Neutral



4.3 Long-Term Financial Forecast

In developing the long-term financial forecast, Council has applied the principles of equity, effectiveness, simplicity and affordability.

4.4 Long-Term Financial Plan – the next 10 Years

In the short-term, financial viability is important to ensure we deliver benefits to the current community. Due to a string of severe weather events, it is important to ensure Council is contributing and delivering on projects and remedial works which support the community infrastructure and recovery.

The impacts of these events will have medium to long-term financial and socio-economic effects. The development of strategies and investing for the future will ensure that we maintain a financially viable and stable outlook. Long-term our goal is to ensure we are future proofing our region for generations to come.

The way forward is through responsible and sustainable development strategies and ensuring that Council keeps debt levels at a minimum.

Councils' long-term agenda must always be the driving force behind our short and medium-term financial planning.

4.5 Key Assumptions

There are some key assumptions in our Long-Term Financial Plan that are based on factors that are out of our control.

- Consumer Price Index (CPI) – Consumer Price Index is a key variable within our financial planning model.
- Council Cost Index (CCI) – advertised each year by the Local Government Association Queensland (LGAQ).
- Growth Projection – Population modelling data is used in conjunction with property growth and development based on historical data.
- Urban Utilities – Water and Wastewater are reviewed and based on the Queensland Competition Authority Guidelines.
- Grants and Subsidies – Ongoing eligibility and receivability of State and Federal Government grants.
- Other Income Sources – Fees and charges, recoverable contract work, rental income etc.

4.6 Financial Sustainability Ratios



Page 22.

The results for Council's measures of financial sustainability are shown below. The future ratios are based on the 2025-26 budget and long-term financial forecast.

Council Controlled Revenue Ratio

Net rates, levies and charges plus fees and charges ÷ total operating revenue. Council controlled revenue is an indicator of a council's financial flexibility, ability to influence its operating income, and capacity to respond to unexpected financial shocks.

Population Growth Ratio

Prior year estimated population ÷ previous year estimated population (figures provided by the Department). Population growth is a key driver of a council's operating income, service needs, and infrastructure requirements into the future.

Operating Surplus Ratio

Operating result as a percentage of operating revenue. This indicates the extent to which revenues cover operational expenses only or are also available for capital funding. A positive ratio means that the surplus can be used for capital expenditures or debt repayments.

Operating Cash Ratio

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

Unrestricted Cash Expense Cover Ratio

This is a key indicator utilised to measure Council liquidity (i.e. current financial health) and to also assess ongoing financial sustainability risk.

This ratio calculates how long Council can continue paying its day-to-day expenses from retained earnings without needing additional cash flow injections.

Asset Sustainability Ratio

Capital expenditure on replacement assets ÷ depreciation expense. This is an approximation of the extent to which the infrastructure assets managed by Council are being replaced as service potential is used up. Ongoing review of Asset Management Plans will influence future results.

Asset Consumption Ratio

Written down replacement and cost of depreciable infrastructure assets ÷ current replacement and cost of depreciable infrastructure assets. The asset consumption ratio approximates the extent to which Council's infrastructure assets have been consumed compared to what it would cost to build a new asset with the same benefit to the community.

Asset Renewal Funding Ratio

Total of planned capital expenditure on infrastructure asset renewals over 10 years ÷ total of required capital expenditure on infrastructure asset renewals over 10 years. This measures Council's ability to fund its projected infrastructure asset renewal/replacements in the future.

Leverage Ratio

Measures Council's debt to its operating performance. An indicator of Council's ability to repay existing debt. Councils that repay the entirety of their debt within the reporting period are also not required to report this measure for the financial year however will still need to calculate and publish the five-year average result. Councils which have held no QTC debt or other loans during the preceding five financial years are not required to report this measure.





5. Financial Statements

5.1 Relevant Measures of Financial Sustainability

Ratio	Calculation	Target	2025-26 Budget
1. Council Controlled Revenue Ratio	Net Rates, Levies and Charges add Fees and Charges/ Total Operating Revenue	Not applicable	71.4%
2. Population Growth Ratio	Prior year estimated population/Previous year estimated population	Not applicable	1.3%
3. Operating Surplus Ratio	Operating Result/Total Operating Revenue (excluding capital items)	> 0%	-6.77%*
4. Operating Cash Ratio	Operating Result add Depreciation and Amortisation add Finance Costs/Total Operating Revenue	> 0%	14.8%
5. Unrestricted Cash Expense Cover Ratio	(Total Cash and Equivalents add Current Investments add Available Ongoing QTC Working Capital Facility Limit less Externally Restricted Cash)/Total Operating Expenditure less Depreciation and Amortisation less Finance Costs	3 months	6.7
6. Asset Sustainability Ratio	Capital Expenditure on Replacement of Infrastructure Assets (Renewals)/Depreciation Expenditure on Infrastructure Assets	> 80%	111.7%
7. Asset Consumption Ratio	Written Down Replacement Cost of Depreciable Infrastructure Assets/Current Replacement Cost of Depreciable Infrastructure Assets	> 60%	74.9%
8. Asset Renewal Funding Ratio	Total of Planned Capital Expenditure on Infrastructure Asset Renewals over 10 years/Total of Required Capital Expenditure on Infrastructure Asset Renewals over 10 years	Not applicable	91.7%
9. Leverage Ratio	Book Value of Debt/Total Operating Revenue less Total Operating Expenditure add Depreciation and Amortisation	0 - 3 times	0.0



Forecast 2026-27	Forecast 2027-28	Forecast 2028-29	Forecast 2029-30	Forecast 2030-31	Forecast 2031-32	Forecast 2032-33	Forecast 2033-34	Forecast 2034-35
73.3%	73.9%	74.6%	74.9%	75.2%	75.5%	75.8%	76.1%	76.4%
1.3%	1.3%	1.3%	1.3%	1.3%	1.3%	1.3%	1.3%	1.3%
0.00%	0.23%	1.20%	0.92%	0.77%	0.34%	0.09%	0.15%	0.16%
21.7%	21.9%	22.9%	22.8%	22.8%	22.5%	23.1%	23.3%	23.5%
7.0	6.8	5.8	5.4	5.1	4.8	4.7	4.2	3.8
82.5%	84.8%	105.6%	83.9%	84.6%	82.4%	80.5%	87.8%	87.1%
74.7%	74.5%	74.7%	74.6%	74.5%	74.5%	74.6%	74.8%	75.0%
Not Applicable								
0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

** Council is reporting an Operating Surplus Ratio below the target for the 2025-26 Budget due to the timing of the receipts and payments for the SEQ City Deal Water Grant. Council meets the target for this measure when these timing differences are eliminated from the budget estimates.*

5.2 Financial Statements – Statement of Comprehensive Income

Lockyer Valley Regional Council 2025/2026 Budget and Long Term Financial Forecast Statement of Income and Expenditure

	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	Actuals	Forecast	Proposed Budget	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
Revenue												
Recurrent Revenue												
Rates & Utility Charges	47.58M	50.33M	52.91M	56.05M	58.94M	62.01M	64.44M	66.97M	69.59M	72.32M	75.16M	78.10M
Less Discounts	(1.95M)	(2.05M)	(2.14M)	(2.25M)	(2.34M)	(2.44M)	(2.54M)	(2.64M)	(2.74M)	(2.85M)	(2.97M)	(3.09M)
Net rates and utility charges	45.63M	48.27M	50.76M	53.79M	56.60M	59.58M	61.91M	64.33M	66.85M	69.47M	72.19M	75.01M
Fees and charges	9.93M	8.67M	5.77M	5.79M	6.02M	6.26M	6.51M	6.77M	7.04M	7.32M	7.62M	7.92M
Sales, contract and recoverable works	1.41M	1.21M	1.20M	1.24M	1.28M	1.32M	1.37M	1.41M	1.46M	1.51M	1.56M	1.61M
Operational Grants & subsidies	8.38M	21.31M	13.26M	13.59M	13.94M	14.29M	14.65M	15.02M	15.39M	15.78M	16.18M	16.59M
Interest received	3.27M	3.39M	3.36M	2.62M	2.68M	2.58M	2.55M	2.56M	2.60M	2.64M	2.65M	2.63M
Other recurrent income	5.10M	5.09M	4.77M	4.24M	4.18M	4.26M	4.35M	4.44M	4.53M	4.63M	4.73M	4.83M
Total Recurrent Revenue	73.71M	87.95M	78.92M	81.27M	84.88M	88.28M	91.32M	94.53M	97.87M	101.35M	104.92M	108.60M
Capital revenue:												
Capital Grants	40.92M	22.00M	7.53M	2.05M	1.86M	4.25M	3.36M	3.43M	3.54M	3.66M	3.76M	3.87M
Developer Contributions	3.65M	4.00M	3.00M	-	-	-	-	-	-	-	-	-
Gain/(loss) on sale of property, plant & equipment	0.14M	2.66M	0.00M	0.10M	0.20M	(0.02M)	(0.23M)	(0.11M)	0.21M	0.10M	0.00M	0.02M
Total capital revenue	44.71M	28.66M	10.54M	2.15M	2.06M	4.23M	3.13M	3.31M	3.75M	3.76M	3.76M	3.90M
Total Revenue	118.42M	116.61M	89.45M	83.42M	86.75M	92.51M	94.46M	97.84M	101.62M	105.11M	108.69M	112.49M
Expenses												
Recurrent Expenses												
Employee costs	30.14M	31.78M	32.46M	34.51M	35.86M	37.27M	38.73M	40.24M	41.82M	43.43M	45.09M	46.83M
Materials and services	24.93M	32.57M	34.64M	28.96M	30.11M	30.70M	31.62M	32.57M	33.83M	34.36M	35.22M	36.10M
Depreciation and amortisation	13.84M	15.61M	17.03M	17.67M	18.38M	19.11M	20.00M	20.84M	21.74M	22.32M	24.29M	25.33M
Finance costs	2.61M	0.12M	0.13M	0.13M	0.13M	0.14M	0.14M	0.15M	0.15M	0.15M	0.16M	0.16M
Total Recurrent Expenses	71.52M	80.09M	84.26M	81.26M	84.49M	87.22M	90.48M	93.80M	97.54M	101.26M	104.77M	108.43M
Net Result adjusted for Capital Items	46.91M	36.52M	5.19M	2.15M	2.26M	5.29M	3.97M	4.04M	4.08M	3.85M	3.92M	4.07M
Net Recurrent Result/Operating Surplus/(Deficit)	2.20M	7.86M	(5.343M)	0.001M	0.194M	1.060M	0.837M	0.728M	0.332M	0.091M	0.156M	0.171M

5.3 Financial Statements - Financial Position

Lockyer Valley Regional Council 2025/2026 Budget and Long Term Financial Forecast Statement of Financial Position

	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	Actuals	Forecast	Proposed	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
	Actuals	Actuals	Budget	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
Current Assets												
Cash assets and cash equivalents	30.65M	44.27M	37.37M	37.01M	37.60M	32.68M	31.70M	30.91M	30.56M	30.29M	28.47M	26.49M
Other inventory	0.75M	0.75M	0.75M	0.75M	0.75M	0.75M	0.75M	0.75M	0.75M	0.75M	0.75M	0.75M
Contract Assets	12.28M	12.28M	12.28M	12.28M	12.28M	12.28M	12.28M	12.28M	12.28M	12.28M	12.28M	12.28M
Receivables	8.93M	4.50M	4.01M	4.21M	4.39M	4.61M	4.78M	4.95M	5.12M	5.32M	5.51M	5.72M
Prepayments	0.65M	0.65M	0.65M	0.65M	0.65M	0.65M	0.65M	0.65M	0.65M	0.65M	0.65M	0.65M
Total Current Assets	53.26M	62.45M	55.05M	54.90M	55.67M	50.96M	50.15M	49.64M	49.35M	49.29M	47.66M	45.89M
Non Current Assets												
Land held for development or sale	1.93M	1.93M	1.93M	1.93M	1.93M	1.93M	1.93M	1.93M	1.93M	1.93M	1.93M	1.93M
Joint Ventures & Associates	35.63M	36.26M	36.89M	37.57M	38.29M	39.01M	39.73M	40.45M	41.17M	41.89M	42.61M	43.33M
Property, plant and equipment	772.74M	801.02M	836.96M	862.87M	890.28M	927.44M	961.02M	995.99M	1038.41M	1077.41M	1116.79M	1156.17M
Intangible assets	0.06M	0.06M	0.03M	0.01M	-	-	-	-	-	-	-	-
Capital works in progress	56.26M	56.26M	56.26M	56.26M	56.26M	56.26M	56.26M	56.26M	56.26M	56.26M	56.26M	56.26M
Other non-current assets	14.74M	14.74M	14.74M	14.74M	14.74M	14.74M	14.74M	14.74M	14.74M	14.74M	14.74M	14.74M
Total Non Current Assets	881.35M	910.25M	948.85M	973.37M	1001.50M	1039.37M	1073.68M	1109.36M	1146.24M	1185.97M	1229.06M	1274.28M
TOTAL ASSETS	934.60M	972.70M	1001.85M	1028.28M	1057.16M	1090.34M	1123.83M	1158.99M	1195.60M	1235.26M	1276.72M	1320.17M
Current Liabilities												
Trade and other payables	6.31M	7.98M	7.82M	6.96M	7.21M	7.40M	7.64M	7.88M	8.16M	8.35M	8.58M	8.82M
Contract Liabilities	1.50M	1.50M	1.50M	1.50M	1.50M	1.50M	1.50M	1.50M	1.50M	1.50M	1.50M	1.50M
Borrowings	-	-	-	-	-	-	-	-	-	-	-	-
Employee payables/provisions	8.80M	8.89M	8.98M	9.07M	9.16M	9.25M	9.35M	9.44M	9.53M	9.63M	9.73M	9.82M
Other provisions	2.49M	2.51M	2.54M	2.56M	2.59M	2.61M	2.64M	2.67M	2.69M	2.72M	2.75M	2.77M
Other current liabilities	4.31M	4.31M	4.31M	4.31M	4.31M	4.31M	4.31M	4.31M	4.31M	4.31M	4.31M	4.31M
Total Current Liabilities	23.40M	24.59M	25.14M	24.40M	24.76M	25.07M	25.43M	25.79M	26.19M	26.50M	26.86M	27.22M
Non Current Liabilities												
Trade and other payables	2.08M	2.08M	2.08M	2.08M	2.08M	2.08M	2.08M	2.08M	2.08M	2.08M	2.08M	2.08M
Borrowings	-	-	-	-	-	-	-	-	-	-	-	-
Employee payables/provisions	0.29M	0.21M	0.12M	0.13M	0.14M	0.14M	0.15M	0.16M	0.16M	0.17M	0.17M	0.18M
Other provisions	46.81M	46.78M	46.76M	46.73M	46.71M	46.68M	46.65M	46.63M	46.60M	46.57M	46.55M	46.52M
Total Non Current Liabilities	49.18M	49.06M	48.95M	48.93M	48.92M	48.90M	48.88M	48.86M	48.84M	48.82M	48.79M	48.77M
TOTAL LIABILITIES	72.58M	73.65M	74.09M	73.33M	73.68M	73.97M	74.31M	74.65M	75.03M	75.32M	75.65M	75.99M
Net community assets	862.03M	899.05M	927.77M	954.95M	983.49M	1016.36M	1049.52M	1084.24M	1120.57M	1159.94M	1201.07M	1244.18M
Community Equity												
Asset revaluation reserve	414.55M	415.05M	438.57M	463.60M	489.88M	517.47M	546.66M	577.34M	609.58M	645.09M	682.31M	721.34M
Retained surplus (deficiency)	447.48M	484.00M	489.19M	491.35M	493.61M	498.89M	502.87M	506.91M	510.99M	514.85M	518.77M	522.83M
TOTAL COMMUNITY EQUITY	862.03M	899.05M	927.77M	954.95M	983.49M	1016.36M	1049.52M	1084.24M	1120.57M	1159.94M	1201.07M	1244.18M

5.4 Financial Statements – Cash Flows

Lockyer Valley Regional Council 2025/2026 Budget and Long Term Financial Forecast Statement of Cash Flows

	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Cash flows from operating activities:												
Receipts from customers	64.36M	86.50M	73.65M	76.68M	80.20M	83.86M	86.98M	90.17M	93.48M	96.88M	100.45M	104.14M
Payment to suppliers and employees	(54.81M)	(63.40M)	(66.80M)	(64.35M)	(65.76M)	(67.81M)	(70.15M)	(72.62M)	(75.43M)	(77.65M)	(80.14M)	(82.75M)
Interest received	3.27M	3.39M	3.36M	2.62M	2.68M	2.58M	2.55M	2.56M	2.60M	2.64M	2.65M	2.63M
Finance costs	(0.65M)	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Net cash inflow (outflow) from operating activities	12.16M	26.49M	10.21M	14.95M	17.12M	18.63M	19.38M	20.12M	20.65M	21.88M	22.96M	24.02M
Cash flows from investing activities:												
Payments for property, plant and equipment	(57.83M)	(41.72M)	(29.76M)	(18.75M)	(19.78M)	(29.04M)	(24.89M)	(25.58M)	(26.05M)	(27.31M)	(29.91M)	(31.27M)
Subsidies, donations and contributions for new capital expenditure	31.11M	22.00M	10.53M	2.05M	1.86M	4.25M	3.38M	3.43M	3.54M	3.66M	3.76M	3.87M
Proceeds from sale of property, plant and equipment	0.98M	5.00M	0.35M	0.31M	0.48M	0.34M	0.27M	0.34M	0.60M	0.61M	0.46M	0.50M
Net transfer (to) from cash investments	1.08M	1.85M	1.76M	1.08M	0.90M	0.90M	0.90M	0.90M	0.90M	0.90M	0.90M	0.90M
Net cash inflow (outflow) from investing activities	(24.66M)	(12.97M)	(17.12M)	(15.30M)	(16.54M)	(23.55M)	(20.35M)	(20.91M)	(21.00M)	(22.14M)	(24.79M)	(25.99M)
Cash flows from financing activities:												
Proceeds from borrowings	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowings	(12.25M)	-	-	-	-	-	-	-	-	-	-	-
Net cash inflow (outflow) from financing activities	(12.25M)	-	-	-	-	-	-	-	-	-	-	-
Net increase (decrease) in cash and cash equivalents held	(24.74M)	13.62M	(6.91M)	(0.35M)	0.58M	(4.92M)	(0.98M)	(0.79M)	(0.35M)	(0.26M)	(1.83M)	(1.97M)
Cash at beginning of reporting period	55.43M	30.65M	44.27M	37.37M	37.01M	37.60M	32.68M	31.70M	30.91M	30.56M	30.29M	28.47M
Cash and cash equivalents at end of the financial year	30.69M	44.27M	37.37M	37.01M	37.60M	32.68M	31.70M	30.91M	30.56M	30.29M	28.47M	26.49M

5.5 Financial Statement - Equity

Lockyer Valley Regional Council 2025/2026 Budget and Long Term Financial Forecast Statement of Changes in Equity

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	Forecast	Current	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
	actuals	Budget									
Asset revaluation surplus											
Opening balance	-	415.05M	438.57M	463.60M	489.88M	517.47M	546.66M	577.34M	609.58M	645.09M	682.31M
Increase in asset revaluation surplus	-	23.53M	25.03M	26.28M	27.59M	29.19M	30.68M	32.24M	35.51M	37.22M	39.04M
Closing balance	415.05M	438.57M	463.60M	489.88M	517.47M	546.66M	577.34M	609.58M	645.09M	682.31M	721.34M
Retained surplus											
Opening balance	-	484.00M	489.19M	491.35M	493.61M	498.89M	502.87M	506.91M	510.99M	514.85M	518.77M
Net result	-	5.19M	2.15M	2.26M	5.29M	3.97M	4.04M	4.08M	3.85M	3.92M	4.07M
Closing balance	484.00M	489.19M	491.35M	493.61M	498.89M	502.87M	506.91M	510.99M	514.85M	518.77M	522.83M
Total											
Opening balance	-	899.05M	927.77M	954.95M	983.49M	1016.36M	1049.52M	1084.24M	1120.57M	1159.94M	1201.07M
Net result	-	5.19M	2.15M	2.26M	5.29M	3.97M	4.04M	4.08M	3.85M	3.92M	4.07M
Increase in asset revaluation surplus	-	23.53M	25.03M	26.28M	27.59M	29.19M	30.68M	32.24M	35.51M	37.22M	39.04M
Closing balance	899.05M	927.77M	954.95M	983.49M	1016.36M	1049.52M	1084.24M	1120.57M	1159.94M	1201.07M	1244.18M



6. Sensitivity Analysis

In order to understand the potential impacts of changes to key drivers over the life of the plan, the following sensitivities include:

1. General Rates Revenues +/- 1%.
2. Staff wages and salaries +/- 1% on EB increase.
3. Depreciation – tri annual valuation +/- 5% of estimated asset base 2024.
4. CAPEX – renewals -\$1.00M.

The Queensland Audit Office (QAO) report “Forecasting long-term sustainability of local government 2016-17” states that councils should undertake sensitivity analysis on the variables that have the biggest impact on the budget and long-term financial forecast.

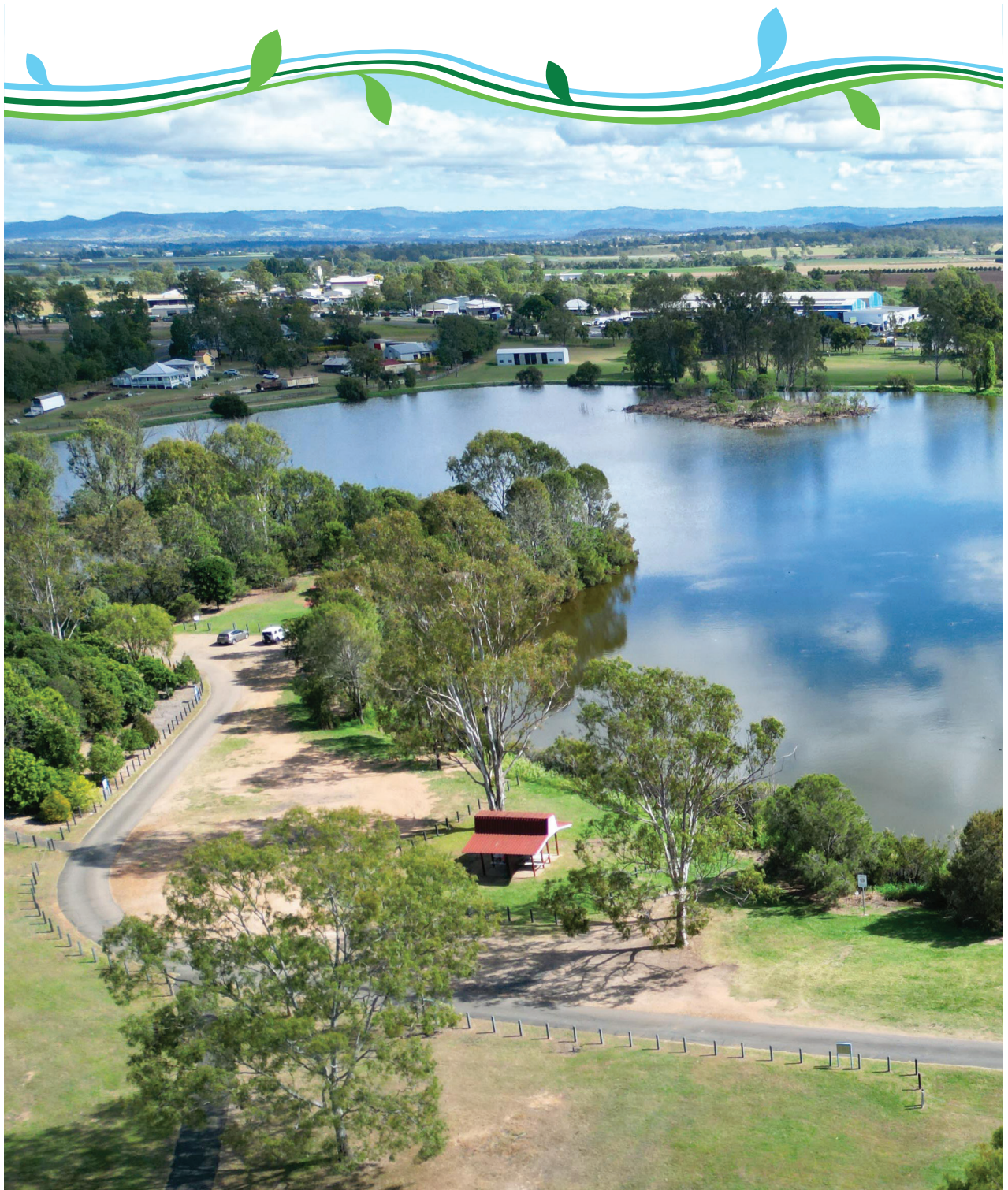
As part of our budget process, Council models the above sensitivities separately. The difference in the 10-year average by applying each sensitivity can be seen in the following table.

	Base Case	General Rates		Wages & Salaries		Valuations		Renewals
		+1.00%	-1.00%	+1.00%	-1.00%	+5.00% of Base	- 5.00% of Base	- \$1.00M
Council Controlled Revenue	74.7%	74.8%	74.7%	74.8%	74.7%	N/A	N/A	N/A
Operating Surplus	(0.3)%	0.3%	(0.9)%	(0.7)%	0.1%	(1.3)%	0.5%	N/A
Asset Sustainability	89.1%	N/A	N/A	N/A	N/A	85.1%	92.6%	88.5%
Asset Consumption	74.7%	N/A	N/A	N/A	N/A	77.7%	71.7%	74.6%
Operating Cash	21.9%	22.4%	21.5%	21.5%	22.3%	N/A	N/A	22.0%
Unrestricted Cash Expense	5.4	5.9	5.0	5.1	5.8	N/A	N/A	5.6

Of the sensitivities modelled, changes in valuations have the biggest impact on the operating surplus ratio through the impact on the amount of depreciation expense. The 10-year average for the operating surplus ratio falls below the target of greater than 0% for three scenarios being -0.9% for a 1% reduction in general rates, -0.7% for a 1% increase in staff wages and salaries, and -1.3% for a 5% increase in asset valuations. Most ratios are within the recommended targets, however, the operating surplus ratio and asset sustainability ratio, on a year-by-year basis go above or below the thresholds.

For more information phone 1300 005 872,
email mailbox@lvrc.qld.gov.au or visit www.lockyervalley.qld.gov.au

Lockyer Valley Regional Council, PO Box 82, Gatton Qld 4343
© Lockyer Valley Regional Council



5.7 Operational Plan 2025-2026

Author: Madonna Brennan, Risk, Audit and Corporate Planning Advisor
Responsible Officer: Ian Church, Chief Executive Officer

Purpose:

The purpose of this report is to seek Council's adoption of the annual Operational Plan for the 2025-2026 financial year, with the adoption of the annual Budget.

Officer's Recommendation:

THAT Council adopt the Operational Plan 2025-2026, as attached to this report.

RESOLUTION

THAT Council adopt the Operational Plan 2025-2026, as attached to these minutes.

Moved By: Cr C Wilson

Seconded By:

Cr J Reck

Resolution Number: 24-28/0341

**CARRIED
7/0**

Executive Summary

The *Local Government Act 2009* and *Local Government Regulation 2012* require Council to prepare and adopt an operational plan for each financial year. The operational plan identifies planned activities for the organisation, consistent with the Corporate Plan 2022-2027 and the annual Budget.

Proposal

Council's annual Operational Plan 2025-2026 (as attached) is presented to Council for adoption at the same time as Council considers and adopts the 2025-2026 Budget and is a key financial planning and corporate performance reporting document.

The Operational Plan 2025-2026 is the fourth annual plan developed to achieve the Outcomes and Commitments of Council Corporate Plan 2022-2027. Twenty-five activities and outcomes of strategic significance have been identified for completion in 2025-2026.

A breakdown of the activities for each Corporate Plan Theme is as follows:

Theme	Total Action Items for 2025-2026
Lockyer Community	4
Lockyer Business, Farming and Livelihood	2
Lockyer Nature	3
Lockyer Planned	7
Lockyer Leadership & Council	9

Critical Dates

1 July 2025 – delivery of the Operational Plan 2025-2026 activities and outcomes commence.

Strategic Implications

Corporate Plan

Lockyer Leadership and Council; 5.7 - compliant with legislation.

Finance and Resource

The activities and outcomes identified in the Operational Plan 2025-2026 are included in the 2025-2026 Budget.

Legislation and Policy

Section 104 (5)(a)(v) of the *Local Government Act 2009*, identifies the annual Operational Plan as one of the key financial planning documents that must be established by a local government.

Section 174 (1) of the *Local Government Regulation 2012* requires Council to prepare and adopt an annual Operational Plan for each financial year and Section 174 (5) identifies that Council must discharge its responsibilities in a way that is consistent with its annual Operational Plan. Further, Section 175 (1) of the *Local Government Regulation 2012* requires the Operational Plan to be: consistent with Council's annual Budget; state how Council will progress the implementation of the five (5) year Corporate Plan during the period of the annual Operational Plan and manage operational risks.

Risk Management

Key Corporate Risk Code and Category: LCL1

Key Corporate Risk Descriptor: Legal Compliance and Liability

Compliance management – regulatory or contract compliance, litigation, liability and prosecution.

Consultation

Portfolio Councillor Consultation

Portfolio Councillor, Councillor Chris Wilson was briefed, along with all Councillors as part of the preparation of the Operational Plan 2025-2026.

Internal Consultation

Group Managers in consultation with their respective leadership groups were responsible for the development of the Operational Plan 2025-2026.

Community Engagement

On adoption of the annual Operational Plan 2025-2026, the document will be published on the publications page of Council's website.

Attachments

1 [🔗](#) Draft Operational Plan 2025-2026 42 Pages



Lockyer Valley Regional Council

Operational Plan 2025-2026





Acknowledgment of Country

Council acknowledges the Traditional Custodians of the region, the Ugarapul and Yuggera people and pays our respects to their Elders, past and present, and the Aboriginal and Torres Strait Islander Elders of other communities who may live here.

Lockyer Valley Regional Council is committed to cultivating inclusive environments for all staff, customers, residents and visitors.

Commitment to Human Rights

Council is committed to protecting and promoting human rights by ensuring that human rights are considered in all the work we do – from the decisions we make to the services we provide. This commitment is in accordance with Council's obligations under the *Human Rights Act 2019*.



Contents

Introduction	4
About the Operational Plan	4
Building Our Operational Plan	4
Vision, Mission and Values	7
Our Role	8
Federal, State and Local Government Responsibilities	9
Commitment to Human Rights	9
Monitoring Our Progress	10
Quarterly Performance Report	10
Annual Report	10
Financing Our Operations	10
Council's Strategic Planning Framework	11
Managing Our Risks	12
Lockyer Community	14
Lockyer Business, Farming and Livelihood	18
Lockyer Business	18
Lockyer Farming	18
Lockyer Livelihood	18
Lockyer Nature	22
Lockyer Planned	26
Lockyer Leadership and Council	34

Introduction

About the Operational Plan

The Operational Plan (the Plan) is a strategic document that is developed and adopted annually with the Budget. The Plan captures strategic deliverables for the 2025-2026 financial year to ensure Council delivers the Commitments and Outcomes of the Corporate Plan 2022-2027.

The Plan sets the one-year direction for Council and articulates our significant activities, areas of responsibility, addresses Council's risks and monitors the overall performance of Council.

Section 104 (5)(v) of the *Local Government Act 2009* requires that Council must under its system of financial management establish an annual operational plan. Sections 174 and 175 of the *Local Government Regulation 2012* determine the preparation, adoption and content requirements of the annual operational plan.

Building Our Operational Plan

Like the Corporate Plan, the Operational Plan utilises the seven (7) themes of the Community Plan as the framework with the inclusion of an eighth theme, Lockyer Council.

Below are the eight themes, some of which have been combined in the Corporate and Operational Plans where similar outcomes exist:

- Lockyer Community
- Lockyer Business, Farming and Livelihood
- Lockyer Nature
- Lockyer Planned
- Lockyer Leadership and Council

The development process of the Operational Plan 2025-2026 was undertaken in conjunction with the 2025-2026 budget preparation and in consultation with Council staff.

Activities and projects included in the Operational Plan 2025-2026 were selected based on a specified criteria and does not include activities and deliverables which are considered to be business-as-usual. Progress updates on these activities and deliverables and how they assist Council in achieving its Corporate Plan Outcomes and Commitments are provided through the Monthly Group Reports to Council.

The Operational Plan 2025-2026 was presented to Council for adoption with the Budget at the Special Meeting of Council on 1 July 2025.





Vision, Mission and Values

Vision

We will deliver sustainable services to enhance the liveability of our community while embracing our economic, cultural and natural diversity.

Mission

Lead, engage and empower.

Our Values

Values form the basis of our culture. They add meaning to work, and they provide a basis for consistent planning and decision making across the organisation. To ensure that staff live our values, every employee of Lockyer Valley Regional Council is expected to demonstrate articulated behaviours in their daily activities and in the way they make decisions.



Leadership

We lead through excellence and partner with the community to achieve Council's vision and mission.



Accountability

We accept ownership of our role and take responsibility for our actions. We are results focused, take pride in our successes and efforts and learn from our mistakes.



Integrity

We strive to be valued and trusted by the Lockyer Valley community. We are respectful, open, transparent and honest in our dealings with the community. At all times we act in the best interests of the community.



Communication

We embrace diversity and communicate openly and honestly. We listen actively, consider and value the views of others. Our communication is clear, concise and consistent.



Customer Focus

We strive to engage and communicate with our internal and external customers to meet agreed outcomes. We identify and aim to meet the needs of all customers in a responsive and equitable manner.



Teamwork & Collaboration

We value creative thinking and look for opportunities to collaborate and connect to deliver a better Lockyer Valley. We work together by recognising and sharing our talents, skills, experience and knowledge.



Our Role

As we work towards our outcomes, we recognise that not all of them can be achieved by Council alone. Council will fulfil a range of roles in working to achieve the outcomes outlined in this plan.

These roles include:

Council Role	Description
Provider	Delivering services
Funder	Funding other parties to deliver services
Regulator	Regulating activities through legislation, local laws or policies
Partner	Forming partnerships and strategic alliances with other parties in the interests of the community
Facilitator	Assisting others to be involved in activities by bringing groups and interested parties together
Advocate	Promoting the interest of the community to other decision makers and influencers

Page 8.



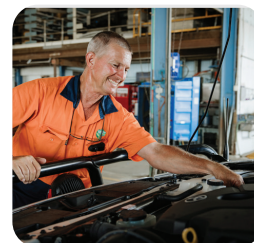
Federal, State and Local Government Responsibilities

The priorities raised by the community present challenges which cannot be addressed by Council alone. Many of these priorities are the responsibility of the Australian and Queensland Governments and community organisations. In “Lockyer: Our Valley, Our Vision Community Plan 2017-2027”, these organisations are identified for the Lockyer Valley region.

Where Council is not responsible for the provision of a particular service we can advocate to the relevant agency to secure support, funding and agreements for the benefit of the Lockyer Valley community.

Commitment to Human Rights

Council is committed to protecting and promoting human rights by ensuring that human rights are considered in all the work we do – from the decisions we make to the services we provide. This commitment is in accordance with Council's obligations under the *Human Rights Act 2019*.



Page 9.



Monitoring Our Progress

Quarterly Performance Report

Every quarter, a performance report is prepared and presented to Council by the Chief Executive Officer. This report outlines performance against the outcomes of the Corporate Plan and activities of the Annual Operational Plan.

Annual Report

At the end of the financial year, Council produces an Annual Report that reviews the performance achieved. The Annual Report provides the community with operational and financial information about Council's performance against the outcomes and service delivery commitments set out in the Corporate and Operational Plans.

Financing Our Operations

The following table outlines Council's 2024-25 Budget against the themes of the Corporate Plan 2022-27.

Theme	Operating Revenue	Operating Expense	Capital Revenue	Capital Expense
Lockyer Community	1,496,377	5,453,491	-	-
Lockyer Business, Farming and Livelihood	262,000	4,886,480	-	1,195,000
Lockyer Nature	1,078,712	1,078,032	-	-
Lockyer Planned	26,555,470	29,530,140	10,540,000	25,211,846
Lockyer Leadership and Council	49,525,348	43,310,900	-	3,356,703
Total	78,917,907	84,259,043	10,540,000	29,763,549

Page 10.



Council's Strategic Planning Framework

The diagram below represents the strategic planning framework used by Council.



Managing Our Risks

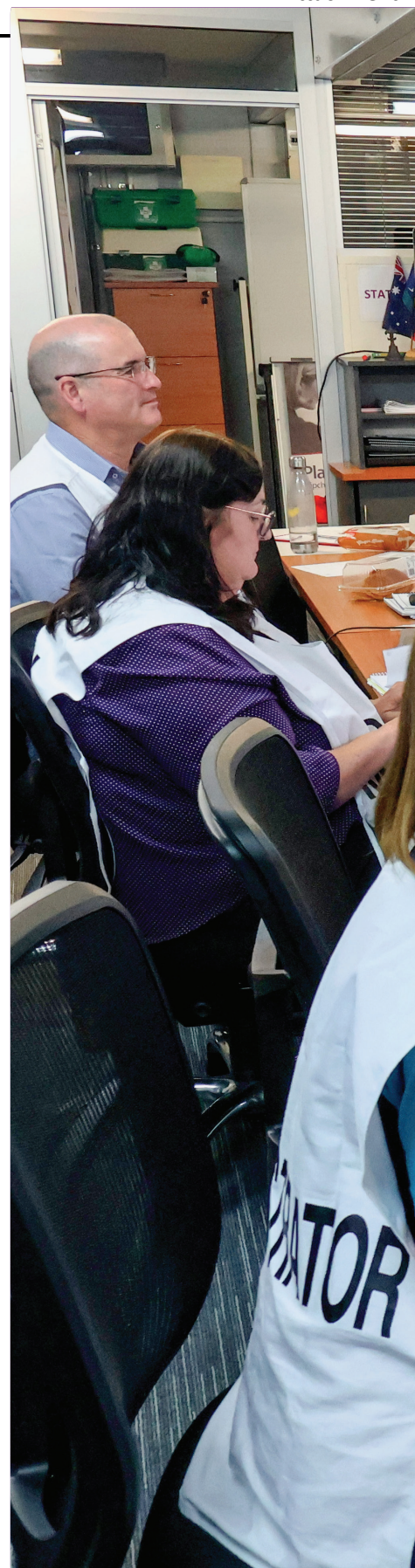
To manage and mitigate its risk, Council has in place a Corporate Risk Management Framework (Framework) which has been developed based on the principles set out in the Australian Standard AS/NZS ISO 31000:2018. This Framework comprises of an overarching Corporate Risk Management Policy and Guideline, a Risk Appetite Statement and supporting Risk Registers to record and report on action taken on identified risks.

To enable a streamlined and focused approach to ensuring it managing its most significant risks, Council identifies and groups its risk by type and category then rates each risk to the organisation by level. There are three different types of risk Council manages which are strategic, operational and project risk.

Strategic risks are the most significant risks which affects Council's ability to achieve its strategic outcomes and commitments. These risks generally arise externally and often outside of Council's explicit control, strategic risk may also be an operational risk which is of a magnitude, which if not managed, impact Council's strategic outcomes and commitments.

Currently there are 21 Strategic Risk's identified on Council's Strategic Risk Register. The Activities and Performance Outcomes included for delivery in this Operational Plan are the identified treatments outlined in the individual risk treatment plans developed to mitigate these risks.

Page 12.







Lockyer Community

Our healthy community welcomes the spirited diversity found within our region. Times of hardship highlight our resilience. Our high standards support our quality of life and vibrancy while providing a dynamic and safe place full of opportunity. We strive to build on who we are, and all that our region has to offer by connecting business, the community and government.

CORPORATE PLAN OUTCOMES

- A community with fair and reasonable access to services.
- Council optimises the use of its open spaces and facilities by improving access to and the quality of the facilities for individuals and groups for cultural, recreational and community activities.
- Enhanced wellbeing and safety of the community.
- Council seeks to understand community needs, resulting in partnerships that realise long-term benefits for the community in a timely manner.
- Events and activities that bring together and support greater connectivity in the community.
- The community's preparedness for disasters is improved through community education, training and strong partnerships between Council and other agencies.

Council seeks to understand community needs resulting in partnerships that realise long-term benefits for the community in a timely manner.				
Operational Plan Activity	Performance Outcome	Budget	Responsibility	Project Dates
Undertake placed-based and community consultation activities to seek the community's feedback and aspirations to inform future organisational priorities and services.	Outcomes to be achieved: <ul style="list-style-type: none"> • Inform future Operational Plan deliverables by engaging with the community to understand their aspirations. • Undertake consultation and engagement activities to understand the communities' aspirations and to inform Council decision making processes. 	No budget allocation is required to deliver this project.	Chief Executive Officer	This is an ongoing project.
Delivering this Operational Plan activity will assist Council in achieving the following Corporate Plan Commitment: <ul style="list-style-type: none"> • Deliver the priorities of the Community Development and Engagement strategy. 				
Corporate Risk Alignment				
Corporate Risk Category: Stakeholder (Political) P1 Risk ID: P1-1 Risk Description: Inadequate relationships with key stakeholders may jeopardise positive outcomes for the community. A Risk Treatment Plan is in place to manage the residual risk.				
Corporate Risk Category: Reputation Risk ID: R1-1 Risk Description: Council's reputation may be negatively impacted due to inefficient, ineffective or no community engagement being conducted on a change in the level of service to the community, which may result in distrust in Council by the community. A Risk Treatment Plan is in place to manage the residual risk.				

Enhanced wellbeing and safety of the community				
Operational Plan Activity	Outcome	Budget	Responsibility	Project Dates
Undertake a review of Council's Local Laws. <i>This is a multi-year operational plan activity, some of its outcomes will be delivered in future financial years.</i>	Outcomes to be achieved: <ul style="list-style-type: none"> Finalise the review of Subordinate Local Law No.2 (Animal Management) 2011. Undertake a review of Subordinate Local Law No.3 (Community and Environmental Management) 2011. 	No budget allocation is required to deliver this project.	Community and Regional Prosperity	The performance outcomes are scheduled for completion in the 2025-26 financial year.
Delivering this Operational Plan Activity will assist Council in achieving the following Corporate Plan Commitment: <ul style="list-style-type: none"> Provide regulatory services for the safety of the community. 				
Corporate Risk Alignment				
Corporate Risk Category: Reputation Risk ID: R1-1 Risk Description: Council's reputation may be negatively impacted due to inefficient, ineffective or no community engagement being conducted on a change in the level of service to the community, which may result in distrust in Council by the community. A Risk Treatment Plan is in place to manage the residual risk.				

The community's preparedness for disasters is improved through community education, training and strong partnerships between council and other agencies.				
Operational Plan Activity	Performance Outcome	Budget	Responsibility	Project Dates
To assist Council and the community to respond to flood events, additional rain gauges are installed in Council's Flood Warning Infrastructure Network.	Outcomes to be achieved: <ul style="list-style-type: none"> Two new rain gauges are installed in the Sandy Creek/ Grantham catchment. 	\$35,000	Chief Executive Officer	The performance outcomes are scheduled for completion in the 2025-26 financial year.

The community's preparedness for disasters is improved through community education, training and strong partnerships between council and other agencies. (cont).				
Operational Plan Activity	Performance Outcome	Budget	Responsibility	Project Dates
<p>Council leads the community's response and recovery to natural disasters that may impact upon the region.</p> <p><i>This is a multi-year operational plan activity, some of its outcomes will be delivered in future financial years.</i></p>	<p>Outcomes to be achieved:</p> <p>Prevention and Preparedness:</p> <ul style="list-style-type: none"> Council's Disaster Management Framework is underpinned by the principles of the Disaster Management Act 2003 and the Inspector General Emergency Management (IGEM) Standard for Disaster Management. Should an event arise, the community's response is undertaken by the Local Disaster Management Group (LDMG). <p>Response and Recovery</p> <ul style="list-style-type: none"> Council leads the community's recovery through the Local Disaster Recovery Committee. 	<p>No budget allocation is required to deliver this project.</p> <p>The budget for response and recovery is determined post event and is funded through the QRA.</p>	Chief Executive Officer	This is an ongoing project.
<p>Delivering these Operational Plan Activities will assist Council in achieving the following Corporate Plan Commitment:</p> <ul style="list-style-type: none"> Foster community resilience and coordinate the community responses to disaster events. 				
Corporate Risk Alignment				
<p>Corporate Risk Category: Reputation</p> <p>Risk ID: R1-1</p> <p>Risk Description: Council's reputation may be negatively impacted due to inefficient, ineffective or no community engagement being conducted on a change in the level of service to the community, which may result in distrust in Council by the community. A Risk Treatment Plan is in place to manage the residual risk.</p>				
<p>Corporate Risk Category: Infrastructure and Assets</p> <p>Risk ID: IA1-1</p> <p>Risk Description: Failure of infrastructure assets or failure to provide adequate infrastructure assets due to lack of strategic asset planning may impact financial sustainability and results in complaints from the community. A Risk Treatment Plan is in place to manage the residual risk.</p>				
<p>Corporate Risk Category: Business Continuity and Systems</p> <p>Risk ID: BC1-3</p> <p>Risk Description: Impact of natural disasters on the region results in an inability to provide a consistent level of service to the community and a failure to deliver strategic outcomes. A Risk Treatment Plan is in place to manage the residual risk.</p>				



Lockyer Business, Farming and Livelihood

Lockyer Business

Our business community is a thriving and inclusive network where it is easy to do business. We create opportunities and encourage innovation that inspires business confidence and collaborative partnerships.

Lockyer Farming

As custodians we manage our water and land assets to ensure our farming future. We pride ourselves on our innovation and clean, green reputation. We work together to support our farmers of current and future generations.

Lockyer Livelihood

We are a community where lifelong learning opportunities exist. Our quality education facilities are highly regarded and provide diverse career pathways. We look to develop skills and generate job opportunities for all.

CORPORATE PLAN OUTCOMES

- Encourage opportunities for the Lockyer Valley to drive economic and community outcomes.
- Maximise opportunities through engagement and partnership with stakeholders to achieve a strong resilient economy.
- Promote and market the Lockyer Valley as a destination for commerce, tourism and lifestyle.
- Attract and support education and employment opportunities for the community.
- Foster a flexible, supportive and inclusive business environment.

Encourage opportunities for the Lockyer Valley to drive economic and community outcomes.				
Operational Plan Activity	Performance Outcome	Budget	Responsibility	Project Dates
<p>Update the existing concept plan and business case for the Lockyer Valley Equine Precinct to ensure alignment with Racing Queensland's objectives for the facility.</p> <p><i>This is a multi-year operational plan activity, some of its outcomes will be delivered in future financial years.</i></p>	<p>Outcomes to be achieved:</p> <ul style="list-style-type: none"> The 2022 Concept plan and business case are updated to reflect the horse racing, training and community uses proposed to be included in the master plan for the Precinct. 	Council Contribution \$50,000	Chief Executive Officer	The performance outcomes are scheduled for completion in the 2025-26 financial year.
<p>Delivering this Operational Plan Activity will assist Council in achieving the following Corporate Plan Commitments:</p> <ul style="list-style-type: none"> Deliver the strategic priorities of the Economic Development Strategy. Identify opportunities to facilitate private sector investment in the region. Advocate for investment in an equine precinct and equine related activities for the region. 				
Corporate Risk Alignment				
<p>Corporate Risk Category: Stakeholder (Political) P1</p> <p>Risk ID: P1-1</p> <p>Risk Description: Inadequate relationships with key stakeholders may jeopardise positive outcomes for the community. A Risk Treatment Plan is in place to manage the residual risk.</p>				
<p>Corporate Risk Category: Reputation</p> <p>Risk ID: R1-1</p> <p>Risk Description: Council's reputation may be negatively impacted due to inefficient, ineffective or no community engagement being conducted on a change in the level of service to the community, which may result in distrust in Council by the community. A Risk Treatment Plan is in place to manage the residual risk.</p>				

Promote and market the Lockyer Valley as a destination for commerce, tourism and lifestyle.				
Operational Plan Activity	Outcome	Budget	Responsibility	Project Dates
Deliver the Forest Hill Silos project as per the endorsed masterplan. <i>This is a multi-year operational plan activity, some of its outcomes will be delivered in future financial years.</i>	Outcomes to be achieved: <ul style="list-style-type: none"> Operational Works application lodged and approved by Council. Painting of Murals on Forest Hill silos completed. Stage 1 construction of a viewing platform and parking area completed. 	Council Contribution: \$435,652 Grant Funding: \$1,850,000	Community and Regional Prosperity	The performance outcomes are scheduled for completion in the 2025-26 financial year.
Delivering this Operational Plan Activity will assist Council in achieving the following Corporate Plan Commitments: <ul style="list-style-type: none"> Deliver the strategic priorities of the Tourism Strategy. Deliver the strategic priorities of the Economic Development Strategy. 				
Corporate Risk Alignment				
Corporate Risk Category: Stakeholder (Political) P1 Risk ID: P1-1 Risk Description: Inadequate relationships with key stakeholders may jeopardise positive outcomes for the community. A Risk Treatment Plan is in place to manage the residual risk.				
Corporate Risk Category: Reputation Risk ID: R1-1 Risk Description: Council's reputation may be negatively impacted due to inefficient, ineffective or no community engagement being conducted on a change in the level of service to the community, which may result in distrust in Council by the community. A Risk Treatment Plan is in place to manage the residual risk.				





Lockyer Nature

Our natural assets are valued and protected to sustain our unique rural lifestyle.

CORPORATE PLAN OUTCOMES

- Lockyer Valley's natural assets are managed, maintained and protected.
- Council's policies and plans support environmentally sustainable development.
- Community and private landholders' stewardship of natural assets increases.
- Council and the community actively reduce waste, recycle and reuse more.
- Council and the community actively reduce consumption of non-renewable resources.

Council and the community actively reduce waste, recycle and reuse more				
Operational Plan Activity	Performance Outcome	Budget	Responsibility	Project Dates
<p>Finalise and commence implementation of the Waste Recycling and Reduction Plan.</p> <p><i>This is a multi-year operational plan activity, some of its outcomes will be delivered in future financial years.</i></p>	<p>Outcomes to be achieved:</p> <ul style="list-style-type: none"> Plan finalised and adopted by Council. Continue to deliver a community education program to assist with improving the regions waste management practices. Continue to further refine the Full Cost Pricing model (FCP). a review and assess options for a possible transfer station in the eastern part of the region. Undertake community consultation in relation to the outcomes of the review for a transfer station in the eastern part of the region. Assess if viable and cost effective for our community, implement the introduction of an opt-in green waste collection in place of the FOGO trial. Including a review if this function can be conducted internally. 	<p>Budget allocation of \$10,000 for Waste Education Projects.</p> <p>Budget allocation of \$30,000 for review and update of the FCP model.</p> <p>Budget allocation of \$20,000 for preliminary assessment.</p>	<p>People, Customer and Corporate Services</p>	<p>Delivery of our Waste Education program is a continual process, evolving to meet the changing demands and needs of the community.</p> <p>The full cost pricing model is slated to be reviewed bi-annually – mid 2025 and again in 2027.</p> <p>Review and planning of waste facilities will be undertaken as a region wide assessment to ensure waste facilities meet future needs.</p> <p>This will include community consultation processes.</p> <p>Subject to Council approval, FoGo trial to cease in late 2025. Assessment for green waste services 2026.</p>

Council and the community actively reduce waste, recycle and reuse more (cont.)				
Operational Plan Activity	Performance Outcome	Budget	Responsibility	Project Dates
<p>To safeguard the delivery of waste and recycling services throughout the region:</p> <ul style="list-style-type: none"> Negotiate a contract for the processing of LVRC's domestic recycling. Review and prepare waste facility plans to ensure future capacity and operational suitability. 	<p>Outcomes to be achieved:</p> <ul style="list-style-type: none"> Undertake a tender process for recycling processing and implement the recommendations of the tender process to a suitable provider. Initiate a design review of major waste facilities to maximise and deliver future waste requirements for the Region. Initiate a design of future landfill cells/facilities to meet anticipated demand capacity within the medium term (4-6 years). 	<p>Budget allocation of \$20,000 for preliminary assessment of planning, licence and compliance requirements.</p> <p>Budget allocation of \$200,000 for design of Cell 6 in mid-2026.</p>	<p>People, Customer and Corporate Services</p>	<p>Detailed tender specification substantially completed. Expected release to market first half FY25/26.</p> <p>Review and planning of waste facilities will be undertaken as a region wide review to ensure waste facilities meet future needs - FY26/27.</p> <p>Design for Gatton Landfill Cell 6 & Cell 7 will be completed through mid/late 2026.</p>
<p>Undertake a feasibility assessment to operate a material recycling facility (MRF).</p> <p><i>This is a multi-year operational plan activity, some of its outcomes will be delivered in future financial years.</i></p>	<p>Outcomes to be achieved:</p> <ul style="list-style-type: none"> Conduct and finalise the feasibility of a material recycling facility operation that will provide processing of up to 50 tonnes per day, including the costs to establish assessed. Establish the business case for the material recycling facility to be constructed by mid-2027. Liaise with neighbouring councils to ascertain whether a partnership can be formed to process recycling at the material recycling facility. Liaise with Council of Mayors SEQ and relevant State Government departments to access suitable funding streams. 	<p>\$40,000 to establish a Business Case. This will assist in providing a draft budget and a foundation for funding applications.</p> <p>Note: This deliverable is subject to State funding.</p>	<p>People, Customer and Corporate Services</p>	<p>Expected receipt of Business Case in late 2025.</p> <p>Further activities such as funding applications will follow immediately from this.</p>
<p><i>Delivering these Operational Plan Activities will assist Council in achieving the following Corporate Plan Commitment:</i></p> <ul style="list-style-type: none"> <i>Reduction in waste and increase in recycle and reuse.</i> 				

Corporate Risk Alignment**Corporate Risk Category:** Reputation**Risk ID:** R1-1

Risk Description: Council's reputation may be negatively impacted due to inefficient, ineffective or no community engagement being conducted on a change in the level of service to the community, which may result in distrust in Council by the community. A Risk Treatment Plan is in place to manage the residual risk.

Corporate Risk Category: Infrastructure and Assets**Risk ID:** IA1-1

Risk Description: Failure of infrastructure assets or failure to provide adequate infrastructure assets due to lack of strategic asset planning may impact financial sustainability and results in complaints from the community. A Risk Treatment Plan is in place to manage the residual risk.

Corporate Risk Category: Environment and Community**Risk ID:** EC1-2

Risk Description: Inadequate process and monitoring of obligations contained within the Environmental Authority results in Council Waste Services being non-compliant with the Environmental Authority. A Risk Treatment Plan is in place to manage the residual risk.

Corporate Risk Category: Business Continuity and Systems**Risk ID:** BC1-2

Risk Description: No defined service standards for the performance and delivery of Council's services results in an inability to provide a consistent level of service to the community and non-compliance with statutory requirements. A Risk Treatment Plan is in place to manage the residual risk.



Lockyer Planned

We have unique, well-connected communities. We have places and spaces that bring together people. Local services match the needs of the community. Our built infrastructure is designed and constructed to enable access for all.

CORPORATE PLAN OUTCOMES

- Growth and development in the region is sustainably managed through the adoption and implementation of the Lockyer Valley Planning Scheme.
- Provision of fit-for-purpose infrastructure which meets the current and future needs of the region.
- A development assessment process that delivers quality development that is consistent with legislation, best practice and community expectations.
- Regional collaboration and targeted advocacy that drives external funding, for timely delivery of key infrastructure and enhanced community outcomes.
- An integrated approach to the planning of all communities that strengthens local identity and lifestyle.

Growth and development in the region is sustainably managed through the adoption and implementation of the Lockyer Valley Planning Scheme.				
Operational Plan Activity	Performance Outcome	Budget	Responsibility	Project Dates
<p>Undertake the necessary planning studies to inform consequential planning scheme amendments to the Lockyer Valley Planning Scheme.</p> <p><i>*This is a multi-year operational plan activity, some of its outcomes will be delivered in future financial years.</i></p>	<p>Outcomes to be achieved:</p> <p>Flood Hazard Overlay Code</p> <ul style="list-style-type: none"> Undertake community consultation of the proposed Flood Hazard Overlay Code. Undertake a planning scheme amendment to incorporate the new Flood Hazard Overlay and Code. <p>Local Heritage Study</p> <ul style="list-style-type: none"> Undertake community consultation of the proposed Register of Heritage Places. Undertake a planning scheme amendment to incorporate the findings of the Local Heritage Study, including a new Register of Heritage Places as well as amendments to the Cultural Heritage Overlay and Code. <p>Matters of Local Environmental Significance</p> <ul style="list-style-type: none"> Undertake community consultation of the proposed Matters of Local Environmental Significance. Undertake a planning scheme amendment to incorporate the findings of the Matters of Local Environmental Significance study, including a new Biodiversity Overlay and Code. 	\$350,000.00	Community and Regional Prosperity	<p>The Flood Hazard Overlay Code, Local Heritage Study and Matters of Local Environmental Significance are scheduled for completion in the 2025/2026 financial year.</p> <p>The Growth Management Strategy is scheduled for completion early in the 2026-27 financial year.</p>

Growth and development in the region is sustainably managed through the adoption and implementation of the Lockyer Valley Planning Scheme. (cont.)				
Operational Plan Activity	Performance Outcome	Budget	Responsibility	Project Dates
(Cont.) Undertake the necessary planning studies to inform consequential planning scheme amendments to the Lockyer Valley Planning Scheme. <i>*This is a multi-year operational plan activity, some of its outcomes will be delivered in future financial years.</i>	Growth Management Strategy <ul style="list-style-type: none"> Complete the following project milestones: Milestone 1 – Opportunities and constraints analysis Milestone 2 – Drafting of the Growth Management Strategy Milestone 3 – Community Engagement of the Draft Strategy. Milestone 4 – Finalise Growth Management Strategy for Council adoption. 			
Delivering this Operational Plan Activity will assist Council in achieving the following Corporate Plan Commitment: <ul style="list-style-type: none"> Finalise and adopt the Lockyer Valley Planning Scheme. 				
Corporate Risk Alignment				
Corporate Risk Category: Stakeholder (Political) P1 Risk ID: P1-1 Risk Description: Inadequate relationships with key stakeholders may jeopardise positive outcomes for the community. A Risk Treatment Plan is in place to manage the residual risk.				
Corporate Risk Category: Reputation Risk ID: R1-1 Risk Description: Council's reputation may be negatively impacted due to inefficient, ineffective or no community engagement being conducted on a change in the level of service to the community, which may result in distrust in Council by the community. A Risk Treatment Plan is in place to manage the residual risk.				
Corporate Risk Category: Environment and Community Risk ID: EC1-3 Risk Description: Failure to undertake strategic planning land use initiatives will result in the inability to achieve the orderly and sequential growth of the region which could negatively impact Council's financial sustainability. A Risk Treatment Plan is in place to manage the residual risk.				

Provision of fit-for-purpose infrastructure which meets the current and future needs of the region.				
Operational Plan Activity	Outcome	Budget	Responsibility	Project Dates
<p>Undertake the preparation of Council's Local Government Infrastructure Plan (LGIP) including:</p> <ul style="list-style-type: none"> Undertaking the review of the supporting documents to inform the LGIP. Commence preparation of the LGIP Amendment. <p><i>This is a multi-year operational plan activity, some of its outcomes will be delivered in future financial years.</i></p>	<p>Outcomes to be achieved:</p> <ul style="list-style-type: none"> Establish an internal working group with relevant internal stakeholders required to assist with the development of the LGIP Amendment. Review supporting documents (Open Space Strategy, Roads and Transport information, Stormwater strategy) required to inform the LGIP growth modelling and determine if these documents require updating for the LGIP to be amended. Commence the LGIP amendment, including: Update planning assumptions; Review the Priority Infrastructure Area; Update mapping to ensure alignment with the new planning scheme; Review of financial sustainability and schedule of works. 	<p>Community and Regional Prosperity: \$150,000.00</p> <p>Infrastructure: \$250,000.00</p>	Community and Regional Prosperity and Infrastructure	The performance outcomes are scheduled for completion in the 2025-26 financial year.

Provision of fit-for-purpose infrastructure which meets the current and future needs of the region. (cont.)				
Operational Plan Activity	Outcome	Budget	Responsibility	Project Dates
<p>Develop a flood mitigation solution for Laidley.</p> <p><i>This is a multi-year operational plan activity, some of its outcomes will be delivered in future financial years.</i></p>	<p>Outcomes to be achieved:</p> <ul style="list-style-type: none"> The necessary investigations completed to inform the finalisation of the flood mitigation option for Laidley. Undertake community engagement of the proposed mitigation option for Laidley. Review submissions received as part of the community engagement process. Council adoption of the flood mitigation option for Laidley. Finalise the urban design component of the flood mitigation design. Establish an internal and external working group to finalise the urban design elements of the flood mitigation scheme. Actively seek funding opportunities for the planning, design, construction and implementation of the Flood mitigation option for Laidley. 	<p>Council Contribution: \$50,000</p> <p>Grant Funding: \$15,070,092</p>	Community and Regional Prosperity	The performance outcomes are scheduled for completion in the 2025-26 financial year.
<p>Undertake the program of work to re-instate Council's transport and drainage network impacted by the 2024 and 2025 Weather Event.</p> <p><i>This is a multi-year operational plan activity, some of its outcomes will be delivered in future financial years.</i></p>	<p>Outcome to be achieved:</p> <ul style="list-style-type: none"> Rectify damaged assets impacted by the 2024 and 2025 weather event as per the QRA funding guidelines. 	<p>2024 Council contribution: \$1,000,000.00</p> <p>2024 QRA Funding Contribution: \$11,150,000.00</p> <p>2025 Council Contribution:</p> <p>2025 QRA Funding Contribution:</p> <p>Still to be confirmed.</p>	Infrastructure	The performance outcomes are scheduled for completion in the 2025-26 financial year.

Provision of fit-for-purpose infrastructure which meets the current and future needs of the region. (cont.)				
Operational Plan Activity	Outcome	Budget	Responsibility	Project Dates
Develop a policy and implementation framework in relation to "Unmaintained Roads".	Outcomes to be achieved: <ul style="list-style-type: none"> Review and workshop with Council legal advice obtained. Develop and finalise a policy and implementation framework. Council adoption of policy and implementation framework. 	No budget allocation is required to deliver this project.	Infrastructure	The performance outcomes are scheduled for completion in the 2025-26 financial year.
Deliver the project plan deliverables to support the revitalisation of the Laidley Sale Yards. <i>This is a multi-year operational plan activity, some of its outcomes will be delivered in future financial years.</i>	Outcomes to be achieved: <ul style="list-style-type: none"> Finalise the Project Plan to support the revitalisation of the Laidley Saleyards. Establish an internal working group with relevant stakeholders and a Terms of Reference to support the working group. Prepare a Council Meeting report for Council adoption of the project plan and Terms of Reference. Deliver the required initiatives as per the adopted project plan. 	\$800,000.00	Community and Regional Prosperity	The performance outcomes are scheduled for completion in the 2025-26 financial year.
<p><i>Delivering these Operational Plan Activities will assist Council in achieving the following Corporate Plan Commitments:</i></p> <ul style="list-style-type: none"> <i>Prepare and adopt a revised Local Government Infrastructure Plan for the Lockyer Valley.</i> <i>Undertake strategic infrastructure planning to guide the provision of infrastructure across the region.</i> <i>Plan, design and deliver essential infrastructure for roads, drainage, walkways and cycle paths for connectivity across the region.</i> <i>Deliver the 5-year program of works based on asset management refining and delivery.</i> 				
Corporate Risk Alignment				
<p>Corporate Risk Category: Stakeholder (Political) P1</p> <p>Risk ID: P1-1</p> <p>Risk Description: Inadequate relationships with key stakeholders may jeopardise positive outcomes for the community. A Risk Treatment Plan is in place to manage the residual risk.</p>				

Corporate Risk Alignment (cont.)**Corporate Risk Category:** Reputation**Risk ID:** R1-1

Risk Description: Council's reputation may be negatively impacted due to inefficient, ineffective or no community engagement being conducted on a change in the level of service to the community, which may result in distrust in Council by the community. A Risk Treatment Plan is in place to manage the residual risk.

Corporate Risk Category: Infrastructure and Assets**Risk ID:** IA1-1

Risk Description: Failure of infrastructure assets or failure to provide adequate infrastructure assets due to lack of strategic asset planning may impact financial sustainability and results in complaints from the community. A Risk Treatment Plan is in place to manage the residual risk.

Corporate Risk Category: Environment and Community**Risk ID:** EC1-3

Risk Description: Failure to undertake strategic planning land use initiatives will result in the inability to achieve the orderly and sequential growth of the region which could negatively impact Council's financial sustainability. A Risk Treatment Plan is in place to manage the residual risk.

Corporate Risk Category: Finance and Economic**Risk ID:** FE1-2

Risk Description: Failure to constrain the Priority Infrastructure Area (PIA) in Council's Local Government Infrastructure Plan (LGIP) results in Council's inability to charge new development at full cost, which adversely impacts Council's financial sustainability as the community has to cover the difference in the cost of the infrastructure. A Risk Treatment Plan is in place to manage the residual risk.

Growth and development in the region is sustainably managed through the adoption and implementation of the Lockyer Valley planning scheme. And
An integrated approach to the planning of all communities that strengthens local identity and lifestyle.

Operational Plan Activity	Performance Outcome	Budget	Responsibility	Project Dates
Undertake a consequential planning scheme amendment to incorporate the recommendations for the Grantham Masterplan.	Outcomes to be achieved: <ul style="list-style-type: none"> Implement the recommendations of the Grantham Masterplan by undertaking a consequential planning scheme amendment to the Lockyer Valley Planning Scheme. 	\$10,000	Community and Regional Prosperity	The performance outcomes are scheduled for completion in the 2025-26 financial year.
Delivering this Operational Plan Activity will assist Council in achieving the following Corporate Plan Commitments: <ul style="list-style-type: none"> Prepare and finalise a Growth Management Strategy to guide the orderly and sequential growth of the region. Undertake strategic infrastructure planning to guide the provision of infrastructure across the region. 				

Corporate Risk Alignment**Corporate Risk Category:** Stakeholder (Political) P1**Risk ID:** P1-1**Risk Description:** Inadequate relationships with key stakeholders may jeopardise positive outcomes for the community. A Risk Treatment Plan is in place to manage the residual risk.**Corporate Risk Category:** Reputation**Risk ID:** R1-1**Risk Description:** Council's reputation may be negatively impacted due to inefficient, ineffective or no community engagement being conducted on a change in the level of service to the community, which may result in distrust in Council by the community. A Risk Treatment Plan is in place to manage the residual risk.**Corporate Risk Category:** Infrastructure and Assets**Risk ID:** IA1-1**Risk Description:** Failure of infrastructure assets or failure to provide adequate infrastructure assets due to lack of strategic asset planning may impact financial sustainability and results in complaints from the community. A Risk Treatment Plan is in place to manage the residual risk.**Corporate Risk Category:** Environment and Community**Risk ID:** EC1-3**Risk Description:** Failure to undertake strategic planning land use initiatives will result in the inability to achieve the orderly and sequential growth of the region which could negatively impact Council's financial sustainability. A Risk Treatment Plan is in place to manage the residual risk.



Lockyer Leadership and Council

LOCKYER LEADERSHIP

Our leaders are visionary and seek coordinated outcomes for the benefit of the whole community.

LOCKYER COUNCIL

A well-managed, transparent and accountable organisation that gives the community confidence, demonstrates financial sustainability, where customers are satisfied with our services and our employees are proud to work.

CORPORATE PLAN OUTCOMES

- Undertake robust and accountable financial, resource and infrastructure planning and management to ensure affordable and sustainable outcomes for our community.
- Excellence in customer service.
- Actively engage with the community to inform council decision making processes.
- Commit to open and accountable governance to ensure community confidence and trust in council and our democratic values.
- Promote a values-based culture that appreciates and empowers its workforce.
- Provide leadership and contemporary management systems that drive a coordinated and connected organisation.
- Compliant with relevant legislation.
- Deliver reliable internal support services.

Undertake robust and accountable financial, resource and infrastructure planning and management to ensure affordable and sustainable outcomes for our community.				
Operational Plan Activity	Performance Outcome	Budget	Responsibility	Project Dates
<p>Undertake a series of activities to enhance asset management maturity and capability throughout Council.</p> <p><i>This is a multi-year operational plan activity, some of its outcomes will be delivered in future financial years.</i></p>	<p>Outcomes to be achieved:</p> <ul style="list-style-type: none"> Asset management plans for Council Fleet, Parks, Cemeteries and Community Facilities asset developed. Skills and competencies needed by, as well as the capability and competency gaps of, those involved in the management of assets identified. A competency and training pathway, tailored to the various roles across Council involved in the management of assets developed in order to achieve the identified competency levels 	No budget allocation is required to deliver this project	Infrastructure	The performance outcomes are scheduled for completion in the 2025-26 financial year.
Determine and implement a defined contract management framework that guides the contract management process and provides tools and templates to assist in effectively managing contracts.	<p>Outcomes to be achieved:</p> <ul style="list-style-type: none"> Contract management framework developed encompassing set-up, management, and close-out phases. Training to Council Officers on contract management framework designed and delivered. 	No budget allocation is required to deliver this project	Chief Financial Officer	The performance outcomes are scheduled for completion in the 2025-26 financial year.
Develop a procurement process which supports the needs of the business, ensures legislative compliance and provides value for money.	<p>Outcomes to be achieved:</p> <ul style="list-style-type: none"> Procurement documents revised, approved and implemented. Training to Council Officer on Procurement processes designed and delivered. Reporting improvements, which includes data to ensure legislative compliance and compliments a strategic approach developed. Mandatory on-line training developed. 	No budget allocation is required to deliver this project.	Chief Financial Officer	The performance outcomes are scheduled for completion in the 2025-26 financial year.

Undertake robust and accountable financial, resource and infrastructure planning and management to ensure affordable and sustainable outcomes for our community (cont.).				
Operational Plan Activity	Performance Outcome	Budget	Responsibility	Project Dates
<p>Undertake a review and implement the recommendations of the Land Asset Management Project (LAMP), which seeks to rationalise Council's land holdings.</p> <p><i>This is a multi-year operational plan activity, some of its outcomes will be delivered in future financial year</i></p>	<p>Outcomes to be achieved:</p> <ul style="list-style-type: none"> Implement Council resolution 24-28/0253, whereby council recommended the following Auction: <ul style="list-style-type: none"> Cricket Road, Regency Downs Biggs Road, Withcott. Disposal: Subject to State Government requirements and responses received through expression of interest processes, implement any actions identified as appropriate to make the land suitable for disposal and invite tenders for the disposal of two parcels of land. Investigation: Subject to State government requirements undertake investigation and market feasibility analysis to ascertain the viability and appropriate strategies to dispose of a number of parcels of land. Amalgamate Voluntary Home Buy Back and land swap land assets where possible and market for disposal. Implement disposal strategies for a number of parcels of land, in accordance with statutory requirements. 	<p>Operational Budget Allocation: \$150,000</p>	<p>People, Customer and Corporate Services</p>	<p>The performance outcomes are scheduled for completion in the 2025-26 financial year.</p>

Undertake robust and accountable financial, resource and infrastructure planning and management to ensure affordable and sustainable outcomes for our community (cont.).				
Operational Plan Activity	Performance Outcome	Budget	Responsibility	Project Dates
Commence the development of Council's next Corporate Plan. <i>This is a multi-year operational plan activity, some of its outcomes will be delivered in future financial year.</i>	Outcomes to be achieved: <ul style="list-style-type: none"> Community engagement plan developed. Community engagement delivered. Corporate Plan framework reviewed, and recommendations considered and determined. 	No budget allocation is required to deliver this project.	Chief Executive Officer	The performance outcomes identified are scheduled for completion in the 2025-26 financial year.
<p><i>Delivering these Operational Plan Activities will assist Council in achieving the following Corporate Plan Commitment:</i></p> <ul style="list-style-type: none"> <i>To be financially sustainable.</i> <i>Deliver meaningful community engagement.</i> <i>Compliance with governance obligations.</i> 				
Corporate Risk Alignment				
<p>Corporate Risk Category: Stakeholder (Political) P1</p> <p>Risk ID: P1-1</p> <p>Risk Description: Inadequate relationships with key stakeholders may jeopardise positive outcomes for the community. A Risk Treatment Plan is in place to manage the residual risk.</p>				
<p>Corporate Risk Category: Reputation</p> <p>Risk ID: R1-1</p> <p>Risk Description: Council's reputation may be negatively impacted due to inefficient, ineffective or no community engagement being conducted on a change in the level of service to the community, which may result in distrust in Council by the community. A Risk Treatment Plan is in place to manage the residual risk.</p>				
<p>Corporate Risk Category: Finance and Economic</p> <p>Risk ID: FE1-3</p> <p>Risk Description: Lack of strategic procurement planning means Council is not optimising its buying power which could result in value for money not being obtained and increased costs sustained by Council. PI A Risk Treatment Plan is in place to manage the residual risk.</p>				
<p>Corporate Risk Category: Infrastructure and Assets</p> <p>Risk ID: IA1-1</p> <p>Risk Description: Failure of infrastructure assets or failure to provide adequate infrastructure assets due to lack of strategic asset planning may impact financial sustainability and results in complaints from the community. A Risk Treatment Plan is in place to manage the residual risk.</p>				

Promote a values based culture that appreciates and empowers its workforce				
Operational Plan Activity	Performance Outcome	Budget	Responsibility	Project Dates
Undertake organisational development activities that foster a values-based culture. <i>This is a multi-year operational plan activity, some of its outcomes will be delivered in future financial year</i>	Outcomes to be achieved: <ul style="list-style-type: none"> One pulse survey to provide insight into the organisations culture completed and findings reported to Council. The identified activities of Connected Council program completed and reported to Council. The identified leadership program and management team activities completed. 	No budget allocation is required to deliver this project.	People, Customer and Corporate Services	The performance outcomes are scheduled for completion in the 2025-26 financial year.
Review and implement the psychosocial hazard management plan and recommended control measures to achieve compliance with the Work Health and Safety (Psychosocial Risks) Amendment Regulation 2022 and the Code of Practice.	Outcomes to be achieved: <ul style="list-style-type: none"> Draft hazard management plan including risk register and associated treatment plan. Consult with staff, management and Joint Consultative Committee on draft documents. Implement hazard management plan. 	No budget allocation is required to deliver this project.	People, Customer and Corporate Services	The performance outcomes are scheduled for completion in the 2025-26 financial year.
Enterprise Bargaining Agreements.	Outcomes to be achieved: <ul style="list-style-type: none"> Commence negotiations with relevant unions for the Field and Officers' Enterprise Bargaining Agreements. 	No budget allocation is required to deliver this project.	People, Customer and Corporate Services	The performance outcomes are scheduled for completion in the 2025-26 financial year.
Delivering these Operational Plan Activities will assist Council in achieving the following Corporate Plan Commitments: <ul style="list-style-type: none"> Commitment to the values of the organisation. Commitment to the health and safety of our employees. Commitment to a one team, one Council organisational culture. 				

Corporate Risk Alignment**Corporate Risk Category:** Stakeholder (Political) P1**Risk ID:** P1-1**Risk Description:** Inadequate relationships with key stakeholders may jeopardise positive outcomes for the community. A Risk Treatment Plan is in place to manage the residual risk.**Corporate Risk Category:** Reputation**Risk ID:** R1-1**Risk Description:** Council's reputation may be negatively impacted due to inefficient, ineffective or no community engagement being conducted on a change in the level of service to the community, which may result in distrust in Council by the community. A Risk Treatment Plan is in place to manage the residual risk.**Corporate Risk Category:** Work Health and Safety**Risk ID:** WHS1-1**Risk Description:** The safety of employees is compromised due to a workplace incident which may result in harm (physical/psychological to employees and a breach of WHS legislation).
A Risk Treatment Plan is in place to manage the residual risk.**Corporate Risk Category:** Staff**Risk ID:** S1-1**Risk Description:** Lack of cohesive and broad strategic leadership that does not demonstrate a values -based culture could result in staff becoming disengaged, siloed and reduce trust throughout the organisation.
A Risk Treatment Plan is in place to manage the residual risk.

Deliver reliable internal support services				
Operational Plan Activity	Performance Outcome	Budget	Responsibility	Project Dates
<p>Deliver the prioritised ICT Strategy outcomes which will assist in improving Council's cyber security maturity and ICT capabilities.</p> <p><i>This is a multi-year operational plan activity, some of its outcomes will be delivered in future financial year.</i></p>	<p>Outcomes to be achieved:</p> <ul style="list-style-type: none"> The following initiatives of the Cyber Security Strategy delivered: <ul style="list-style-type: none"> Commence Essential Eight uplift. Develop Business Continuity Plan and Disaster Recovery Plans. Renewal of ICT Security (Web Security, Email Security etc). Incident response readiness review Subject to organisational capacity, the following initiatives of the TechnologyOne Strategy delivered: <ul style="list-style-type: none"> Review the Strategy Commence and review Property and Rating Modules transition from CI to CIA. Application of 2025B Major Update. 	\$340,000	People, Customer and Corporate Services	The performance outcomes are scheduled for completion in the 2025-26 financial year.
<p>Delivering this Operational Plan Activity will assist Council in achieving the following Corporate Plan Commitment:</p> <ul style="list-style-type: none"> Commitment to the health and safety of our employees. Commitment to excellence in customer service. Compliance with governance obligations. 				

Corporate Risk Alignment

Corporate Risk Category: Infrastructure and Assets

Risk ID: IA1-3

Risk Description: There is a risk that Council's ICT systems (both hardware and software) may fail completely or perform badly, due to human, technology and functionality failures, resulting in the loss of access to information and technology tools affecting Council's ability to achieve its objectives and services to the community.

A Risk Treatment Plan is in place to manage the residual risk.

Corporate Risk Category: Legal Compliance and Liability

Risk ID: LCL1-1

Risk Description: Changes in State and Federal legislation impacting on local government may result in changes to required operations and responsibilities for Council staff and contractors.

A Risk Treatment Plan is in place to manage the residual risk.

Corporate Risk Category: Business Continuity and Systems

Risk ID: BC1-1

Risk Description: Risks that arise from the loss of confidentiality integrity or availability of information or information systems and reflect the potential adverse impacts to Council operations, assets, individuals and community.

A Risk Treatment Plan is in place to manage the residual risk.

For more information phone 1300 005 872,
email mailbox@lvrc.qld.gov.au or visit www.lockyervalley.qld.gov.au

Lockyer Valley Regional Council, PO Box 82, Gatton Qld 4343
© Lockyer Valley Regional Council



Page 42

6.0 ITEMS FOR INFORMATION

No Information Items.

7.0 CONFIDENTIAL ITEMS

No Confidential Items.

8.0 MEETING CLOSED

The Mayor, Deputy Mayor, Councillors and CEO thanked all those involved in the budget preparation process.

There being no further business, the meeting closed at 9:21am.