HINCHINBROOK SHIRE COUNCIL

2025-2026

A BUDGET FOR RENEWAL

embracing recovery today, shaping tomorrow's resilience

OUR VISION
To lead a region where people, place, and possibility thrive - The Hinchinbrook Way.

OUR MISSION
To empower our people to lead with integrity, drive opportunity, and embrace continuous improvement.

A Budget for Renewal: Embracing recovery today, shaping tomorrow's resilience

This budget recognises the financial challenges we encounter while maintaining a clear vision for the future — revitalising and enhancing our essential infrastructure, much of which requires immediate care.

While we understand the obstacles ahead, we see this as an opportunity.

By making thoughtful and responsible investments, we are not only supporting our community's recovery today but also paving the way for a stronger, more resilient tomorrow.

ENDORSEMENT

Adopted by Council on Thursday 26 June 2025
Resolution Number: 2662025-7

Acknowledgement of those who shape our community

Hinchinbrook Shire Council acknowledges the many people and cultures who have helped shape our community over time.

We acknowledge the Traditional Owners of the lands across the Shire—the Nywaigi, Warrgamay, and Bandjin peoples — and recognise their deep and enduring connection to country.

Their stories, knowledge, and custodianship continue to enrich the identity of our region. We also pay tribute to the generations of people from diverse backgrounds and cultures who have made Hinchinbrook their home, bringing with them traditions, skills, and values that contribute to our shared way of life.

We recognise the service and sacrifice of our local defence personnel—past and present—whose commitment has helped safeguard the freedoms and values we uphold today.

Council is committed to fostering an inclusive, respectful, and resilient community—one that values all those who have helped shape the Hinchinbrook of today and continue to contribute to its future.

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HINCHINBROOK SHIRE COUNCIL

THE HINCHINBROOK WAY

HINCHINBROOK LOCAL DISASTER MANAGEMENT GROUP

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A word from the Mayor

We know many residents and businesses are doing it tough right now, and that is front of mind as we shape this year's budget — but we all have to face the realities.

We are doing everything we can to keep costs manageable while still delivering what's needed.

The bottom line is: we're doing our best to keep rates affordable while making sure our region has the services, facilities and infrastructure it needs now and for our future.

Like many councils across Queensland, we are being asked to do more with what we have got — but we're stepping up.

The February flood event was a stark reminder of how vital it is to build resilience — not just to recover, but to ensure we are stronger and better prepared for what comes next.

This year's budget recognises the financial pressures we face but stays firmly focused on the core task ahead: renewing and strengthening our infrastructure.

Much of it is aged and in urgent need of attention. We know the realities — the job will not be easy.

But through smart, responsible investment, we are backing recovery today and laying the foundations for a more resilient, sustainable future.

Cr Ramon Jayo

Mayor

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Who we are

52
average age[1]

4
persons per sq km[3]

11,162
people live in 32 unique communities[1]

102km
length of coastline[3]

20%
is Wet Tropics World Heritage Area[3]


TYTO Parklands

We're proud to be home to some truly remarkable wonders — from the Victoria Sugar Mill, one of the largest in the southern hemisphere, to the Lucinda Sugar Wharf, the longest service jetty in the southern hemisphere, stretching an incredible 5.8km into the Coral Sea.

Add to that the breathtaking Wallaman Falls, Australia's highest permanent single-drop waterfall, and the internationally recognised TYTO Wetlands, where more than 230 bird species make their home. TYTO Wetlands have a bird species diversity that rivals Kakadu National Park in a space 18,000 times smaller.[4]

Our region also offers some of the best fishing in the country, with the Hinchinbrook Channel and surrounding waterways considered a world-class fishing destination.

And we're especially proud that Hinchinbrook has been named one of the top places to retire in Australia — with our warm climate, strong sense of community, and exceptional natural beauty making it the perfect place to enjoy life at any age.

Our region's output generates

$1.6B[2]

Agriculture and manufacturing

are our largest industries

5,011[2]

local jobs

1,293[2]

businesses registered

37,645

average annual visitors[3]

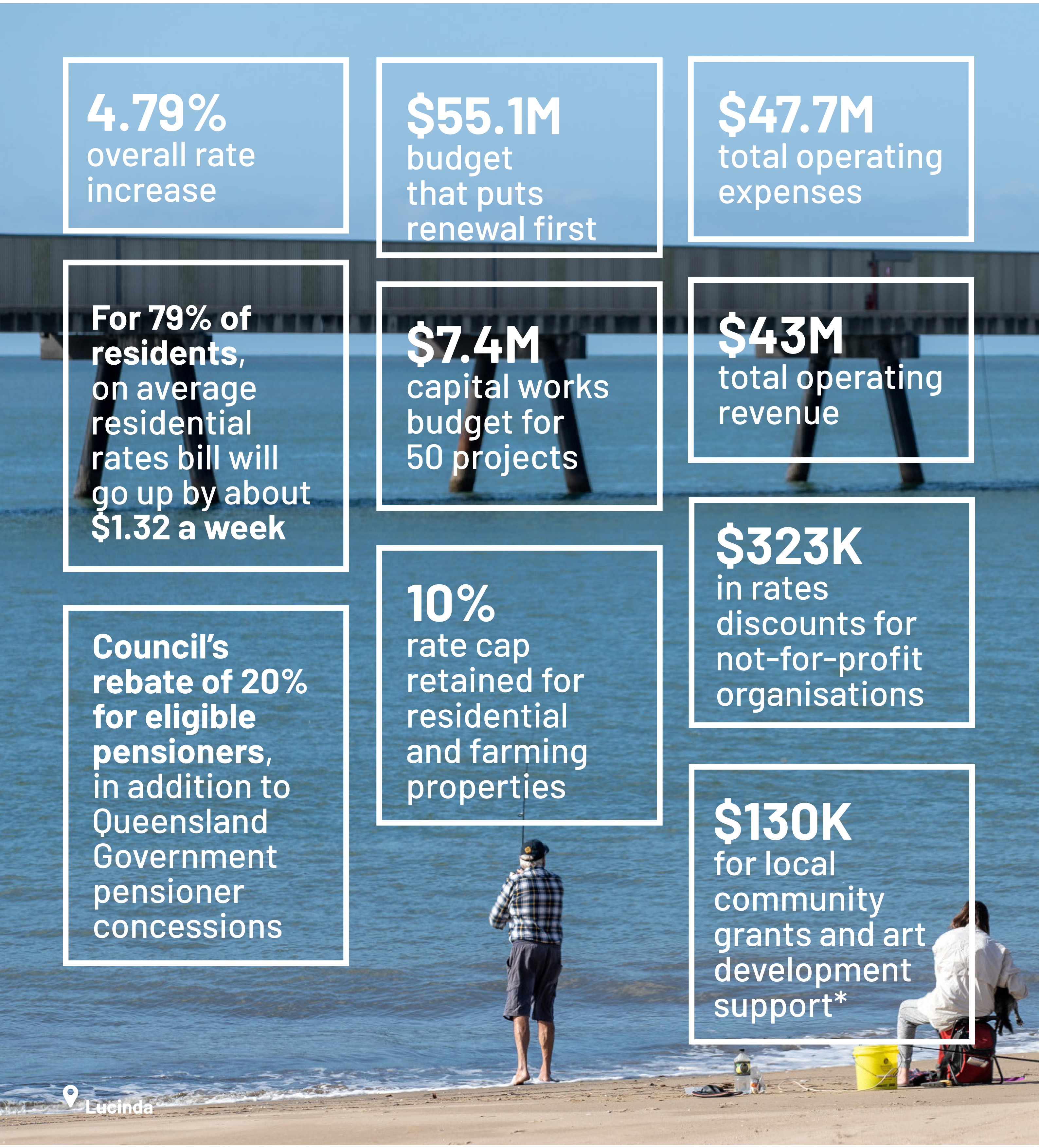
[1] Queensland Government Statistician's Office - Hinchinbrook Shire Profile Resident Profile https://statistics.qgso.qld.gov.au/profiles/

[2] FNQROC 2023-24 Shire of Hinchinbrook https://economy.id.com.au/fnqroc/

[3] Hinchinbrook Shire Council Visitor Information Centre

[4] eBird Australia, a project managed by the Centre for Biodiversity and Conservation Science

This budget will deliver...



4.79%
overall rate increase

$55.1M
budget that puts renewal first

$47.7M
total operating expenses

For 79% of residents, on average residential rates bill will go up by about **$1.32 a week**

$7.4M
capital works budget for 50 projects

$43M
total operating revenue

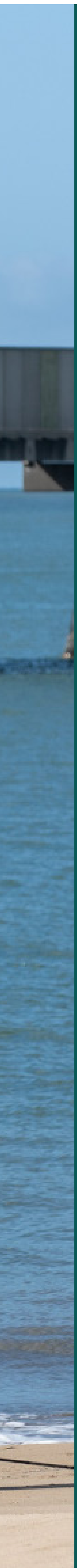
$323K
in rates discounts for not-for-profit organisations

Council's rebate of 20% for eligible pensioners, in addition to Queensland Government pensioner concessions

10%
rate cap retained for residential and farming properties

$130K
for local community grants and art development support*

* $30,000 to deliver the Regional Arts Development Fund program, a partnership with the Queensland Government and $100,000 to deliver the Hinchinbrook Shire Community Grants Program



Project highlights

$3.3M roads and drainage

Bitumen reseal program
Gravel resheeting program
Stallan Street kerb and channel renewal project
Haig Street pavement renewal project
McIlwraith Street stormwater drain renewal project
Cooks Lane micro-surfacing works**
Lannercost Extension Road works**
Lucinda Commercial Jetty upgrade**

Project highlights

$1.8M water and sewerage

Fire hydrant replacement program
Sewer relining program
A water main replacement
Water supply generators

Project highlights

$1.3M plant and equipment

Fleet replacement program
Self bunded fuel tank

Project highlights

$1M community and sustainability

Ingham SES building improvements***
Forrest Beach bus shelter replacement
Mount Fox campgrounds facilities upgrades
New Ingham Cemetery mausoleum construction
Martin Steet Depot's roof top solar installation
Dungeness Marine Access environmental approvals

This budget will help us maintain our operations...

32km footpaths and cycleways

736km roads

1 aquatic centre

6,700 tonnes of waste managed

203 employees

14 water facilities

9,908 customer service requests

282km water mains

46 open spaces

429 development and building applications

2 art gallery and theatre

2 libraries

6,614 rateable properties

5,847 homes and businesses that receive waste removal service

** Proudly funded by the Queensland Government through the Transport Infrastructure Development Scheme.
***Funding support from the Queensland Government through the SES Support Grant program.

Budget summary

The ***Local Government Act 2009*** (the Act) and Local Government Regulation 2012 require local governments to consider the longer term when managing their finances.

Copies of the relevant sections of the legislation and the requirements of Council has been included in this document for the purpose of informing the community of this obligation.

Hinchinbrook Shire Council has taken this responsibility seriously and has been working to ensure that while this is a legislative requirement, it is also a good governance and management practice to ensure that the Council remains financially viable and planning becomes part of the way that we regularly do business.

The Act provides for autonomy when preparing our budgets. However, with autonomy also comes accountability, and a set of local government principles are contained, within Chapter 1 Section 4 of the Act.

To ensure the system of local government is accountable, effective, efficient and sustainable, Parliamentary Counsel requires:

> (a) anyone who is performing a responsibility under this Act to do so in accordance with the local government principles; and
>
> (b) any action that is taken under this Act to be taken in a way that —
> > (i) is consistent with the local government principles; and
> > (ii) provides results that are consistent with the local government principles, in as far as the results are within the control of the person who is taking the action.

The local government principles are —

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

Council's 2025-2026 Budget has been prepared in accordance with these guiding principles.

Our objectives

The Budget for the 2025-2026 financial year is derived from the key strategies defined in our 2035 Hinchinbrook Liveability Strategy, 2025-2030 Corporate Plan, and our 2025-2026 Annual Operational Plan.

The 2025-2030 Corporate Plan will act as a building block towards successfully delivering these objectives through the identification of key goals, strategies and performance indicators to achieve our vision.

The Annual Operational Plan is a framework for our operational delivery and targets over the next 12 months.

Connected **Resilient** **Authentic** **Aspirational**

Halifax

Financial Reports

Statement of Income and Expenditure

	Original Budget 2024-25 $000	Amended Budget (BR3) 2024-25 $000	Budget 2025-26 $000	Forecast 2026-27 $000	Forecast 2027-28 $000
Income					
Recurrent revenue					
Recurrent revenue					
Gross rates, levies and charges	29,945	29,971	31,378	32,531	33,750
Discounts and remissions	(330)	(330)	(323)	(324)	(324)
Net rates, levies and charges	29,615	29,641	31,055	32,207	33,426
Fees and charges	1,220	1,363	1,752	1,821	1,889
Interest received	789	1,440	1,396	1,412	1,350
Rental income	264	210	220	229	237
Sales revenue	1,469	1,476	1,329	1,382	1,434
Other income	42	59	53	55	57
Grants and subsidies	6,038	12,611	7,204	7,492	7,774
Total recurrent revenue	39,437	46,801	43,009	44,598	46,167
Expenses					
Recurrent expenses					
Employee benefits	(19,541)	(19,329)	(20,281)	(20,872)	(21,549)
Capitalised wages	780	780	743	761	752
Net Employee benefits	(18,761)	(18,549)	(19,538)	(20,111)	(20,796)
Finance costs	(27)	(59)	(55)	(57)	(59)
Materials and services	(14,920)	(20,826)	(16,038)	(16,677)	(17,310)
Depreciation	(9,697)	(9,927)	(12,113)	(12,324)	(12,315)
Total recurrent expenses	(43,405)	(49,361)	(47,744)	(49,169)	(50,481)
Net operating result profit/(loss)	**(3,968)**	**(2,560)**	**(4,735)**	**(4,571)**	**(4,314)**
Capital revenue					
Grants and subsidies	2,970	8,185	1,555	5,162	5,286
Contributions from developers	70	70	-	-	-
Total capital revenue	3,040	8,255	1,555	5,162	5,286
Capital expenses	-	-	(105)	-	-
Net result	**(928)**	**5,695**	**(3,285)**	**591**	**972**
Movement in asset revaluation reserve	-	-	-	-	-
Total comprehensive income for the year	**(928)**	**5,695**	**(3,285)**	**591**	**972**

Rates, Levies and Charges

Rates, Levies and Charges include amounts invoiced for general rates, sewerage, water, water consumption, waste management and cleansing. The total change in gross rates and utility charges between 2024-2025 Budget and 2025-2026 Budget is 4.79%

Statement of Financial Position

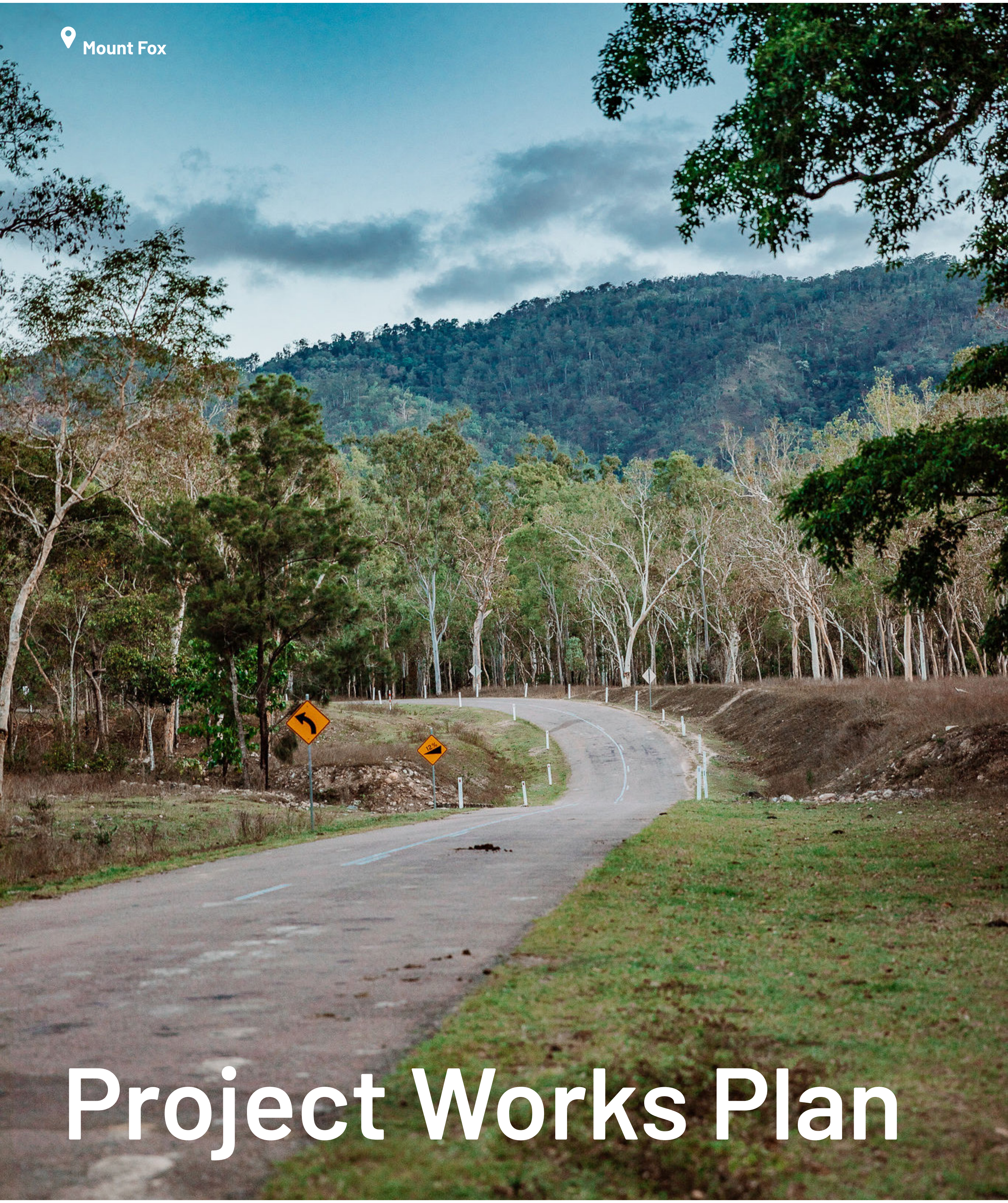
	Original Budget 2024-25 *$000*	Amended Budget (BR3) 2024-25 *$000*	Budget 2025-26 *$000*	Forecast 2026-27 *$000*	Forecast 2027-28 *$000*
Assets					
Current assets					
Cash and cash equivalents	18,459	25,254	28,001	28,176	28,852
Trade and other receivables	3,122	3,728	3,420	3,550	3,674
Inventories	300	534	671	671	671
Contract assets	3,300	1,938	1,938	1,938	1,938
Other assets	-	1,285	1,285	1,285	1,285
Total current assets	25,181	32,739	35,315	35,620	36,420
Non-current assets					
Property, plant and equipment	379,815	440,622	435,646	436,384	437,622
Total non-current assets	379,815	440,622	435,646	436,384	437,622
Total assets	404,996	473,361	470,961	472,004	474,042
Liabilities					
Current liabilities					
Trade and other payables	2,767	3,572	2,954	3,064	3,168
Capitalised wages	218	-	-	-	-
Provisions	4,419	8,050	8,050	8,050	8,050
Contract liabilities	1,811	3,268	5,497	5,497	5,497
Other liabilities	-	415	422	-	-
Total current liabilities	9,215	15,305	16,923	16,611	16,715
Non-current liabilities					
Borrowings	1,540	-	-	-	-
Provisions	4,004	17,701	17,701	17,701	17,701
Other liabilities	-	733	-	-	-
Total non-current liabilities	5,544	18,434	17,701	17,701	17,701
Total liabilities	14,758	33,739	34,624	34,312	34,416
Net community assets	390,238	439,622	436,337	437,692	439,625
Community equity					
Asset revaluation surplus	209,151	274,529	274,529	275,293	276,254
Retained surplus/(deficiency)	181,087	165,093	161,808	162,399	163,371
Total community equity	390,238	439,622	436,337	437,692	439,625

Statement of Changes in Equity

	Original Budget 2024-25 $000	Amended Budget (BR3) 2024-25 $000	Budget 2025-26 $000	Forecast 2026-27 $000	Forecast 2027-28 $000
Total equity movement					
Balance at beginning of period	391,164	433,927	439,622	436,337	437,692
Net result for the period	(928)	5,695	(3,285)	591	972
Revaluations/transfers	2	-	-	764	961
Total comprehensive income for the year	(926)	5,695	(3,285)	1,355	1,933
Balance at end of period	390,238	439,622	436,337	437,692	439,625
Retained surplus/(deficit) movement					
Balance at beginning of period	182,015	159,398	165,093	161,808	162,399
Net result for the period	(928)	5,695	(3,285)	591	972
Balance at end of period	181,087	165,093	161,808	162,399	163,371
Asset revaluation surplus movement					
Balance at beginning of period	209,149	274,529	274,529	274,529	275,293
Revaluations/transfers	2	-	-	764	961
Balance at end of period	209,151	274,529	274,529	275,293	276,254

Statement of Cash Flows

	Original Budget 2024-25 $000	Amended Budget (BR3) 2024-25 $000	Budget 2025-26 $000	Forecast 2026-27 $000	Forecast 2027-28 $000
Cash flows from operating activities					
Receipts from customers	38,550	43,659	41,921	43,055	44,693
Payments to suppliers and employees	(36,680)	(39,322)	(36,385)	(36,736)	(38,061)
Interest received	789	1,440	1,396	1,412	1,350
Net cash inflow (outflow) from operating activities	**2,658**	**5,777**	**6,932**	**7,732**	**7,982**
Cash flows from investing activities					
Capital grants, subsidies, contributions and donations	3,040	9,870	3,784	5,162	5,286
Payments for property, plant and equipment	(8,075)	(11,848)	(7,969)	(12,719)	(12,592)
Net cash inflow (outflow) from investing activities	**(5,035)**	**(1,978)**	**(4,185)**	**(7,557)**	**(7,306)**
Cash flows from financing activities					
Proceeds from borrowings	1,757	-	-	-	-
Repayment of borrowings	-	-	-	-	-
Net cash inflow (outflow) from financing activities	**1,757**	-	-	-	-
Net increase (decrease) in cash and cash equivalent held	(620)	3,799	2,747	175	676
Cash and cash equivalents at beginning of the financial year	19,079	21,455	25,254	28,001	28,176
Cash and cash equivalents at end of the financial year	**18,459**	**25,254**	**28,001**	**28,176**	**28,852**



Mount Fox

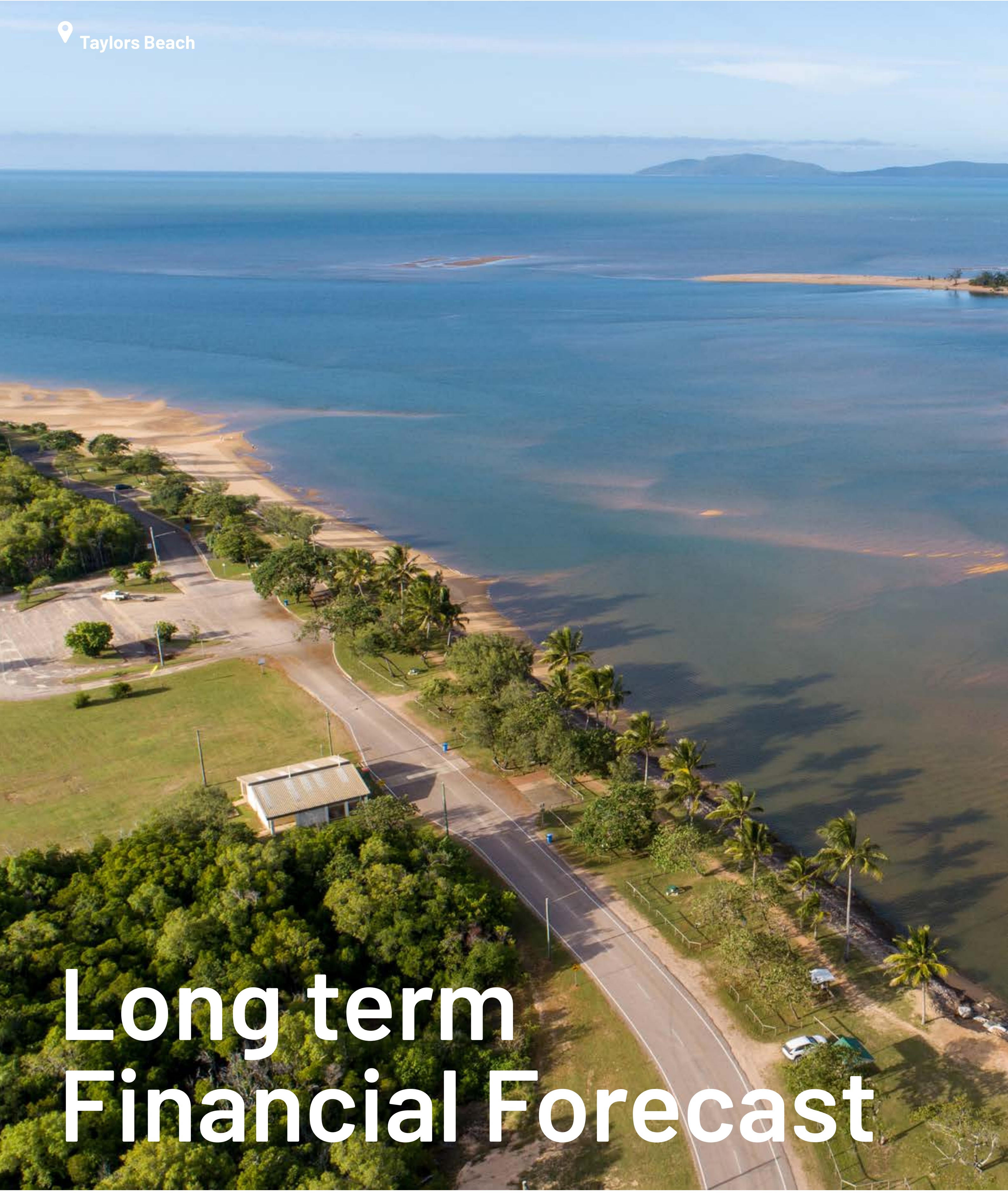
Project Works Plan

PROJECTS FOR 2025-2026	PROJECT CLASS	COUNCIL FUNDS	GRANT FUNDING	TOTAL COST
Abswold Road - Reseal (Design)	Roads	$15,000	-	$15,000
Annual Bitumen Reseal Program	Roads		$204,319	$204,319
Assistance with Revaluation of Assets and Associated Tasks	Non-Asset Related	$85,000	-	$85,000
BBQ Replacements	Plant and Equipment	$22,445	-	$22,445
Building Compliance Assistance	Non-Asset Related	$15,000	-	$15,000
Building Improvements - Ingham SES**	Buildings and Structures	-	$123,118	$123,118
Bus Shelter Replacement - Forrest Beach	Buildings and Structures	$70,000	-	$70,000
Culvert Renewal Program	Drainage	$100,000	-	$100,000
Dungeness Marine Access Environmental Approvals	Marine	$115,000	-	$115,000
Facilities Roof Renewal Program	Buildings and Structures	$100,000	-	$100,000
Fire Hydrant Replacement Program	Water	$150,000	-	$150,000
Fleet Replacement Program	Fleet	$1,000,000	-	$1,000,000
Footpath Renewal Program (Design)	Roads	$40,000	-	40,000
GIS Roadmap Development	Non-Asset Related	$40,000	-	40,000
Gravel Resheeting Program	Roads	-	$300,000	$300,000
Hinchinbrook Region Drive Maps	Non-Asset Related	$15,000	-	$15,000
Hinchinbrook Way Website Update	Non-Asset Related	$28,000	-	$28,000
Ingham Water Pumping Station Chlorine Tank	Water	$75,900	-	$75,900
Ingham Water Tower Staircase	Water	$100,000	-	$100,000
Installation of Roof Top Solar - Martin Street Depot	Buildings and Structures	$60,000	$320,000	$380,000
Investigate Stormwater Relining	Roads	-	$50,000	$50,000
Kerb and Channel Renewal - Stallan Street	Roads	$545,000	-	$545,000
Kerb and Channel Renewal Program (Design)	Roads	$30,000	-	$30,000

PROJECTS FOR 2025-2026		COUNCIL FUNDS	GRANT FUNDING	TOTAL COST
Merv Wacker Park Memorial and Garden	Land and Land Improvements	$50,000	-	$50,000
Mount Fox Campgrounds Facilities Upgrade (Additional Funds)	Buildings and Structures	$40,000	-	$40,000
New Council Website and Intranet	Non-Asset Related	$40,000	-	$40,000
New Ingham Cemetery - Mausoleum Construction	Buildings and Structures	$125,000	-	$125,000
New Ingham Cemetery - Renewal and Continued Growth	Land and Land Improvements	$68,000	-	$68,000
Palm Creek Carpark Lighting	Roads	$10,000	-	$10,000
Palms Nursing Home Parking Improvements	Roads	$100,000	-	$100,000
Pavement Renewal Program - Haig Street	Roads	$565,000	-	$565,000
Pavement Renewal Program (Design)	Roads	$40,000	-	$40,000
Planning Scheme Review	Non-Asset Related	$2,000	$80,000	$82,000
Playground Equipment Replacement Program	Plant and Equipment	$30,000	-	$30,000
Queensland Ambulance Service Disabled Access	Roads	$35,000	-	$35,000
Replacement of Ingham Sewer Treatment Plant Communications Tower	Sewerage	$188,200	-	$188,200
Replacement of Kopper Log Fence, Forrest Beach	Land and Land Improvements	$13,425	-	$13,425
Replacement of Playground Equipment, Interact Park	Plant and Equipment	$42,300	-	$42,300
Revaluation of Assets - Water and Sewerage	Non-Asset Related	$70,000	-	$70,000
Rising Sewer Main Renewal Program	Sewerage	$100,000	-	$100,000
Sand Replacement - Water Treatment Plants	Water	$85,740	-	$85,740
Self Bunded Fuel Tank	Plant and Equipment	$116,500	-	$116,500
Sewer Main Smoke Testing	Non-Asset Related	$100,000	-	$100,000
Sewer Relining Program	Sewerage	$500,000	-	$500,000

PROJECTS FOR 2025-2026		COUNCIL FUNDS	GRANT FUNDING	TOTAL COST
Sewerage Manhole Condition Assessment	Non-Asset Related	$250,000	-	$250,000
Sewerage Pump Replacement	Sewerage	$30,000	-	$30,000
Sewerage Pump Station Switchboard Renewal Program	Sewerage	$100,000	-	$100,000
Stormwater Drain Renewal - McIlwraith Street	Drainage	$250,000	-	$250,000
Taylors Beach Biennial Dredging Program	Non-Asset Related	$150,000	-	$150,000
TechnologyOne and Systems Improvement Project	Non-Asset Related	$250,000	-	$250,000
Toyota Hilux - Halifax SES**	Fleet	-	$61,887	$61,887
Cooks Lane*	Roads	$150,000	$150,000	$300,000
Lannercost Extension Road*	Roads	$103,500	$103,500	$207,000
Lucinda Commercial Jetty*	Roads	$184,000	$184,000	$368,000
Menzies Street*	Roads	$13,256	$13,256	$26,512
Pappins Road*	Roads	$40,000	$40,000	$80,000
Venables Crossing Road*	Roads	$5,000	$5,000	$10,000
Upgrade of Council Audio Visual Systems	Plant and Equipment	$50,000	-	$50,000
Upgrade of Risk Infrastructure - Essential Eight Level Two Maturity	Non-Asset Related	$125,000	-	$125,000
Water Connections and Renewals	Water	$100,000	-	$100,000
Water Main Replacement	Water	$170,000	-	$170,000
Water Reservoir Cleaning	Non-Asset Related	$130,000	-	$130,000
Water Reservoir Investigations - Macknade	Non-Asset Related	$75,000	-	$75,000
Water Supply Generators	Water	$150,000	-	$150,000
Yuruga Road - Drainage (Design)	Drainage	$10,000	-	$10,000
		$7,263,266	$1,635,080	$8,898,346

* Proudly funded by the Queensland Government through the Transport Infrastructure Development Scheme.
** Funding support from the Queensland Government through the SES Support Grant program.



Taylors Beach

Long term Financial Forecast

Hinchinbrook Shire Council

Long Term Financial Forecast

	Original Budget 2024-25 $000	Amended Budget (BR3) 2024-25 $000	Budget 2025-26 $000	Forecast 2026-27 $000	Forecast 2027-28 $000	Forecast 2028-29 $000	Forecast 2029-30 $000	Forecast 2030-31 $000	Forecast 2031-32 $000	Forecast 2032-33 $000	Forecast 2033-34 $000	Forecast 2034-35 $000
Income and Expenditure												
Operating income												
Net rates, levies and charges	29,615	29,641	31,055	32,207	33,426	34,692	35,917	37,095	38,310	39,469	40,663	41,892
Fees and charges	1,220	1,363	1,752	1,821	1,889	1,960	2,029	2,095	2,163	2,228	2,295	2,363
Interest received	789	1,440	1,396	1,412	1,350	1,381	1,412	1,343	1,351	1,341	1,215	1,149
Rental income	264	210	220	229	237	246	255	263	272	280	288	297
Sales revenue	1,469	1,476	1,329	1,382	1,434	1,488	1,540	1,590	1,642	1,691	1,742	1,794
Other income	42	59	53	55	57	59	61	63	65	67	69	72
Grants and subsidies	6,038	12,612	7,204	7,492	7,774	8,065	8,347	8,618	8,898	9,165	9,440	9,723
Total operating income	39,437	46,801	43,009	44,598	46,167	47,891	49,560	51,067	52,701	54,241	55,712	57,291
Operating expenditure												
Employee costs	(18,761)	(18,549)	(19,538)	(20,111)	(20,796)	(21,607)	(22,552)	(23,646)	(24,909)	(26,359)	(28,023)	(29,928)
Finance Costs	(27)	(59)	(55)	(57)	(59)	(62)	(64)	(66)	(68)	(70)	(72)	(74)
Materials and services	(14,920)	(20,826)	(16,038)	(16,677)	(17,310)	(17,959)	(18,588)	(19,192)	(19,816)	(20,410)	(21,023)	(21,653)
Depreciation	(9,697)	(9,927)	(12,113)	(12,324)	(12,315)	(12,536)	(13,000)	(13,310)	(13,692)	(14,162)	(14,536)	(14,923)
Total operating expenditure	(43,405)	(49,361)	(47,744)	(49,169)	(50,481)	(52,164)	(54,203)	(56,214)	(58,485)	(61,001)	(63,653)	(66,579)
Operating surplus/(deficit)	**(3,968)**	**(2,560)**	**(4,735)**	**(4,571)**	**(4,314)**	**(4,273)**	**(4,643)**	**(5,147)**	**(5,784)**	**(6,760)**	**(7,941)**	**(9,288)**
Capital grants, subsidies and contributions	3,040	8,255	1,555	5,162	5,286	5,413	5,543	5,676	5,812	5,951	6,094	6,240
Capital income/(expenses)	-	-	(105)	-	-	-	-	-	-	-	-	-
Net result	**(928)**	**5,695**	**(3,285)**	**591**	**972**	**1,140**	**900**	**529**	**28**	**(809)**	**(1,847)**	**(3,048)**
Movement in asset revaluation reserve	-	-	-	-	-	-	-	-	-	-	-	-
Total comprehensive income	**(928)**	**5,695**	**(3,285)**	**591**	**972**	**1,140**	**900**	**529**	**28**	**(809)**	**(1,847)**	**(3,048)**

Hinchinbrook Shire Council

Long Term Financial Forecast

	Original Budget 2024-25 $000	Amended Budget (BR3) 2024-25 $000	Budget 2025-26 $000	Forecast 2026-27 $000	Forecast 2027-28 $000	Forecast 2028-29 $000	Forecast 2029-30 $000	Forecast 2030-31 $000	Forecast 2031-32 $000	Forecast 2032-33 $000	Forecast 2033-34 $000	Forecast 2034-35 $000
Financial Position												
Current assets	25,181	32,739	35,315	35,620	36,420	37,329	38,148	38,590	38,590	37,913	36,233	33,402
Non-current assets	379,815	440,622	435,646	436,384	437,622	439,559	441,982	445,076	448,798	453,094	458,094	463,822
Total assets	404,996	473,361	470,961	472,004	474,042	476,888	480,130	483,666	487,388	491,007	494,327	497,224
Liabilities	14,758	33,739	34,624	34,312	34,416	34,545	34,668	34,793	34,917	35,065	35,213	35,372
Equity	390,238	439,622	436,337	437,692	439,625	442,343	445,462	448,873	452,471	455,942	459,114	461,852
Cash Flow												
Operating revenue	39,338	45,098	43,317	44,468	46,044	47,741	49,426	50,937	52,579	54,103	55,581	57,156
Capital revenue	3,040	9,870	3,784	5,162	5,286	5,413	5,543	5,676	5,812	5,951	6,094	6,240
Operating expenditure excluding depreciation	(36,680)	(39,322)	(36,385)	(36,736)	(38,061)	(39,499)	(41,081)	(42,779)	(44,669)	(46,692)	(48,969)	(51,496)
Capital expenditure	(8,075)	(11,848)	(7,969)	(12,719)	(12,592)	(12,894)	(13,204)	(13,521)	(13,845)	(14,177)	(14,518)	(14,866)
Repayment of borrowings	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	1,757	-	-	-	-	-	-	-	-	-	-	-
Bank increase/(decrease)	(620)	3,799	2,747	175	676	761	684	313	(123)	(815)	(1,812)	(2,966)
Bank balance at end of year	**18,459**	**25,254**	**28,001**	**28,176**	**28,852**	**29,613**	**30,297**	**30,610**	**30,487**	**29,672**	**27,860**	**24,894**

Hinchinbrook Shire Council

Long Term Financial Forecast Cont.

Type	Measures of Financial Sustainability	Target (Tier 5)	Budget 2025-26	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
Financial Capacity	**Council controlled revenue ratio*** (Net rates, levies and charges + fees and charges) / total operating revenue	N/A	76.3%	76.3%	76.5%	76.5%	76.6%	76.7%	76.8%	76.9%	77.1%	77.2%
	Population growth ratio* (Prior year estimated population / previous year estimated population) less 1	N/A	(0.9%)	(0.9%)	(0.9%)	(0.9%)	(0.9%)	(0.9%)	(0.9%)	(0.9%)	(0.9%)	(0.9%)
Operating Performance	**Operating surplus ratio** Operating result / total operating revenue	Grater than -2%	(11.0%)	(10.2%)	(9.3%)	(8.9%)	(9.4%)	(10.1%)	(11.0%)	(12.5%)	(14.3%)	(16.2%)
	Operating cash ratio (Operating result + depreciation + finance costs) / total operating revenue	Grater than 0%	17.3%	17.5%	17.5%	17.4%	17.0%	16.1%	15.1%	13.8%	12.0%	10.0%
Liquidity	**Unrestricted cash expense cover ratio** (Total cash and equivalents + current investments + available ongoing QTC working capital facility limit - externally restricted cash) / (total operating expenditure - depreciation - finance costs) x 12	Greater than 4 months	8.5	8.4	8.4	8.3	8.2	7.9	7.6	7.0	6.3	5.3
Asset Management	**Asset sustainability ratio** Capital expenditure on replacement of infrastructure assets (renewals) / depreciation expenditure on infrastructure assets	Greater than 90%	35.1%	47.2%	48.0%	48.4%	48.7%	49.1%	49.5%	50.0%	50.4%	50.8%
	Asset consumption ratio Written down replacement cost of depreciable infrastructure assets / current replacement cost of depreciable infrastructure assets	Greater than 60%	66%	64%	63%	62%	61%	60%	59%	58%	57%	57%

**The Council-Controlled Revenue and Population Growth measures are reported for contextual purposes only and are not audited by the QAO.*

Special Rates and Charges

Brown Lane Special Rate

Overall Plan 2025-2026

1. Description of Facility to which Overall Plan Applies

This Overall Plan applies to the construction of Brown Lane Ingham as a rear access to the benefitted properties. The construction provides a sealed access with entrance from Euclid Street Ingham, culminating in a circular cul-de-sac with the total area of the new road comprising 442m^2.

Prior to construction the benefitted properties have agreed in writing to give up land identified for the road purposes to Council and contribute $40,000 per property to capital costs of construction to be paid over a 20 year period.

2. The Rateable Land to which the Special Charge Applies

- Lot 1110 on SP272679, Parish Trebonne;
- Lot 11 on SP288756, Parish Trebonne; and
- Lot 12 on I22433, Parish Trebonne.

3. Estimated Cost for Implementing the Overall Plan

The agreement with the benefitted property owners for a $40,000 contribution per owner to the capital costs of construction was based on the estimated cost for carrying out the Overall Plan of $120,000. The final construction cost exceeded the estimated amount.

4. Estimated Time for Implementing this Overall Plan

The construction of Brown Lane Ingham was completed and added to the Hinchinbrook Shire Asset Register on 10 July 2015.

A Special Rate adopted in conjunction with this Overall Plan is payable by the owners of the identified rateable land at $2,000 per annum over 20 years with the first payment due in 2017-2018 and the last in 2036-2037.

5. Legal Parameters

- *Local Government Act 2009*; and
- Local Government Regulation 2012.

6. Associated Documents

- 2025-2026 Revenue Statement Policy.

Bambaroo Rural Fire Brigade

Overall Plan 2025-2026

1. Key Activities

The Bambaroo Rural Fire Brigade area covers properties in the locality of Bambaroo in the Hinchinbrook Shire. The Brigade's key activities/services include:

- Targeting areas to burn and hazard reduction burns to the main road of property owners These areas are Helen's Hill Plains to Bambaroo Hills on the Bruce Highway;
- To have a brigade meeting before the start of the fire season;
- To keep in touch with fellow brigade members throughout the year;
- To hold training sessions during the first six months of the year; and
- To discuss fire hazards before the season so the hazard reduction scheme is effective.

2. The Rateable Land to which the Special Charge Applies

The special rate will apply to all rateable land situated within the area identified on the map numbered 2025/4.

3. Cost of Implementing this Overall Plan

The Brigade has advised Council that implementation of the Overall Plan for 2025-2026 is likely to cost $6,265 for operational costs. Unused funds will be set aside towards purchasing a new generator and installing a training room and toilet and shower facilities.

The Brigade has requested Council to levy each parcel of rateable land an amount of $10 per annum for at least the next year. This charge will raise $1,190.00 per annum to be contributed to the Bambaroo Rural Fire Brigade.

4. Estimated Time for Implementing this Overall Plan

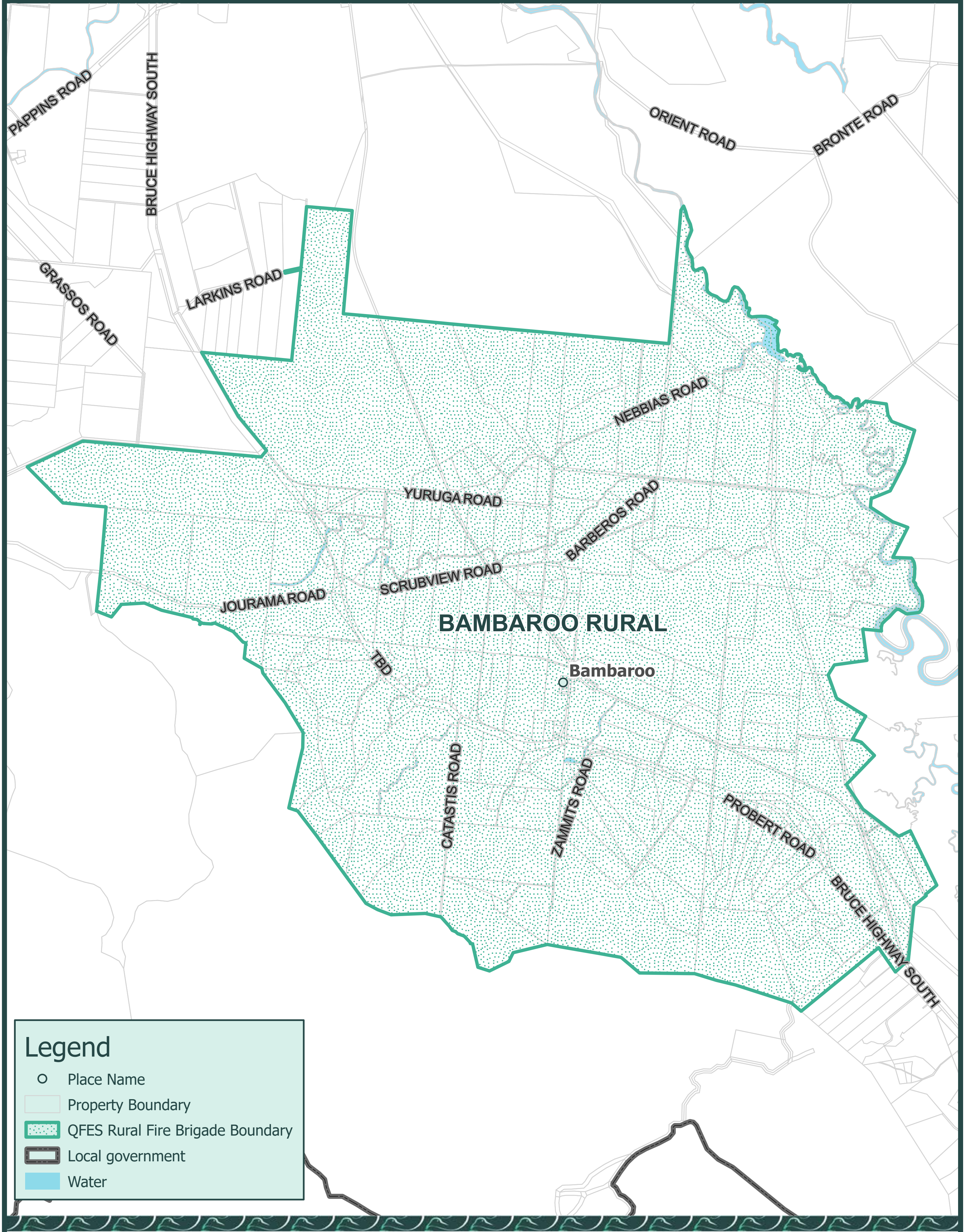
This Overall Plan covers the 2025-2026 financial year. It is reviewed, and updated as required, on an annual basis.

5. Legal Parameters

- *Local Government Act 2009*;
- Local Government Regulation 2012; and
- *Fire and Emergency Services Act 1990*.

6. Associated Documents

- 2025-2026 Revenue Statement Policy; and
- Bambaroo Rural Fire Brigade Area Map 2025/4.



Data Sources & Acknowledgements

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Cadastral Information sourced from Department of Resources is current as at 2025, and is accurate 1:50,000.

HINCHINBROOK SHIRE COUNCIL

BAMBAROO RURAL FIRE BRIGADE AREA
2025/4

Created by: ChantellePinnington; 17/04/2025

Crystal Creek Rural Fire Brigade

Overall Plan 2025-2026

1. Key Activities

The Crystal Creek Rural Fire Brigade area covers properties in both Hinchinbrook Shire and neighbouring Townsville City Council rural areas.

2. The Rateable Land to which the Special Charge Applies

The special rate will apply to all rateable land situated within the area identified on the map numbered 2025/4.

3. Cost of implementing this Overall Plan

The Brigade has requested Council to levy each parcel of rateable land an amount of $0 per annum for at least the next year. This charge will raise no income to be contributed to the Crystal Creek Rural Fire Brigade.

4. Estimated Time for Implementing this Overall Plan

This Overall Plan covers the 2025-2026 financial year. It is reviewed, and updated as required, on an annual basis.

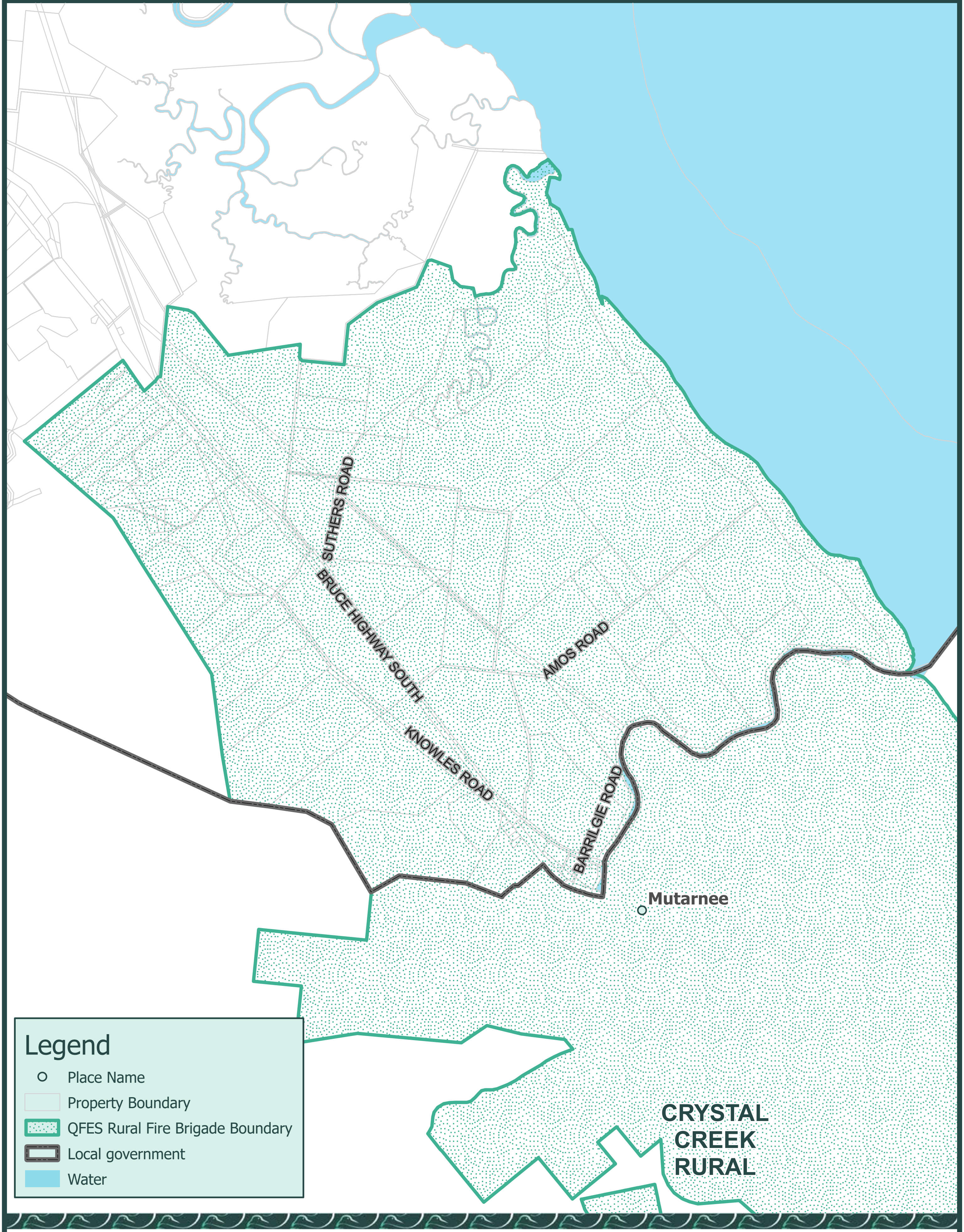
5. Legal Parameters

- *Local Government Act 2009*;
- Local Government Regulation 2012; and
- *Fire and Emergency Services Act 1990*.

6. Associated Documents

- 2025-2026 Revenue Statement Policy; and
- Crystal Creek Rural Fire Brigade Area Map 2025/4.

HINCHINBROOK SHIRE COUNCIL



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CRYSTAL CREEK RURAL FIRE BRIGADE AREA

2025/4

Created by: ChantellePinnington; 17/04/2025

Seymour Rural Fire Brigade

Overall Plan 2025-2026

1. Key Activities

The Seymour Rural Fire Brigade area is located at the northern end of the Hinchinbrook Shire and is bordered by Girringun National Park to the northwest, the Seymour River to the east and the Herbert River to the south. The Brigade's key activities/services include:

- Identify, map and monitor fuel load in the Seymour Rural Fire Brigade area. Identified risk areas will have plans developed to reduce the risk of uncontrolled wildfires;
- Brigade Training will be ongoing as is available from Division. The Brigade will take part in cross training with the Urban Fire Fighters, including training them in our methods. This is part of the Queensland Fire and Emergency Service goal of a better understanding between the two divisions;
- Ongoing costs to maintain, repair and upgrade plant and equipment, and;
- Response to wildfires.

2. The Rateable Land to which the Special Charge Applies

The special rate will apply to all rateable land situated within the area identified on the map numbered 2025/4.

3. Cost of Implementing this Overall Plan

The Brigade has advised Council that implementation of the Overall Plan for 2025-2026 is likely to cost $2,890 for operational costs. Unused funds will be set aside towards future building and maintenance repairs.

The Brigade has requested Council to levy each parcel of rateable land an amount of $20 per annum for at least the next year. This charge will raise $3,080 per annum to be contributed to the Seymour Rural Fire Brigade.

4. Estimated Time for Implementing this Overall Plan

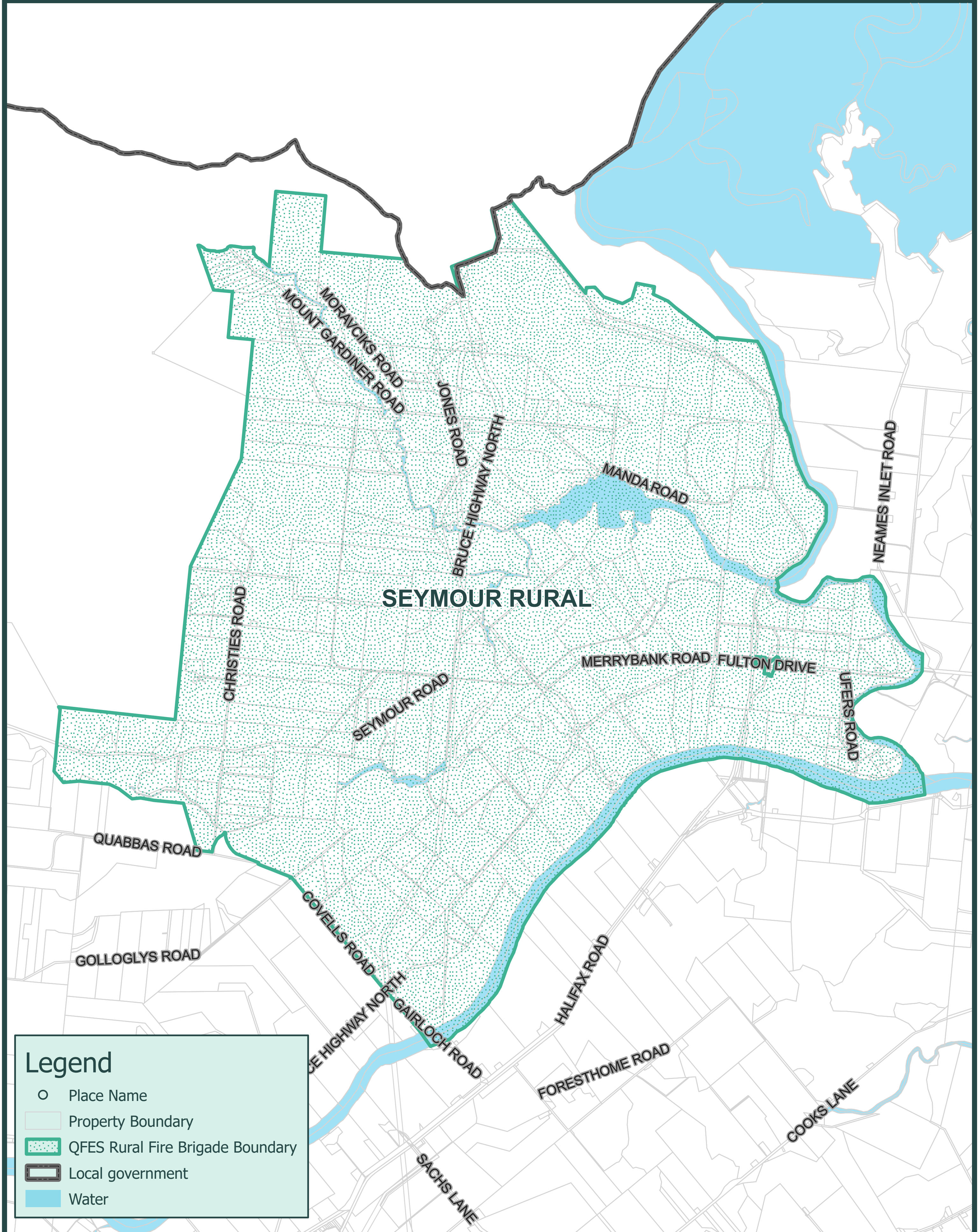
This Overall Plan covers the 2025-2026 financial year. It is reviewed, and updated as required, on an annual basis.

5. Legal Parameters

- *Local Government Act 2009*;
- Local Government Regulation 2012; and
- *Fire and Emergency Services Act 1990*.

6. **Associated Documents**

- 2025-2026 Revenue Statement Policy; and
- Seymour Rural Fire Brigade Area Map 2025/4.



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SEYMOUR RURAL FIRE BRIGADE AREA 2025/4

Created by: ChantellePinnington; 17/04/2025

Stone River Rural Fire Brigade

Overall Plan 2025-2026

1. Key Activities

The Stone River Rural Fire Brigade area covers properties in the locality of Stone River in the Hinchinbrook Shire. The Brigade's key activities/services include:

- Put in place procedures for future shed maintenance;
- Carry out all necessary training to ensure all active members are competent in the use of all equipment;
- Continue to ensure all Brigade equipment is secure;
- Continue to advise new residents of the functions of the Brigade; and
- First Officer to liaise with Fire Wardens on areas that need attention.

2. The Rateable Land to which the Special Charge Applies

The Special Charge will apply to all rateable land situated within the area identified on the map numbered 2025/4.

3. Cost of Implementing this Overall Plan

The Brigade has advised Council that implementation of the Overall Plan for 2025-2026 is likely to cost $1,470 for operational costs. Unused funds will be set aside towards future building and maintenance repairs as well as a longer term plan to build a concrete driveway and shed loft.

The Brigade has requested Council to levy each parcel of rateable land an amount of $30 per annum for at least the next year. This charge will raise $5,430 per annum to be contributed to the Stone River Rural Fire Brigade.

4. Estimated Time for Implementing this Overall Plan

This Overall Plan covers the 2025-2026 financial year. It is reviewed, and updated as required, on an annual basis.

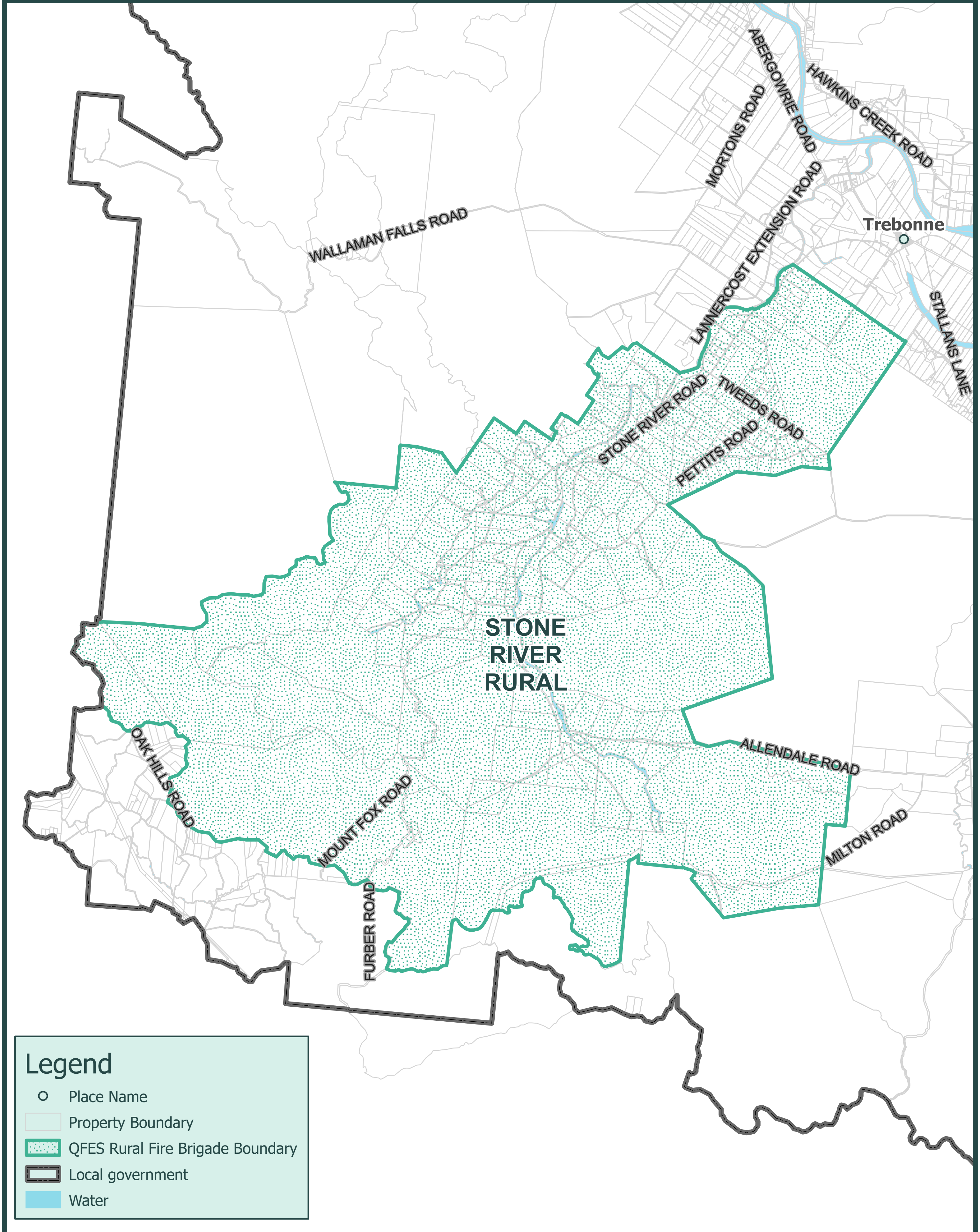
5. Legal Parameters

- *Local Government Act 2009*;
- Local Government Regulation 2012; and
- *Fire and Emergency Services Act 1990*.

6. Associated Documents

- 2025-2026 Revenue Statement Policy; and
- Stone River Rural Fire Brigade Area Map 2025/4.

HINCHINBROOK SHIRE COUNCIL



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SHIRE COUNCIL

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STONE RIVER RURAL FIRE BRIGADE AREA 2025/4

Created by: ChantellePinnington; 17/04/2025

Toobanna Rural Fire Brigade

Overall Plan 2025-2026

1. Key Activities

The Toobanna Rural Fire Brigade area covers properties in the locality of Toobanna in the Hinchinbrook Shire. The Brigade's key activities/services include:

- Fire prevention;
- Fire fighting;
- Hazard reduction burning;
- Public awareness and education;
- Assisting the community at times of emergencies and disasters; and
- Such other functions as the Commissioner may direct.

2. The rateable land to which the Special Charge applies

The Special Charge will apply to all rateable land situated within the area identified on the map numbered 2025/4.

3. Cost of implementing this Overall Plan

The Brigade has advised Council that implementation of the Overall Plan for 2025-2026 is likely to cost $400 for operational costs. Unused funds will be set aside towards future building and maintenance repairs and purchase of a new appliances.

The Brigade has requested Council to levy each parcel of rateable land an amount of $20 per annum for at least the next year. This charge will raise $6,540 per annum to be contributed to the Toobanna Rural Fire Brigade.

4. Estimated time for implementing this Overall Plan

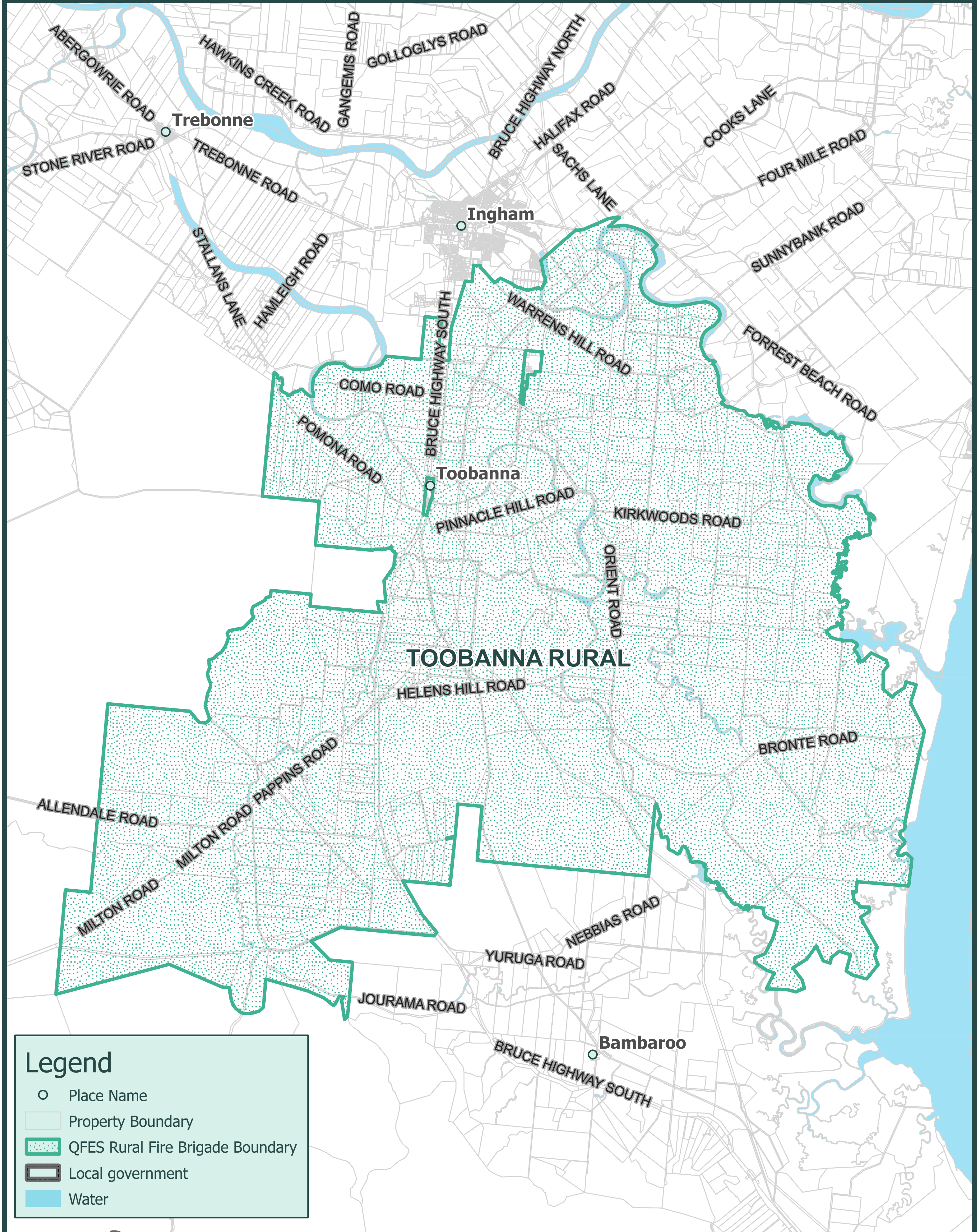
This Overall Plan covers the 2025-2026 financial year. It is reviewed, and updated as required, on an annual basis.

5. Legal Parameters

- *Local Government Act 2009*;
- Local Government Regulation 2012; and
- *Fire and Emergency Services Act 1990*.

6. Associated Documents

- 2025-2026 Revenue Statement Policy; and
- Toobanna Rural Fire Brigade Area Map 2025/4.



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TOOBANNA RURAL FIRE BRIGADE AREA 2025/4

Created by: ChantellePinnington; 17/04/2025

Policy Documents

Debt Policy

1. Policy Statement

This policy identifies the future borrowing and debt repayment requirements of Council. Under the Local Government Regulation 2012, Council is required to consider borrowing requirements for the current financial year and the next nine financial years, identifying:

- New borrowings; and
- The period over which existing and new borrowings are planned to be repaid.

2. Scope

This Policy applies to any existing or planned borrowing activity to be undertaken by Council over the current, and next nine, financial years.

3. Responsibility

Council is responsible for the approval of this Policy.

The Chief Executive Officer (CEO), assisted by the Chief Financial Officer (CFO), is responsible for the implementation, maintenance and compliance of this Policy.

4. Definitions

Borrowings has the same meaning as given under the ***Statutory Bodies and Financial Arrangements Act 1982***.

5. Policy

5.1 Borrowing Activity

There are no planned borrowings in 2025-2026 or during the next nine financial years.

5.2 Short Term Finance

Council has Treasury approval to operate an overdraft facility to the value of $150,000 for short term finance for operational cash flow purposes. Council operates a consolidated account with Commonwealth Bank of Australia that facilitates this overdraft facility.

At the time of approving this Policy the overdraft balance is not being utilised.

6. Legal Parameters

- *Local Government Act 2009*;
- Local Government Regulation 2012; and
- *Statutory Bodies and Financial Arrangement Act 1982*.

7. Associated Documents

- Nil

Entertainment and Hospitality Policy

1. Policy Statement

This Policy sets out Council's mandatory requirements in relation to providing and receiving entertainment and hospitality, ensuring that the required standards of accountability and probity, in relation to entertainment and hospitality activity and its related expenditure, are established, maintained and understood across Council.

2. Scope

This Policy applies to all Councillors, employees and other persons and/or organisations representing Council.

For the purposes of this document, attendance at an evening function that forms part of a conference or similar official event does not constitute Entertainment and Hospitality.

3. Responsibility

The Mayor, Executive Leadership Team, Managers and Supervisors, are responsible for ensuring that this Policy is understood and adhered to by all Council, Councillors, Council employees and other persons/organisations representing Hinchinbrook Shire Council.

All Councillors, employees and other persons and/or organisations representing the Council have a responsibility for complying with this Policy and for seeking guidance from a more senior officer on any related matter.

4. Definitions

Council business means work required to be performed as part of normal duties.
Public defensibility activities and decisions are open to reasonable scrutiny and can withstand a 'public defensibility' test in the context of fairness, equity and value for money.

Entertainment and hospitality refers to a range of benefits that include, but are not restricted to the following:

- Entertaining members of the public in order to promote a local project; or
- Paying for a Councillor or staff member to attend a function as part of their official duties or obligations.

5. Policy

5.1 Entertainment and Hospitality Requirements

All Entertainment and Hospitality expenditure must:

- Be for official purposes;
- Be properly documented with the purpose clearly identified;
- Be approved by an officer who is senior to the officer who arranged for the

expenditure to be incurred;
- Be available for review by internal audit, external audit and the Finance Department and/or any officer or external body identified by the Chief Executive Officer (CEO), or delegate for this purpose;
- Be appropriate and reasonable and withstand the public defensibility test;
- Comply with budgetary requirements; and
- Be properly identified and coded to the 'General – Entertainment and Hospitality' natural account (63428).

Supervisors and Managers must have regard to these requirements when approving entertainment and hospitality related expenditure.

The provision of light refreshments and/or lunches at special staff functions or at internal meetings and workshops (including those meetings and workshops that are held for volunteers and visiting dignitaries) are permitted.

5.2 Accepting Hospitality

Offers of hospitality, gifts or invitations, should only be accepted after due consideration of conflict of interest implications.

Three different types of conflicts of interest can potentially exist in these situations:

- Actual conflict of interest;
- Potential conflict of interest; or
- Perceived conflict of interest.

Any offer or invitation of entertainment or hospitality (or a gift) should be avoided if the offer or invitation is, or could be perceived as being, or has the potential for being, an incentive or inducement for any decision making.

An entertainment or hospitality benefit may be accepted where it complies with all of the following principles:

- Refusal would offend or cause awkwardness; and
- It conforms with standard business custom or other cultural practices of the provider/offeror; and
- It does not influence the Councillor/officer's impartiality (i.e. it has no conflict of interest consequences); and
- It is received in the normal course of duty, or prior approval has been received.

Offers or invitations of hospitality (or gifts) should only be accepted after due consideration of conflict of interest implications. It is a requirement for approval to be sought prior to accepting any (non-trivial) hospitality from the immediate Manager or Director. Hospitality, in many circumstances, is an important part of establishing and deepening corporate and professional relationships.

5.3 Other Considerations and Requirements

- Alcohol may only be provided at an official function if it has been approved beforehand by the CEO
- The following types of expenditure also require approval from the CEO:
    - Cost of providing meals at a private residence;
    - Club membership fees;
    - Trips (within Australia); and
    - Staff-only events where the cost per head exceeds $20.

In recognition and appreciation of Council employees for their dedication and commitment to the provision of Council services to the public, Council will host an annual Christmas function, including alcoholic beverages in accordance with conditions of the Drug and Alcohol Policy and Drug and Alcohol Management Procedure.

6. Legal Parameters

- *Local Government Act 2009*;
- Local Government Regulation 2012; and
- ***Fringe Benefits Tax Assessment Act 1986***.

7. Associated Documents

- Procurement Policy;
- Procurement Procedure;
- Purchasing Card Policy;
- Purchasing Card Procedure;
- Drug and Alcohol Policy; and
- Drug and Alcohol Management Procedure.

Fraud and Corruption Prevention Policy

1. Policy Statement

This Policy demonstrates Council's commitment to ensuring that the community is aware of Council's standards in relation to fraud and corruption, and its intention to conduct its business with integrity, transparency, honesty and fairness and to comply with all relevant laws, regulations, codes, corporate standards and best practice standards.

Council has a zero tolerance stance on fraud and corruption and is committed to:

- The control, identification and elimination of all forms of fraud and corruption; and
- Creating an ethical environment that actively discourages and prevents fraud.

All allegations and suspicions of fraud and corruption will be referred to the Public Interest Disclosure (PID) Coordinator, investigated appropriately, and all substantiated cases will be dealt with either by criminal, disciplinary or administrative mechanisms as deemed appropriate by the Chief Executive Officer (CEO).

2. Scope

This Policy applies to all persons acting on behalf of Council, including Councillors, employees (permanent, temporary, casual), consultants, contractors, volunteers and agents.

3. Responsibility

Council is responsible for the approval of this Policy.

Chief Executive Officer
The Chief Executive Officer (CEO) is responsible for:

- Creating an honest, ethical and professional culture throughout Council;
- Creating an environment to drive the prevention, control, and minimisation of fraud and corruption across Council;
- Establishing and managing an effective ongoing process to plan, resource, prevent, detect and respond to (including by investigation) fraud and corruption risk across Council. This includes maintaining the training and awareness program; providing relevant support to the investigation of fraud and corruption as required and an auditing process for performance;
- Ensuring complaints are progressed through Council's Complaints Management Framework; and
- Notifying the Crime and Corruption Commission (or its equivalent) of any complaint or suspicion of a complaint involving official misconduct in accordance with the ***Crime and Corruption Act 2001***.

Director Corporate, Community and Development Services
The Director Corporate, Community and Development Services (DCCDS) is responsible for conducting and/or coordinating risk assessments in accordance with internal audit and their resultant reviews across all operations.

Directors are responsible for:

- Continuously seeking to identify and prevent potential fraud and corruption;
- Implementation of effective risk prevention and minimisation procedures in day to day operations;
- Ensuring reporting processes are in place to support and protect employees, customers, agents or community in reporting legitimately suspected fraudulent or corrupt behaviour or inappropriate Conflicts of Interest; and
- Promoting high standards of ethics and integrity.

Employees, Councillors and Representatives
All Council employees, Councillors and representatives have the responsibility of identifying, minimising the risk of, and reporting fraudulent and corrupt activities, and are required to:

- Actively prevent and report suspected breaches to the Public Interest Disclosure (PID) Coordinator and line management;
- Actively identify and report potential deficiencies within the Policy, control procedures or practices to management responsible for monitoring and controlling those activities;
- Conduct themselves in a manner that will ensure they avoid situations where their actions may be perceived to be fraudulent, corrupt or unduly influenced by a Conflict of Interest; or abet, ignore or condone such breaches;
- Report fraudulent and corrupt activity, when they become aware of such activity, to the PID Coordinator, their Supervisor, Manager or if appropriate, another member of the Executive Leadership Team; and
- Approve transactions, contractual arrangements, purchases, payments, services, agreements, timesheets, leave forms and expenses in accordance with good governance and ethics.

4. Definitions

Conflict of Interest means an interest, pecuniary or otherwise, that may unduly influence decisions, conflict with proper performance of duties, or is incompatible with impartial fulfilment of public or professional duties.

Corruption means a dishonest activity in which a Council employee, Councillor, volunteer or contractor acts contrary to the interest of Council and abuses his/her position of trust in order to achieve some personal gain or advantage for himself/herself or for another person or organisation.

Fraud means an intentionally dishonest activity causing actual or potential financial loss (or reputation damage) to any person or organisation including theft of money or other property by employees or persons external to Council. Examples of fraud include, but are not limited to:

- Theft and/or misuse of Council's revenue;
- Unauthorised use of Council assets (including plant and equipment and inventory);
- Credit card fraud;
- Forgery or alteration of cheques, invoices, timesheets, computer records etc.;
- Submission of false taxation arrangements for an employee or contractor;
- Submission of fraudulent applications for reimbursement;
- Payments to fictitious employees or suppliers (third parties);
- False accounting;
- Maladministration;
- Knowingly and willingly pay artificially inflated prices for goods or services received by Council;
- Knowingly and willingly paying for goods or services not received by Council; and
- Wilfully providing false or misleading information to Council or failing to provide information where there is an obligation to do so.

Maladministration means negligent behaviour, which may extend to conduct of a serious nature that is contrary to law, unreasonable, unjust, oppressive, or improperly discriminatory, based upon improper motives, or a result of acting outside the parameters of recommended or reasonable practice.

Public Interest Disclosure (PID) is a report made in accordance with the ***Public Interest Disclosure Act 2010***. It can be described as a protected disclosure made by anyone who believes a public authority, public officer or a public sector contractor is acting or may be going to act improperly in their capacity as a public body and public official.

Representatives are those who conduct business on behalf of Council and/or represent Council in operational and/or strategic affairs. They include contractors, consultants, volunteers and agents.

5. Policy

5.1 Compliance

In accordance with established good governance principles, including the Australian Standard AS 8001-2008 Fraud and Corruption Control, Council is committed to the highest possible standards of integrity and accountability in the conduct of all its affairs. This includes controlling and eliminating all forms of fraud and corruption and creating an environment which discourages and prevents fraudulent and/or corrupt activities, eliminates conflicts of interest and ensures adequate systems are in place to deter and/or identify corrupt and fraudulent activities.

The consequences of fraud and corruption can result in a significant drain on community resources and can severely damage Council's reputation. Therefore, Council will enforce all aspects of this Policy to reduce the risk of fraud and corruption. An emphasis on fraud prevention rather than fraud investigation will lead to a reduction of fraudulent activities.

Council will not tolerate fraudulent or corrupt activity and is committed to its control and prevention by:

- Establishing and maintaining an effective system of internal controls and enforcing compliance with those controls;
- Regularly undertaking risk assessments to identify circumstances in which fraud and corruption could potentially occur;
- Implementing fraud and corruption prevention and mitigation strategies in its day to day operations (e.g. separation of duties);
- Establishing formal procedures for the investigation of allegations relating to fraudulent and/or corrupt activity;
- Taking appropriate action in response to allegations of fraudulent and/or corrupt activity including, reporting allegations through appropriate channels and where allegations are substantiated, taking disciplinary action in accordance with Council's Code of Conduct;
- Supervisors and managers must have regard to these points when approving entertainment and hospitality related claims;
- Ensuring all employees and representatives of Council are aware of their obligations in regards to the prevention of fraud and corruption;
- Fostering an ethical environment in which dishonest and fraudulent behaviour is actively discouraged; and
- Generating community awareness of Council's commitment to the prevention of fraud and corruption.

It is expected that this Policy will:

- Protect Council's assets, interests, integrity and reputation;
- Ensure a coordinated approach in dealing with suspected fraudulent and corrupt behaviour; and
- Where appropriate, safeguard the reputation of individuals subject to the operation of this policy.

5.2 Disclosure

Council recognises that the decision to report a concern can be difficult because of the fear of reprisal from those involved in the fraudulent/corrupt activity. Council will not tolerate intimidation, harassment, victimisation, assault or any other inappropriate conduct towards a person for any reason, including being due to a suspicion or belief that the person has made, or may make, a PID and Council will take action to protect those who raise a concern. Therefore, employee safeguards are established to encourage employees to raise concerns they may have about suspected fraud or corruption. Public Interest Disclosures are dealt with according to

Council's Public Interest Disclosure Policy and Procedure and the ***Public Interest Disclosure Act 2010*** which provides particular protections in relation to public interest disclosures. The protection of the Act and/or this Policy does not extend to reports or PIDs that are:

- Intentionally false or misleading;
- Frivolous or vexatious;
- Substantially aimed at interfering with the implementation of lawful Council or local government policy; or
- Made in an attempt to avoid disciplinary action.

If a staff member maliciously makes a PID which they know to be untrue their actions will be regarded as corrupt conduct and dealt with accordingly.

A report or a PID can be made in various ways, including:

- In person to an appropriate person (e.g. line manager); or
- In writing (by letter, email or memo) to Council directly.

While the likelihood of a successful outcome is increased greatly if, when making a disclosure, the person makes their identity known, Council will nonetheless accept disclosures anonymously.

5.3 Other: Investigations

In all cases confidentiality and natural justice will be maintained.

In order to encourage a culture of openness and transparency, the CEO, through the DCCDS, will provide a notification to Council's Audit and Risk Committee Chairperson regarding all allegations of fraud or corruption.

The Audit and Risk Committee Chairperson will determine if the matter should be formally tabled at the next available meeting of the Audit and Risk Committee and/or if other Audit and Risk Committee members should be advised of the allegation (either at all or more urgently). If the claim is regarding the CEO, the DCCDS will be responsible for the action detailed.

The PID Coordinator will be responsible for establishing procedures to investigate allegations of fraud and corruption, appropriate to the circumstances, and in accordance with the ***Public Interest Disclosure Act 2010***, and related legislation (e.g. requirement to notify the Crime and Corruption Commission in certain cases).

The PID Coordinator will provide a report on completed investigations to Council's Audit and Risk Committee detailing the general circumstances, summary of the investigative process, findings and actions being taken to prevent further occurrences (where applicable).

6. Legal Parameters

- *Crime and Misconduct Act 2001*;
- *Human Rights Act 2019*;
- *Local Government Act 2009;*
- Local Government Regulation 2012 (Section 196)*;*
- *Public Interest Disclosure Act 2010*; and
- *Public Sector Ethics Act 1994*.

7. Associated Documents

- Code of Conduct;
- Enterprise Risk Management Plan;
- Public Interest Disclosure Policy;
- Public Interest Disclosure Procedure;
- Complaint against a Public Official Policy; and
- Australian Standard AS 8001-2008 Fraud and Corruption Control.

Investment Policy

1. Policy Statement

This Policy sets the guidelines for the investment of Council's cash holdings, meeting the requirements of the ***Statutory Bodies Financial Arrangements Act 1982*** and its regulation, supporting Council's investment and risk philosophy.

In prudently managing financial resources, Council seeks to invest available cash holdings for the purpose of maximising investment earnings, minimising financial risk, and ensuring funds security and availability.

2. Scope

This Policy applies to the investment of all cash holdings of Hinchinbrook Shire Council.

3. Responsibility

Council is responsible for the approval of this Policy.

The Chief Executive Officer (CEO), assisted by the Chief Financial Officer (CFO), is responsible for the implementation, maintenance and compliance of this Policy.

4. Definitions

Surplus Cash Balances, for the purpose of this policy, means Council's cash holdings available for investment at any time after consideration of the amount and timing of Council's cash flow needs. Surplus cash balances do not include Council's trust account balances which are to be invested separately from Council funds.

Authorised Investments are as permitted under the ***Statutory Bodies Financial Arrangements Act 1982***, and in accordance with the Category 1 Investment Powers applicable to Council under the Statutory Bodies Financial Arrangements Regulation 2007.

Prescribed Investment Arrangements are listed at Schedule 6 of the Statutory Bodies Financial Arrangements Regulation 2007.

5. Policy

5.1 Investment Risk Philosophy

Council maintains a conservative and risk averse investment philosophy for its surplus cash investments.

As the custodian of public monies Council chooses to secure its capital base but take the opportunity to produce revenue from cash assets as far as possible within established risk constraints.

5.2 Objective

- To maximise earnings with funds not immediately required for financial commitments.
- To invest funds at the most advantageous rate of interest available to it at the time, for that investment type, and in a way that is considered the most appropriate at the time; and
- To preserve capital.

5.3 Prudent Person Standard

Officers responsible for investing local government funds must act with a duty of care, skill, prudence and diligence that a prudent person would exercise when investing and managing their own funds. Conflicts of interest must be recorded and disclosed to the Chief Executive Officer.

5.4 Range of Investments

Council has Category 1 investment power under the ***Statutory Bodies Financial Arrangements Act 1982***.

A Category 1 investor is permitted to invest at call or for a fixed period of no more than one year in the following ways:

- Deposits with a financial institution;
- Investment arrangements accepted, guaranteed or issued by or for the Commonwealth or a State or a financial institution;
- Other investment arrangements secured by investment arrangements accepted, guaranteed or issued by or for the Commonwealth or a State or a financial institution;
- Investment arrangements, managed or offered by Queensland Investment Corporation (QIC) or Queensland Treasury Corporation (QTC), prescribed under a ***Regulation of the Statutory Bodies Financial Arrangements Act 1982***;
- An investment arrangement with a rating prescribed under a regulation of the ***Statutory Bodies Financial Arrangements Act 1982***; and
- Over investment arrangements prescribed under a regulation of the ***Statutory Bodies Financial Arrangements Act 1982***.

All investments must be denominated in Australian Dollars and undertaken in Australia.

5.5 Assessment of Surplus Cash Balance

Surplus cash balances must be determined in accordance with the Investment Procedure.

5.6 Credit Risk Guidelines

The minimum and maximum invested surplus cash with any line of credit risk must conform with the following:

TABLE A: CREDIT RISK GUIDELINES				
Long-term credit rating # or financial institution	Short term credit rating#	Minimum % of total investments or minimum value	Maximum % of total investments or maximum value	Maximum Term
QTC Capital Guaranteed Cash Fund		20%	100%	(At Call)
AAA	A-1+	Nil	50%	1 year
AA to AA-	A-1+	Nil	40%	1 year
A+ to A-	A-1	Nil	30%	6 months
BBB+ to BBB	A-2	Nil	20%	6 months
BBB-	A-3	Nil	5%	3 months
Unrated **	Unrated**	Nil	$500,000	30 days

Most recently available credit ratings from S&P Global.
**Most building societies and credit unions are unrated financial institutions.

Table A: Credit Risk Guidelines

- QTC recommends that caution should be exercised with respect to investing funds with unrated institutions. Council may choose to invest with an unrated facility to encourage that facility to remain in the Hinchinbrook Shire. The decision to invest in an unrated facility must be balanced against the credit worthiness of the institution;
- The credit worthiness of an unrated financial institution should be assessed with regard to the most recent audited financial statements and Capital Adequacy Disclosure of that institution;
- Before rollover of existing investments or undertaking new investments the credit rating of the investment institutions used or intended to be used by Council should be assessed;
- In the event of published economic downturn or instability the credit rating of the investment institutions used by Council should be reassessed and remedial action taken if necessary; and
- Queensland Treasury Corporation may be used to assist with financial institution credit ratings.

This information should be available from the relevant financial institution website.

5.7 Quotations and Fair Value

At least three verbal quotations must be obtained and noted from authorised institutions prior to investing surplus cash, however this requirement does not apply to investing within the prescribed investment arrangements.

In general, financial institutions with lower credit ratings have a higher credit risk and therefore, the interest rate received on the investment should be higher reflecting the higher level of risk.

The quotes received should be considered relative to the assessed risk of the financial institution.

5.8 Terms to Maturity

The term to maturity of the surplus cash investment must be determined taking into consideration Council's future cash flow needs, credit risk guidelines and the prevailing outlook regarding interest rates.

The term cannot exceed one year for any investment.

5.9 Reporting Requirements

Reporting procedures must be established to ensure the investments are being reviewed and overseen regularly.

6 Legal Parameters

- *Statutory Bodies Financial Arrangements Act 1982*;
- *Statutory Bodies Financial Arrangements Regulation 2007*; and
- Local Government Regulation 2012.

7 Associated Documents

- Nil.

Procurement Policy

1. Purpose

This Policy sets out Council's principles and mandatory requirements for the acquisition of goods and services, and the conduct of all procurement activities.

2. Scope

This Policy applies to all procurement activities, including goods, services, equipment, and contractor engagements, and includes all commercial transactions where the outlay of funds results in the provision of goods, services or other items.

This Policy applies to all Council employees, contractors, volunteers, and any person acting on behalf of Council, and should be read in conjunction with other Council policies and procedures, including but not limited to the Code of Conduct, Procurement Procedure, Purchase Card Policy, Financial Delegations Register, and Fraud and Corruption Prevention Policy.

3. Responsibility

Council is responsible for the approval of this Policy, with the Executive Leadership Team assisted by the Chief Financial Officer (CFO), responsible for its implementation, maintenance and compliance monitoring.

Managers are responsible for ensuring that this policy is understood and complied with by all Council employees, contractors, volunteers, and any person acting on behalf of Council.

The Procurement Coordinator is responsible for monitoring procurement activities and processes, and for reporting on Council's Procurement Policy and Procedure compliance.

All authorised delegates of Council must comply with the financial limits contained in the Financial Delegations Register.

4. Definitions

Act means the ***Local Government Act 2009***.

Approved Contractor List has the same meaning as set out at Section 231 of the Local Government Regulation 2012.

Authorised Delegate of Council means a Council officer with the appropriate delegation and permission to make the particular decision.

Large – Sized Contractual Arrangement has the same meaning as that defined in Section 224 (3) of the Local Government Regulation 2012 and for the purposes of this policy means a contractual arrangement with a supplier that is expected to be worth $200,000 excl. GST or more in a financial year, or over the proposed term of the contractual arrangement.

Local Business means a business:

- Which is owned or operated by persons who are residents within the Hinchinbrook Shire Council area; and
- Has a place of business within the Hinchinbrook Shire; and
- Primarily employs persons who are residents or ratepayers from within the Hinchinbrook Shire.

Local Business Allowance means a bonus percentage allowance applied to the gross price for submissions which meet the definition of a Local Business Allowance.

Local Content means the direct costs of the supply of goods, materials and services provided by or procured from a local business or employees living permanently in the Hinchinbrook Shire area but does not include quarry material and pre-mix concrete. Local Content is only to detail subcontractors or businesses that the tenderer anticipates to engage as part of the carrying out of works under the contract.

Medium Sized Contractual Arrangement has the same meaning as that defined in Section 224 (2) of the Local Government Regulation 2012 and for the purposes of this policy means a contractual arrangement with a supplier that is expected to be worth $15,000 excl. GST or more but less than $200,000 excl. GST in a financial year, or over the proposed term of the contractual arrangement.

Preferred Supplier Arrangement has the same meaning as set out in Section 233 of the Local Government Regulation 2012.

Procurement means the purchase, hire, lease, rental, exchange or any other commercial transaction involving the outlay of funds in return for the provision of goods, equipment, related services, construction contracts and service contracts.

Register of Pre-Qualified Suppliers has the same meaning as set out at Section 232 of the Local Government Regulation 2012 e.g. Council's Register of Pre-Qualified Plant Hire Arrangements.

Request for Quotation (RFQ) a document which clearly details the specifications, conditions and terms for the supply and/or delivery of goods and/or services.

Regulation means the Local Government Regulation 2012 (Qld).

Sound Contracting Principles means those principles set out at Section 104 (3) of the *Local Government Act 2009*.

Valuable Non-Current Asset Contract has the same meaning as that defined in Section 224 (5) of the Local Government Regulation 2012 and for the purposes of this Policy is a contract for the disposal of a valuable non-current asset.

5. Policy

5.1 Compliance

All procurement activity must be carried out in accordance with this Policy, associated Policies and Procedures, and relevant laws and regulation, including the ***Local Government Act 2009***, the Local Government Regulations 2012, ***Public Sector Ethics Act 1994*** and any relevant environmental, safety, anti-bribery and corruption legislation.

All procurement activity must meet the requirements of sound contracting principles set out within the Local Government Act 2009 Section 104(3):

(a) Value for money;
(b) Open and effective competition;
(c) The development of competitive local business and industry;
(d) Environmental protection; and
(e) Ethical behaviour and fair dealing.

All Council employees, contractors, volunteers, or any other person acting on behalf of Council, must do so in a professional manner, abiding by the terms of the Code of Conduct, and exemplifying impartiality, fairness, integrity and best practice procurement principles.

5.2 Sound Contracting Principles

Value for Money

Council must utilise 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:

- Whole of life costs including costs of acquiring, using, maintaining and disposal;
- Contribution to and supporting the advancement of Council's priorities and strategic objectives including buying local wherever possible;
- Value adds, cost savings and/or discounts;
- Fit for purpose, quality, services and support;
- Reduction of internal administration costs;
- Technical compliance issues;
- Risk exposure;
- Benefits to the community (e.g. employment of local labour); and
- The value of any associated environmental benefits and/or any environmental cost.

Open and Effective Competition

Council will, as far as is practicable, procure goods and services through a process of open and effective competition.

Suppliers wishing to conduct business with Council will be given every reasonable opportunity to do so subject to them satisfying Council's requirements and relevant evaluation criteria.

Council must give fair and equitable treatment of all prospective suppliers by:
- Ensuring procurement and contracting processes are transparent and accessible to Council, suppliers and the public;
- Providing equal and reasonable opportunities for all suppliers to offer their goods and services to Council; and
- Framing invitations in way that encourages open competition and attracts the best value for money offers.

The Development of Competitive Local Business and Industry
In pursuit of achieving Community, Corporate and Operational Plan objectives, Council observes legislative requirements and 'sound contracting principles'. Council is committed to developing local business and industry, through providing full, fair, and reasonable opportunity for local business and industry to be engaged to provide goods and services to Council.

In delivering on this commitment, Council considers local content and a local business allowance in all quotations and tenders through the inclusion of assessment weightings that encourage local business and industry participation, principally:
- Local Business Allowance – the below pricing allowances apply to all submissions that meet the Local Business Allowance eligibility criteria:
    - For values between $0 and $200,000, a 5% Allowance is applied to the assessed price; or
    - For values above $200,000, a 2.5% Allowance is applied to the assessed price.
- Local content - an evaluation weighting of a minimum of 10% is assigned to all quotations and tenders for the purpose of assessing the level of local content in the submission and encouraging all suppliers (local and non-local) to utilise local products and services.

Council Officers must make every effort to ensure that local businesses are given every opportunity to provide quotes under section 5.4 and 5.5 of this Policy.

Council may also consider the following factors:
- The potential to create employment opportunities within the region;
- Contributions to regional economic growth;
- The availability of local goods, services and support; and
- The overall benefit to Council from engaging local suppliers, including the positive flow-on effects of local commercial transactions.

Environmental Protection
Council will, especially when undertaking large size contract purchasing activities:
- Fulfill its obligations under the ***Environmental Protection Act 1994*** and the ***Waste and Recycling Reduction Act 2011***, where possible;
- Provide an example to business, industry and the community by promoting the use of climatically and environmentally friendly goods and services; and
- Encourage environmentally responsible activities.

Council may also consider the following:

- The environmental performance of prospective contractors or suppliers;
- The selection of products that minimise impact on human health and natural environment; and
- The environmental impact and efficiency of requested products – such as energy ratings, water ratings, fuel efficiency, durability, recycled content, toxicity, the source of wood-based components (e.g. paper) and end of life disposal considerations.

Ethical Behaviour and Fair Dealing
Council staff involved in procurement must:

- Behave with impartiality, fairness, independence, openness, integrity, and professionalism in their discussions and negotiations with suppliers and their representatives; and
- Act, and be seen to act, ethically and in accordance with Council's Code of Conduct. Council officers should apply the ethical behaviour and fair dealing principle by providing:
    - o Full disclosure of all relevant information to all responding parties;
    - o Equal response durations and closing times;
    - o Declarations by officers regarding confidentiality and conflicts (where applicable); and
    - o Probity plans (where applicable).

Procurement must be conducted so that funds are only expended in Council's best interests and that procurement decisions are adequately documented.

5.3 Authorised Expenditure and Delegate Requirements

Procurement activities can only occur where the underlying goods or services to be procured, are permitted under Council Policy, Local Government Legislation or Regulation.

In order for procurement to commence, a budget must exist for the item being procured, or alternatively an appropriate Council resolution.

Only those employees and contractors with an appropriate delegation and area of responsibility applicable to the type of procurement activity, are permitted to authorise the procurement to commence and for successful parties to be engaged to provide goods or services.

Financial and Contractual Delegations
The Chief Executive Officer (CEO) implements Council's policies and decisions e.g. spending in accordance with the adopted budget. All delegation amounts are GST exclusive. Other officers may only incur expenditure on behalf of Council if:

- The Officer has been granted the financial and contractual delegation by the CEO and this delegation has been recorded in the register of delegations; and

- The expenditure is provided for in Council's budget; and
- The Officer has received training in Council's procurement systems and procedures; or
- There is a disaster/genuine emergency.

The CEO must approve all financial delegations by recording them in a register of delegations to enable procurement activities to occur.

5.4 Preferred Supplier Arrangements and Supplier Panels

Where purchases are made through a Council-established Register of Pre-Qualified Suppliers (RoPS), and the suppliers have submitted fixed pricing as part of the panel establishment process, Council officers may directly engage a supplier without seeking additional quotes or going to public tender proved that:

- The fixed pricing is documented, current and was assessed during the RoPS evaluation;
- The engagement is within the officer's financial delegation (or approved by delegated authority);
- A written justification is recorded in the procurement system (e.g. VendorPanel, or Techone) demonstrating defensibility and value for money;
- The engagement complies with all relevant provisions of the Local Government Regulations 2012, including any exemption from public tendering under s.232(3)(b) and;
- Council Officers are to ensure when procuring services from a supplier approved under a Pre-Qualified Supplier arrangement, that documentation supporting their decision-making process for the respective supplier engagement, is captured within Councils Procurement system.

5.5 Procurement Thresholds

At all times, Council's intent is for the development of competitive business and industry within the Hinchinbrook Shire to be considered when applying these procurement thresholds. The following table defines the requirements for tenders and quotations unless excepted in accordance with section 5.6 and 5.7 of this policy.

PROCUREMENT THRESHOLDS			
Value of Contract (excl. GST)	Minimum Number of quotes to be invited	Accepted Communication	Engagement Documentation Required
$0 - $250	Nil	-	No
$251 - $2000	One*	Verbal, Email, Internet, Catalogue	No
$2,001 - $5,000	Two*	Verbal, Email, Internet, Catalogue	No
$5,001 - $14,999	Two*	Written (Email, Internet, Catalogue, VendorPanel)	No
$15,000 - $199,999	Three*	Written (VendorPanel)	Yes (Offer Document/FNQROC Template Required)*
$200,000 and over	Open Tender*	Written (VendorPanel)	Yes (FNQROC Template Required)*

*Unless the best value contractor/s for Preferred or Pre-Qualified Arrangements are used on an hourly rate basis.

*The use of templated documents and undertaking procurement processes through VendorPanel is always best practice. However, Council understands that in some circumstances this is not always possible, and other means of procuring goods and services is necessary to fulfill the organisation's obligations to the community. Please note that the minimum number of quotes is still required.

Note: When seeking quotations, officers should consider the likelihood of exceeding the value thresholds listed above in a financial year (excluding GST), or over the proposed term of any contractual arrangement, with a supplier, including any contract extensions. If there is a risk that these limits will be exceeded, then the appropriate number of quotes or a public tender should be sought. All thresholds are cumulative thresholds. If the anticipated value of goods or services of a similar nature procured from the same supplier exceeds $200,000 in a financial year, or over the proposed term of the contractual arrangement, then a public tender is required.

All quotations received must be registered and attached via the purchase requisition and/or order system.

Valuable Non-Current Asset Contract

A valuable non-current asset contract is a contract for the disposal of valuable non-current asset. A valuable non-current asset is:

- Land; or
- Another non-current asset that has an apparent value that is equal to or more than the limit set by Council.

The apparent value limits for disposal of valuable non-current assets set by Council in compliance with the Regulation Section 224 (8) are:

- For plant - $5,000;
- For another type of non-current asset - $10,000
- Regulation Section 227 provides that Council cannot enter into a valuable non-current asset contract unless it first:
- Invites written tenders for the contract under the Regulation Section 228; or
- Offers the non-current asset for sale by auction.

This requirement is subject to the Regulation Section 236 Exceptions for valuable non-current asset contracts.

Non-Valuable Non-Current Asset

Disposal of a non-valuable non-current asset or goods is to be authorised by the appropriate Director.

The method used for the disposal of non-valuable non-current assets is to maximise the return to Council. The accepted means of disposal under this category may include, but is not limited to:

- External quotation – 2 quotes required; or
- Public auction or tender; or
- Disposal to a community organisation; or
- Disposal to a government agency; or
- Sale to second hand dealer.

Invitation to Tender

Hinchinbrook Shire Council must invite written tenders or expressions of interest as outlined in s228 of the Local Government Regulation 2012 Invitations to Tender.

For Council to enter into a large sized contractual arrangement or a valuable non-current asset contract, it must first invite written tenders.

The invitation for the tenders must:

- Be published on the local government's website for at least 21 days;
- Be advertised in a newspaper circulating generally in Council's Local Government Area; and
- The Local Government also must take all reasonable steps to publish the invitation for tenders in another way to notify the public about the tender process, such as Tenderlink or Vendorpanel.

Council may decide not to accept any tenders it receives. If Council decides to accept a tender, Council must accept the tender most advantageous to it, having regard to the sound contracting principles.

Expressions of Interest Invitations
Prior to issuing an Expression of Interest (EOI) over $200,000 (excl. GST), a Council resolution must be obtained. An EOI may only be utilised to facilitate a closed or selective tender process when Council believes that it would be in the public interest to invite expressions of interest before seeking written tenders, this decision must be formally resolved by Council.

If Council resolves to invite expressions of interest, an officer must prepare a shortlist for the persons who respond to the invitation for expressions of interest. An officer must then invite written tenders from those persons.

EOI's may be called under the $200,000 threshold without a Council resolution, however the EOI process must still comply with the normal procurement threshold guidelines.

5.6 Exceptions for Medium Sized and Large Sized Contractual Arrangements
In accordance with Local Government Regulations (2012) the primary exceptions to the requirement to obtain quotes or go to tender outlined in section 5.5 of this policy, include circumstances where:

- A Quote or Tender Consideration Plan is prepared;
- An Approved Contractors List exists;
- A Register of Pre-Qualified Suppliers is established;
- A Preferred Supplier Arrangement is established; or
- A LGA Arrangement, such as Local Buy Pre-Qualified Arrangement exists.

5.7 Other Exceptions
Council may enter into a medium sized or large sized contractual arrangement without first inviting written quotes or tenders if:

- The Local Government resolves it is satisfied that there is only one supplier who is reasonably available (Sole Supplier);

- The Local Government resolves that, because of the specialised or confidential nature of the services that are sought, it would be impractical or disadvantageous for the Local Government to invite quotes or tenders;
- A genuine emergency exists (requires CEO Approval);
- The contract is for the purchase of goods and is made by auction;
- The contract is for the purchase of second-hand goods; or
- The contract is made with or under an arrangement with, a government agency.

5.8 Recurrent Operational Expenditure and other Specific Arrangements

Utility Type Payments

Council further delegates to the CEO, and their delegates, the authority to negotiate, finalise and execute recurrent operational expenditure, for example electricity, telephone, vehicle registration, insurance regardless of whether the value of the expenditure is more or less than $1,000,000.

Some utility-type services, most notably electricity and telecommunications services are provided to Council without the raising of a Purchase Order. No pre-approval of these costs is obtained.

Payment of these invoices is generally approved within Financial Services (alternatively Financial Services may circulate the invoices to the relevant areas of Council for approval). For these purposes, staff can approve payments up to the limits set out in the Financial Delegations Register.

The payment of payroll deductions, such as tax and superannuation, can be approved by staff up to the limits set out in the Financial Delegations Register.

Corporate Credit Cards

The use of Council corporate credit cards is for emergent, infrequent purchases and low value expenses where possible. The use of purchase orders is preferred over credit cards. Credit cards may only be utilised after assessing the procurement activity and ensuring that there is no other option that is better suited to address this matter. Refer to Council's Purchase Card Policy.

5.9 Evaluating Quote and Tender Submissions

In evaluating quote and tender submissions, Council has regard to the 'sound contracting principles' and any other relevant information, including past performance assessments of the supplier.

In setting and assessing quote and tender criteria, Council applies the below weightings:

- Price (excl. GST) - will be a set at a minimum of 50% in most evaluations however, for more complex tenders and quotations, where non-price criteria play an integral

role in meeting the requirements of the procured good or service, then the price weighting may be set at a minimum of 30% with relevant Director's approval. Further, when tendering is conducted for the purpose of forming a Panel of pre-qualified suppliers, the criteria of price is not to be considered, as this will be applied on a tender and quote basis when goods and services are procured from the Panel;
- Local content - will be set at a minimum of 10%. When tendering is conducted for the purpose of forming a Panel of pre-qualified suppliers, the criteria of local content is not to be considered, as this will be applied on a tender and quote basis when goods and services are procured from the Panel; and
- Qualitative or other non-price criteria - will be applied with the remaining weighting bringing the total possible score value to 100%.

5.10 Decision making for Quotes and Tenders

For clarity, the ability to determine the outcome of a tender or a quotation process is in accordance with the Financial Delegations Register.

5.11 Supplier Performance

To ensure adequate, reliable and safe delivery of goods and services, supplier performance is to be monitored and reported for all procured activities. The responsibility of managing and evaluating supplier performance rests with the engaging Contract Manager or Supervisor.

The Contract Manager must prepare an Evaluation of Supplier Performance within two weeks of the end of an engagement in the following circumstances:

- Every contractual arrangement of $200,000 or more; and
- Every occasion where supplier performance is poor.

The Evaluation of Supplier Performance should be sent to the CFO, who will distribute to the Executive Leadership Team as considered appropriate. The CFO will maintain a register of the evaluations.

5.12 Variation

A variation is an agreed amendment to a contract that changes the original terms, conditions or scope of the contract. For the purpose of this policy, variation refers solely to a financial deviation from original contract value. The contract can be a Council purchase order or agreement signed by a delegated Council officer with an external service provider/organisation. Other variations such as non financial scope changes, extension of time etc. are to be managed by a delegated Council officer and in line with financial delegations.

5.13 Splitting Orders

It is the responsibility of financial delegates to make sure that orders and/or transactions they approve have not been 'split' into a number of smaller orders to avoid the need for written quotes/tenders or to circumvent delegation limit.

5.14 Conflict of Interest

All Council officers involved with a procurement activity should register any conflict of interest (whether the Conflict be 'actual', 'perceived' or 'potential') with the Procurement Coordinator and the supervising Director prior to taking part in the procurement activity.

A Director is to register any conflict of interest with the Procurement Coordinator and the CEO. The CEO should register any conflict of interest with the Procurement Coordinator and the Mayor.

The statement of interests should be in writing and should clearly explain the Officer's interests in the transaction.

Complaints in relation to conflict of interest are to be made to the Public Interest Disclosure (PID) Coordinator in all instances.

5.15 Purchasing from Related Parties

Council's Related Party Transaction Policy requires Councillors, Key Management Personnel, and others deemed necessary by the CEO to formally report activity between Council and themselves and/or their close family members.

From time to time, other Officers who are involved in buying goods/services on behalf of Council will deal with family members and/or other related parties who provide these goods/services. In such cases, even though the purchase may be totally appropriate, there is a perceived conflict of interest. In these situations, it is recommended that the purchasing officer either:

- Asks their supervisor to approve the purchase order; or
- Advises their supervisor, in writing, that they intend to purchase from a family member/related party.

The supervisor then needs to document whether they consider that the purchase complies with the underlying principles of the Procurement Policy.

5.16 Financial Delegations

All purchasing requirements will be in accordance with the Financial Delegations Register; including, but not limited to:

- Purchase Card use;
- Raising of purchase order;
- Approval of quotation;
- Variances to quotation or tender;
- Payment of invoice;
- Procurement authorisation level; and
- Financial limit.

5.17 Gifts and Benefits

Periodically suppliers may consider it appropriate to provide gifts and benefits to Council Officers. Gifts and benefits can only be accepted in accordance with the Code of Conduct.

6. Legal Parameters

- *Local Government Act 2009*;
- Local Government Regulation 2012; and
- *Public Interest Disclosure Act 2010*.

7. Associated Documents

- Administrative Action Complaints Policy;
- Caretaker Period Policy;
- Code of Conduct;
- Fraud and Corruption Prevention Policy;
- Investment Policy and Procedure;
- Procurement Procedure;
- Public Interest Disclosure Policy;
- Purchase Card Policy; and
- Purchase Card Procedure.

Rate Rebate and Concession Policy

1. Policy Statement

This policy seeks to identify target groups and establish guidelines to assess requests for rating and utility charge concessions in order to alleviate the impact of local government rates and charges, particularly in relation to not for profit and/or community organisations and ratepayers who are in receipt of an approved Government pension.

2. Scope

This policy applies to eligible ratepayers as defined by this policy and approved by the Chief Executive Officer (CEO) or Chief Financial Officer.

3. Responsibility

Council is responsible for the approval of this policy.

The Chief Executive Officer (CEO) and Chief Financial Officer (CFO) are delegated authority to approve or refuse an application in accordance with the criteria set out in this Policy.

The CFO is responsible for the implementation, maintenance and compliance of this policy.

4. Definitions

Concessions are defined in the Local Government Regulation 2012 as a rebate, deferral or agreement to accept or transfer property, in settlement for whole or part of the rates and charges.

Developer Charges relates to those charges that can be applied by Council on developments as set out in the *Planning Act 2016*.

Fees are defined in the *Local Government Act 2009* as a cost recovery mechanism for applications, transaction services, animal management, or other services imposed on the Council under legislation or regulation.

Rates and Charges are defined in the *Local Government Act 2009* as levies that a local government imposes:

- On land; and
- For a service, facility or activity that is supplied or undertaken by the local government or someone on behalf of the local government.

5. Policy

5.1 Pensioner Concession

Scope
This concession is made pursuant to Section 122(1)(b) of the Local Government Regulation 2012 and is directed to elderly, invalid or otherwise disadvantaged citizens in the Shire whose principal or sole source of income is a pension or allowance paid by Centrelink or the Department of Veterans' Affairs and who are the owners of property in which they reside and have responsibility for payment of Council rates and charges.

Conditions of Eligibility
For a ratepayer to be eligible for the Pensioner Concession they must:

- Hold a pensioner concession card issued by Centrelink or the Department of Veterans' Affairs; and
- Be in receipt of a pension from Centrelink or the Department of Veterans' Affairs, including a Widow's Allowance; and
- Be the owner or life tenant (either solely or jointly) of the property which is his or her principal place of residence.

Calculation of Concession
An eligible pensioner will be entitled to a concession of 20% of the gross annual rates and charges payable, up to a maximum concession of $200. The pensioner concession is not payable on water consumption accounts, sewerage, or on special rates for rural fire purposes. The calculation of the Pensioner Concession by Council is in addition to any subsidy or concession available from the State Government.

Application Process
An Annual Pensioner Review will be conducted each year in June, to determine and verify eligibility for the Pensioner Concession. Pensioners who believe they meet the relevant criteria, may apply for approval at any time.

5.2 Not for Profit/Charitable, Recreation and Sporting Organisations Concession

Scope
This concession is made pursuant to section 122(1)(b) of the Local Government Regulation 2012 and is available to eligible organisations whose objects do not include the making of profit and who provide services to their membership and the community at large.

Conditions of Eligibility
For a not for profit organisation to be eligible for the concession, it must:

- Be located within the Hinchinbrook Shire area;
- Have most of its members reside within the Hinchinbrook Shire area;
- Exist primarily to undertake community service activities and rely mainly on

volunteer labour, or have a low level of paid labour and a high level of volunteer labour and provide a substantial community benefit;

- Have a clause in its constitution which clearly prohibits any member of the organisation making a private profit or gain either from the ongoing operations of the organisation or as a result of the distribution of assets of the organisation upon it being wound up; and
- Not be an organisation which:
    - Receives income from gaming machines and/or from sale of alcohol in an organised manner (e.g. bar with regular hours of operation with permanent liquor licence);
    - Provides low cost rental accommodation except where the accommodation is provided solely for the aged, short-term respite services, short-term crisis or emergency accommodation or for disabled persons requiring ongoing support;
    - Is a religious body or entity or educational institution recognised under State or Federal legislation; or
    - Is a Rural Fire Brigade in receipt of a Rural Fire Levy.

Calculation of Concession

General Rate

An eligible organisation shall be entitled to a concession equal to 100% of the general rate payable by that organisation.

Cleansing Utility Charge

Eligible organisations will be entitled to a concession equal to 50% of their cleansing utility charge. The following are the eligible organisations entitled to 50% concession:

ELIGIBLE ORGANISATIONS		
Property Number	**Owner/Lessee**	**Improvements**
100986	Lower Herbert/Halifax Lions Club	Pensioner Units
106226	Forest Glen Retirement Units	Units
100210	Res Health Pensioner Home	Units

Waste Management Levy

Eligible organisations will be entitled to a concession equal to 100% of their Waste Management Levy. The following is the eligible organisation entitled to 100% concession:

WASTE MANAGEMENT LEVY		
Property Number	**Owner/Lessee**	**Improvements**
102099	Boy Scouts Association	Vacant Land

Application Process
An Annual Review will be conducted each year in June, to determine and verify eligibility for the Not for Profit/Charitable, Recreation and Sporting Organisations Concession. Organisations who believe they meet the relevant criteria, may apply for approval at any time.

5.3 Application for Rate Relief

Council will give consideration to a ratepayer's request for a concession in accordance with Section 120 of the Local Government Regulation 2012 on the basis of complying with the following criteria:

- The payment of the rates or charges will cause hardship to the landowners as defined in Council's Financial Hardship Policy; 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 Green House 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.

6 Legal Parameters

- *Local Government Act 2009*;
- Local Government Regulation 2012; and
- *Planning Act 2016*.

7 Associated Documents

- Financial Hardship Policy

Related Party Transaction Policy

1. Policy Statement

In compliance with Australian Accounting Standards, Council will record and disclose in its audited annual financial statements, the existence of related party relationships and any transactions or outstanding balances with such parties.

Principles
From 1 July 2016 the Australian Accounting Standards Board has determined that AASB 124 'Related Party Transactions' will apply to government entities, including local governments, for the purpose of increasing transparency and improving the quality of financial reporting processes and statements.

Council is committed to complying with the requirements under this Standard and disclosing the required related party information.

2. Scope

This policy applies to related party relationships and transactions that exist between Council and a related party.

Under Accounting Standards, there are three broad types of related parties that apply to Council:

- Persons – Key Management Personnel (KMP) and Close Family Members of Key Management Personnel as defined under the Accounting Standards;
- Entities directly related to Council; and
- Entities indirectly related to Council (controlled or jointly controlled by related persons).

This Policy applies to transactions made between Related Parties and Council. Ordinary Citizen Transactions are exempt from this reporting requirement.

3. Responsibility

Council is responsible for the approval of this Policy.

The Chief Executive Officer (CEO), assisted by the Chief Financial Officer (CFO), is responsible for ensuring that this policy is maintained and applied in accordance with Australian Accounting Standards.

The CFO is responsible for maintaining all Related Party Transaction (RPT) records, based on information provided by KMP and for ensuring correct disclosure of all RPTs in the annual financial statements, including maintaining a register of entities that are Related Parties. All formal records associated with this policy will be kept in a confidential manner, with appropriate disclosures made.

KMP are responsible for advising the Chief Financial Officer in writing, on a timely basis, of all relevant RPTs, and are required to approve recorded RPTs during, and at the end of, each financial year.

4. Definitions

Close Family Members (CFM) are individuals who can reasonably be expected to influence, or be influenced by, a KMP. Examples include spouse/partner, children, dependents, children or dependents of spouse/partner, parents, grandparents, brothers and sisters.

Entities directly related to Council includes entities controlled, or jointly controlled, by Councillors over which Council has significant influence. Significant influence can exist in many forms, the most common of which are:

- Council holds, directly or indirectly, 20% of the voting power;
- Board representation;
- Participation in policy making;
- Presence of material transactions;
- Interchange of management personnel; or
- Provision of essential technical information.

Entities indirectly related to Council are the same as entities directly related to Council but instead of being directly related to Council, these entities are controlled, jointly controlled or those over which significant influence can be borne, by related persons.

Key Management Personnel (KMP) have direct responsibility for the planning, directing and controlling activities of Council. The Mayor, Councillors, CEO and Executive Managers are KMP. Any other officer who occupies any of these positions on a temporary basis for 90 days or more in a financial year is considered a KMP. The CEO may deem other officers to be KMP based on individual circumstances where that officer plays a significant role in the planning, directing and controlling activities of Council.

Ordinary Citizen Transactions (OCT) are those activities conducted by related parties that are unlikely to be of interest to users of financial statements. These transactions include the use of Council's assets e.g. swimming pools, parks, gardens, libraries, galleries etc. where their use is on 'normal terms'. Where the related party enjoys concessions in the use of these assets then this does not constitute an OCT. Paying 'normal' Council rates and fines is an OCT; paying such amounts that have been specially discounted due to the payee being a related person is NOT an OCT.

Materiality under this policy means factors and thresholds determined by the Chief Financial Officer in consultation with Council's external auditors.

Related Party includes KMP, their CFM and entities that are related to Council and/or KMP or their CFM.

Related Party Transactions (RPT) is the term used to describe activity between a KMP and Council. The disclosure related to RPTs includes transactions but also includes outstanding balances, including commitments.

5. Policy

5.1 Record Keeping

Records of all KMP and related entities will be maintained by the CFO each financial year. KMPs are required to approve related party transactions during, and at the end of each financial year. All KMP shall advise the CFO of their respective RPTs throughout each financial year.

5.2 Remuneration

The total remuneration paid to all KMP must be disclosed, with Council generally only required to disclose any other related party transaction where the transaction is material either in nature or size. For the purposes of this Policy, Council considers that ALL related party transactions are material, regardless of their size. As Council has determined that, due to their nature, all related party transactions are material, each transaction included in these totals is to be itemised.

5.3 Information Privacy

The following information is classified as confidential, and is not available for inspection by or disclosure to the public, including through a Right to Information (RTI) application:

- Information (including personal information) provided by a key management person in a RPT Notification; and
- Personal information contained in a register of related party transactions.
- Except as specified in this Policy, Council and other permitted recipients will not use or disclose personal information provided in a RPT Notification by a KMP or contained in a register of related party transactions, for any other purpose or to any other person except with the prior written consent of the subject KMP.

6. Legal Parameters

- *Crime and Misconduct Act 2001*;
- *Local Government Act 2009*;
- Local Government Regulation 2012 (Section 196);
- *Public Interest Disclosure Act 2010*;
- *Public Sector Ethics Act 1994*; and
- AASB 124 Related Party Transactions.

7. Associated Documents

- Code of Conduct; and
- Enterprise Risk Management Plan.

Revenue Policy

1. Policy Statement

This Policy sets out Council's principles for the levying of rates, fees and charges, and the application of eligible concessions.

2. Scope

This Policy applies to all aspects of setting, levying, recovering and granting concessions for rates and utility charges, and setting of cost-recovery fees and infrastructure charges for the Council.

3. Responsibility

Council is responsible for the approval of this Policy.

The Chief Executive Officer (CEO), assisted by the Chief Financial Officer (CFO) is responsible for the implementation, maintenance and compliance of this Policy.

The Financial Services Team is responsible for ensuring that revenue transactions are administered in accordance with this Policy.

4. Definitions

Concessions are defined in the Local Government Regulation 2012 as a rebate, deferral or agreement to accept or transfer property, in settlement for whole or part of the rates and charges.

Developer Charges relates to those charges that can be applied by Council on developments as set out in the ***Sustainable Planning Act 2009***.

Fees are defined in the ***Local Government Act 2009*** as a cost recovery mechanism for applications, transaction services, animal management, or other services imposed on the Council under legislation or regulation.

Rates and Charges are defined in the ***Local Government Act 2009*** as levies that a local government imposes:

- On land; and
- For a service, facility or activity that is supplied or undertaken by the local government or someone on behalf of the local government.

5. Policy

5.1. Principles Used for Levying Rates and Charges

In levying rates and charges, Council seeks to maintain service delivery and remain financially sustainable, while also minimising the impact of Council rates and charges upon the community and distributing the cost of services equitably.

Under general rating guidelines, Council accepts that land valuations are an appropriate basis to achieve the equitable imposition of general rates, with differential rating categories determined by land use, ownership, location and development potential.

When levying the rates and charges, Council will:

- Have regard to its long-term financial forecast;
  Seek to minimise the revenue required to be raised from rates and charges by:
  - Prudently managing income from available grants and subsidies; and
  - Imposing cost-recovery fees in respect of services and activities for which cost recovery is appropriate; and
  - Have regard to the prevailing local economic conditions, and when possible smooth rating increases to avoid significant price escalation in any one year.
- Use simplified methods of charging that reflect a contribution to services provided;
- Provide equity of contribution based on the services and facilities provided;
- Easily identify owners and occupiers of the land that are serviced by Council;
- Demonstrate the provision of service delivery;
- Demonstrate that decisions are made based on the whole of the Council area; and
- Provide transparency in the making of rates and charges.

5.2. Principles Used for Recovering Overdue Rates and Charges

Council will exercise its rate recovery powers to reduce the overall rate burden on ratepayers by:

- Making clear the obligations of ratepayers and the processes used by Council in assisting them meet their financial obligations;
- Making the processes used to recover outstanding rates and utility charges clear, simple to administer and cost effective;
- Considering the capacity to pay in determining appropriate payment arrangements for different sectors of the community;
- Providing equal and fair treatment for ratepayers with similar circumstances; and
- Responding when necessary to changes in the local economy.

5.3. Principles Used in the Granting of Concessions for Rates and Charges

Generally, all ratepayers will meet their obligations to Council, with Council supporting desirable community objectives by providing concessions for certain categories of land owner and properties used for certain purposes. The purpose of these concessions is to:

- Reduce the financial burden of rates and charges payable by pensioners;
- Support not-for-profit organisations where the land used is considered to contribute to the social, cultural, economic or sporting welfare of the community;
- Support entities that provide assistance or encouragement for arts or cultural development;
- Encourage the preservation, restoration or maintenance of land that is of cultural, environmental, historic, heritage or scientific significance; and

- Provide relief to ratepayers by partially remitting water consumption charges in cases of financial hardship resulting from an undetectable water leak which has occurred on a ratepayer's property.

5.4. Setting of Cost Recovery Fees

Council recognises the validity of imposing the user pays principle for its Cost-Recovery fees under the ***Local Government Act 2009***. Cost-Recovery fees set by Council must not be more than the cost to Council of providing the service or taking the action to which, the fee applies.

5.5. Funding of New Development

Council will be guided by the principle of user pays when considering infrastructure charges for new development, to the extent permissible by law. Council will seek to minimise the impact of infrastructure charges on the efficiency of the local economy. Council may choose to subsidise from other sources (e.g. general rate revenue) the charges payable for the development when Council believes that it is in the community's interest to do so.

6. Legal Parameters

- *Local Government Act 2009*;
- Local Government Regulation 2012; and
- *Land Valuation Act 2010*.

7. Associated Documents

- Annual Budget;
- Rate Rebate and Concession Policy;
- Revenue Statement Policy and
- Water Leak Relief Policy.

Revenue Statement Policy

1. Policy Statement

This Policy sets out the revenue measures adopted by Council in preparation for its budget for the 2025-2026 Financial Year.

2. Scope

This Policy applies to all general rating, separate charges, special charges, utility charges, and cost recovery fees, issued by Council.

3. Responsibility

Council is responsible for the approval of this Policy.

The Chief Executive Officer (CEO) is delegated authority to approve or refuse an application relating to revenue measures outside of the Policy in exceptional circumstances.

The CEO assisted by the Chief Financial Officer (CFO), is responsible for the implementation, maintenance and compliance of this Policy.

4. Definitions

Fees are defined in the *Local Government Act 2009* as a cost recovery mechanism for applications, transaction services, animal management, or other services imposed on the Council under legislation or regulation.

Rates and Charges are defined in the *Local Government Act 2009* as levies that a local government imposes:

- On land; and
- For a service, facility or activity that is supplied or undertaken by the local government or someone on behalf of the local government.

5. Policy

5.1 General Rating

Council is required to raise revenue that it considers appropriate to maintain assets and provide services to the community, including the costs of governance and administration of the Council. Pursuant to Chapter 4, Sections 80 and 81 of the Local Government Regulation 2012, Council will adopt a differential general rating scheme. Differential rating provides equity through recognising:

- Significant variation in valuations and level of rating in the same classes of land resulting from the revaluation of the local government area;
- The level of services provided to that land and the cost of providing the services compared to the rate burden that would apply under a single general rate;
- The use of land in so far as it relates to the extent of utilisation of Council's services; and

- Relative valuations between different types of land.

In relation to table below, please note the following:
- The categories into which rateable land is categorised is detailed in the Rating Category column;
- The descriptions of those categories is detailed in the Rating Category Description column;
- The method by which land is to be identified and included in its appropriate category is detailed in the Identification column;
- The differential general rate in the dollar for each category is detailed in the Rate in the $ column;
- The minimum general rate for each category is detailed in the Minimum General Rate column; and
- The limitations on increases for each category is detailed in the Limitation column.

GENERAL RATING					
RATING CATEGORY (Section 81)	**RATING CATEGORY DESCRIPTION** (Section 81)	**IDENTIFICATION** (Sections 81(4) and 81(5))	**RATE IN THE $** (Section 80)	**MINIMUM GENERAL RATE ($)** (Section 77)	**LIMITATION (CAP)** (Section 116)
2. Residential B	Land used, or capable of being used for purpose of a single residential dwelling, which has a rating valuation between $0 and $82,999.	Land having the land use codes of 01, 02, 04, 05, 06, 08, 09 or 72.	0.014907	1,217.80	10%
3. Residential C	Land used, or capable of being used for purpose of a single residential dwelling, which has a rating valuation greater than $83,000.	Land having the land use codes of 01, 02, 04, 05, 06, 08, 09 or 72.	0.011947	1,447.40	10%
4. Multi Unit Residential	Land used, or capable of being used, for the purpose of multiple residential units.	Land having the land use code of 03.	0.016525	2,000.30	10%
7. Community Purposes	Land used for community purposes, including as a sports club or facility, cemetery, library, educational facility, religious institution, showground, racecourse, airfield, park, garden or for Commonwealth, State or local government purposes.	Land having the land use codes of 48, 50-59, 96, 97 or 99.	0.011194	1,618.40	10%
8. Commercial	Land used for commercial purposes, other than land included in category 10.	Land having the land use codes of 01, 04, 07, 10, 11, 12, 13, 14, 15, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 30, 41, 42, 43, 44, 45, 46, 47, 49, 91 or 92.	0.019231	1,587.50	No Limit

GENERAL RATING					
RATING CATEGORY (Section 81)	**RATING CATEGORY DESCRIPTION** (Section 81)	**IDENTIFICATION** (Sections 81(4) and 81(5))	**RATE IN THE $** (Section 80)	**MINIMUM GENERAL RATE ($)** (Section 77)	**LIMITATION (CAP)** (Section 116)
10. Drive-In Shopping Centre	Land used for the purposes of a shopping centre with a gross floor area greater than 3,500 sq. metres.	Land having the land use code of 16.	0.024747	18,609.80	No Limit
11. Industrial	Land used for industrial purposes other than land included in category 12, 14 and 15.	Land having the land use codes of 01, 04, 28, 29, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40.	0.019231	1,649.60	No Limit
12. Quarries	Land used for the purpose of extractive industries or quarrying licensed for more than 5,000 tonnes of material other than land included in category 11.	Land having the land use code of 40.	0.035331	7,964.70	No Limit
13. Island Land	Land located on Pelorus Island or Orpheus Island.		0.022660	1,618.40	No Limit
14. Harbour Industries	Land used for the purpose of harbour industries including a bulk sugar terminal with a land area greater than 5 hectares.	Land having the land use code of 39.	0.058288	62,538.10	No Limit
15. Sugar Mills	Land used for the purposes of sugar milling operations.	Land having the land use code of 35.	0.101866	125,069.80	No Limit
18. Sugar Cane and Forestry	Land used for the purposes of growing sugar cane, or for forestry or logging.	Land having the land use code of 75 or 88.	0.030286	1,615.60	10%
19. Other Rural Land	Land used for rural purposes, other than land included in category 18.	Land having the land use codes of 60, 61, 64, 65, 66, 67, 68, 69, 70, 71, 73, 74, 76, 77, 78 ,79, 80, 81 ,82 ,83 ,84, 85, 86, 87, 89, 90, 93, 94, 95.	0.010123	1,694.30	10%
20. Other Land	Land not included in any of the above categories		0.010123	1,694.30	No Limit

For avoidance of doubt:

- Council delegates to the Chief Executive Officer the power (contained in section 81 (4) and (5) of the Local Government Regulation 2012) of identifying the rating category to which each parcel of rateable land belongs. In carrying out this task, the Chief Executive Officer may have regard to the guidance provided by the Column 3 of the table above; and
- The reference to "land use codes" in Column 3 of the table above is a reference to the land use codes produced from time to time, by the Department of Natural Resources and Mines, Manufacturing and Regional and Rural Development.

5.2 Limitation on Increases in Rates and Charges

As identified in Column 6 of the table above, Council has decided to apply capping to the following rating categories. As at 1 July 2025 these categories will not exceed the amount of general rates levied for the property for the previous year plus a percentage increase resolved by Council.

- Category 2 Residential B lands categorised as land used, or capable of being used for purpose of a single residential dwelling, which has a rating valuation between $0 and $82,999.
- Category 3 Residential C lands categorised as land used, or capable of being used for purpose of a single residential dwelling, which has a rating valuation greater than $83,000.
- Category 4 Multi Unit Residential as land used, or capable of being used for purpose of multi residential units.
- Category 7 Community Purpose Land used for sports club or facility, cemetery, library, educational facility, religious institution, showground, racecourse, airfield, park, garden or for Commonwealth, State or local government purposes.
- Category 18 Sugar Cane and Forestry, being land used for the purposes of growing sugar cane or for forestry or logging.
- Category 19 Other Rural Land, being used for rural purposes other than land included in Category 18.

This is subject to a minimum rate for each category and the provisions set out below.
Provisions for Capping of General Rates

- Land which is sold during 2024-2025 is not eligible for capping in 2025-2026. Capping may then be re-applied during 2026-2027; and
- Capping does not apply in the year, or the following financial year, where the land use is changed from an 'uncapped' category to a 'capped' category.

5.3 Separate Charges

Waste Management Levy

Council considers that the costs associated with the delivery of Waste Management Services should, in part, be funded by all ratepayers in the local government area through a separate waste management charge. The amount of the charge will be calculated on the basis of the estimated cost to Council to manage and operate refuse tips including remediation costs, refuse transfer stations, green waste processing and the attendant environmental considerations implemented to meet environmental licensing and control standards. When determining the pricing level for the Waste Management Levy, consideration is given to a full cost pricing model to recover the cost of the service including overheads and an appropriate return. The terms of the resolution are as follows:

- that in accordance with section 103 of the Local Government Regulation 2012, a separate charge, to be known as a Waste Management Levy, of $202.52 gross per annum be levied equally on all rateable land.
- it is considered to be more appropriate to raise funds by a separate charge rather than from general funds to ensure the community is aware of the Council's commitment to providing a waste management service that meets a high standard of environmental duty and care and best practice now required. The Council also considers that the benefit is shared by all rateable properties, regardless of their value.

5.4 Special Charges

Construction of Brown Lane – Special Rate

In accordance with Section 94 of the Local Government Regulation 2012 Council will levy a $2,000 special rate per annum to three benefited landowners over 20 financial years to repay capital costs for the construction of a new service road. Council has by resolution on 28 June 2019 adopted an overall plan for the recovery of the capital costs of the Brown Lane project from the benefited landowners. In Council's opinion each parcel of rateable land described as Lot 11 SP288756 (property number 100678), Lot 1110 SP272679 (property number 102726), and Lot 12 I22433 (property number 104735) will specially benefit from the construction of the service road. The last payment for this special charge will be due in 2036-2037.

Bambaroo Rural Fire Brigade – Special Charge

Council considers that each parcel of rateable land identified on Bambaroo Rural Fire Brigade Area Map 2025/4 will specially benefit to the same extent from the purchase and maintenance of equipment by the Bambaroo Rural Fire Brigade. The Brigade has advised Council that the cost of implementing the Plan for 2025-2026 budget is approximately $6,265 for operational costs. Unused funds will be set aside towards purchasing a new generator and installing a training room and toilet and shower facilities. The Brigade has requested Council to levy each parcel of rateable land an amount of $10 per annum. This charge will raise $1,190 per annum to be contributed to the Bambaroo Rural Fire Brigade.

Crystal Creek Rural Fire Brigade – Special Charge

Council considers that each parcel of rateable land identified on Crystal Creek Rural Fire Brigade Area Map 2025/4 will specially benefit to the same extent from the purchase and maintenance of equipment by the Crystal Creek Rural Fire Brigade. The Brigade has requested Council to levy each parcel of rateable land an amount of

$0 per annum. This charge will raise $0 per annum to be contributed to the Crystal Creek Rural Fire Brigade.

Seymour Rural Fire Brigade – Special Charge

Council considers that each parcel of rateable land identified on Seymour Rural Fire Brigade Area Map 2025/4 will specially benefit to the same extent from the purchase and maintenance of equipment by the Seymour Rural Fire Brigade. The Brigade has advised Council that the cost of implementing the Plan for 2025-2026 budget is approximately $2,890 for operational costs. Unused funds will be set aside towards future building and maintenance repairs. The Brigade has requested Council to levy each parcel of rateable land an amount of $20 per annum. This charge will raise $3,080 per annum to be contributed to the Seymour Rural Fire Brigade.

Stone River Rural Fire Brigade – Special Charge

Council considers that each parcel of rateable land identified on Stone River Rural Fire Brigade Area Map 2025/4 will specially benefit to the same extent from the purchase and maintenance of equipment by the Stone River Rural Fire Brigade. The Brigade has advised Council that the cost of implementing the Plan for 2025-2026 budget is approximately $1,470 for operational costs. Unused funds will be set aside towards future building and maintenance repairs as well as a longer term plan to build a concrete driveway & shed loft. The Brigade has requested Council to levy each parcel of rateable land an amount of $30 per annum. This charge will raise $5,430 per annum to be contributed to the Stone River Rural Fire Brigade.

Toobanna Rural Fire Brigade – Special Charge

Council considers that each parcel of rateable land identified on Toobanna Rural Fire Brigade Area Map 2025/4 will specially benefit to the same extent from the purchase and maintenance of equipment by the Toobanna Rural Fire Brigade. The Brigade has advised Council that the cost of implementing the Plan for 2025-2026 budget is approximately $400 for operational costs. Unused funds will be set aside towards future building and maintenance repairs and purchase of a new appliances. The Brigade has requested Council to levy each parcel of rateable land an amount of $20 per annum. This charge will raise $6,540 per annum to be contributed to the Toobanna Rural Fire Brigade.

5.5 Utility Charges

Water Charge

Council aims to:

- Encourage water conservation;
- Provide ability for consumers to control costs of service;
- Reduce the need for restrictions;
- Provide an equitable system of pricing;
- Reduce the cost of supplying water;
- Defer future costs of supplying water; and
- Assess charges on a user pays basis.

In order to achieve these objectives Council will, pursuant to Section 99(2) of the Local Government Regulation 2012 make and levy a two-part water charge. The charge for water service is based on full cost pricing model to recover the cost of the service including overheads and an appropriate return.

The charge consists of two components: a consumption charge based upon the ratepayer's usage of water on a per kilolitre basis, and a base charge which varies depending on the use of the particular land.

Consumption Readings and Charge

Water meters are read twice per year from October to December (half year reading) and April to June (end of year reading).

Consumption Charges for Water Consumed in the 2025-2026 Financial Year:

A Consumption Charge of $1.17 per kilolitre shall apply on the metered water consumption for all properties in the supply area. For any rate assessment with more than one (1) meter, consumption charges shall be calculated individually on the basis of water consumption of each meter with a minimum charge of $5.00 applying to each meter on the rateable property. The charge for consumption shall be payable in addition to the water base charge. Council reserves the right to negotiate the consumption charge for a major consumer who uses in excess of 500,000 kilolitres per annum.

Base Charge

A Base Charge Component of $476.34 gross per annum shall be levied as follows:

Situation		***Applicable Base charge***
Each Separate Parcel of Land without a water connection in the Supply Area		One Base Charge for each separate parcel of land
Each water meter connection according to the following sizes:		
20 mm Meter	=	One Base Charge
25 mm Meter	=	1.5 x Base Charge
32 mm Meter	=	2.5 x Base Charge
40 mm Meter	=	4.0 x Base Charge
50 mm Meter	=	6.5 x Base Charge
80 mm Meter	=	17.0 x Base Charge
100 mm Meter	=	26.0 x Base Charge
150 mm Meter	=	59.0 x Base Charge

Multiple residential uses within one parcel of land for which there are not separately metered connections:

Each separate residential use = One Base Charge per use

The same charging structure shall be levied and be payable whether any structure or building is actually in occupation or not.

Base Charge for land being used for specific purposes

The following specific base charges will be levied where land is used for the following purposes:

(a) Recreation/Sporting/Charitable Consumer
Public sportsgrounds, Golf Club and Bowling Clubs, Band Centre, QCWA, St Vincent De Paul, Salvation Army, Scouts, Girl Guides, Ingham Potters, Blue Haven Aged Persons Complex, Ozcare Canossa Aged Persons Complex, Apex, Lower Herbert Lions Pensioner Units or like uses approved by Council are to be charged the equivalent of one 20mm connection base charge irrespective of the meter size and number of connections to the premises, except where Council deems that the organisation obtains substantial income from Licensed Premises on those grounds or premises.

(b) Schools
Schools to be charged on the basis of the number of connections to the school, but for meters sized above 25 mm the charge shall be equivalent to a 25 mm connection base charge.

(c) Domestic Properties
Properties used for domestic purposes which due to special circumstances require the installation of a larger than normal water meter (e.g. 25mm service required due to distance of property from main) are to be charged the equivalent of a 20mm connection base charge. Where more than one domestic property is serviced by one meter, the base charge shall be the residential 20mm base charge multiplied by the number of domestic properties serviced (regardless of the meter size actually used which may be larger than 20mm in size due to the provision of more than one service).

(d) Fire Fighting Services
Premises that are required by law to install larger services for Fire Fighting purposes will be charged on the calculated service size required to operate those premises. (For example, premises may be required to install a 150mm Fire Main and have a 50mm domestic take off, will only be charged on the basis of a 50mm connection.)

(e) Cane Farms
Land, whether occupied or unoccupied, which is used for sugar cane growing as a cane farm shall be assessed as one separate parcel of land for the purposes of calculating the Base Charge Component where the separate parcels of land contained within the farm are on one rate assessment. Provided further that each separate connection to the said land or additional residence shall be charged a Separate Base Charge component.

(f) Separate Parcels of land with no access
Rateable assessment that include separate parcels of land for which there is no legal access to the additional parcel of land will be rated on the basis of one single parcel of land. This does not affect the assessment of rates and charges based on connections or residential uses on the land.

Special Agreements
Nothing contained herein shall prejudice the right or power of the Council to make a separate and different charge for a specified reason or purpose under any special agreement and on such reasonable terms and conditions as may be arranged between the Council and the customer and as specified in the agreement.

Council has entered into the following special agreements:

L7 RP804431 Parish of Cordelia 1 parcel of land

- Council negotiations to acquire a Grazing Land Drainage Easement within this land resulted in no water charges to this land.

Valuation 363/0 Farm 9 parcels of land

- Property No 107354
- Council negotiations to acquire a Lease over the Mona Road Boat ramp resulted in a 50mm water connection being installed with no base charge being charged. Charges would have been based on 20mm due to larger service required for distance to supply (consumption is charged).

Accounts
(a) Meter Reading and Billing Frequency
Each Half Yearly Rate Notice shall include the Base Charge Component.
The Council at its option shall render accounts for the supply of water to a consumer six monthly or at such other intervals as appropriate as circumstances warrant. A meter reading program shall be maintained throughout the water area with readings occurring in as consistent a cycle as possible to facilitate the issue of water consumption accounts on at least a six monthly basis to all consumers. In relation to the reading of water meters, Council will apply Section 102 of the Local Government Regulation 2012, the terms of the resolution for which are as follows:

That in accordance with section 102 of the Local Government Regulation 2012, a water meter is taken to be read during the period that starts two weeks before, and ends two weeks after, the day on which the meter is actually read.

(b) Minimum Account Billing
Where the consumption of water recorded for each meter at any premises in any meter reading period is of such amount that when calculated at the consumption charge equates to less than $5 the minimum charge for that water meter shall be $5.

(c) Meter Unable to be Read or Registering Inaccurately etc
Where the meter to any property ceases to register, or registers inaccurately or through damage an accurate reading is unable to be obtained, then Council may estimate the charge for the water supplied to such premises during the period the meter was not in working order by "averaging" of the quantity of water consumed during a corresponding period for the previous year, or upon the consumption over an appropriate period registered by the meter after being adjusted as the Chief Executive Officer deems fit. Council further adopts the principle of "averaging" where access is denied to the meter by reasons beyond Councils control. For the purposes of benchmarking, an average domestic quantity of water consumed shall be fixed unless otherwise altered at one (1) kilolitre per day.

(d) Water Usage through leaks or damaged infrastructure
Where water is consumed and/or registered through a water meter, and all or part of that water consumption/reading is a consequence of leakage, wastage or other usage through defective water installations, pipework or apparatus which is private ownership, and through negligence or otherwise the consumption or wastage has registered, the property owner can apply to Council for water leak relief on the prescribed application form submitted with an account or letter from a registered Plumber, providing details of the water leak that was repaired. The Water Leak Relief concession offered by Council is detailed in Council's Policy, "Water Leak Relief Policy".

Separate Meter Installations
To establish and maintain a more identifiable and practical service to separate consumers, and to facilitate current and future water supply management, all new Class 1a and 2 buildings will be required to provide a separate water connection to each tenement unit.

Sewerage Charge
The sewerage charge is levied on a tenement basis and is priced to recover the costs of constructing, operating, maintaining and managing the sewered areas of the Shire. The charge for sewerage service is based on full cost pricing model to recover the cost of the service including overheads and an appropriate return. The sewerage charge, tenement basis of charging and the various principles and classification of uses adopted for the Ingham Sewerage Scheme shall also apply to the several properties connected to the Lucinda Sewerage Treatment Plant. The list of land uses and the applicable number of tenements is detailed below.

Charges shall be due and payable whether the land, structure or building is connected to a sewer or not, but in respect of which the Council is prepared to accept sewage. The amount of the charge referred to in the preceding paragraph shall be $950.90 per tenement, per annum if the particular premises are provided with sewerage or the Council is agreeable to accept sewage from such premises. The same charge shall be levied and be payable whether the structure or building is actually in occupation or not. Where any land, structure or building is in the separate occupation of several persons each part so separately occupied shall be assessed the same charges as each part would have been liable to be assessed had each such part been a separate parcel of land or a separate building or structure.

Where the use of any structure within the sewered area does not, in the opinion of Council, properly accord with a use listed in Schedule 1 below, Council shall by resolution determine the tenements of sewerage charge applicable thereto as in its discretion it thinks fair and reasonable according to the circumstances of use.

Schedule 1: Land Uses and Applicable Number of Tenements

Use to Which Land is Put Whether Occupied or Not	Number of Tenements
Aged Persons Complex -7 per beds	2
Ambulance Station Complex	4
Caravan Park	3
Child Day Care Centre/Kindergarten/Respite Centre	2
Church/Hall or Welfare Club	1
Court House	4
Closed Processing Plant	3
Dwelling House	1
Fire Station Complex	4
Flats each	1
Forestry Administration Centre	2
Hall (AAFC Cadets)	1
Hospital	24
Hotel/Tavern	9
Hotel Accommodation/Backpackers per 7 rooms	0.5
Ingham TAFE/Library Complex	11
Licensed Social Club	5
Licensed Sporting Club	3
Licensed Nightclub	5
Lucinda Wanderers Holiday Park	11
Medical Centre	4
Motel – small (Rooms < 10)	3
Motel - medium (Rooms 10 - 25)	9
Motel - large (Rooms >25)	10
Multi-tenancy premises - per shop or office	1
Nurses Quarters Complex	9
Ozcare Canossa Home	24
Police Station Complex	2
Processing/Packaging Plant	7
Rooming House	1
Railway	3
Recreation/Sporting Club	1
Restaurant	2

Use to Which Land is Put Whether Occupied or Not	Number of Tenements
Racecourse	2
Sawmill – small	3
Sawmill – large	6
School	
Under 30 pupils	2
30 but under 100 pupils	7
100 but under 400 pupils	11
400 or greater than pupils	14
Self-Contained Single Bed-Room Accommodation Unit	1
Shop or Office	1
Service Station	1
Supermarket – medium	3
Supermarket – large	9
Theatre	3
Vacant lot of land	1
Use not otherwise listed	1

(subject to Council resolving to apply a specific alternative, as per 'Sewerage Charges' above. NB where a charge is less than one tenement the charge will round upwards to 1 or the nearest number)

Special Agreements

Nothing contained herein shall prejudice the right or power of the Council to make a separate and different charge for a specified reason or purpose under any special agreement and on any such reasonable terms and conditions as may be arranged between the Council and the person concerned and specified in such agreement.

Council has entered into the following special agreement:
10 I22459 Parish of Trebonne 1 vacant parcel of land

Council agreed as part of the Negotiation of sewerage extension to Dickson St, Ingham to not charge sewerage charges to this property as it cannot be sold separately and is physical access to L2 RP717328.

Charging Methodology Applicable to Specific Land Uses

Cane Farms

Land, whether occupied or unoccupied, which is used for sugar cane growing as a cane farm shall be assessed as one separate parcel of land for the purposes of calculating sewerage charges where the separate parcels of land contained within the farm are on one rate assessment. Provided further that each separate connection to the said land or additional residence shall be charged based on the additional applicable sewerage units.

Separate Parcels of land with no access
Rateable assessment that include multiple parcels of land for which there is no legal access to the additional parcel of land will be rated on the basis of one single parcel of land. This does not affect the assessment of rates and charges based on connections or residential uses on the land.

Cleansing Utility Charge

Pursuant to Section 99(1) of the Local Government Regulation 2012, Council will make and levy a utility charge for the provision of a domestic refuse service. A kerbside refuse collection of the equivalent of one 240 litre garbage bin per week and one 240 litre or 360 litre recycling bin per fortnight is provided to all parts of the declared waste area for occupied land used for residential purposes.

The cost of performing the function of cleansing by the removal of garbage will be funded by the cleansing utility charge. When determining the pricing level for the garbage collection service consideration is given to recover the cost of the service including overheads and an appropriate return.

In the defined waste collection area, the following domestic waste collection charges shall apply for the 2025-2026 financial year:

- Rateable land – A charge of $303.08 per annum for the provision of a 240 litre "Mobile Garbage Bin" of a domestic waste collection service per week and a 240 litre "Mobile Garbage Bin" recyclable waste collection service per fortnight;
- Recycling bin upgrade - Council will exchange the 240 litre bin with a 360 litre bin at ratepayers request. The upgrade bin will add $60.22 to the annual charge.
- Non-Rateable land – 1st service – $487.18 per annum for the provision of a 240 litre "Mobile Garbage Bin" of a domestic waste collection service per week and 240 litre "Mobile Garbage Bin" recyclable waste collection service per fortnight;
- Additional services - $303.08 per annum for the provision of a 240 litre "Mobile Garbage Bin" domestic waste collection service per week and a 240 litre "Mobile Garbage Bin" recyclable waste collection service per fortnight;
- An additional weekly 240 litre domestic waste collection service only will be provided at a charge of $235.92 per annum.
- An additional fortnightly 240 litre recyclable waste collection service will be provided at a charge of $165.58 per annum.
- For the purpose of making and levying a cleansing charge under section 99 of the Local Government Regulation 2012, and without limiting the meaning of the words "land in actual occupation", land in the declared waste area shall be deemed to be in actual occupation if:
- A regular cleansing service was being provided to that land at 1 July 2025; or
- A regular cleansing service is ordered by the Council or the Authorised Officer to be provided to that land; or
- The Council is requested to provide a regular cleansing service to that land by the owner or occupier; or
- There is a building on such land being rateable land, which in the opinion of the Council or Authorised Officer is adapted for use or occupation.

No reduction or refund of any charge in respect of a regular cleansing service duly made and levied in respect of a year or part of a year shall be made or given by the Council for reason only that the premises are unoccupied for a time. Where the charge is in connection with any structure, building or place on land which is not rateable under Section 73 of the Local Government Regulation 2012, the charge shall be levied on the person or body or Commonwealth or State Department which is the beneficiary of the service. Where multiple residential uses exist on one rateable assessment, a single cleansing service shall be rendered in respect of each use.

In the case of a property located within the Declared Waste Area Map not being able to be provided with a service the charge will not be levied on that land. The property owner will be required to dispose of their domestic waste at the Warrens Hill Landfill and Resource Recovery Centre, Halifax Resource Recovery Centre or Mt Fox Transfer Station. Such determination will be made by Council.

5.6 Cost Recovery and Other Fees and Charges

It is the intention of Council that, where possible, services provided by Council are fully cost recovered; however, consideration may be given where appropriate to the broad community impact certain fees and charges may have.

In setting cost-recovery and other fees and charges, Council will apply the following criteria to be used in deciding the amount of any fee:

- Fees associated with cost-recovery (regulatory) services will be set at no more than the full cost of providing the service taking the action for which the fee is charged. Council may choose to subsidise the fee from other sources (e.g. general rate revenue); and
- Charges for commercial services will be set to recover the full cost of providing the services and may include a component for return on capital.

5.7 Issue of Rate Notices

In accordance with Section 107 of the Local Government Regulation 2012, Council Rate Notices will be issued by instalments twice annually. The first Rate Notice will be issued no later than August 2025 for the period 1 July 2025 to 31 December 2025. The second Rate Notice will be issued no later than February 2026 for the period 1 January 2026 to 30 June 2026.

5.8 Time Within Which Rates Must Be Paid

Rates and charges must be paid by the Due Date, with the Due Date being 30 September 2025 and 31 March 2026.

5.9 Periodic Payments

In arrears

Council will allow landowners who are unable to pay their rates by the due date to enter into a payment arrangement, in accordance with the conditions of the "Rate Recovery Policy", following the levy of the rates and charges. Such arrangements are to be approved by the Chief Executive Officer or Delegate by way of delegated powers from the Council, with no legal recovery action being taken while the arrangement is being maintained.

In advance
Council further states that there is no reason landowners cannot make periodic payments in advance of the levy of the rates and charges.

5.10 Interest on Overdue Rates and Charges
It is Council's policy to ensure that the interests of ratepayers are protected by discouraging the avoidance of responsibility for payment of rates and charges when due. To this end, Council will impose interest on rates and charges from the day they become overdue. The rate of interest to be charged on overdue rates and charges shall be 12.12% compound interest charged at daily rests. The interest rate will be the maximum rate prescribed in the Local Government Regulation 2012.

5.11 Rating Concessions/Remissions
The rating concessions offered by Council are detailed in Council's "Rate Rebate & Concession Policy" and "Water Leak Relief Policy".

5.12 Recovery of Overdue Rates and Charges
Council's "Rate Recovery Policy" provides details of Council's position regarding overdue rates and charges.

5.13 Virtual Waste Disposal Vouchers
Every rateable property within Hinchinbrook Shire is entitled to two (2) domestic virtual waste disposal vouchers each financial year. Virtual vouchers entitle properties to dispose free of charge two loads of domestic waste (general waste only) brought in by vehicles with a payload not exceeding one tonne and the weight of the waste does not exceed 500kg per load per voucher. Residents are able to access their vouchers by showing their proof of residential address when visiting local waste facilities. Vouchers can be used any time within the financial year period. Unused vouchers will not carry over into the next financial year. Virtual general household waste disposal vouchers cannot be used for the disposal of Commercial Waste.

5.14 Timely Rates Payment Incentive Scheme
In accordance with Section 131 of the Local Government Regulation 2012, Hinchinbrook Shire Council will offer an incentive, in the form of a cash prize draw to encourage and reward ratepayers for paying their rates on time and in full.

To be eligible for the incentive, ratepayers need to make full payment of all current and arrears of rates and charges by close of business on the due dates as shown on the relevant rates notice.

Eligible ratepayers will be automatically entered into the draw. A prize draw for $2,000 worth of voucher expenditure will be held within one month of the close of the due date of each half year rating period. The collection/remittance of the $2,000 worth of expenditure will include up to five vouchers at nominated businesses within the Hinchinbrook Shire and is to be lodged with and authorised by the CEO.

In order to receive the $2,000 worth of expenditure, the successful ratepayer must utilise only businesses operating within the Hinchinbrook Shire Council boundaries. The winners for the prizes will be drawn by random computer selection of valid properties at an open General Meeting of Council.

Prizes can only be won by private and commercial ratepayers. Properties owned by Local, State, and Federal Government Departments and/or Agencies are not eligible to win the Rates Payment Incentive Scheme.

6. Legal Parameters

- *Local Government Act 2009*; and
- Local Government Regulation 2012.

7. Associated Documents

- Annual Budget;
- Rate Rebate and Concession Policy;
- Rate Recovery Policy;
- Revenue Policy; and
- Water Leak Relief Policy

Water Leak Relief Policy

1. Policy Statement

This Policy aims to facilitate an effective and efficient means for Council to provide relief to ratepayers by partially remitting water consumption charges in cases of financial hardship resulting from an undetectable water leak which has occurred on a ratepayer's property.

2. Scope

This Policy outlines the principles and guidelines which Council will use when applying relief to ratepayers who experience an undetectable water leak on their property which results in an increase in their water consumption charges.

Council recognises Water Leak Relief in terms of the Hardship provision of the Local Government Regulation 2012. Relief may only be provided if a water leak causes water consumption to increase by over 50 kilolitres above normal consumption, as indicated in Section 5.4 of the Financial Hardship Policy.

3. Responsibility

Council is responsible for the approval of this Policy.

The Chief Executive Officer (CEO) and Chief Financial Officer (CFO) are delegated authority to approve or refuse an application in accordance with the criteria set out in this Policy.

The CFO is responsible for the implementation, maintenance and compliance of this Policy.

4. Definitions

Kilolitre means 1,000 Litres.

Compelling Reasons which prevent the repair of a water leak or the submission of a water leak relief application within the time frame stipulated are;

- Medical reasons where medical evidence can be produced to state illness, which either housebound or hospitalised the applicant. Such evidence is to be supported by a statutory declaration declaring that the applicant had no one during the period that could act for them or conduct their business affairs;
- Infirmity of the ratepayer which prevented them from discovering a leak or making an application within the specified timeframe;
- Natural disaster, such as extensive flooding, which disrupted normal business and prevented normal action from being taken;
- Absence from the property for reasons such as overseas holiday where ratepayers were not aware of a leak and were not capable of submitting an application within the specified timeframes; and
- Any other reason having circumstances 'so exceptional' as to render it a "compelling reason" as determined by the CEO or CFO.

5. Policy

Criteria for Granting Relief

The eligibility of a ratepayer to receive water leak relief from Council will be determined by the following criteria:

- The ratepayer applying for relief from water consumption charges must be responsible for the payment of the water consumption charges; and
- The water leak that was repaired must have resulted from a break or other fault in a fixture, fitting, pipe or other plumbing within a premises that was not reasonably foreseeable or detectable resulting in unintentional loss of water within the premises.

Furthermore, the water leak must have been repaired and the following conditions met:

- A ratepayer must have a water leak repaired by a registered plumber, or must have the repair sited and confirmed by a registered plumber, within 14 working days of the ratepayer becoming aware of the leak, or of being advised by Council of a potential water leak, whichever occurs sooner, unless there are compelling reasons why this timeframe cannot be achieved; and
- A ratepayer must apply to Council for water leak relief by completing Council's Water Leak Relief Application Form, within 60 days of having the leak repaired or from the date of the Council letter advising them of high water consumption which could indicate a leak, unless there are compelling reasons why this timeframe cannot be achieved. The application must be accompanied by either an account from a Registered Plumber providing details of the water leak that was repaired, or by a letter from a Registered Plumber providing details of the water leak that was repaired and confirming that the leak has been repaired correctly.

Relief Calculation

The amount of the relief will be calculated on the volume of water lost using the methods below:

- Water leak relief of 50% may be applied to the difference between the water consumption of the applicable billing period and the water consumed during the same billing period in the immediately preceding financial year (which is indicative of the ratepayer's normal consumption), multiplied by the current water tariff;
- In the case of an eligible pensioner, who is the holder of a valid Pensioner Concession Card, or a not for profit and/or charitable organisation, relief of 100% may be applied to the difference between the water consumption for the applicable billing period and the water consumed during the same billing period in the immediately preceding financial year (which is indicative of the ratepayer's normal consumption), multiplied by the current water tariff;
- Water leak relief is available to commercial or industrial ratepayers as defined by Council's current commercial or industrial General Rating Categories under the same eligibility criteria as for other ratepayers;
- Relief is capped at $500 (per property, per financial year) to limit Council's financial commitment to a reasonable level and the ratepayer has not received water leak relief in the past three years.

6. Legal Parameters

- *Local Government Act 2009*; and
- Local Government Regulation 2012.

7. Associated Documents

- Financial Hardship Policy;
- Revenue Statement Policy;
- Water Leak Relief Operational Procedure; and
- Water Leak Relief Application Form.

2025-2026

HINCHINBROOK
SHIRE COUNCIL

A BUDGET FOR RENEWAL

embracing recovery today, shaping tomorrow's resilience