

### 3.11. ANNUAL BUDGET 2025-2026

<b>REPORT AUTHOR(S)</b>	Interim Chief Financial Officer
<b>MANAGER</b>	General Manager TC Jasper Corporate and Communities
<b>DEPARTMENT</b>	Corporate and Communities

#### RECOMMENDATION

**In accordance with s169 and s170 of the *Local Government Regulation 2012*, Council's Budget for the 2025-2026 financial year and the Long-Term Financial Forecast for the financial years 2025-2026 to 2034-2035 as contained in the document titled Annual Budget 2025-2026 and set out in the pages contained therein, incorporating:**

- 1. Budgeted Statement of Income and Expenditure**
- 2. Budgeted Statement of Financial Position**
- 3. Budgeted Statement of Cash Flow**
- 4. Budgeted Statement of Changes in Equity**
- 5. Long Term Financial Forecast**
- 6. Measures of Financial Sustainability**
- 7. Budgeted sources and application of Capital Funding**
- 8. Budgeted movement in Reserves**
- 9. Total value of change in the rates and utility charges, expressed as a percentage**
- 10. Capital Works Program**
- 11. The Revenue Statement**
- 12. The Revenue Policy (adopted by Council resolution on 25 March 2025)**

**as tabled, be adopted by Council.**

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#### EXECUTIVE SUMMARY

Council is required to adopt an annual budget for each financial year and also determine the rates and charges to be levied for the same period. The Annual Budget 2025-2026 presented to Council has been prepared in collaboration with all Councillors.

This budget is based on sound financial sustainability principles and employs a long-term strategy to align to the Department of Local Government Water and Volunteers Local Government Sustainability Framework and more specifically the Operating Surplus Ratio (OSR).

Each year Council delivers multiple services on behalf of the Douglas community. Council also builds new and maintains existing community infrastructure, such as roads, parks and community buildings.

## BACKGROUND

The *Qld Local Government Act 2009* requires Council to resolve the rates and charges to be levied for each financial year (s94 (2)).

The *Qld Local Government Regulation 2012* requires Council to adopt an annual budget before 1 August each year (s170 (1) (b)).

Previous reports included in this agenda identify the rates and charges to be levied for the period 1 July 2025 to 30 June 2026.

## COMMENTS

The following is a snapshot of the capital works Council will undertake during the 2025-2026 financial year:

Table 1.

<u>Capital Works Project</u>	<u>New/Renewal/ Upgrade (N/R/U)</u>	<u>2025-2026 \$</u>
<b><u>Plant and Equipment</u></b>		
Council Continuity Plan	U	17,000
ICT Infrastructure	R	480,000
Fleet renewal program	R	974,994
		<b>1,471,994</b>
<b><u>Council &amp; Community Facilities</u></b>		
Council & Community Building Renewals	R	2,264,000
Community Facility Improvements	U	154,000
Parks Renewal Program	R	550,000
Land Purchases	N	1,023,000
Grant funding – Port Douglas Splash Park	N	2,300,000
Grant funding – Reef Guardian - Solar	N	221,388
Grant Funding – NQRP – Community Resilience	N	1,015,000
		<b>7,527,388</b>
<b><u>Resource Management</u></b>		
Landfill Closure Monitoring	R	593,000
		<b>593,000</b>

<b><u>Capital Works Project</u></b>	<b><u>New/Renewal/ Upgrade (N/R/U)</u></b>	<b><u>2025-2026 \$</u></b>
<b><u>Marine</u></b>		
Ferry Vessel Maintenance	R	100,000
Sugar Wharf Renewal	R	100,000
		<b>200,000</b>
<b><u>Wastewater</u></b>		
Sewerage Treatment Renewals	R	1,520,000
Sewerage Pump Renewals	R	304,000
Sewerage Main Renewals	R	480,000
		<b>2,304,000</b>
<b><u>Water Supply</u></b>		
Water Pump Renewal Program	R	20,000
Water Mains Renewal Program	R	4,499,500
Water Treatment Improvements	U	610,000
Water Intake Improvements	U	600,000
Water Treatment & Storage Renewals	R	720,000
Grant Funding – WISER Program – Mossman River Intake	N	10,304,000
Grant Funding – Cooya Beach Reservoir – Connect & Commission	U	2,217,530
Mossman Bulk Water Standpipe	N	40,000
		<b>19,011,030</b>
<b><u>Drainage</u></b>		
Drainage Renewal Program	R	400,000
Grant Funding – NQRP – Flood Resilience	U	880,000
		<b>1,280,000</b>

<b>Capital Works Project</b>	<b>New/Renewal/ Upgrade (N/R/U)</b>	<b>2025-2026 \$</b>
<b><u>Transport</u></b>		
Road Renewal Program	R	2,560,000
Footpath & Road Lighting Program	U	565,000
Streetscape Improvement	R	90,000
Daintree River Ferry - Landside Infrastructure	U	2,605,000
Kerb and Channel Program	R	400,000
Road network Upgrades	U	400,000
Footpath Renewals	R	90,000
Grant Funding – Port Douglas Principal Cycle Network	U	858,440
Grant Funding – NQRP – Resupply Improvements	N	25,000
		<b>7,593,440</b>
<b><u>REPA</u></b>		
Landslip Repairs	R	66,702,054
Road Repairs	R	6,376,828
Bridge and Culvert Repairs	R	17,741,100
Other REPA Works	R	3,481,764
		<b>94,301,746</b>

## PROPOSAL

In accordance with s169 and s170 of the *Qld Local Government Regulation 2012*, Council's Budget for the 2025-2026 financial year and the Long-Term Financial Forecast for the financial years 2025-2026 to 2034-2035 as contained in the document titled Annual Budget 2025-2026 and set out in the pages contained therein, incorporating:

1. Budgeted Statement of Income and Expenditure
2. Budgeted Statement of Financial Position
3. Budgeted Statement of Cash Flow
4. Budgeted Statement of Changes in Equity
5. Long Term Financial Forecast
6. Measures of Financial Sustainability
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8. Budgeted movement in Reserves
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11. The Revenue Statement
12. The Revenue Policy (adopted by Council resolution on 25 March 2025)

as tabled, be adopted by Council.

## FINANCIAL/RESOURCE IMPLICATIONS

In accordance with s204 of the *Qld Local Government Regulation 2012*, monthly financial reports which state the progress that has been made against the budget will be prepared and presented to Council.

## RISK MANAGEMENT IMPLICATIONS

To mitigate risk, progress against budget will be actively monitored by the management team and reported on a monthly basis to Council.

The *Qld Local Government Regulation 2012* requires Council to adopt an annual budget before 01 August each year (s170 (1) (b)).

## SUSTAINABILITY IMPLICATIONS

**Economic:** Interest rate fluctuations, timing of grant revenue, market supply constraints and inflationary pressures may have a negative impact on the economic sustainability of Douglas Shire Council and may impact sustainability ratios. This will be closely managed by Council and mitigated where possible. The aim of the long-term financial plan is to achieve a sustainable surplus.

**Environmental:** Nil

**Social:** Nil

## CORPORATE/OPERATIONAL PLAN, POLICY REFERENCE

### Corporate Plan 2025-2030 Initiatives:

#### Theme 1 - Liveability

To deliver community activities to promote safe, healthy, inclusive and socially engaged communities with an environmental conscious.

*1.1 – Deliver community initiatives that support healthy, inclusive and socially engaged communities.*

#### Theme 2 - Prosperity

Council plans, builds and maintains the infrastructure required to improve our lifestyle and promote economic growth, working actively to support local businesses.

*2.2 – Support local business through local procurement.*

#### Theme 3 – Service Delivery

We deliver Council services effectively and efficiently to meet community expectations, focusing on the wellbeing of both the community and our employees.

*3.1 – Deliver the Corporate Plan, Operational Plan and Budget.*

## Operational Plan 2025-2026 Actions:

Legislative requirement.

### COUNCIL'S ROLE

Council can play a number of different roles in certain circumstances, and it is important to be clear about which role is appropriate for a specific purpose or circumstance. The implementation of actions will be a collective effort and Council's involvement will vary from information only through to full responsibility for delivery.

The following areas outline where Council has a clear responsibility to act:

<b>Custodian</b>	Council owns and manages infrastructure, facilities, reserves, resources and natural areas. In fulfilling its role as custodian, Council will be mindful of the community, the economy, the environment, and good governance.
<b>Regulator</b>	Council has a number of statutory obligations detailed in numerous regulations and legislative Acts. Council also makes local laws to ensure that the Shire is well governed. In fulfilling its role as regulator, Council will utilise an outcomes-based approach that balances the needs of the community with social and natural justice.
<b>Service Provider</b>	Council provides many services to the community from roads and waste services to libraries and recreational facilities. Services evolve over time and it is the Council's mission to ensure that these services are appropriate, delivered efficiently, and designed with the customer at the centre.

### CONSULTATION

The budget process has occurred over a number of months and involved input from all key areas of Council and included many workshops with Councillors to consider the various components of the budget such as the capital works program, fees & charges, rates, materials and services and Council's long term financial forecast.

Table 2.

Councillor Workshop Item	Date
Various Financial Policies, Draft Fees & Charges, Rates modelling introduction	4 March 2025
Budget process and timeline, Ten-year financial forecast + initial indices for 2025-26	18 March 2025
Procurement Policy	15 April 2025
Rates Model review, Draft Operational Budget and draft Capital Works program	22 April 2025
QTC Financial Literacy & Economic Outlook, Draft Operational Plan, Debt General Policy, Budget Rating options	13 May 2025
Final Draft Operational Budget including rates modelling	20 May 2024

**Internal:** Councillor workshops as outlined above, Finance & Management Teams

**External:** Mead Perry Group

## **COMMUNITY ENGAGEMENT**

The adoption of the Annual Budget 2025-2026 and subsequent publishing will fall within the “inform” category of Council’s Community Engagement Framework.

## **ATTACHMENTS**

1. Annual Budget 2025 2026 [**3.11.1** - 11 pages]
2. Revenue Statement for the 2025-2026 Financial Year [**3.11.2** - 19 pages]
3. Revenue General Policy [**3.11.3** - 3 pages]



# DOUGLAS SHIRE COUNCIL

## ANNUAL BUDGET

2025 - 2026

BUDGETED FINANCIAL STATEMENTS AND SUPPORTING  
INFORMATION

**DOUGLAS**  
SHIRE COUNCIL



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# Douglas Shire Council - Budgeted Statement of Income and Expenditure

For the period ending 30 June 2026

	2025/26	2026/27	2027/28
	\$	\$	\$
<b>Operating Revenue</b>			
Rates and utility charges	48,362,313	51,807,675	54,976,135
Less: Pensioner remissions / Rebates	(722,714)	(773,303)	(819,701)
<b>Net rates and utility charges</b>	47,639,600	51,034,372	54,156,434
Fees and charges	8,798,484	9,141,624	9,498,148
Grants and subsidies	8,495,520	8,207,908	7,638,106
Interest received	2,342,267	2,042,267	1,742,267
Other operating revenue	1,436,689	1,465,422	1,494,731
<b>TOTAL OPERATING REVENUE</b>	<b>68,712,559</b>	<b>71,891,594</b>	<b>74,529,685</b>
<b>Operating Expenses</b>			
Employee benefits	22,945,685	23,646,139	23,754,265
Materials and services	28,357,118	29,149,617	29,899,854
Depreciation and amortisation	18,037,418	18,578,541	19,135,897
Finance costs	287,976	698,743	964,320
<b>TOTAL OPERATING EXPENDITURE</b>	<b>69,628,197</b>	<b>72,073,040</b>	<b>73,754,335</b>
<b>Operating Surplus / (Deficit)</b>	<b>(915,638)</b>	<b>(181,446)</b>	<b>775,350</b>
<b>Capital Income</b>			
Grants and subsidies	107,030,964	11,403,827	5,776,095
Contributions from developers	250,000	250,000	250,000
<b>TOTAL CAPITAL INCOME</b>	<b>107,280,964</b>	<b>11,653,827</b>	<b>6,026,095</b>
<b>Net Result</b>	<b>106,365,326</b>	<b>11,472,381</b>	<b>6,801,445</b>
<b>TOTAL COMPREHENSIVE INCOME</b>	<b>106,365,326</b>	<b>11,472,381</b>	<b>6,801,445</b>

## Douglas Shire Council - Budgeted Statement of Financial Position

For the period ending 30 June 2026

	2025/26	2026/27	2027/28
	\$	\$	\$
<b>Current Assets</b>			
Cash assets and equivalents	55,799,694	25,146,949	23,807,372
Receivables & contract assets	8,763,093	8,763,093	8,763,093
Inventory	96,761	96,761	96,761
	<u>64,659,548</u>	<u>34,006,803</u>	<u>32,667,226</u>
<b>Non-Current Assets</b>			
Property, plant and equipment	669,120,669	689,811,262	699,440,805
Intangibles	54,998	54,998	54,998
	<u>669,175,667</u>	<u>689,866,260</u>	<u>699,495,803</u>
<b>TOTAL ASSETS</b>	<b><u>733,835,215</u></b>	<b><u>723,873,063</u></b>	<b><u>732,163,029</u></b>
<b>Current Liabilities</b>			
Trade and other payables, contract liabilities	15,907,047	15,907,047	15,907,047
Borrowings	334,533	511,479	568,530
Provisions and Unearned Revenue	6,480,006	6,480,006	6,480,006
	<u>22,721,586</u>	<u>22,898,532</u>	<u>22,955,583</u>
<b>Non-Current Liabilities</b>			
Borrowings	6,565,682	14,954,203	16,385,674
Provisions and Unearned Revenue	4,961,810	4,961,810	4,961,810
	<u>11,527,492</u>	<u>19,916,013</u>	<u>21,347,484</u>
<b>TOTAL LIABILITIES</b>	<b><u>34,249,078</u></b>	<b><u>42,814,545</u></b>	<b><u>44,303,066</u></b>
<b>NET COMMUNITY ASSETS</b>	<b><u>699,586,137</u></b>	<b><u>681,058,518</u></b>	<b><u>687,859,963</u></b>
<b>Community Equity</b>			
General reserves	1,939,349	1,939,349	1,939,349
Accumulated surplus / (deficit)	773,942,634	785,415,015	792,216,460
<b>TOTAL COMMUNITY EQUITY</b>	<b><u>775,881,984</u></b>	<b><u>787,354,365</u></b>	<b><u>794,155,810</u></b>

**Douglas Shire Council - Budgeted Statement of Cash Flow**  
**For the period ending 30 June 2026**

	2025/26	2026/27	2027/28
	\$	\$	\$
<b>Cash flows from operating activities</b>			
Receipts			
Net rates and utility charges	47,639,600	51,034,372	54,156,434
Fees and charges	8,798,484	9,141,624	9,498,148
Grants, subsidies, contributions and donations	8,495,520	8,207,908	7,638,106
Interest received	2,342,267	2,042,267	1,742,267
Other operating revenue	1,436,689	1,465,422	1,494,731
	<u>68,712,559</u>	<u>71,891,594</u>	<u>74,529,685</u>
Payments			
Employee benefits	(22,945,685)	(23,646,139)	(23,754,265)
Materials and services	(28,357,118)	(29,149,617)	(29,899,854)
Finance costs	(287,976)	(698,743)	(964,320)
	<u>(51,590,779)</u>	<u>(53,494,499)</u>	<u>(54,618,439)</u>
<b>Net cash inflow (outflow) from operating activities</b>	<b><u>17,121,780</u></b>	<b><u>18,397,094</u></b>	<b><u>19,911,247</u></b>
<b>Cash flows from investing activities</b>			
Receipts			
Proceeds from sale of property plant and equipment	500,000	110,000	110,000
Grants, subsidies, contributions and donations	107,280,964	11,653,827	6,026,095
	<u>107,780,964</u>	<u>11,763,827</u>	<u>6,136,095</u>
Payments			
Payments for property, plant and equipment	(134,282,598)	(69,379,134)	(28,875,440)
	<u>(134,282,598)</u>	<u>(69,379,134)</u>	<u>(28,875,440)</u>
<b>Net cash inflow (outflow) from investing activities</b>	<b><u>(26,501,634)</u></b>	<b><u>(57,615,307)</u></b>	<b><u>(22,739,345)</u></b>
<b>Cash flows from financing activities</b>			
Receipts			
Proceeds from borrowings	7,000,000	8,900,000	2,000,000
Payments			
Repayment of borrowings	(99,785)	(334,533)	(511,479)
	<u>(99,785)</u>	<u>(334,533)</u>	<u>(511,479)</u>
<b>Net cash inflow (outflow) from financing activities</b>	<b><u>6,900,215</u></b>	<b><u>8,565,467</u></b>	<b><u>1,488,521</u></b>
<b>Net increase (decrease) in cash and cash equivalents held</b>	<b><u>(2,479,639)</u></b>	<b><u>(30,652,745)</u></b>	<b><u>(1,339,577)</u></b>
<b>Cash and cash equivalents at the beginning of the financial year</b>	<b>58,279,333</b>	<b>55,799,694</b>	<b>25,146,949</b>
<b>Cash and cash equivalents/investments at the end of the financial year</b>	<b><u>55,799,694</u></b>	<b><u>25,146,949</u></b>	<b><u>23,807,372</u></b>

# Douglas Shire Council - Budgeted Statement of Changes in Equity

For the period ending 30 June 2026

	2025/26	2026/27	2027/28
	\$	\$	\$
<b>GENERAL RESERVES</b>			
<b>Balance as at 1 July</b>	2,389,349	1,939,349	1,939,349
Transfers to and from reserves			
Transfers to reserves	1,250,000	1,250,000	1,250,000
Transfers from reserves	(1,700,000)	(1,250,000)	(1,250,000)
<b>Total transfers to and from reserves</b>	<u>(450,000)</u>	<u>0</u>	<u>0</u>
<b>Balance as at 30 June</b>	<u><b>1,939,349</b></u>	<u><b>1,939,349</b></u>	<u><b>1,939,349</b></u>
<b>ACCUMULATED SURPLUS / (DEFICIT)</b>			
<b>Balance as at 1 July</b>	667,127,308	773,942,634	785,415,015
Net result	106,365,326	11,472,381	6,801,445
<b>Total comprehensive income for the year</b>	<u>106,365,326</u>	<u>11,472,381</u>	<u>6,801,445</u>
Transfers to and from reserves			
Transfers to reserves	(1,250,000)	(1,250,000)	(1,250,000)
Transfers from reserves	1,700,000	1,250,000	1,250,000
<b>Total transfers to and from reserves</b>	<u>450,000</u>	<u>0</u>	<u>0</u>
<b>Balance as at 30 June</b>	<u><b>773,942,634</b></u>	<u><b>785,415,015</b></u>	<u><b>792,216,460</b></u>
<b>TOTAL COMMUNITY EQUITY</b>	<u><b>775,881,984</b></u>	<u><b>787,354,365</b></u>	<u><b>794,155,810</b></u>

**Douglas Shire Council - Long Term Financial Forecast**  
**For the period ending 30 June 2026**

	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Operating Revenue</b>										
Rates and utility charges	47,639,600	51,034,372	54,156,434	56,382,691	58,134,172	59,938,197	61,796,343	63,710,234	65,681,540	67,711,986
Fees and charges	8,798,484	9,141,624	9,498,148	9,868,575	10,253,450	10,653,334	11,068,815	11,500,498	11,949,018	12,415,029
Grants and subsidies	8,495,520	8,207,908	7,638,106	7,829,059	8,024,785	8,225,405	8,431,040	8,641,816	8,857,861	9,079,308
Interest received	2,342,267	2,042,267	1,742,267	1,442,267	1,292,267	1,292,267	1,292,267	1,292,267	1,292,267	1,292,267
Other operating revenue	1,436,689	1,465,422	1,494,731	1,524,625	1,555,118	1,586,220	1,617,945	1,650,304	1,683,310	1,716,976
<b>TOTAL OPERATING REVENUE</b>	<b>68,712,559</b>	<b>71,891,594</b>	<b>74,529,685</b>	<b>77,047,218</b>	<b>79,259,792</b>	<b>81,695,423</b>	<b>84,206,409</b>	<b>86,795,118</b>	<b>89,463,996</b>	<b>92,215,566</b>
<b>Operating Expenses</b>										
Employee benefits	22,945,685	23,646,139	23,754,265	24,514,402	25,298,862	26,108,426	26,943,896	27,806,100	28,695,895	29,614,164
Materials and services	28,357,118	29,149,617	29,899,854	30,816,348	31,894,921	33,011,243	34,166,636	35,362,469	36,600,155	37,881,160
Depreciation and amortisation	18,037,418	18,578,541	19,135,897	19,729,974	20,321,873	20,931,529	21,559,475	22,206,259	22,872,447	23,558,620
Finance costs	287,976	698,743	964,320	988,466	957,591	925,040	890,720	854,537	816,389	776,169
<b>TOTAL OPERATING EXPENDITURE</b>	<b>69,628,197</b>	<b>72,073,040</b>	<b>73,754,335</b>	<b>76,049,190</b>	<b>78,473,247</b>	<b>80,976,237</b>	<b>83,560,727</b>	<b>86,229,365</b>	<b>88,984,886</b>	<b>91,830,114</b>
<b>Operating Surplus / (Deficit)</b>	<b>(915,638)</b>	<b>(181,446)</b>	<b>775,350</b>	<b>998,028</b>	<b>786,545</b>	<b>719,186</b>	<b>645,682</b>	<b>565,753</b>	<b>479,109</b>	<b>385,452</b>
<b>Capital Income</b>										
Grants and subsidies	107,030,964	11,403,827	5,776,095	852,842	588,919	548,675	548,675	548,675	548,675	548,675
Contributions from developers	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000
<b>TOTAL CAPITAL INCOME</b>	<b>107,280,964</b>	<b>11,653,827</b>	<b>6,026,095</b>	<b>1,102,842</b>	<b>838,919</b>	<b>798,675</b>	<b>798,675</b>	<b>798,675</b>	<b>798,675</b>	<b>798,675</b>
<b>Net Result</b>	<b>106,365,326</b>	<b>11,472,381</b>	<b>6,801,445</b>	<b>2,100,870</b>	<b>1,625,464</b>	<b>1,517,861</b>	<b>1,444,357</b>	<b>1,364,428</b>	<b>1,277,784</b>	<b>1,184,127</b>
<b>Sources of capital funding</b>										
Funded depreciation	16,121,780	17,397,094	18,911,247	19,728,002	20,108,418	20,650,715	21,205,157	21,772,012	22,351,556	22,944,073
Loan borrowings	7,000,000	8,900,000	2,000,000	0	0	0	0	0	0	0
Constrained works reserve	600,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000
Daintree ferry reserve	1,100,000	1,000,000	1,000,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000
Proceeds from sale of assets	500,000	110,000	110,000	110,000	110,000	110,000	110,000	110,000	110,000	110,000
Capital grants	107,030,964	11,403,827	5,776,095	852,842	588,919	548,675	548,675	548,675	548,675	548,675
Council source funding	2,029,639	652,745	1,339,577	81,686	34,068	81,566	61,444	586,772	545,375	113,079
<b>Total sources of capital funding</b>	<b>134,382,383</b>	<b>39,713,667</b>	<b>29,386,919</b>	<b>21,622,530</b>	<b>21,691,405</b>	<b>22,240,956</b>	<b>22,775,276</b>	<b>23,867,459</b>	<b>24,405,607</b>	<b>24,565,827</b>
<b>Application of capital funding</b>										
Principal repayments on loans	99,785	334,533	511,479	568,530	599,405	631,956	666,276	702,459	740,607	780,827
Capital Works expenditure	134,282,598	39,379,134	28,875,440	21,054,000	21,092,000	21,609,000	22,109,000	23,165,000	23,665,000	23,785,000
<b>Total application of capital funding</b>	<b>134,382,383</b>	<b>39,713,667</b>	<b>29,386,919</b>	<b>21,622,530</b>	<b>21,691,405</b>	<b>22,240,956</b>	<b>22,775,276</b>	<b>23,867,459</b>	<b>24,405,607</b>	<b>24,565,827</b>
<b>COMMUNITY ASSETS</b>										
Total Assets	733,835,215	723,873,063	732,163,029	733,695,369	734,721,429	735,607,333	736,385,415	737,047,384	737,584,562	737,987,862
Total Liabilities	34,249,078	42,814,545	44,303,066	43,734,537	43,135,132	42,503,176	41,836,900	41,134,442	40,393,835	39,613,008
<b>NET COMMUNITY EQUITY</b>	<b>699,586,137</b>	<b>681,058,518</b>	<b>687,859,963</b>	<b>689,960,833</b>	<b>691,586,296</b>	<b>693,104,157</b>	<b>694,548,514</b>	<b>695,912,942</b>	<b>697,190,727</b>	<b>698,374,854</b>



## Douglas Shire Council - Measures of Financial Sustainability

### For the period ending 30 June 2026

	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
	%	%	%	%	%	%	%	%	%	%

Council's expected performance at 30 June against key financial ratios and targets:

#### Basis of Preparation

The budgeted financial sustainability statement is prepared in accordance with the requirements of the Local Government Regulation 2012 and the Financial Management (Sustainability) Guideline 2024. The amounts used to calculate the reported measures are prepared on an accrual basis.

Ratio	How the measure is calculated	Target										
<b>1. Council Controlled Revenue Ratio</b>	$\frac{\text{Net Rates, Levies and Charges add Fees and Charges}}{\text{Total Operating Revenue}}$	No Target	82.1%	83.7%	85.4%	86.0%	86.3%	86.4%	86.5%	86.7%	86.8%	86.9%
<b>2. Population Growth Ratio</b>	$\frac{\text{Prior year estimated population}}{\text{Previous year estimated population}} - 1$	No Target	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%
<b>3. Operating surplus ratio</b>	$\frac{\text{Operating Result}}{\text{Total Operating Revenue}}$	Greater than -2%	-1.3%	-0.3%	1.0%	1.3%	1.0%	0.9%	0.8%	0.7%	0.5%	0.4%
<b>4. Operating Cash Ratio</b>	$\frac{\text{Operating Result add Depreciation and Amortisation add Finance Costs}}{\text{Total Operating Revenue}}$	Greater than 0%	25.3%	26.6%	28.0%	28.2%	27.8%	27.6%	27.4%	27.2%	27.0%	26.8%
<b>5. Unrestricted Cash Expense Cover Ratio</b>	$\frac{\text{(Total Cash and Equivalents add Current Investments add Available Ongoing QTC Working Capital Facility Limit less Externally Restricted Cash)}}{\text{(Total Operating Expenditure less Depreciation and Amortisation less Finance Costs)}} \times 12$	Greater than 4 months	6.3	5.5	5.1	5.0	5.1	4.7	4.6	4.3	4.1	4.0
<b>6. Asset Sustainability Ratio</b>	$\frac{\text{Capital Expenditure on Replacement of Infrastructure Assets (Renewals)}}{\text{Depreciation Expenditure on Infrastructure Assets}}$	Greater than 90%	612.3%	116.6%	111.7%	95.2%	92.7%	92.5%	92.2%	97.7%	97.0%	95.8%
<b>7. Asset Consumption Ratio</b>	$\frac{\text{Written Down Replacement Cost of Depreciable Infrastructure Assets}}{\text{Current Replacement Cost of Depreciable Infrastructure Assets}}$	Greater than 60%	92.3%	92.3%	92.2%	92.1%	91.9%	91.7%	91.5%	91.2%	91.0%	90.7%
<b>8. Asset Renewal Funding Ratio</b>	$\frac{\text{Total of Planned Capital Expenditure on Infrastructure Asset Renewals over 10 years}}{\text{Total of Required Capital Expenditure on Infrastructure Asset Renewals over 10 years}}$	No Target	1281.4%	88.0%	261.8%	175.2%	165.1%	134.5%	100.7%	447.7%	458.8%	472.6%
<b>9. Leverage ratio</b>	$\frac{\text{Book Value of Debt}}{\text{Total Operating Revenue less Total Operating Expenditure add Depreciation and Amortisation}}$	0 - 3 times	0.38	0.81	0.82	0.76	0.72	0.67	0.62	0.57	0.53	0.48

## Douglas Shire Council - Budgeted Sources and Application of Capital Funding

For the period ending 30 June 2026

	2025/26	2026/27	2027/28
	\$	\$	\$
<b>Sources of capital funding</b>			
Funded depreciation	16,121,780	17,397,094	18,911,247
Loan borrowings	7,000,000	8,900,000	2,000,000
Constrained works reserve	600,000	250,000	250,000
Daintree ferry reserve	1,100,000	1,000,000	1,000,000
Proceeds from sale of assets	500,000	110,000	110,000
Capital grants	107,030,964	11,403,827	5,776,095
Council source funding	2,029,639	652,745	1,339,577
<b>Total sources of capital funding</b>	<b>134,382,383</b>	<b>39,713,667</b>	<b>29,386,919</b>
<b>Application of capital funding</b>			
Principal repayments on loans	99,785	334,533	511,479
Capital Works expenditure	134,282,598	39,379,134	28,875,440
<b>Total application of capital funding</b>	<b>134,382,383</b>	<b>39,713,667</b>	<b>29,386,919</b>
<i>* Application of funds from Constrained works reserve</i>			
<i>Road / Transport Network</i>			
<i>Public Spaces</i>			
<i>Parking</i>			
<i>Water</i>			
<i>Wastewater</i>	600,000		

## Douglas Shire Council - Budgeted Movement in Reserves

For the period ending 30 June 2026

	2025/26	2026/27	2027/28
	\$	\$	\$
<b>RESERVES</b>			
<b>Constrained works reserve</b>			
Balance as at 1 July	2,206,627	1,856,627	1,856,627
Transfers to reserve	250,000	250,000	250,000
Transfers from reserve	(600,000)	(250,000)	(250,000)
Balance as at 30 June	1,856,627	1,856,627	1,856,627
<b>Daintree ferry reserve</b>			
Balance as at 1 July	182,722	82,722	82,722
Transfers to reserve	1,000,000	1,000,000	1,000,000
Transfers from reserve	(1,100,000)	(1,000,000)	(1,000,000)
Balance as at 30 June	82,722	82,722	82,722

## Douglas Shire Council - Budgeted Rates and Utility Charges - Value of Change

For the period ending 30 June 2026

	2024/25	2025/26	Change	Change
	\$	\$	\$	%
Rates and utility charges	44,406,801	48,362,313	3,955,512	8.91

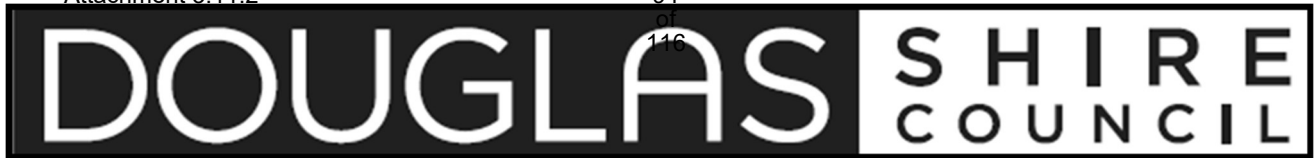
### Basis of Preparation

This information is provided in accordance with the requirements of the *Local Government Regulation 2012*.  
The change in \$ amount / percentage includes rates and utility charges levied on additional assessments, connections and services added since the previous financial year and a revised estimate of the value of utility charges for water consumption.

**Douglas Shire Council - Capital Works Program****For the period ending 30 June 2026**

	New/ Renewal/ Upgrade (N/R/U)	2025/26 \$
<b><u>Council &amp; Community Facilities</u></b>		
Grant Funding - Port Douglas Splash Park	N	2,300,000
Land Purchases	N	1,023,000
Grant Funding - Reef Guardian 2024-2025 - Solar Installation	N	221,388
Council Facilities renewal Program 25/26	R	664,000
Community Facilities renewal Program 25/26	R	900,000
Parks Renewal Program 25/26	R	550,000
Sugar Wharf Building Repairs	R	350,000
Asbestos Mitigation Program 25/26	R	350,000
Community Facility Improvements	N	154,000
NQRP - Community Resilience Improvements	N	1,015,000
		<b>7,527,388</b>
<b><u>Drainage</u></b>		
Drainage Renewal Program 25/26	R	400,000
NQRP - Flood Resilience Improvements	U	880,000
		<b>1,280,000</b>
<b><u>Marine</u></b>		
Ferry Vessel Maintenance/Renewals	R	100,000
Sugar Wharf Renewal	R	100,000
		<b>200,000</b>
<b><u>Plant and Equipment</u></b>		
Fleet renewal program	R	974,994
ICT Infrastructure Renewal	R	480,000
Council Continuity Plan	U	17,000
		<b>1,471,994</b>
<b><u>Resource Management</u></b>		
Sanitary Depot - Closure Monitoring	R	63,000
Newell Landfill - Capping	R	295,000
Killaloe Landfill - Closure Monitoring	R	235,000
		<b>593,000</b>
<b><u>Transport</u></b>		
Daintree Ferry - Landside Infrastructure	U	2,605,000
Grant Funded - Port Douglas Road Principle Cycle Network Upgrade	U	858,440
Pavement Renewal Program	R	610,000
Road Reseal / AC Overlay Renewal Program	R	1,500,000
Gravel Road resheet program	R	450,000
Footpath & Road Lighting Program	U	565,000
Kerb and Channel Program	R	400,000
Streetscape Improvement	R	90,000
Road Upgrades	U	400,000
Footpath Renewals	R	90,000
NQRP - Improve resupply access points - north of Daintree River	N	25,000
		<b>7,593,440</b>
<b><u>Wastewater</u></b>		
Sewerage Treatment Renewals	R	1,520,000
Sewerage Pump renewals	R	304,000
Sewerage Main Renewals	R	480,000
		<b>2,304,000</b>
<b><u>Water Supply</u></b>		
Grant Funding - Cooya Beach Reservoir - Connect & Commission	U	2,217,530
Grant Funding - WISER Program - Mossman River Intake	N	10,304,000
Water Treatment Improvements	U	610,000
Water Intake Improvements	U	600,000
Water Treatment and Storage renewals	R	720,000
Water Main Renewals	R	4,499,500
Water Pump Renewals	R	20,000
Mossman WTP - Bulk Water Standpipe	N	40,000
		<b>19,011,030</b>

		New/ Renewal/ Upgrade (N/R/U)	2025/26 \$
<b>REPA Works</b>			
Landslip Repairs		R	66,702,054
Road Repairs		R	6,376,828
Bridge and Culvert Repairs		R	17,741,100
Other REPA works		R	3,481,764
			<b>94,301,746</b>
<b>Total Capital Works</b>			<b>134,282,598</b>



## REVENUE STATEMENT FOR THE 2025-2026 FINANCIAL YEAR

### 1. INTRODUCTION

This revenue statement is produced in accordance with s 104 (5) of the *Local Government Act 2009* and s 169 (2) and s172 of the *Local Government Regulation 2012*.

### 2. DIFFERENTIAL GENERAL RATING

#### 2.1 – Differential General Rating – General Comments

Council has decided that in accordance with s 81 of the *Local Government Regulation 2012*, differential general rates will be levied on all rateable land in the Council area. In Council's opinion, differential general rating enables there to be a more equitable relationship between revenue raised from particular land and the circumstances relevant to that land (both generally and with respect to revenue-producing potential), than would be the case under a standard rating system where rates are levied at a single rate in the dollar on all rateable land.

In determining its differential rating system, Council's objective is to ensure the fair and consistent application of lawful rating and charging principles, without bias, taking account of all relevant considerations and disregarding irrelevancies such as the perceived personal wealth of individual ratepayers or ratepayer classes.

In summary, the differential rating categories have been determined having regard to matters such as:

- Land use;
- Availability of services;
- Consumption of services;
- Valuation; and
- Income producing capacity of land.

#### 2.2 – Summary of Differential General Rating Categories & Descriptions (refer to Schedule 1 for the full list of categories, descriptions and identification for each category)

*The following categories and descriptions are to be used for rating purposes for all rateable properties:*

Category	Description
1 - Residential PPR	Residential properties, which are the principal place of residence of the owner/s, with a rateable valuation from \$1 to \$695,000.
2 - Residential PPR	Residential properties, which are the principal place of residence of the owner/s, with a rateable valuation from \$695,001 to \$1,300,000.
3 - Residential PPR	Residential properties, which are the principal place of residence of the owner/s, with a rateable valuation from \$1,300,001 to \$2,000,000.
4 - Residential PPR	Residential properties which are the principal place of residence of the owner/s, with a rateable valuation greater than \$2,000,000.

5 - Residential NPPR	Residential properties, which are not the principal place of residence of the owner/s, with a rateable valuation from \$1 to \$695,000.
6 - Residential NPPR	Residential properties, which are not the principal place of residence of the owner/s, with a rateable valuation from \$695,001 to \$1,300,000.
7 - Residential NPPR	Residential properties, which are not the principal place of residence of the owner/s, with a rateable valuation from \$1,300,001 to \$2,000,000.
8 - Residential NPPR	Residential properties, which are not the principal place of residence of the owner/s, with a rateable valuation greater than \$2,000,000.
9 - Residential Units PPR	Residential properties that are building units, which are the principal place of residence of the owner/s.
10 - Residential Units NPPR	Residential properties that are building units, which are not the principal place of residence of the owner/s.
11 - Residential Flats	Multi Unit Dwellings (Flats 2)
12 - Residential Flats	Multi Unit Dwellings (Flats 3 - 4)
13 - Residential Flats	Multi Unit Dwellings (Flats 5 - 6)
14 - Residential Flats	Multi Unit Dwellings (Flats 7+)
15 - Residential Section 50	Subdivider land which is subject to s 50 of the <i>Land Valuation Act 2010</i> .
16 - Rural Productive (BSC)	Properties which are used predominantly for primary production Sugar Cane.
17 Rural Productive (Other)	Properties which are used predominately for primary production other than Sugar Cane.
18 - All Other Land	All land which is not otherwise categorised.
19 - Commercial North	Properties that are used, or capable of being used, for commercial/industrial purposes in the localities of Cooya, Mossman and other localities to the north of Mossman (excluding those properties in Categories 20, 21, 22 and 23).
20 - Commercial South	Properties that are used, or capable of being used, for commercial/industrial purposes in the localities of Port Douglas, Craiglie and other localities to the south of Craiglie (excluding those properties in Categories 19, 21, 22 and 23)
21 - Commercial NFP	Properties used by Not-for-Profit Recreation, Sporting and Community Groups that are eligible for a rates remission or rebate.
22 - Commercial Marina	Shopping Centres with a secondary land use of Marina with a total area over 1.5ha.
23 - Heavy Industry	Properties that are used, or has the potential to be used for a sugar mill, co-generation plant or any heavy industry purpose

Council delegates to the Chief Executive Officer (CEO) the power to determine which differential rating category a particular rateable assessment should be allocated into. In this regard, the CEO may be guided by the list of land use codes set out in Schedule 1.

Further information that the CEO may utilise in this regard includes:

- The land use codes as adopted by the Department of Natural Resources and Mines, Manufacturing and Regional and Rural Development for formulating Local Authority valuations;
- The current Planning Areas in the 2018 Douglas Shire Planning Scheme Version 1.0. and the Integrated Resort Development Act 1987 (Mirage Port Douglas Scheme);
- Other such criteria as outlined within this statement and existing as at 1 July 2025

The definition of rateable land and details of land exempted from rates are outlined in s 93 of the *Local Government Act 2009* and s 73 of the *Local Government Regulation 2012* and are attached as Schedule 2.



## 2.3 – Limiting the increase in rates and charges

In accordance with s 116 of the *Local Government Regulation 2012*, for the 2025-2026 financial year, Council has not made, and will not make, a resolution limiting an increase of Rates and Charges.

## 3. CALCULATION OF LEVIES

### 3.1 PROVISIONS

- Differential General Rates will apply based on differential rating categories.
- Minimum general rates will apply.

### 3.2 APPLICATION OF GENERAL RATES BY CATEGORY

#### (a) RESIDENTIAL

Category 1	A single rate in the dollar to apply to all properties included in this category with a set minimum.
Category 2	A single rate in the dollar to apply to all properties included in this category with a set minimum.
Category 3	A single rate in the dollar to apply to all properties included in this category with a set minimum.
Category 4	A single rate in the dollar to apply to all properties included in this category with a set minimum.
Category 5	A single rate in the dollar to apply to all properties included in this category with a set minimum.
Category 6	A single rate in the dollar to apply to all properties included in this category with a set minimum.
Category 7	A single rate in the dollar to apply to all properties included in this category with a set minimum.
Category 8	A single rate in the dollar to apply to all properties included in this category with a set minimum.
Category 9	A single rate in the dollar to apply to all properties included in this category with a set minimum.
Category 10	A single rate in the dollar to apply to all properties included in this category with a set minimum.
Category 11	A single rate in the dollar to apply to all properties included in this category with a set minimum.
Category 13	A single rate in the dollar to apply to all properties included in this category with a set minimum.

- Category 14 A single rate in the dollar to apply to all properties included in this category with a set minimum.
- Category 15 A single rate in the dollar to apply to all properties included in this category with no minimum, as required under s 77(3) of the *Local Government Regulation 2012*.

(b) RURAL PRODUCTIVE

- Category 16 A single rate in the dollar to apply to all properties included in this category with a set minimum.
- Category 17 A single rate in the dollar to apply to all properties included in this category with a set minimum.

(c) ALL OTHER LAND

- Category 18 A single rate in the dollar to apply to all properties included in this category with a set minimum.

(d) COMMERCIAL

- Category 19 A single rate in the dollar to apply to all properties included in this category with a set minimum. The minimum will not apply to properties that are subject to s 50 of the *Land Valuation Act 2010*.
- Category 20 A single rate in the dollar to apply to all properties included in this category with a set minimum. The minimum will not apply to properties that are subject to s 50 of the *Land Valuation Act 2010*.
- Category 21 A single rate in the dollar to apply to all properties included in this category with a set minimum.
- Category 22 A single rate in the dollar to apply to all properties included in this category with a set minimum.

(e) HEAVY INDUSTRY

- Category 23 A single rate in the dollar to apply to all properties included in this category with a set minimum.

## 4. ISSUE OF NOTICES

The issuing of rate notices and the payment of rates is closely linked to interest charged on overdue rates.

- Rate notices for the 2025-2026 financial year will be issued half-yearly, with water access and water usage notices being issued three times during the year.
- The due date for payment is defined as being not less than thirty (30) days and not more than thirty-five (35) days from the date of issue of the rate notice.

### 4.1 SUPPLEMENTARY RATE NOTICES

In instances where changes that impact Rates and Charges are brought to Council's attention throughout the year, a Supplementary Rates Notice will be issued as required. Some examples might include reconfigurations, valuation amendments, additional services and change of ownership.

Where a change results in raising a supplementary levy to the ratepayer of an amount less than \$10, Council will not raise the notice to the ratepayer.

Any Council error/mistakes in levy charges, with the exception of Special Charges, will only be backdated for the current financial year with a supplementary notice.

### 4.2 INTEREST ON OVERDUE RATES AND CHARGES

In accordance with s 133 of the *Local Government Regulation 2012*, interest at the rate of twelve point twelve (12.12%) per annum compounding daily is to be charged on all overdue rates or charges from the day the rates or charges become overdue or a later day decided by the local government - with the exception of approved financial assistance measures granted under the provisions of the Douglas Shire Council Rates & Charges Financial Hardship Policy.

## 5. REMISSIONS AND REBATES

### 5.1 LODGEMENT OF APPLICATIONS

- (a) All applications must be in writing on the prescribed form and contain a declaration as to the accuracy of the information contained therein.
- (b) Remission will be calculated for new applicants from the date the application is received, once approved, and is not applied retrospectively to previous rating periods.

Depending on the lateness of the application and processing times, the applicant may be required to pay the rates in full by the due date to ensure that interest does not apply. In such cases a credit for the amount of the remission or rebate will be placed on the applicant's rate file.

- (c) Once an application for a remission or rebate is approved it shall remain in force from year to year without further renewal whilst the applicant remains owner/occupier of the property in question.
- (d) Where an applicant's circumstances alter it is incumbent upon the applicant to notify Council. Council will conduct periodic audits to verify current entitlements.

## 5.2 RATES PENSIONER REMISSION POLICY

This policy allows Council to consider applications and provide pensioner remission for rates and charges on properties within the Douglas Shire Council boundaries.

Pensioners that comply with the requirements as set out in Council's policy may be entitled to a State Government Rate remission (currently 20%, up to a maximum of \$200.00 per property per annum) and 20% of the Emergency Management Levy. Where the State Government Rate remission applies, Council will remit the appropriate amount on the rate notice and claim reimbursement from the State Government.

Pensioners deemed eligible for the State Government Rate remission will also be entitled to the Council Pensioner Remission.

- (a) The Council pensioner remission will be up to 40% of the General Rate to a maximum of \$1,350.00 per annum.

Those pensioners that are not already receiving a remission and believe that they may be eligible should contact Council.

If a pensioner becomes the owner of a new property, they must make a new application for a remission in respect of that property.

This policy grants special consideration to grant Council pensioner remission at Council's discretion for circumstances outside of the policy criteria.

Provisions of this aspect of the policy may change from time to time depending on the policies of the Government of the time. Guidelines currently applicable are available on request from Council. Ratepayers should refer to Council's Rates Pensioner Remission Policy for further details.

## 5.3 RETIREMENT VILLAGE REMISSION

A remission will be extended to retirement villages (as classified under Land Use Code 21), where a legal entity separate to the residents is the owner and the residents are responsible for paying the rates, to the extent that residents of the village are pensioners.

Thirty days prior to the commencement of any rating period the owner of the land shall lodge an application for remission in the following form:

- (a) There shall be a Declaration by the owner that pensioners resident in the complex will be given the benefit of the remission.
- (b) A list of all residents in the village and an indication as to which of those residents are pensioners.
- (c) Where residents are pensioners, their pension number.
- (d) A declaration from residents or their legal representatives (where they were residents) that they received the benefit of the remission in the prior year.

A pensioner remission will then apply based on the number of dwellings occupied by pensioners as a percentage of the total number of dwellings in the village.

#### 5.4 RATES REBATE – NOT FOR PROFIT ENTITIES POLICY

This policy allows Council to consider applications for a rebate of general rates and sewerage charges from Not-for-Profit Recreation, Sporting and Community Groups.

To qualify for assistance, the constitution of these organisations must state prohibitions on any member of the organisation making a private profit or gain, either from ongoing operations of the organisation or as a result of distribution of assets if the organisation is wound up.

Those Not-for-Profit organisations that are not already receiving a remission and believe that they may be eligible should contact Council.

Council may provide up to 100% rebate of the general rate and up to 50% rebate of sewerage charges for organisations that comply with the requirements as set out in Council's policy.

This rebate is not available on vacant land.

#### 5.5 RATES REBATE FOR PERMITS TO OCCUPY LAND ON DAINTREE RIVER POLICY

A rate rebate of 50% of the general rate will only apply on rateable land on the banks of the South Arm and the Heads of the Daintree River that is occupied by holders of Permits to Occupy (fishing huts) which have been issued by the Department of Resources and comply with the requirements as set out in Council's policy.

#### 5.6 RATES AND CHARGES FINANCIAL HARDSHIP POLICY

Council recognises some landowners experience financial hardship and as a result are unable to pay their rates and charges by the due date. The Financial Hardship policy has been developed to provide assistance by freezing interest on a standard arrangement to pay option or the deferment of the due date for payment of the full rates and charges.

### 6. SPECIAL CHARGES

#### 6.1 RURAL FIRE BRIGADES

A special charge will be levied on all rateable land within the Wonga, Thornton Peak, Daintree, Mowbray Valley and Bloomfield River Rural Fire Brigade areas (identified by the Rural Fire Service of Queensland).

Each parcel of rateable land will specially benefit from the service, facility or activity funded by the special charge because each such parcel is within the area for which the brigade is in charge of firefighting and fire prevention under the *Fire Services Act 1990*.

Further, the fire emergency response capability that is provided by the brigade would be substantially diminished if it did not receive the funding provided by Council as a direct consequence of the levying of the special charge.

The special charge will form part of the half yearly rates levy issued twice yearly.

## 6.2 REFUSE DISPOSAL

A special charge will be levied on each rateable assessment with improvements, based on the improvements on the property, (excluding properties holding Permits to Occupy on the South Arm and the Heads of the Daintree River) that do not receive the Council kerbside waste and/or recyclables collection service, where the occupier has been provided with an identification card to use the Cow Bay, Daintree, Killaloe and Ayton Transfer Stations.

The special charge represents a contribution towards the costs associated with funding the provision, operation and maintenance of landfill refuse disposal sites including transfer stations available for general public use.

Each occupier of rateable land will benefit from the use of landfill and transfer stations that are available.

The levy will form part of the half yearly rates levy issued twice yearly.

## 7. UTILITY CHARGES

### 7.1 WATER

#### (a) RESIDENTIAL and "ALL OTHER LAND" (excluding Commercial and Rural Productive)

All properties in this class of consumer receiving water from the following Water Supply Schemes and Catchments:-

Daintree;

Mossman/Port Douglas;

Whyanbeel; and other groundwater and run off river sources, shall be levied the following charges:-

- An access charge for all residential type improvements.
- Water usage charged at a prescribed rate.
- Water access and water usage charges are levied three times during the year.

In circumstances where improvements are built over the boundary line of two allotments and neither allotment could be sold without a boundary re-alignment and the ratepayer proves to Council that this is the case, Council shall levy utility charges as if it were one property.

Financial assistance is available to offset water usage costs for users of Home Dialysis Equipment. Written applications must be submitted to Council for approval.

#### (b) COMMERCIAL

All properties in this class of consumer regardless of supply scheme shall be levied the following charges:-

- An access charge per improvement.



- Water usage charged at a prescribed rate.
- Water access and water usage charges are levied three times during the year.

In circumstances where commercial/industrial improvements are built over the boundary line of two allotments and the ratepayer proves to Council that this is the case, Council shall levy utility charges as if it were one property.

(c) RURAL PRODUCTIVE

All properties in this class of consumer receiving water from the following Water Supply Schemes and Catchments:-

Daintree;

Mossman/Port Douglas;

Whyanbeel; and other groundwater and run off river sources, shall be levied the following charges:

- An access charge for all residential type improvements.
- An access charge for all rural productive improvements with water connected.
- Water usage charged at a prescribed rate.
- Water access and water usage charges are levied three times during the year.

(d) UNTREATED WATER SCHEME (COMMERCIAL, RESIDENTIAL AND RURAL PRODUCTIVE)

All properties receiving an untreated water supply:

Dagmar Heights,

Upper Daintree and other groundwater and run off river sources;

shall be levied the following charges:-

- An access charge for all residential, rural productive or commercial type improvements.
- Water usage charged at a prescribed rate.
- Water access and water usage charges are levied three times during the year.

In circumstances where improvements are built over the boundary line of two allotments and neither allotment could be sold without a boundary re-alignment and the ratepayer proves to Council that this is the case, Council shall levy utility charges as if it were one property.

Financial assistance is available to offset water usage costs for users of Home Dialysis Equipment. Written applications must be submitted to Council for approval.

(e) ALL CATEGORIES

For Residential, "All Other Land", Commercial and Rural Productive where improvements are of a joint nature, water usage charges will be calculated using the water usage rate applicable to the differential rating category on which general rates are levied or would be levied if the property was rateable.

Meters shall be read on a rotational basis, three times each year.

Where residential type improvements share a meter with commercial improvements and the Department of Resources land use code for that assessment is commercial, water usage charges will be levied at the commercial rate.

For Residential, "All Other Land" and Commercial properties, where improvements are built on one parcel of land any adjoining parcels with the same owners shall be rated separately for utility charges.

Not for Profit Recreation, Sporting and Community Groups that are recipients of a remission or rebate will be charged for all water usage at the relevant residential or commercial charge per kilolitre.

Water charges apply to properties within the declared water service area.

(f) AVERAGING / ESTIMATING CONSUMPTION CHARGES

When water is not measured by a water meter or where water meter readings are unable to be obtained due to:

- Inability to locate water meter; or
- Inability to access water meter; or
- Faulty water meter.

Council will calculate utility charges as per s101(2) of the *Local Government Regulation 2012* and Councils' Revenue Policy. Average water consumption shall be calculated using the previous three (3) water consumption totals for the land.

## 7.2 SEWERAGE

(a) RESIDENTIAL and "ALL OTHER LAND" (excluding Commercial and Rural Productive)

A base charge will be levied for each vacant allotment, residence, flat and each strata-title unit where Council is prepared to accept sewage.

In circumstances where improvements are built over the boundary line of two allotments and neither allotment could be sold without a boundary re-alignment and the ratepayer proves to Council that this is the case, Council shall levy utility charges as if it were one property.

In circumstances where pedestals/urinals are built on common property associated with Strata Title units a standard commercial charge per water closet (W.C.) will apply.

(b) COMMERCIAL

To be charged per water closet (W.C.).

(c) RURAL PRODUCTIVE

- i. A base charge will be levied for all residency type improvements.

- ii. A charge per water closet (W.C.) will apply for all rural productive improvements connected to the sewer.

(d) ALL CATEGORIES

Sewage charges apply to properties within the declared sewage service area.

### 7.3 CLEANSING

(a) DOMESTIC CLEANSING CHARGE

A base charge will be levied for all residency type improvements.

(b) COMMERCIAL CLEANSING CHARGE

All properties are to be charged in accordance with the adopted schedule (refer Utility Charges and Associated Rating Matters report).

## 8 SEPARATE CHARGES

### Emergency Management Levy (EML)

The Emergency Management Levy (EML) is a State Government levy. Council is required to collect the levy on behalf of the Queensland State Government, in accordance with the provisions of the *Fire Services Act 1990* and *Fire Services Regulation 2011*, and such are levied in accordance with the prescribed fees as defined in schedule 2 of the *Fire Services Regulation 2011*.

The levy is not a Council Charge and the Funds collected are remitted to Queensland Fire and Emergency Services.

An owner of a property to whom a levy notice is given may appeal to the commissioner refer s 152N of the *Fire Services Act 1990*.

## 9. FEES AND CHARGES

### 9.1 GENERAL COMMENTS

In general, the application of the "user pays" principle is the most acceptable methodology for applying a charge for services provided by Council. It permits a choice that can be exercised by constituents and allows increases or supports reductions in consumption in accordance with the particular preferences and tastes of the individual user. As well, equity benefits are paramount because those who do not use a particular service are not required to pay part of the cost of its supply.

Council may decide to provide subsidised services in certain instances to various disadvantaged groups and may relax or reduce user fees in those cases. Decisions to subsidise these community groups will be explicit both in terms of the groups to be subsidised and the level of subsidy to be provided.

Council's adopted Fees and Charges Schedule includes cost-recovery fees.

### 9.2. COST-RECOVERY FEES

In accordance with s 97 of the *Local Government Act 2009*, Council may fix a cost-recovery fee for any of the following:-

- (a) An application for the issue or renewal of a licence, permit, registration or other approval under a “Local Government Act” (this term is defined in the Schedule to the *Local Government Act 2009*);
- (b) Recording a change of ownership of land;
- (c) Giving information kept under a Local Government Act;
- (d) Seizing property or animals under a Local Government Act; or
- (e) The performance of another responsibility imposed upon Council under the *Building Act 1975* or the *Plumbing and Drainage Act 2018*.

The cost recovery fees will not exceed the cost to Council of providing the service or taking the action for which each fee is charged.

### 9.3 BUSINESS ACTIVITY FEES

Pursuant to section 262 of the *Local Government Act 2009*, Council has, in the support of its responsibilities, the power to charge for a service or facility, other than a service or facility for which a cost-recovery fee may be fixed. Council has the power to conduct business activities and make business activity fees for services and facilities it provides on this basis. Business activity fees are made where Council provides a service and the other party to the transaction can choose whether or not to avail itself of the service. Business activity fees are a class of charge, which are purely commercial in application and are usually subject to the Commonwealth’s Goods and Services Tax. Business activity fees include but are not confined to rents, plant hire, private works and hire of facilities. The criteria used to decide the amount of Council’s business activity fees is the relevant nature, level and standard of the service or facility as well as the application, where necessary or applicable, of the competitive neutrality principle.

### 9.4 DISHONOUR FEE – CHEQUES, DIRECT DEBITS AND PERIODIC PAYMENTS

Where Council is advised of a Dishonoured payment when a Direct Debit or Cheque withdrawal is not allowed, Council will charge a Dishonour Fee to the Debtor / Ratepayer as per Council’s Fees and Charges for that financial year.

### 9.5 PAYMENT ARRANGEMENTS

To ease the financial burden of paying Rates and Charges, Council does have the option of a Payment Arrangement, which is available to residential and commercial properties.

The preferred period for a Payment Arrangement is six (6) months, but under extraordinary circumstances Council may agree to extend the payment period from six (6) up to twenty-four (24) months.

Payments must be made either weekly, fortnightly or monthly with a commencement date within 30 days.

Interest will continue to be applied to all outstanding rates and charges as per the *Local Government Regulation 2012*, s 133 with the exception of approved financial assistance measures granted under the provisions of the Douglas Shire Council Rates and Charges Financial Hardship Policy.

New Rates and Charges do not constitute part of a payment arrangement and are payable by the due date. Should the new Rates and Charges become overdue a new arrangement would be required.

## 10. POLICY FOR RATING EXEMPTIONS and ASSISTANCE

Upon receipt of a written submission Council shall:

- (a) Decide if the land is rateable land after considering s 93 of the *Local Government Act 2009*.
- (b) If the land is rateable land, consider if the land is exempt under s 73 of *Local Government Regulation 2012*.
- (c) If the land is still considered rateable after due consideration to the above, Council may grant financial relief under Chapter 4 Part 10 of *Local Government Regulation 2012* by way of a concession after considering the following:-
  - i. A local government may grant the concession only by-
    - A resolution granting the concession to a stated rate payer; or
    - if the resolution is a rebate of all or part of the rates or charges, or an agreement to defer payment of rates or charges, by a resolution granting the concession to a rate payer who is a member of a stated class of rate payers.
  - ii. However, the only circumstances or factors justifying the exercise of the power are –
    - the land is owned or occupied by a pensioner; or
    - the land is owned by -
      - an entity whose objects do not include making a profit; or
      - an entity that provides assistance or encouragement for arts or cultural development; or
    - the payment of the rates or charges will cause the owner of land hardship; or
    - the concession will encourage the economic development of all or part of the local government area; or
    - the concession will encourage land that is of cultural, environmental, historic, heritage or scientific significance to the local government area to be preserved, restored or maintained; or
    - the land is used exclusively for the purpose of a single dwelling house or farming and could be used for another purpose, including, for example, a commercial or industrial purpose; or
    - the land is subject to a GHG (greenhouse gas) tenure, mining tenement or petroleum tenure; or
    - the land is part of a parcel of land (a parcel) that has been subdivided and
      - the person who subdivided the parcel is the owner of the land; and
      - the land is not developed land.

**SCHEDULE 1 - LAND USE CATEGORIES**

**Note:** The Planning Areas in the 2018 Douglas Shire Planning Scheme Version 1.0 and the Integrated Resort Development Act 1987 (Mirage Port Douglas Scheme) may be a factor in determining the rating categories for various Land Use Codes.

CATEGORY NUMBER	CATEGORY NAME	DESCRIPTION	PRIMARY LAND USE APPLICABLE
1	<b>Residential - Principal place of residence (PPR) - \$1 to \$695,000</b>	<u>Description</u> Properties used solely for a single residential dwelling, which is the principal place of residence of the owner/s with a rateable valuation from \$1 to \$695,000.	02, 05, 09
2	<b>Residential - Principal place of residence (PPR) - \$695,001 to \$1,300,000</b>	<u>Description</u> Properties used solely for a single residential dwelling, which is the principal place of residence of the owner/s with a rateable valuation from \$695,001 to \$1,300,000.	02, 05, 09
3	<b>Residential - Principal place of residence (PPR) - \$1,300,001 to \$2,000,000</b>	<u>Description</u> Properties used solely for a single residential dwelling, which is the principal place of residence of the owner/s with a rateable valuation from \$1,300,001 to \$2,000,000.	02, 05, 09
4	<b>Residential - Principal place of residence (PPR) – more than \$2,000,000</b>	<u>Description</u> Properties used solely for a single residential dwelling, which is the principal place of residence of the owner/s with a rateable valuation greater than \$2,000,000.	02, 05, 09
5	<b>Residential – Non-Principal place of residence (NPPR) - \$1 to \$695,000</b>	<u>Description</u> Properties used solely for, or capable of use for, a single residential dwelling, which is not the principal place of residence of the owner/s with a rateable valuation from \$1 to \$695,000.	01, 02, 04, 05, 06, 09, 94  Excluding properties in Commercial Categories 19 and 20
6	<b>Residential – Non-Principal place of residence (NPPR) - \$695,001 to \$1,300,000</b>	<u>Description</u> Properties used solely for, or capable of use for, a single residential dwelling, which is not the principal place of residence of the owner/s with a rateable valuation from \$695,001 to \$1,300,000.	01, 02, 04, 05, 06, 09, 94  Excluding properties in Commercial Categories 19 and 20
7	<b>Residential – Non-Principal place of residence (NPPR) - \$1,300,001 to \$2,000,000</b>	<u>Description</u> Properties used solely for, or capable of use for, a single residential dwelling, which is not the principal place of residence of the owner/s with a rateable valuation from \$1,300,001 to \$2,000,000.	01, 02, 04, 05, 06, 09, 94  Excluding properties in Commercial Categories 19 and 20
8	<b>Residential – Non-Principal place of residence (NPPR) – more than \$2,000,000</b>	<u>Description</u> Properties used solely for, or capable of use for, a single residential dwelling, which is not the principal place of residence of the owner/s with a rateable valuation greater than \$2,000,000.	01, 02, 04, 05, 06, 09, 94  Excluding properties in Commercial Categories 19 and 20



CATEGORY NUMBER	CATEGORY NAME	DESCRIPTION	PRIMARY LAND USE APPLICABLE
9	<b>Residential Building Units - Principal place of residence (PPR)</b>	Properties that are used for residential purposes and the unit lot is part of a Community Title Scheme, which is the principal place of residence of the owner/s.	08
10	<b>Residential Building Units - Non-Principal place of residence (NPPR)</b>	<u>Description</u> Properties that are used for residential purposes and the unit lot is part of a Community Title Scheme, which is not the principal place of residence of the owner/s.	08
11	<b>Residential – Flats 2</b>	<u>Description</u> Properties that are used for multi residential purposes (flats) and contain 2 independent living flats.	03
12	<b>Residential – Flats 3-4</b>	<u>Description</u> Properties used for multi residential purposes (flats) and contain 3 or 4 independent living flats.	03
13	<b>Residential – Flats 5-6</b>	<u>Description</u> Properties used for multi residential purposes (flats) and contain 5 or 6 independent living flats.	03
14	<b>Residential – Flats 7+</b>	<u>Description</u> Properties used for multi residential purposes (flats) and contain 7 or more independent living flats.	03
15	<b>Residential Section 50</b>	<u>Description</u> Subdivider land which is subject to s 50 of the <i>Land Valuation Act 2010</i> .	72
16	<b>Rural Productive (Broadacre Sugar Cane)</b>	<u>Description</u> Properties which are used predominately for primary production Sugar Cane.	75
17	<b>Rural Productive (Other)</b>	<u>Description</u> Properties which are used predominately for primary production other than Sugar Cane	60, 61, 64, 65, 66, 67, 68, 69, 70, 71, 73, 74, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, 93
18	<b>All Other Land</b>	All land which is not otherwise categorised.	
19	<b>Commercial - North of McClelland Road</b>	<u>Description</u> Properties in the localities of Cooya, Mossman and other localities to the north of Mossman (excluding those properties in Commercial Categories 20, 21, 22 and 23): (i) that are used, or capable of being used, for commercial/industrial purposes; or included as Commercial and Industry Planning Areas in the 2018 Douglas Shire Planning Scheme Version 1.0.	01, 04, 06, 07, 08, 09, 10, 11, 12, 13, 14, 15, 16, 17, 18; 19, 20, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 55, 56, 57, 58, 72, 91, 92, 95, 96, 97, 99

CATEGORY	RATING CATEGORIES	CRITERIA	PRIMARY LAND USE APPLICABLE
20	<b>Commercial – South of McClelland Road</b>	<u>Description</u> Properties in the localities of Port Douglas, Craiglie and other localities to the south of Craiglie (excluding those properties in Commercial Categories 19, 21, 22 and 23) (i) that are used, or capable of being used, for commercial/industrial purposes; or (ii) included as Commercial and Industry Planning Areas in 2018 Douglas Shire Planning Scheme Version 1.0.	01, 04, 06, 07, 08, 09, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 55, 56, 57, 58, 72, 91, 92, 95, 96, 97, 99
21	<b>Commercial - Not for Profit</b>	<u>Description</u> Properties used by not-for-profit recreation, sporting and community groups that receive a remission or rebate under Council's Rates Rebate – Not for Profit Entities Policy.	
22	<b>Commercial - Marina</b>	<u>Description</u> Properties which are predominantly used or intended for use as a shopping centre, with a secondary use of a marina, which: (a) Have an area in excess of 1.5 ha; and (b) Contain a building or group of buildings comprising more than six shops.	12  <b>With a secondary land use of:</b>  20
23	<b>Heavy Industry</b>	<u>Description</u> Properties that are used or have the potential to be used for a sugar mill or co-generation plant.	35

## LAND USE CODES (LUC)

01	Vacant urban land;	48	Sports Clubs/Facilities;
02	Single unit dwelling - urban and rural;	49	Caravan Parks;
03	Multi Unit Dwelling (Flats)	50	Other Clubs Non-Business;
04	Large Homesite vacant;	51	Religious;
05	Large homesite - dwelling;	52	Cemeteries (including Crematoria);
06	Outbuildings;	55	Library;
07	Guest House/Private Hotel;	56	Showgrounds/Racecourses/Airfields;
08	Building Units;	57	Parks and Gardens;
09	Group Titles;	58	Educational - including Kindergartens;
10	Combined Multi Dwelling and Shops;	60	Sheep Grazing - Dry;
11	Shop - Single;	61	Sheep Breeding;
12	Shops group (more than 6 shops);	64	Cattle Grazing - Breeding;
13	Shopping group (2 to 6 shops);	65	Cattle Breeding and Fattening;
14	Shops - Main Retail;	66	Cattle Fattening;
15	Shops - Secondary Retail;	67	Goats;
16	Drive In Shopping Centre;	68	Milk - Quota;
17	Restaurant;	69	Milk - No Quota;
18	Special Tourist Attraction;	70	Cream;
19	Walkway;	71	Oil Seeds;
20	Marina;	72	Subdivider land subject to s 50 of the <i>Land Valuation Act 2010</i> .
21	Residential Institution (Non-medical centre);	73	Grains;
22	Car Park;	74	Turf Farms;
23	Retail Warehouse;	75	Sugar Cane;
24	Sales Area Outdoor;	76	Tobacco;
25	Professional Offices;	77	Cotton;
26	Funeral Parlours;	78	Rice;
27	Hospitals; Convalescent Homes (Medical Care) (Private);	79	Orchards;
28	Warehouses and Bulk Stores;	80	Tropical Fruits;
29	Transport Terminal;	81	Pineapples;
30	Service Station;	82	Vineyards;
31	Oil Depot and Refinery;	83	Small Crops and Fodder Irrigated;
32	Wharves;	84	Small Crops Fodder Non-irrigated;
33	Builders Yard/Contractors Yard;	85	Pigs;
34	Cold Stores - Ice works;	86	Horses;
35	General Industry;	87	Poultry;
36	Light Industry;	88	Forestry and Logs;
37	Noxious/Offensive Industry;		

38	Advertising - Hoarding;	89	Animals Special;
39	Harbour Industries;	91	Transformers;
40	Extractive;	92	Defence Force establishments;
41	Child Care; ex Kindergarten	93	Peanuts.
42	Hotel/Tavern;	94	Vacant rural land.(excl 01 & 04)
43	Motel;	95	Reservoir, Dam, Bores;
44	Nurseries;	96	Public Hospital;
45	Theatres and Cinemas;	97	Welfare Homes/Institutions;
46	Drive-In Theatres;	99	Community Protection Centre.
47	Licensed Clubs;		

## INTERPRETATION

The following terms used in the differential rating categories have the meanings set out below:

**Community Titles Scheme:** a community titles scheme under the *Body Corporate and Community Management Act 1997*.

**Land use code:** the codes recorded in Council's land records which identify the principal use of the land determined by the State valuation authority.

**Principal place of residence:** land that is the place of residence at which at least one natural person who constitutes the owner/s of the land predominantly resides.

In establishing whether land is the owner's 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, or any other form of evidence deemed acceptable by the Council. Residential premises that have not met these criteria will be deemed a secondary residence.

To be eligible for Principal Place of Residence your property must be able to be occupied as a permanent residence under Council's Planning Scheme or have a relevant planning approval.

For the avoidance of doubt, land will not be the owner's principal place of residence where it is:

- 1) not occupied by at least one person/s who constitute the owner/s, but occupied by any other person/s, whether in return for rent or remuneration or not, including members of the owner's family, or;
- 2) vacant, whether permanently or temporarily (for more than 120 days of the financial year), including for the purposes of renovation or redevelopment, except in the case where:
  - a) premises that are being renovated are and remain the principal place of residence of the owner, and the owner does not during the renovation period own any other property which is used as, or asserted by the owner for any purpose to be, the owner's place of residence within the Douglas Shire; and
  - b) a property is vacant for a period longer than 120 continuous days of the financial year due to the owner/s absence on an extended holiday, provided that the property remains completely vacant for the entire period of their absence, and the owner does not during the vacancy period own any other property which is used as, or asserted by the owner for any purpose to be, the owner's place of residence within the Douglas Shire
  - c) a property is vacant due to the owner/s absence due to work commitments, provided that the absence is confirmed in writing by the owner's employer to Council's satisfaction and the property remains vacant or is occupied by immediate family members only during the period of the owner's absence, and the owner does not during the vacancy period own any

other property which is used as, or asserted by the owner for any purpose to be, the owner's place of residence within the Douglas Shire

- d) The owner is absent due to medical reasons of the owner or a close relative and this is confirmed in writing by a health professional to Council's satisfaction, and the owner does not during the vacancy period own any other property which is used as, or asserted by the owner for any purpose to be, the owner's place of residence within the Douglas Shire.
- 3) not owned by a natural person, e.g., owned by a Trustee, personal representative or company, except where the ratepayer residing at the property as their principal place of residence is the company owner.
  - 4) flats and other multiple tenement residential properties, even where the owner of the land resides in one of the flats or tenements.

## **SCHEDULE 2 - RATEABLE AND NON-RATEABLE LAND DEFINITIONS**

***Rateable land is any land or building unit, in the local government area, that is not exempt from rates.***

***The following land is exempt from rates per s 93 Local Government Act 2009-***

- (a) *unallocated State land within the meaning of the Land Act 1994;*
- (b) *land that is occupied by the State or a government entity, unless*
  - (i) *the government entity is a GOC or its subsidiary (within the meaning of the Government Owned Corporations Act 1993) and the government entity is not exempt from paying rates; or*
  - (ii) *the land is leased to the State or a government entity by someone who is not the State or a government entity;*
- (c) *land in a state forest or timber reserve, other than land occupied under-*
  - (i) *an occupation permit or stock grazing permit under the Forestry Act 1959; or*
  - (ii) *a lease under the Land Act 1994;*
- (d) *Aboriginal land under the Aboriginal Land Act 1991 or Torres Strait Islander land under the Torres Strait Islander Land Act 1991, other than a part of the land that is used for commercial or residential purposes;*
- (e) *the following land under the Transport Infrastructure Act 1994 -*
  - (i) *strategic port land that is occupied by a port authority, the State, or a government entity;*
  - (ii) *strategic port land that is occupied by a wholly owned subsidiary of a port authority, and is used in connection with the Cairns International Airport or Mackay Airport*
  - (iii) *existing or new rail corridor land;*
  - (iv) *commercial corridor land that is not subject to a lease;*
- (f) *airport land, within the meaning of the Airport Assets (Restructuring and Disposal) Act 2008, that is used for a runway, taxiway, apron, road, vacant land, buffer zone or grass verge;*
- (g) *land that is owned or held by a local government unless the land is leased by the local government to someone other than another local government;*
- (h) *land that is-*
  - (i) *primarily used for show grounds or horse racing; and*

- (ii) *exempted from rating by resolution of a local government;*
- (i) *land that is exempted from rating, by resolution of a local government, for charitable purposes;*
- (j) *land that is exempted from rating under-*
  - (i) *another Act; or*
  - (ii) *a regulation, for religious, charitable, educational or other public purposes.*

***The following land is included in (j) (ii) above as specified in s 73 of the Local Government Regulation 2012;***

- (a) *land owned by a religious entity if the land is less than 20ha and is used for 1 or more of the following purposes -*
  - (i) *religious purposes, including, for example, public worship;*
  - (ii) *the provision of education, health or community services including facilities for aged persons and persons with disabilities;*
  - (iii) *the administration of the religious entity;*
  - (iv) *housing incidental to a purpose mentioned in subparagraph (i) to (iii);*
- (b) *land vested in, or placed under the management and control of, a person under an Act for-*
  - (i) *a public purpose that is a recreational or sporting purpose; or*
  - (ii) *charitable purposes;*
- (c) *land used for the purposes of a public hospital if-*
  - (i) *the public hospital is-*
    - (A) *part of a private hospital complex; or*
    - (B) *a private and public hospital complex; and*
  - (ii) *the land used for the purpose is more than 2ha and is separated from the rest of the complex;*
- (d) *land owned by a community organisation if the land is less 20ha and is used for providing the following-*
  - (i) *accommodation associated with the protection of children;*
  - (ii) *accommodation for students;*
  - (iii) *educational, training or information services aimed at improving labour market participation or leisure opportunities;*
- (e) *land used for a cemetery.*

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## 4. REVENUE GENERAL POLICY

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### Purpose

To set out the principles used by Council in the 2025/26 financial year for:

- The levying of rates and charges
- Granting concessions for rates and charges
- Recovering overdue rates and charges
- The establishment of cost-recovery methods (fees).

This policy also addresses:

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

### Scope

This policy applies to Douglas Shire Council.

### Policy Content

#### 1. General Rates

General rate revenue funds services not otherwise funded through fees and charges, grants, subsidies, contributions or donations from other entities. Council will consider all funding options before determining general rate revenue levels.

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

s 74(1) of the *Local Government Regulation 2012* requires Council to calculate the rates for land by using the rateable value for the land.

#### 2. The Levying of Rates and Charges

In levying rates and charges the following principles will be applied:

- Consider the level of revenue that can be achieved from direct user charges, grants and subsidies, contributions and other sources.
- Consider the level of the cost of maintaining existing facilities and necessary services and the need for additional facilities and services.
- Make clear what is Council's and each ratepayer's responsibility to the equitable raising of income.

- Timing the levy of rates to ensure a sustainable cash flow for the operation of Council and to spread the cost to the ratepayer over the financial year.
- Equity through flexible payment arrangements.
- Transparency in the making of rates and charges.
- Having in place a rating regime that is efficient to administer.
- Flexibility by responding where necessary to changes in the local economy.

Council may consider levying special and separate rates and charges when appropriate, to recover the costs associated with a particular service, project or facility that provides direct or additional benefit to the ratepayers or class of ratepayer.

### **3. Concessions for Rates and Charges**

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

- The same treatment for ratepayers with similar circumstances.
- Transparency by making clear the requirements necessary to receive concessions.
- Flexibility by responding where necessary to changes in the local economy.

Council may give consideration to granting a concession to a class of landowner without the need for an individual application in accordance with s 122(4) of the *Local Government Regulation 2012*.

### **4. Recovery of Overdue Rates and Charges**

Council will exercise its rate recovery powers in order to reduce the overall rate burden on ratepayers. It will be guided by the principles of:

- Transparency by making clear the obligations of ratepayers and the processes used by Council in assisting the ratepayers to meet their financial obligations.
- Making the processes used to recover outstanding rates and charges clear, 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.

Council will charge interest on all overdue rates and charges in accordance with s 133 of the *Local Government Regulation 2012*, with the exception of approved financial assistance measures granted under the provisions of the Douglas Shire Council Rates Financial Hardship Policy.

### **5. The Establishment of Cost-recovery Methods**

s 97 of the *Local Government Act 2009* allows Council to set cost-recovery fees.

Council recognises the validity of fully imposing the user pays principle for its cost-recovery fees, unless the imposition of the fee is contrary to its express social, economic, environmental and other corporate goals. This is considered to be the most equitable and effective revenue approach and is founded on the basis that Douglas Shire Council's rating base cannot subsidise the specific users or clients of Council's regulatory products and services.

However, in setting its cost-recovery fees, Council will be cognisant of the requirement that such a fee must not be more than the cost to Council of providing the service or taking the action to which the fee applies.

## 6. The Purpose of Concessions

s120 – 125 of the *Local Government Regulation 2012* allows Council to rebate or defer rates in certain circumstances. In considering the application of concessions, Council will be guided by the principles set out in section 3 above.

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

Council requires developers to pay reasonable and relevant contributions towards the cost of physical and social infrastructure required to support the development. Specific charges are detailed in the policies and other material supporting Councils' town planning schemes.

## Related Legislation

*Local Government Act 2009*

*Local Government Regulation 2012*

## Policy Review

This policy is to be reviewed whenever legislation changes, or annually if no changes have been required to be enacted, at the direction of the Chief Executive Officer.

## Policy Details

<b>Policy Name</b>	<b>Revenue General Policy</b>
<b>Policy Number</b>	4
<b>Policy Version</b>	11
<b>Document Number</b>	815033
<b>Endorsed by</b>	Chief Executive Officer
<b>Policy Type</b>	Statutory
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<b>Policy Department</b>	Finance and Corporate Services
<b>Link to Corporate Plan</b>	Robust Governance and Efficient Service Delivery
<b>Revoked/Superseded</b>	

**This policy is to remain in force until otherwise determined by Council.**



#### **4. MEETING CLOSURE**