

# Agenda – Late Items

## Ordinary Meeting

**Wednesday, 27 May 2026**

**Time: 9:00 am**  
**Location: Council Chambers**  
**82 Brisbane Street**  
**BEAUDESERT QLD 4285**

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**Scenic Rim Regional Council  
Ordinary Meeting  
Wednesday, 27 May 2026  
Agenda – Late Items**

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## 11 Consideration of Business of Meeting



### Additional Items

#### 11.8 Operational Plan 2025-2026 Quarter Three Progress Report

**Executive Officer:** Chief Executive Officer

**Item Author:** Executive Manager People and Performance

#### Attachments:

1. Quarter Three Progress Report Operational Plan 2025-2026 (under separate cover)  

2. Quarter Three Progress Report Service Delivery 2025-2026 (under separate cover)  


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### Councillor Portfolio / Representation

Not applicable.

### Local Government Area Division

This report relates to the whole Scenic Rim region.

### Executive Summary

Council adopted the Operational Plan 2025-2026 at the Ordinary Meeting held on 9 July 2025.

Attachment 1 to this report is a draft progress report against the Operational Plan and is provided for Quarter Three of 2025-2026 covering the period from 1 January 2026 to 31 March 2026. Minor amendments have been made to correct the project name of Shelf Road Realignment Project to The Shelf Road Realignment Project, and updating the lead directorate and lead team for the Service Catalogue activity, in line with the organisational restructure.

Attachment 2 to this report is a draft report on Council's service delivery performance, which also covers Quarter Three and which provides information about Council services and functions. Minor changes were made to move Fleet Management and Servicing to Corporate and Community Services, in line with the organisational restructure.

### Recommendation

That:

1. Council approve the Quarter Three Operational Plan 2025-2026 Progress Report; and
2. Council approve the Quarter Three 2025-2026 Service Delivery Report.

**Previous Council Considerations / Resolutions**

At the Ordinary Meeting held on 9 July 2025, Council adopted the Operational Plan 2025-2026.

**Report / Background**

The draft Quarter Three 2025-2026 Operational Plan Progress Report has been prepared to provide a summary of the progress made towards the achievement of the Operational Plan 2025-2026, as required by section 174 of the *Local Government Regulation 2012*.

The Operational Plan is divided into sections, to align with the Corporate Plan 2025-2030.

There are 51 activities in the Operational Plan 2025-2026. As at 31 March 2026, the end of Quarter Three, seven activities have been completed, 29 were On Track, 13 are being Monitored and two are marked as Requiring Attention. The report provides comments about each activity and, where an activity is not completed or on track, the reason for lack of progress and what action is being undertaken.

The Service Delivery report provides data and comments about Council's activities during Quarter Three.

**Budget / Financial Implications**

The activities detailed within the 2025-2026 Operational Plan are factored into Council's annual budget.

**Strategic Implications***Corporate Plan 2025-2030*

Council's Corporate Plan 2025-2030 outlines the organisation's Vision, Mission and Values. Council's Values are Service, Resilience, Respect, Commitment.

Strategic Goal: Not applicable

Guiding Principle: Operational Efficiency

*Legal / Statutory Implications*

The Chief Executive Officer is required to provide a quarterly report on the Operational Plan to the local government meeting under section 174(3) of the *Local Government Regulation 2012*.

**Risks**

Strategic Risks

The following Level 1 and Level 2 (strategic) risks are relevant to the matters considered in this report:

CR8 Ineffective Organisation Governance - Council is a complex organisation delivering a wide range of services via different processes, using different resources and systems. Council's organisational governance, including corporate planning, controls, internal compliance, monitoring and reporting, may not be adequate to ensure quality outcomes and avoid potentially poor consequences.

Risk Summary

<b>Category</b>	<b>Explanation</b>
Governance, Risk & Compliance  Failure to progress the Operational Plan Quarterly Report to Council results in non-compliance with statutory obligations or resolution of Council.	Council's endorsement of the quarterly reports as recommended will mitigate risk of non-compliance with statutory reporting obligations and/or failure to deliver on a resolution of Council.
Reputation, Community & Civic Leadership  Failure to deliver on corporate objectives as outlined in the quarterly reports results in negative perception from community and other stakeholders.	Regular monitoring and review of operational performance against targets ensures that issues and risks are escalated and managed appropriately. Council's adoption of the quarterly progress report which includes commentary regarding delivery parameters, will ensure that transparency for the community can be maintained.

**Human Rights Implications**

No human rights have been impacted by any actions recommended in this report.

**Consultation**

All Directors and relevant Managers and Coordinators have contributed to the development of the quarterly progress reports.

**Conclusion**

The Quarter Three 2025-2026 Progress Report demonstrates the progress made towards the implementation of the deliverables contained within the Operational Plan 2025-2026 for the period 1 January 2026 to 31 March 2026 and also provides an update about service delivery during Quarter Three.

**Options**

Option 1

That:

1. Council approve the Quarter Three Operational Plan 2025-2026 Progress Report; and
2. Council approve the Quarter Three 2025-2026 Service Delivery Report.

Option 2

That:

1. Council not approve the Quarter Three Operational Plan 2025-2026 Progress Report; and
2. Council not approve the Quarter Three 2025-2026 Service Delivery Report.

**11.9 2025-2026 March Budget Review**

**Executive Officer:** Director Corporate and Community Services

**Item Author:** Coordinator Financial Management

**Attachments:**

1. 2025-2026 March Budget Review [↓](#) 

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**Councillor Portfolio / Representation**

Not applicable.

**Local Government Area Division**

This report relates to the whole Scenic Rim region.

**Executive Summary**

This report provides Councillors with an overview of the 2025-2026 Quarter Three (March) Budget Review and the effect on the 2025-2026 budget position, including the long-term financial forecast.

**Recommendation**

That, in accordance with sections 169 and 170(3) of the *Local Government Regulation 2012*, Council adopt the 2025-2026 Quarter Three (March) Budget Review, as outlined in the:

1. Revised Statement of Comprehensive Income for 2025-2026 through 2027-2028, inclusive;
2. Revised Statement of Financial Position for 2025-2026 through 2027-2028, inclusive;
3. Revised Statement of Cash Flows for 2025-2026 through 2027-2028, inclusive;
4. Revised Statement of Changes in Equity for 2025-2026 through 2027-2028, inclusive; and
5. Revised Relevant Measures of Financial Sustainability.

**Previous Council Considerations / Resolutions**

Council considered the first budget review for the period ending 30 September 2025, and this was presented to the Ordinary Meeting held on 26 November 2025 and was adopted. This resulted in a change in the budget position at that time, which increased the budget deficit from its original position.

The September Budget Review (incorporating carry forward budget requests from the 2024-2025 financial year) improves Council's 2025-2026 Operating Result by \$4.543 million, moving the original adopted budget deficit of (\$2.354) million to a surplus of \$2.189 million.

The December Budget Review diminishes Council's 2025-2026 Operating Result by \$0.351 million, moving the revised budget surplus of \$2.189 million to a surplus of \$1.838 million.

The March Budget Review diminishes Council's 2025-2026 Operating Result by \$1.174 million, moving the revised budget surplus of \$1.838 million to a surplus of \$0.664 million. However, removing the impact of operating grants timing on this figure would effectively result in an Operating Deficit of (\$4.702)M.

## **Report / Background**

Pursuant to section 170(3) of the Local Government Regulation 2012, a local government may by resolution, amend the budget for a financial year at any time before the end of the financial year.

On a quarterly basis, Council reviews its adopted budget to make appropriate adjustments for change so as to promote transparent financial management. It is a legislated requirement for an amended budget to include all items identified in section 169 of the *Local Government Regulation 2012*.

Council has reviewed its operational and capital financial performance for the period to 31 March 2026. Several revisions have been identified, both positive and negative, which have been incorporated into the 2025-2026 March Budget Review revised budgeted financial statements.

### Operating Budget

The proposed March 2026 Budget Review further decreases Council's 2025-2026 Operating Result by \$1.174 million, reducing the operating surplus of \$1.838 million to a surplus of \$0.664 million.

Again however, it should be recognised that additional operating grant revenue included in the September Budget Review continues to impact the operating result.

Adjusting for the additional grant revenue does mask the underlying result being recognised as an operating deficit of (\$4.702) million. This forecasts that the operating budget is under significant pressure and consideration will be needed to address the current position and that it is not likely that the budget will return to a balanced position before 30 June 2026. Council is forecast to recognise an operating deficit again this financial year, which follows on from a similar result for the 2024-2025 financial year.

With the 2026-2027 Budget now being developed, there will be a need to address how the budget can be returned to a balanced position for the next financial year.

### Capital Budget

The Capital Expenditure program has been reviewed and proposed amendments have resulted in a net decrease in 2025-2026 of \$5.667 million (to \$73.323 million) and a net increase in 2026-2027 of \$13.564 million (to \$83.477 million), and a further increase in 2027/28 of \$3.640Million. These changes have been predominantly as a result of changes in the timing of waste capital works.

Capital Grant Revenue has increased in 2025-2026 by \$0.741 million due to additional funding approvals.

The forecast reduction in the capital spend is focussed on reviewing the deliverability of the programmed works (number of current projects and their state of completion). The other component of affordability is forecasting that the delay in works results in additional funding being retained, increasing the overall cash position. The forecast spend of approximately \$73M will be greater than the delivery last financial year and is beyond normal capacity due to additional externally funded works.

**Budget / Financial Implications**

The budget/financial implications are reflected within Attachment 1.

**Strategic Implications**

*Corporate Plan 2025-2030*

Council's Corporate Plan 2025-2030 outlines the organisation's Vision, Mission and Values. Council's Values are Service, Resilience, Respect, Commitment.

Strategic Goal: Not applicable

Guiding Principle: Financial Sustainability

*Legal / Statutory Implications*

Sections 169 and 170(3) of the *Local Government Regulation 2012*.

**Risks**

Strategic Risks

The following Level 1 and Level 2 (strategic) risks are relevant to the matters considered in this report:

CR1 Financial Sustainability - Council may be unable to maintain its financial and infrastructure capital over the long term.

Risk Summary

Category	Explanation
Financial/Economic  Failure to ensure systems are in place to identify and report on material budget variations	Budget packs are produced monthly with Managers required to explain individual budget variances greater than \$50k and 10%- Budget packs are required to be approved by Directors - Quarterly budget reviews undertaken - Budget Review Policy sets guidelines for amendments to the original budget

**Human Rights Implications**

No human rights have been impacted by any actions recommended in this report.

**Consultation**

Chief Executive Officer, Directors, Managers.

**Conclusion**

Consideration from Council is sought to review and approve the budget adjustments from the 2025- 2026 March Budget Review for incorporation into the 2025-2026 Revised Budget.

**Options**Option 1

That, in accordance with sections 169 and 170(3) of the *Local Government Regulation 2012*, Council adopt the 2025-2026 Quarter Three (March) Budget Review, as outlined in the:

1. Revised Statement of Comprehensive Income for 2025-2026 through 2027-2028, inclusive;
2. Revised Statement of Financial Position for 2025-2026 through 2027-2028, inclusive;
3. Revised Statement of Cash Flows for 2025-2026 through 2027-2028, inclusive;
4. Revised Statement of Changes in Equity for 2025-2026 through 2027-2028, inclusive; and
5. Revised Relevant Measures of Financial Sustainability

Option 2

That Council not adopt the 2025-2026 Quarter Three (March) Budget Review, as outlined in the:

1. Revised Statement of Comprehensive Income for 2025-2026 through 2027-2028, inclusive;
2. Revised Statement of Financial Position for 2025-2026 through 2027-2028, inclusive;
3. Revised Statement of Cash Flows for 2025-2026 through 2027-2028, inclusive;
4. Revised Statement of Changes in Equity for 2025-2026 through 2027-2028, inclusive; and
5. Revised Relevant Measures of Financial Sustainability.



**FINANCIAL PERFORMANCE AND POSITION**  
**MARCH REVIEW**  
**BUDGET 2025-2026**



## Executive Summary

The proposed March Budget Review diminishes Council's 2025-2026 **Operating Result** by \$1.174 million, reducing the operating surplus of \$1.838 million to a surplus of \$0.664 million.

However, it should be noted that operating grant revenue included in the previous budget reviews have impacted the operating result. Net grant revenue (revenue less expenditure) of \$5.366 million was carried forward to 2025-2026 from the 2024-2025 financial year. Adjusted for this the 2025-2026 result would be an Operating Deficit of (\$4.702) million.

Significant adjustments that have resulted in the actual decline in Operating Performance include:

- Forecast increase in waste landfill leachate expenses \$1.792 million.
- Decrease in net general rates revenue due to lower than anticipated growth in properties \$0.140 million.
- Increase in legal expenses \$0.200 million.

Significant adjustments that have resulted in an improvement in Councils Operating Performance include:

- Increase in interest on investments of \$0.265 million due to higher than anticipated interest rates on cash invested.
- Reduction in expenditure for the QRA Extraordinary Clean-up \$0.550 million.

All operating budget amendments are detailed on pages 8 to 9.

The **Capital Expenditure** program has been reviewed and proposed amendments have resulted in a decrease in 2025-2026 of \$5.667 million (to \$73.323 million), an increase in 2026-2027 of \$13.564 million (to \$83.477 million) and an increase in 2027-2028 of \$3.640 million. A number of significant Waste Management projects have been included in the 2026-2027 and 2027-2028 capital budgets.

Capital budget amendment requests are detailed on pages 11 to 16.

**Capital Grant Revenue** has increased in 2025-2026 by \$0.741 million. The capital revenue budget amendment requests are detailed on page 9.

**Proceeds from asset disposals** have decreased by \$0.650 million for the 2026-2027 financial year due to lower forecast revenue for the Munbilla project. Proceeds from asset disposals budget amendments are detailed on page 16.

**Cash** has increased for the 2025-2026 financial year by \$5.233 million due largely to the decrease in capital expenditure as outlined above. This has been partially offset by the diminished operating result for 2025-2026. The additional proposed capital expenditure in the 2026-2027 and 2027-2028 financial years has lowered Long Term Financial Forecast cash levels from 2027-2028 onwards. This is due to the inclusion of a number of significant Waste Management projects in these financial years. Funding for these projects will be considered as part of the 2026-2027 budget development.

**Financial Ratios** - The **Operating Surplus Ratio** has decreased from 1.4% to 0.5% which is still above the minimum target of 0% as per the *Local Government Regulation 2012* (however this is largely due to the timing of operating grant receipts rather than Council's core operations. Without the movements due to operating grants, Councils Operating Surplus Ratio would be -3.6%). The **Unrestricted Cash Expense Cover Ratio** has increased from 7.6 to 8.1 for 2025-2026 which is above the minimum target of 3.0 as per the *Local Government Regulation 2012*. However, this is largely due to the reallocation of the capital works program across the first 3 years of the LTFF (performed as part of the September, December and March Budget Reviews). The ratio from 2027-2028 onwards has fallen below the minimum target of 3.0 due to the inclusion of a number of significant Waste Management projects have been included in the 2026-2027 and 2027-2028 capital budgets. Funding for these projects will be considered as part of the 2026-2027 budget development.

# FINANCIAL STATEMENTS

**Scenic Rim Regional Council  
Budgeted Financial Statements**

STATEMENT OF COMPREHENSIVE INCOME	Original	Budget	Budget	Budget	Forecast	Forecast	Movement
	Budget	Review 1	Review 2	Review 3			
	2025-2026	2025-2026	2025-2026	2025-2026	2026-2027	2027-2028	BR2→BR3
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Income</b>							
<b>Revenue</b>							
<b>Recurrent Revenue</b>							
Gross Rates and Utility Charges	79,515	79,515	79,515	79,330	84,103	88,976	-185
Discounts and Pensioner Remissions	-2,255	-2,255	-2,255	-2,210	-2,376	-2,503	45
Fees & Charges	10,592	10,592	10,672	10,672	11,159	11,757	0
Interest Received	4,158	3,758	4,058	4,323	4,351	4,115	265
Sales of Contract and Recoverable Works	5,964	5,964	5,964	5,964	6,159	6,360	0
Share of Profit from Associate	2,759	2,759	2,759	2,759	2,881	3,101	49
Other Revenue	5,727	5,727	5,377	5,328	5,970	6,251	-49
Operating Grants, Subsidies, Contributions and Donat	9,001	26,057	26,057	26,163	9,181	9,365	106
<b>Total Recurrent Revenue</b>	<b>115,461</b>	<b>132,117</b>	<b>132,147</b>	<b>132,329</b>	<b>121,428</b>	<b>127,421</b>	<b>182</b>
<b>Capital Revenue</b>							
Capital Grants, Subsidies, Contributions and Donation	4,540	69,575	65,785	66,526	24,509	3,717	741
Contributions from Developers	2,586	2,586	2,586	2,586	2,638	2,690	0
<b>Total Capital Revenue</b>	<b>7,126</b>	<b>72,161</b>	<b>68,371</b>	<b>69,112</b>	<b>27,147</b>	<b>6,407</b>	<b>741</b>
<b>Total Revenue</b>	<b>122,587</b>	<b>204,278</b>	<b>200,518</b>	<b>201,441</b>	<b>148,575</b>	<b>133,829</b>	<b>923</b>
<b>Total Income</b>	<b>122,587</b>	<b>204,278</b>	<b>200,518</b>	<b>201,441</b>	<b>148,575</b>	<b>133,829</b>	<b>923</b>
<b>Expenses</b>							
<b>Recurrent Expenses</b>							
Employee Expenses	50,829	49,447	49,632	49,593	53,672	56,657	-39
Employee Expenses Allocated to Capital	-7,677	-7,507	-7,606	-7,606	-8,104	-8,555	0
Net Operating Employee Expenses	43,152	41,940	42,026	41,987	45,569	48,102	-39
Materials & Services	46,227	59,552	59,847	61,242	48,107	48,888	1,395
Finance Costs	1,131	1,131	1,131	1,131	1,077	1,020	0
Depreciation Expense	27,305	27,305	27,305	27,305	28,397	29,533	0
<b>Total Recurrent Expenses</b>	<b>117,815</b>	<b>129,928</b>	<b>130,309</b>	<b>131,665</b>	<b>123,150</b>	<b>127,543</b>	<b>1,356</b>
<b>Total Expenses</b>	<b>117,815</b>	<b>129,928</b>	<b>130,309</b>	<b>131,665</b>	<b>123,150</b>	<b>127,543</b>	<b>1,356</b>
<b>Net Result</b>	<b>4,772</b>	<b>74,350</b>	<b>70,209</b>	<b>69,776</b>	<b>25,425</b>	<b>6,285</b>	<b>-433</b>
Operating Revenue (Recurrent Revenue)	115,461	132,117	132,147	132,329	121,428	127,421	182
Operating Expenses (Recurrent Expenses)	117,815	129,928	130,309	131,665	123,150	127,543	1,356
<b>Operating Result (Recurrent Result)</b>	<b>-2,354</b>	<b>2,189</b>	<b>1,838</b>	<b>664</b>	<b>-1,722</b>	<b>-122</b>	<b>-1,174</b>

**Scenic Rim Regional Council  
Budgeted Financial Statements**

STATEMENT OF FINANCIAL POSITION	Original	Budget	Budget	Budget	Forecast	Forecast	Movement
	Budget	Review 1	Review 2	Review 3			
	2025-2026	2025-2026	2025-2026	2025-2026			
	\$'000	\$'000	\$'000	\$'000	2026-2027	2027-2028	BR2→BR3
					\$'000	\$'000	\$'000
<b>ASSETS</b>							
<b>Current Assets</b>							
Cash & Cash Equivalents	33,346	59,281	69,335	74,569	42,715	19,861	5,234
Trade & Other Receivables	12,100	12,100	12,100	12,100	12,100	12,100	0
Inventories	900	900	900	900	900	900	0
Other Assets	1,000	2,100	2,100	2,100	2,100	2,100	0
<b>Total Current Assets</b>	<b>47,346</b>	<b>74,381</b>	<b>84,435</b>	<b>89,669</b>	<b>57,815</b>	<b>34,961</b>	<b>5,234</b>
<b>Non-Current Assets</b>							
Trade & Other Receivables	14,676	14,676	14,676	14,676	14,676	14,676	0
Property, Plant & Equipment	1,300,869	1,453,551	1,439,356	1,433,689	1,511,518	1,562,895	-5,667
Investment in Associate	43,450	39,479	39,479	39,479	41,026	42,762	0
<b>Total Non-Current Assets</b>	<b>1,358,995</b>	<b>1,507,706</b>	<b>1,493,511</b>	<b>1,487,844</b>	<b>1,567,220</b>	<b>1,620,333</b>	<b>-5,667</b>
<b>TOTAL ASSETS</b>	<b>1,406,341</b>	<b>1,582,087</b>	<b>1,577,946</b>	<b>1,577,513</b>	<b>1,625,035</b>	<b>1,655,294</b>	<b>-433</b>
<b>LIABILITIES</b>							
<b>Current Liabilities</b>							
Trade & Other Payables	11,000	11,000	11,000	11,000	11,000	11,000	0
Borrowings	2,524	2,524	2,524	2,524	2,585	2,381	0
Provisions	10,400	10,400	10,400	10,400	10,400	10,400	0
Other liabilities	1,395	1,395	1,395	1,395	0	0	0
<b>Total Current Liabilities</b>	<b>25,319</b>	<b>25,319</b>	<b>25,319</b>	<b>25,319</b>	<b>23,985</b>	<b>23,781</b>	<b>0</b>
<b>Non-Current Liabilities</b>							
Borrowings	34,338	34,333	34,333	34,333	31,747	29,367	0
Provisions	4,219	4,219	4,219	4,219	4,219	4,219	0
<b>Total Non-Current Liabilities</b>	<b>38,557</b>	<b>38,552</b>	<b>38,552</b>	<b>38,552</b>	<b>35,966</b>	<b>33,586</b>	<b>0</b>
<b>TOTAL LIABILITIES</b>	<b>63,876</b>	<b>63,871</b>	<b>63,871</b>	<b>63,871</b>	<b>59,951</b>	<b>57,367</b>	<b>0</b>
<b>Net Assets</b>	<b>1,342,465</b>	<b>1,518,216</b>	<b>1,514,075</b>	<b>1,513,642</b>	<b>1,565,084</b>	<b>1,597,927</b>	<b>-433</b>
<b>EQUITY</b>							
Asset Revaluation Surplus	441,249	632,238	632,238	632,238	658,255	684,813	0
Accumulated Surplus	901,216	885,978	881,837	881,404	906,829	913,114	-433
<b>Total Equity</b>	<b>1,342,465</b>	<b>1,518,216</b>	<b>1,514,075</b>	<b>1,513,642</b>	<b>1,565,084</b>	<b>1,597,927</b>	<b>-433</b>

**Scenic Rim Regional Council  
Budgeted Financial Statements**

**STATEMENT OF CASH FLOWS**

	<b>Original Budget 2025-2026 \$'000</b>	<b>Budget Review 1 2025-2026 \$'000</b>	<b>Budget Review 2 2025-2026 \$'000</b>	<b>Budget Review 3 2025-2026 \$'000</b>	<b>Forecast 2026-2027 \$'000</b>	<b>Forecast 2027-2028 \$'000</b>	<b>Movement BR2→BR3 \$'000</b>
<b>Cash Flows from Operating Activities</b>							
Receipts from Customers	98,036	115,387	115,117	114,928	103,620	110,840	-189
Payments to Suppliers and Employees	-89,604	-125,673	-126,054	-127,410	-93,905	-97,224	-1,356
	8,432	-10,286	-10,937	-12,482	9,714	13,617	-1,545
<b>Receipts:</b>							
Interest Received	4,158	3,758	4,058	4,323	4,351	4,115	265
Operating Grants, Subsidies, Contributions and Donations	9,001	26,057	26,057	26,163	9,181	9,365	106
<b>Payments:</b>							
Interest Expense	-906	-906	-906	-906	-847	-786	0
<b>Net Cash Inflow / (Outflow) from Operating Activities</b>	<b>20,685</b>	<b>18,623</b>	<b>18,272</b>	<b>17,098</b>	<b>22,400</b>	<b>26,310</b>	<b>-1,174</b>
<b>Cash Flows from Investing Activities</b>							
<b>Receipts:</b>							
Proceeds from Sale of Property, Plant & Equipment	7,762	13,650	13,223	13,223	4,937	2,455	0
Dividend Received from Associate	1,303	1,303	1,303	1,303	1,334	1,365	0
Capital Grants, Subsidies, Contributions and Donations	7,126	72,161	68,371	69,112	27,147	6,407	741
<b>Payments:</b>							
Payments for Property, Plant & Equipment	-29,091	-93,612	-78,990	-73,323	-85,146	-56,807	5,667
<b>Net Cash Inflow / (Outflow) from Investing Activities</b>	<b>-12,900</b>	<b>-6,498</b>	<b>3,907</b>	<b>10,315</b>	<b>-51,729</b>	<b>-46,579</b>	<b>6,408</b>
<b>Cash Flows from Financing Activities</b>							
<b>Receipts:</b>							
Proceeds from Borrowings	0	0	0	0	0	0	0
<b>Payments:</b>							
Repayment of Borrowings	-2,465	-2,465	-2,465	-2,465	-2,524	-2,585	0
<b>Net Cash Flow inflow / (Outflow) from Financing Activities</b>	<b>-2,465</b>	<b>-2,465</b>	<b>-2,465</b>	<b>-2,465</b>	<b>-2,524</b>	<b>-2,585</b>	<b>0</b>
<b>Net Increase/(Decrease) in Cash</b>	<b>5,320</b>	<b>9,660</b>	<b>19,714</b>	<b>24,948</b>	<b>-31,853</b>	<b>-22,854</b>	<b>5,233</b>
<b>plus: Cash &amp; Cash Equivalents - beginning of year</b>	<b>28,026</b>	<b>49,621</b>	<b>49,621</b>	<b>49,621</b>	<b>74,569</b>	<b>42,715</b>	<b>0</b>
<b>Cash &amp; Cash Equivalents - end of the year</b>	<b>33,346</b>	<b>59,281</b>	<b>69,335</b>	<b>74,569</b>	<b>42,715</b>	<b>19,861</b>	<b>5,233</b>

**Scenic Rim Regional Council  
Budgeted Financial Statements**

STATEMENT OF CHANGES IN EQUITY	Original Budget	Budget Review 1	Budget Review 2	Budget Review 3	Forecast	Forecast	Movement
	2025-2026 \$'000	2025-2026 \$'000	2025-2026 \$'000	2025-2026 \$'000	2026-2027 \$'000	2027-2028 \$'000	BR2→BR3 \$'000
<b>Accumulated Surplus</b>							
Opening Balance	896,444	811,628	811,628	811,628	881,404	906,829	0
Net Operating Result for the Year	4,772	74,350	70,209	69,776	25,425	6,285	-433
Closing Balance	901,216	885,978	881,837	881,404	906,829	913,114	-433
<b>Asset Revaluation Surplus</b>							
Opening Balance	415,625	606,614	606,614	606,614	632,238	658,255	0
Asset Revaluation Adjustments	25,624	25,624	25,624	25,624	26,017	26,558	0
Closing Balance	441,249	632,238	632,238	632,238	658,255	684,813	0
<b>Total Equity</b>							
Opening Balance	1,312,069	1,418,242	1,418,242	1,418,242	1,513,642	1,565,084	0
Net Operating Result for the Year	4,772	74,350	70,209	69,776	25,425	6,285	-433
Asset Revaluation Adjustments	25,624	25,624	25,624	25,624	26,017	26,558	0
Closing Balance	1,342,465	1,518,216	1,514,075	1,513,642	1,565,084	1,597,927	-433

# OPERATING

### Operating Statement Budget Review Adjustments

Section	Section Description	Activity	Activity Description	Natural A/C	Budget Review 2	Budget Review 3	Movement	Movement Break-up			Comments
								Grant Funded	Internal Transfer	Other Amendments	
<b>Net Rates and Utility Charges</b>											
201	Council Wide Transactions	611001	General Rates	ZZ	54,073,000	53,888,000	-185,000			-185,000	Lower than anticipated growth in properties
201	Council Wide Transactions	611002	General Rates Discount	ZZ	-2,244,000	-2,199,000	45,000			45,000	Lower than anticipated growth in properties
							-140,000	0	0	-140,000	
<b>Interest Received</b>											
201	Council Wide Transactions	613001	Interest on Investments	ZZ	2,400,000	2,665,000	265,000			265,000	Higher than budgeted interest rate and cash levels
							265,000	0	0	265,000	
<b>Operating Grants, Subsidies, Contributions and Donations</b>											
264	Environmental Planning and Biodiversity	615136	Koala Habitat Restoration Funding	ZZ	150,000	0	-150,000	-150,000			Not required due to duplication. Offset by reduction in expenses
908	Grant-CRRO South East Qld Severe Storms	615092	Grant-Community Recovery and Resilience Officer Program	ZZ	0	80,000	80,000	80,000			Grant funded program
914	Grant-CRRO Tropical Cyclone Alfred	615092	Grant-Community Recovery and Resilience Officer Program	ZZ	0	175,473	175,473	175,473			Grant funded program
							105,473	105,473	0	0	
<b>Other Revenue</b>											
217	Office of the Director Infrastructure Services	619058	Technical Coordination - Scenic Valleys Roads & Trans	ZZ	58,000	18,700	-39,300			-39,300	Council no longer performing secretariat role
265	Commercial and Property Services	619071	Community Lease Income	ZZ	10,000	0	-10,000			-10,000	Council not to progress admin charge at this time
							-49,300	0	0	-49,300	
<b>Employee Expenses</b>											
<b>Corporate and Community Services</b>											
908	Grant-CRRO South East Qld Severe Storms	713001	Salaries and Wages Expense	ZZ	0	64,076	64,076	64,076			Grant funded
914	Grant-CRRO Tropical Cyclone Alfred	713001	Salaries and Wages Expense	ZZ	0	89,120	89,120	89,120			Grant funded
							153,196	153,196	0	0	
<b>Planning, Development and Environment</b>											
267	Development Compliance	713001	Salaries and Wages Expense	ZZ	745,676	862,180	116,504		116,504		Transfer position from section 272
272	Plumbing and Building Assessments	713001	Salaries and Wages Expense	ZZ	890,903	774,399	-116,504		-116,504		Transfer position to section 267
267	Development Compliance	711004	Overtime	ZZ	8,000	10,000	2,000		2,000		Transfer position from section 272
272	Plumbing and Building Assessments	711004	Overtime	ZZ	8,000	6,000	-2,000		-2,000		Transfer position to section 267
							0	0	0	0	
<b>People and Performance</b>											
285	Executive Manager People and Performance	713001	Salaries and Wages Expense	ZZ	805,538	594,247	-211,291			-211,291	Updated employee structure
286	Human Resources 2021	713001	Salaries and Wages Expense	ZZ	827,767	846,706	18,939			18,939	Updated employee structure
							-192,352	0	0	-192,352	
							<b>Total employee expenses</b>	153,196	0	-192,352	
<b>Materials and Services</b>											
<b>Corporate and Community Services</b>											
259	Customer Service and Community Engagement	721105	Postage	ZZ	58,440	50,400	-8,040			-8,040	Organisation Postage levels are lower than estimated
259	Customer Service and Community Engagement	729010	After Hours Service Provider	ZZ	40,000	30,000	-10,000			-10,000	After hours calls during pilot period are lower than estimated
259	Customer Service and Community Engagement	729333	Customer Satisfaction Survey	ZZ	10,000	0	-10,000			-10,000	Survey will not be conducted in this financial year
262	Governance	729007	Legal Expenses	ZZ	100,000	300,000	200,000			200,000	Additional legal services required
294	Fleet Management	721550	Fleet Plant Running Expenses	AC	260,820	283,812	22,992			22,992	Transport of equipment, maintenance specialised equipment
294	Fleet Management	721554	Fleet Plant Running Exp - Registration	AE	81,500	71,000	-10,500			-10,500	In line with payment of annual registrations
294	Fleet Management	721561	Fleet Plant Running Exp - Small Plant Purchases<\$5000	ZZ	55,000	60,000	5,000			5,000	Replacement of small plant due to theft
297	Finance	721069	Consultant Other	ZZ	5,000	90,000	85,000		20,000	65,000	Consultancies - tax issue in payroll \$55,000 and reserves review \$30,000
299	Revenue and Rates	721069	Consultant Other	ZZ	20,000	30,000	10,000			10,000	Cost incurred in 24-25 processed this financial year
300	Procurement and Supply	721069	Consultant Other	ZZ	79,000	59,000	-20,000		-20,000		Transfer budget to 297.721069
301	Director Corporate and Community Services	729284	Corporate Supplies	ZZ	21,700	36,700	15,000			15,000	Additional office expenses
326	Internal Audit	721002	Internal Audit	ZZ	22,575	20,350	-2,225			-2,225	Not planning to renew AuditFindings software. Adjusted other lines that have not been expended.
908	Grant-CRRO South East Qld Severe Storms	729277	Engagement Opportunities	ZZ	14,062	15,924	1,862		1,862		Grant funded
914	Grant-CRRO Tropical Cyclone Alfred	729579	Grant Funded-Recovery and Resilience SEQ Storms	ZZ	0	86,353	86,353		86,353		Grant funded
							365,442	88,215	0	277,227	
<b>Planning, Development and Environment</b>											
264	Environmental Planning and Biodiversity	729565	QRA Extraordinary Clean up (SRRC-DCU-2324)	ZZ	1,125,120	575,120	-550,000	-550,000			Adjustment to budget carried forward from 24-25. Correct grant amount is \$575,120
264	Environmental Planning and Biodiversity	729569	Koala Habitat Restoration Funding	ZZ	150,000	0	-150,000	-150,000			Not required due to duplication
							-700,000	-700,000	0	0	
<b>People and Performance</b>											
286	Human Resources 2021	729474	Cultural Improvements Program	ZZ	22,500	10,000	-12,500			-12,500	Budget will not be fully utilised by 30 June
286	Human Resources 2021	729540	Docusign	ZZ	10,000	0	-10,000			-10,000	Budget will not be utilised by 30 June
							-22,500	0	0	-22,500	
<b>Infrastructure Services</b>											
217	Office of the Director Infrastructure Services	729441	Technical Coordination - Scenic Valleys Roads & Trans	ZZ	58,000	18,700	-39,300			-39,300	Council no longer performing secretariat role
265	Commercial and Property Services	721101	Advertising (Other than for Recruitment)	ZZ	15,000	7,000	-8,000		-8,000		Transfer budget to 729138
265	Commercial and Property Services	729138	Council Property Expenses	ZZ	97,000	105,000	8,000		8,000		Transfer budget from 721101
317	Waste Operations	724163	Leachate Management	ZZ	358,093	2,150,194	1,792,101			1,792,101	Additional leachate operational costs
							1,752,801	0	0	1,752,801	
							<b>Total materials and services</b>	1,395,743	-611,785	0	2,007,528
							<b>Net operating adjustment</b>	<b>-1,175,414</b>	<b>564,062</b>	<b>0</b>	<b>-1,739,476</b>

**Operating Statement Budget Review Adjustments**

Section	Section Description	Activity	Activity Description	Natural A/C	Budget Review 2	Budget Review 3	Movement	Movement Break-up			Comments
								Grant Funded	Internal Transfer	Other Amendments	
<b>Capital Grants, Subsidies, Contributions and Donations</b>											
293	Structures and Drainage	621071	ERF-Emergency Response Fund	ZZ	-2,193,139	-2,893,139	-700,000	-700,000			Successful variation request increasing funding by \$700k. Revenue adjusted due to expected additional contribution from UU towards Hinchcliffe Bridge works.
293	Structures and Drainage	621104	Contributions Tied to Specific Projects	ZZ	-495,125	-535,980	-40,855	-40,855			
<b>Capital grants and subsidies total</b>							<b>-740,855</b>	<b>-740,855</b>	<b>0</b>	<b>0</b>	

# CAPITAL

**Detailed Capital Budget Review Amendments**

Section	2025-2026		Movement	Movement Break-up				Comment	2026-2027			2027-2028			
	Budget Review 2	Budget Review 3		Grant Funded	Internal Transfers	Outyear Movements	New / Other Amendments		Budget Review 2	Budget Review 3	Movement	Budget Review 2	Budget Review 3	Movement	
<b>201 - Council Wide Transactions</b>															
9001503 - Additional Capital Projects (\$15m loan funded)	\$0	\$0	\$0						\$4,507,386	\$4,507,386	\$0	\$0	\$0	\$0	\$0
9002045 - Additional Capital Expenditure (not yet allocated)	\$0	\$0	\$0						\$70,000	\$70,000	\$0	\$140,000	\$140,000	\$0	\$0
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$4,577,386</b>	<b>\$4,577,386</b>	<b>\$0</b>	<b>\$140,000</b>	<b>\$140,000</b>	<b>\$0</b>	<b>\$0</b>
<b>210 - Library Services</b>															
9001981 - Smart Locker System Install	\$38,237	\$38,237	\$0						\$2,941	\$2,941	\$0	\$2,941	\$2,941	\$0	\$0
9001982 - Canungra Library Entrance Upgrade	\$25,000	\$25,000	\$0						\$0	\$0	\$0	\$0	\$0	\$0	\$0
9001983 - Acoustic Seating Pods at Boonah Library	\$10,000	\$10,000	\$0						\$0	\$0	\$0	\$0	\$0	\$0	\$0
9001984 - Marketplace Display Unit at Boonah Library	\$15,999	\$15,999	\$0						\$0	\$0	\$0	\$0	\$0	\$0	\$0
9001985 - Acoustic Seating Pod at Canungra Library	\$5,000	\$5,000	\$0						\$0	\$0	\$0	\$0	\$0	\$0	\$0
9001986 - Outdoor Deck at Beaudesert Library	\$20,000	\$20,000	\$0						\$0	\$0	\$0	\$0	\$0	\$0	\$0
9006810 - Books and Related Materials - Part Funded by Gran	\$259,999	\$259,999	\$0						\$250,000	\$250,000	\$0	\$250,000	\$250,000	\$0	\$0
	<b>\$374,235</b>	<b>\$374,235</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$252,941</b>	<b>\$252,941</b>	<b>\$0</b>	<b>\$252,941</b>	<b>\$252,941</b>	<b>\$0</b>	<b>\$0</b>
<b>211 - Cultural Services</b>															
9000976 - Scenic Rim Public Art	\$169,003	\$169,003	\$0						\$56,000	\$56,000	\$0	\$118,000	\$118,000	\$0	\$0
	<b>\$169,003</b>	<b>\$169,003</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$56,000</b>	<b>\$56,000</b>	<b>\$0</b>	<b>\$118,000</b>	<b>\$118,000</b>	<b>\$0</b>	<b>\$0</b>
<b>226 - Waste Services</b>															
9002005 - Truck turnarounds	\$35,000	\$35,000	\$0						\$35,000	\$35,000	\$0	\$35,000	\$35,000	\$0	\$0
	<b>\$35,000</b>	<b>\$35,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$35,000</b>	<b>\$35,000</b>	<b>\$0</b>	<b>\$35,000</b>	<b>\$35,000</b>	<b>\$0</b>	<b>\$0</b>
<b>265 - Commercial and Property Services</b>															
9000911 - Purchase of Land - Beaudesert	\$50,000	\$50,000	\$0						\$0	\$0	\$0	\$0	\$0	\$0	\$0
9001677 - Development and sale of Munbilla Subdivision Land	\$300,001	\$300,001	\$0						\$500,000	\$500,000	\$0	\$0	\$0	\$0	\$0
	<b>\$350,001</b>	<b>\$350,001</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$500,000</b>	<b>\$500,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>276 - Design and Survey</b>															
9001886 - Design and Survey Equipment	\$438,009	\$188,009	(\$250,000)			(\$250,000)		Equipment to be ordered but will be delivered next financial year	\$0	\$250,000	\$250,000	\$0	\$0	\$0	\$0
9002009 - 2 x Survey Contollers	\$30,000	\$30,000	\$0						\$0	\$0	\$0	\$0	\$0	\$0	\$0
9002066 - Design & Survey IT Equipment	\$0	\$0	\$0						\$0	\$0	\$0	\$30,000	\$30,000	\$0	\$0
	<b>\$468,009</b>	<b>\$218,009</b>	<b>-\$250,000</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$250,000</b>	<b>\$0</b>		<b>\$0</b>	<b>\$250,000</b>	<b>\$250,000</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>\$0</b>	<b>\$0</b>
<b>281 - Asset Management</b>															
9001907 - Flood Warning Infrastructure (QRA Grant Funded)	\$88,854	\$88,854	\$0						\$0	\$0	\$0	\$0	\$0	\$0	\$0
9001923 - Purga Creek - Rain / River Gauge - SRRC.0097.212	\$64,000	\$64,000	\$0						\$0	\$0	\$0	\$0	\$0	\$0	\$0
9001924 - Salt Gully, Boonah - Flood Camera and signage SR	\$20,000	\$20,000	\$0						\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$172,854</b>	<b>\$172,854</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>294 - Fleet Management</b>															
9900005 - Fleet Capital Budget	\$3,118,001	\$3,118,001	\$0						\$7,845,000	\$7,845,000	\$0	\$7,923,000	\$7,923,000	\$0	\$0
	<b>\$3,118,001</b>	<b>\$3,118,001</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$7,845,000</b>	<b>\$7,845,000</b>	<b>\$0</b>	<b>\$7,923,000</b>	<b>\$7,923,000</b>	<b>\$0</b>	<b>\$0</b>
<b>317 - Waste Operations</b>															
9001562 - Rehabilitation of Landfill Cells	\$2,837,842	\$2,951,407	\$113,565	\$113,565				Funds redirected from PJ9001800 and PJ9002008	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9001756 - Boundary Fencing (Transfer Stations)	\$44,684	\$44,684	\$0						\$0	\$0	\$0	\$0	\$0	\$0	\$0
9001757 - Building Facility Upgrade - Peak Crossing	\$288,330	\$133,339	(\$154,991)	\$830,000		(\$274,991)		Funds redirected from PJ9002007 and PJ9002011. Funds rephased to yr 2	\$0	\$274,991	\$274,991	\$0	\$0	\$0	\$0
9001758 - Building Facility Upgrade - Canungra	\$35,000	\$300	(\$34,700)			(\$34,700)		Rephased to yr 2	\$0	\$34,700	\$34,700	\$0	\$0	\$0	\$0
9001800 - Desilting 2 Dams at Central Landfill	\$78,776	\$16,211	(\$62,565)			(\$62,565)		Reallocated to PJ9001562	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9001881 - Road Network Maintenance	\$123,682	\$86,513	(\$37,169)	\$14,000		(\$51,169)		Funds redirected from PJ9002012. Funds rephased to yr 2	\$500,000	\$551,169	\$51,169	\$0	\$0	\$0	\$0
9001882 - Landfill Masterplan - Project Management, Detailed	\$195,870	\$136,991	(\$58,879)	\$57,000		(\$65,879)	(\$50,000)	Funds redirected from PJ9002006. Funds rephased to yr 2 and reduced by \$50k	\$50,000	\$115,879	\$65,879	\$0	\$0	\$0	\$0
9001885 - Installation of Solar Panels at Transfer Stations	\$71,247	\$4,904	(\$66,343)			(\$66,343)		Rephased project to yr 2 forms part of PJ9001757 scope	\$0	\$66,343	\$66,343	\$0	\$0	\$0	\$0
9002006 - Bromelton Landfill Masterplan - Project	\$57,000	\$0	(\$57,000)			(\$57,000)		Reallocated to PJ9001882	\$300,000	\$300,000	\$0	\$0	\$0	\$0	\$0
9002007 - Leachate Management System Upgrade Brome	\$200,000	\$40,000	(\$160,000)			(\$810,000)	\$650,000	Rephased project portion to yr 2 and to PJ9001757	\$650,000	\$0	(\$650,000)	\$650,000	\$1,800,000	\$1,150,000	
9002008 - Stormwater Storage Dam and Drainage Cons	\$51,000	\$0	(\$51,000)			(\$51,000)		Reallocated to PJ9001562	\$510,000	\$2,100,000	\$1,590,000	\$510,000	\$0	(\$510,000)	
9002010 - Internal Road Resurfacing at Waste Sites	\$50,000	\$50,000	\$0						\$50,000	\$50,000	\$0	\$50,000	\$50,000	\$0	
9002011 - Peak Crossing Transfer Station Bin Bay S	\$20,000	\$0	(\$20,000)			(\$20,000)			\$0	\$0	\$0	\$0	\$0	\$0	
9002012 - Waste Collection Access (turning/pull of	\$14,000	\$0	(\$14,000)			(\$14,000)			\$14,000	\$14,000	\$0	\$0	\$0	\$0	
9002033 - Landfill Road Network Extension, Bromelton	\$0	\$0	\$0						\$510,000	\$510,000	\$0	\$0	\$0	\$0	
9002035 - Boundary Fencing & Litter Fencing (Landfill), Brome	\$0	\$0	\$0						\$300,000	\$300,000	\$0	\$0	\$0	\$0	
9002041 - Boonah Transfer Station Internal Road Upgrade, Bo	\$0	\$0	\$0						\$200,000	\$200,000	\$0	\$0	\$0	\$0	
9002044 - Rathdowney Transfer Station Internal Road Rehabil	\$0	\$0	\$0						\$100,000	\$100,000	\$0	\$0	\$0	\$0	
9002047 - 60m³ RORO Bins (additional),	\$0	\$0	\$0						\$53,000	\$53,000	\$0	\$51,000	\$51,000	\$0	
9002058 - Weighbridge Data & Traffic System Upgrade, Brome	\$0	\$0	\$0						\$0	\$0	\$0	\$150,000	\$150,000	\$0	
9002078 - Variation on Central Bin Bay Flaps	\$30,000	\$30,000	\$0						\$0	\$0	\$0	\$0	\$0	\$0	

**Detailed Capital Budget Review Amendments**

Section	2025-2026		Movement	Movement Break-up				Comment	2026-2027			2027-2028		
	Budget Review 2	Budget Review 3		Grant Funded	Internal Transfers	Outyear Movements	New / Other Amendments		Budget Review 2	Budget Review 3	Movement	Budget Review 2	Budget Review 3	Movement
Cell 2C Liner Repairs	\$0	\$0	\$0						\$0	\$4,100,000	\$4,100,000	\$0	\$0	\$0
Storage Tanks	\$0	\$0	\$0						\$0	\$2,400,000	\$2,400,000	\$0	\$0	\$0
Central - New Landfill Cell (Construction), Bromelton	\$0	\$0	\$0						\$0	\$0	\$0	\$0	\$3,000,000	\$3,000,000
	<b>\$4,097,431</b>	<b>\$3,494,349</b>	<b>-\$603,082</b>	<b>\$0</b>	<b>\$0</b>	<b>\$156,918</b>	<b>-\$50,000</b>		<b>\$3,237,000</b>	<b>\$11,170,082</b>	<b>\$7,933,082</b>	<b>\$1,411,000</b>	<b>\$5,051,000</b>	<b>\$3,640,000</b>
<b>223 - Facilities Maintenance</b>														
<b>Grant Funded-Local Recovery and Resilience Grant Program</b>														
9002080 - LRRG Upgrade to Community Shelter Facilities	\$100,000	\$100,000	\$0						\$900,000	\$900,000	\$0	\$0	\$0	\$0
	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$900,000</b>	<b>\$900,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Minor Works</b>														
9001943 - Tamborine Mt Library-Replace Leaking Bay Window	\$13,000	\$13,000	\$0						\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$13,000</b>	<b>\$13,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Not Applicable</b>														
9001411 - Property & light pole replacement program	\$20,000	\$20,000	\$0						\$30,000	\$30,000	\$0	\$20,000	\$20,000	\$0
9001658 - Moogerah Managers House-Paint Roof	\$0	\$4	\$4		\$4			Budget Adjustment	\$0	\$0	\$0	\$0	\$0	\$0
9001659 - Picnic Shelter replacement program	\$71,594	\$71,594	\$0						\$0	\$0	\$0	\$79,000	\$79,000	\$0
9001774 - Moriarty Park - Playground Upgrade	\$97,660	\$96,975	(\$685)		(\$685)			Budget Adjustment	\$0	\$0	\$0	\$0	\$0	\$0
9001774 - Beaudesert Administration Building - Upgrade Lighti	\$23,211	\$23,211	\$0						\$0	\$0	\$0	\$0	\$0	\$0
9001806 - Beaudesert Admin - Level 4 Air Conditioning Upgrad	\$0	\$40,000	\$40,000		\$40,000			Budget Adjustment	\$260,000	\$260,000	\$0	\$0	\$0	\$0
9001811 - Middle Park Toilet - Replace failed effluent disposal	\$60,000	\$60,000	\$0						\$0	\$0	\$0	\$0	\$0	\$0
9001812 - Tamborine Mt Library Complex - Replace Switchboa	\$70,000	\$70,000	\$0						\$0	\$0	\$0	\$0	\$0	\$0
9001813 - Supply Office - Renovations	\$20,840	\$20,840	\$0						\$0	\$0	\$0	\$0	\$0	\$0
9001860 - Moriarty Park Lighting Project	\$322,800	\$379,389	\$56,589		\$56,589			Budget adjustment	\$0	\$0	\$0	\$0	\$0	\$0
9001861 - Moriarty Park Tennis Courts Resurfacing	\$7,000	\$7,000	\$0						\$0	\$0	\$0	\$0	\$0	\$0
9001862 - Construct New Toilet - Dapsang Drive	\$440,000	\$440,000	\$0						\$0	\$0	\$0	\$0	\$0	\$0
9001868 - Boonah Cultural Centre - New Stage Lights	\$72,188	\$82,188	\$10,000		\$10,000			Budget Adjustment	\$0	\$0	\$0	\$0	\$0	\$0
9001869 - Beaudesert Admin Building - Upgrade Lighting	\$4,528	\$4,528	\$0						\$0	\$0	\$0	\$0	\$0	\$0
9001870 - Boonah Cultural Centre - New Roller Blinds	\$3,526	\$0	(\$3,526)		(\$3,526)			Budget Adjustment	\$0	\$0	\$0	\$0	\$0	\$0
9001942 - The Centre - Controls	\$26,916	\$26,916	\$0						\$0	\$0	\$0	\$0	\$0	\$0
9001944 - The Centre - New Chiller	\$306,804	\$306,804	\$0						\$250,000	\$250,000	\$0	\$0	\$0	\$0
9001946 - Boonah Admin - Mould Issue Rectification	\$30,000	\$30,000	\$0						\$0	\$0	\$0	\$0	\$0	\$0
9001958 - Everdell Park - Replace Cricket Clubhouse Roof	\$44,057	\$40,051	(\$4,006)		(\$4,006)			Budget Adjustment	\$0	\$0	\$0	\$0	\$0	\$0
9001959 - Sharp Park West - Install new effluent tanks to man	\$60,000	\$90,001	\$30,001		\$30,001			Budget Adjustment	\$0	\$0	\$0	\$0	\$0	\$0
9001960 - Sharp Park West - Upgrade underground electrical	\$30,000	\$37,000	\$7,000		\$7,000			Budget Adjustment	\$0	\$0	\$0	\$0	\$0	\$0
9001961 - The Centre - Completion of front electronic sign inst	\$5,503	\$5,002	(\$501)		(\$501)			Budget Adjustment	\$0	\$0	\$0	\$0	\$0	\$0
9001962 - Tamborine Mt Library, Hub and Old Library - Installa	\$100,000	\$100,000	\$0						\$0	\$0	\$0	\$0	\$0	\$0
9001963 - Moogerah Caravan Park - Stage 1 of the Dam Pump	\$0	\$185	\$185		\$185			Budget Adjustment	\$0	\$0	\$0	\$0	\$0	\$0
9001964 - Beaudesert Library- Replace air-conditioning unit a	\$90,000	\$56,000	(\$34,000)		(\$34,000)			Budget Adjustment	\$0	\$0	\$0	\$0	\$0	\$0
9001965 - Beechmont Community Centre - Replace leaking lo	\$10,000	\$825	(\$9,175)		(\$9,175)			Budget Adjustment	\$0	\$0	\$0	\$0	\$0	\$0
9001966 - Roof repairs on the Beaudesert Admin Building	\$30,000	\$30,000	\$0						\$0	\$0	\$0	\$0	\$0	\$0
9001967 - Canungra Depot and Transfer station - Permanent C	\$55,546	\$58,280	\$2,734		\$3,733		\$999	Budget Adjustment	\$0	\$0	\$0	\$0	\$0	\$0
9001968 - Boonah Depot - Permanent Generator with automat	\$0	\$2,563	\$2,563		\$2,563			Budget Adjustment	\$215,000	\$215,000	\$0	\$0	\$0	\$0
9001969 - Central Landfill - Permanent Generator with automat	\$31,500	\$29,086	(\$2,414)		(\$2,414)			Budget Adjustment	\$0	\$0	\$0	\$0	\$0	\$0
9001970 - Boonah Transfer Station - Plug in Generator with Ma	\$28,051	\$13,051	(\$15,000)		(\$15,000)			Budget Adjustment	\$0	\$0	\$0	\$0	\$0	\$0
9001971 - Tamborine Mt. Transfer Station - Plug in Generator	\$28,050	\$8,050	(\$20,000)		(\$20,000)			Budget Adjustment	\$0	\$0	\$0	\$0	\$0	\$0
9001972 - Stores Depot - Purchase of Shelving	\$39,674	\$10,066	(\$29,608)		(\$29,608)			Budget Adjustment	\$0	\$0	\$0	\$0	\$0	\$0
9001987 - Community Facilities Audit	\$0	\$0	\$0						\$100,000	\$100,000	\$0	\$100,000	\$100,000	\$0
9001988 - Axeman Sawyer Clubrooms Carpark Renewal/	\$50,000	\$45,000	(\$5,000)		(\$5,000)			Budget Adjustment	\$200,000	\$200,000	\$0	\$0	\$0	\$0
9001989 - Sports Facilities Works	\$50,000	\$0	(\$50,000)		(\$50,000)			Budget Adjustment	\$300,000	\$300,000	\$0	\$200,000	\$200,000	\$0
9001990 - Camping Facilities Works	\$25,000	\$0	(\$25,000)		(\$25,000)			Budget Adjustment	\$75,000	\$75,000	\$0	\$50,000	\$50,000	\$0
9001991 - Long Road Sports Complex Septic Tank Rep	\$50,000	\$50,000	\$0						\$350,000	\$350,000	\$0	\$0	\$0	\$0
9001992 - Beaudesert Nursery Propagation House Sha	\$0	\$0	\$0						\$35,000	\$35,000	\$0	\$0	\$0	\$0
9001993 - Beaudesert Pool - Replace shower partiti	\$20,000	\$28,000	\$8,000		\$8,000			Budget Adjustment	\$20,000	\$20,000	\$0	\$0	\$0	\$0
9001994 - Boonah Aqua Fitness Centre - Permanent s	\$0	\$0	\$0						\$70,000	\$70,000	\$0	\$0	\$0	\$0
9001995 - Beechmont Old School - New Steel Stairs	\$90,000	\$100,000	\$10,000		\$10,000			Budget Adjustment	\$0	\$0	\$0	\$0	\$0	\$0
9001996 - Rathdowney Memorial Grounds - Effluent	\$15,000	\$15,000	\$0						\$185,000	\$185,000	\$0	\$0	\$0	\$0
9001997 - Public Convenience Lions Park	\$50,000	\$0	(\$50,000)					Rephased to yr 2	\$550,000	\$600,000	\$50,000	\$0	\$0	\$0
9001998 - Council and Community Facilities Miscell	\$0	\$30,840	\$30,840		\$30,840			Budget Adjustment	\$150,000	\$150,000	\$0	\$150,000	\$150,000	\$0
9001999 - Upgrade to skatepark at Moriarty Park Ca	\$100,000	\$0	(\$100,000)					Rephased to yr 2	\$0	\$100,000	\$100,000	\$0	\$0	\$0
9002000 - Beaudesert Cemetery Replace Fence Bounda	\$62,000	\$62,000	\$0						\$0	\$0	\$0	\$0	\$0	\$0
9002046 - Playground upgrade Shade Structure Program	\$0	\$0	\$0						\$60,000	\$60,000	\$0	\$0	\$0	\$0
9002048 - Regional libraries - Replace book shelving	\$0	\$0	\$0						\$40,000	\$40,000	\$0	\$0	\$0	\$0
9002051 - Playground upgrade Staffsmith Park	\$0	\$0	\$0						\$0	\$0	\$0	\$320,000	\$320,000	\$0
9002052 - Public Convenience Harrisville Memorial Park	\$0	\$0	\$0						\$0	\$0	\$0	\$300,000	\$300,000	\$0
9002060 - Playground upgrade Peak Mountain View Park - Pla	\$0	\$0	\$0						\$0	\$0	\$0	\$150,000	\$150,000	\$0
9002068 - Scenicrim Aqua Fitness Centre - Paint steel frame -	\$0	\$0	\$0						\$0	\$0	\$0	\$25,000	\$25,000	\$0
9002069 - Kalbar Civic Centre - Install new floor coverings	\$0	\$0	\$0						\$0	\$0	\$0	\$20,000	\$20,000	\$0
9002074 - Beaudesert Library - Carpark Security and Access	\$200,000	\$20,000	(\$180,000)					Rephased to yr 2	\$0	\$180,000	\$180,000	\$0	\$0	\$0
9002075 - Tamborine Memorial Hall - Disabled Access Upgrad	\$70,000	\$70,000	\$0						\$0	\$0	\$0	\$0	\$0	\$0
9002077 - 94 Brisbane Street, Beaudesert - Conversion of offic	\$0	\$0	\$0						\$65,000	\$65,000	\$0	\$0	\$0	\$0
9002082 - Boonah Cultural Centre - Compliant Gas Supply Up	\$52,497	\$52,497	\$0						\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$2,963,945</b>	<b>\$2,632,946</b>	<b>-\$330,999</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$330,000</b>	<b>\$999</b>		<b>\$2,955,000</b>	<b>\$3,285,000</b>	<b>\$330,000</b>	<b>\$1,414,000</b>	<b>\$1,414,000</b>	<b>\$0</b>
<b>Sport and Recreation</b>														
9001165 - Sport & Recreation Capital Works Funding Pool	\$217,881	\$217,881	\$0						\$900,000	\$900,000	\$0	\$500,000	\$500,000	\$0
9001679 - 2023 Sport & Recreation Capital Works Funding Po	\$20,000	\$20,000	\$0						\$0	\$0	\$0	\$0	\$0	\$0
9002085 - New lighting poles and luminaires at Coronation Par	\$52,000	\$52,000	\$0						\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$289,881</b>	<b>\$289,881</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$900,000</b>	<b>\$900,000</b>	<b>\$0</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>\$0</b>
Section sub-total	<b>\$3,366,826</b>	<b>\$3,035,827</b>	<b>-\$330,999</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$330,000</b>	<b>\$999</b>		<b>\$4,755,000</b>	<b>\$5,085,000</b>	<b>\$330,000</b>	<b>\$1,914,000</b>	<b>\$1,914,000</b>	<b>\$0</b>

**Detailed Capital Budget Review Amendments**

Section	2025-2026		Movement	Movement Break-up				Comment	2026-2027			2027-2028			
	Budget Review 2	Budget Review 3		Grant Funded	Internal Transfers	Outyear Movements	New / Other Amendments		Budget Review 2	Budget Review 3	Movement	Budget Review 2	Budget Review 3	Movement	
<b>225 - Parks</b>															
<b>Drainage</b>															
9002064 - Geissmann Oval Drainage Rehabilitation	\$0	\$0	\$0						\$0	\$0	\$0	\$35,870	\$35,870	\$0	
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$35,870</b>	<b>\$35,870</b>	<b>\$0</b>	
<b>Grant Funded-Emergency Response Fund</b>															
9001821 - Lahey Tunnel, Canungra Landslip(Funded thru ERF	\$25,246	\$25,246	\$0						\$0	\$0	\$0	\$0	\$0	\$0	
	<b>\$25,246</b>	<b>\$25,246</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Grant Funded-Heritage Disaster Recovery Grant Program</b>															
9001822 - Lahey Tunnel, Canungra Landslip(Funded thru HDR	\$2,341	\$2,341	\$0						\$0	\$0	\$0	\$0	\$0	\$0	
	<b>\$2,341</b>	<b>\$2,341</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Not Applicable</b>															
9000433 - Botanic Gardens Capital Support	\$34,890	\$34,890	\$0						\$34,890	\$34,890	\$0	\$35,760	\$35,760	\$0	
9001552 - Beaudesert Cemetery - Master Plan	\$24,200	\$24,200	\$0						\$0	\$0	\$0	\$0	\$0	\$0	
9001667 - Boonah Cemetery - New Shelter Shed/Gazebo	\$39,540	\$39,540	\$0						\$0	\$0	\$0	\$0	\$0	\$0	
9001782 - Boonah Cemetery - Existing Roadway Replacement	\$389,255	\$389,255	\$0						\$0	\$0	\$0	\$0	\$0	\$0	
9001785 - Tamborine Mountain Cemetery - Additional Columba	\$10,000	\$10,000	\$0						\$0	\$0	\$0	\$0	\$0	\$0	
9001786 - Lions Bicentennial Park - Renewal of Access Road	\$9,331	\$9,331	\$0						\$0	\$0	\$0	\$0	\$0	\$0	
9001872 - Boonah Cemetery - Existing Roadway Replacement	\$214,960	\$214,960	\$0						\$0	\$0	\$0	\$0	\$0	\$0	
9001874 - Tamborine Heights Park (Justin's Lookout)-Bollards	\$56,180	\$56,180	\$0						\$0	\$0	\$0	\$0	\$0	\$0	
9001876 - Tamborine Mountain Cemetery - Additional columba	\$39,540	\$39,540	\$0						\$0	\$0	\$0	\$0	\$0	\$0	
9001877 - Graceleigh Park - Renewal Fencing	\$13,305	\$13,305	\$0						\$0	\$0	\$0	\$0	\$0	\$0	
9001974 - Birnam St Nursery Drainage Rectification Project	\$18,619	\$18,619	\$0						\$0	\$0	\$0	\$0	\$0	\$0	
9002001 - Retaining Walls Program	\$20,000	\$20,000	\$0						\$20,000	\$20,000	\$0	\$20,000	\$20,000	\$0	
9002002 - Dick Westerman Park - Replace front fenc	\$30,000	\$30,000	\$0						\$0	\$0	\$0	\$0	\$0	\$0	
9002003 - Salisbury Avenue Install lighting	\$12,000	\$12,000	\$0						\$0	\$0	\$0	\$0	\$0	\$0	
9002004 - Parks, Recreation & Sports Facilities Mi	\$75,000	\$75,000	\$0						\$75,000	\$75,000	\$0	\$75,000	\$75,000	\$0	
9002034 - Lions Bicentennial Park Road Rehabilitation	\$0	\$0	\$0						\$339,110	\$339,110	\$0	\$0	\$0	\$0	
9002049 - Cemetery Seating Renewal Program	\$0	\$0	\$0						\$12,060	\$12,060	\$0	\$0	\$0	\$0	
9002055 - Lions Bicentennial Park Road Rehabilitation	\$0	\$0	\$0						\$0	\$0	\$0	\$226,480	\$226,480	\$0	
9002062 - Staffsmith Park - New fencing	\$0	\$0	\$0						\$0	\$0	\$0	\$41,620	\$41,620	\$0	
9002063 - Beaudesert Cemetery New Columbarium	\$0	\$0	\$0						\$0	\$0	\$0	\$40,810	\$40,810	\$0	
9002065 - Tiny Tots Park - Replace and redevelop annuals bec	\$0	\$0	\$0						\$0	\$0	\$0	\$35,370	\$35,370	\$0	
9002067 - Wonglepong Cemetery New Fence	\$0	\$0	\$0						\$0	\$0	\$0	\$29,460	\$29,460	\$0	
9002070 - Canungra Cemetery Carpark Upgrade	\$0	\$0	\$0						\$0	\$0	\$0	\$10,400	\$10,400	\$0	
9002071 - Beaudesert Cemetery New Columbarium	\$0	\$0	\$0						\$0	\$0	\$0	\$10,200	\$10,200	\$0	
	<b>\$986,820</b>	<b>\$986,820</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$481,060</b>	<b>\$481,060</b>	<b>\$0</b>	<b>\$525,100</b>	<b>\$525,100</b>	<b>\$0</b>	
<b>QRA Community and Recreational Assets Rec and Res Program</b>															
9001731 - Meridian Way Fire Trail Landslip	\$2,168,122	\$2,168,122	\$0						\$0	\$0	\$0	\$0	\$0	\$0	
9001732 - Guanaba Park, Tamborine Mountain Fire Trail Land	\$971,237	\$971,237	\$0						\$0	\$0	\$0	\$0	\$0	\$0	
9001733 - Guanaba Park, Tamborine Mountain Fire Trail Land	\$914,659	\$914,659	\$0						\$0	\$0	\$0	\$0	\$0	\$0	
9001738 - Moriarty Park Dog Agility Facility, Canungra Car Par	\$350,001	\$350,001	\$0						\$0	\$0	\$0	\$0	\$0	\$0	
	<b>\$4,404,019</b>	<b>\$4,404,019</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
Section sub-total	<b>\$5,418,426</b>	<b>\$5,418,426</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$481,060</b>	<b>\$481,060</b>	<b>\$0</b>	<b>\$560,970</b>	<b>\$560,970</b>	<b>\$0</b>	
<b>280 - Project Delivery</b>															
<b>Grant Funded-Australian Cricket Infrastructure Fund</b>															
9001823 - Coronation Park Sports Field Floodlighting	\$39,947	\$39,947	\$0						\$0	\$0	\$0	\$0	\$0	\$0	
	<b>\$39,947</b>	<b>\$39,947</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Grant Funded-Beaudesert Town Centre Redevelopment</b>															
9001315 - Beaudesert Town Centre Drainage Improvements	\$0	\$71,253	\$71,253		\$71,253				\$0	\$0	\$0	\$0	\$0	\$0	
	<b>\$0</b>	<b>\$71,253</b>	<b>\$71,253</b>	<b>\$0</b>	<b>\$71,253</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Grant Funded-Growing Regions Program</b>															
9001747 - Gallery Walk (Stage 1 - Carpark) - Detailed Design	\$0	\$35,190	\$35,190				\$35,190	Late Invoices - Project budget was removed	\$0	\$0	\$0	\$0	\$0	\$0	
	<b>\$0</b>	<b>\$35,190</b>	<b>\$35,190</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$35,190</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Grant Funded-Local Roads and Community Infrastructure Progra</b>															
9001721 - LRCIP Phase 3 Brisbane Street and Eaglesfield Dra	\$100,000	\$28,747	(\$71,253)		(\$71,253)			Transfer budget to 9001315 Beaudesert Town Centre Drainage Improvements	\$0	\$0	\$0	\$0	\$0	\$0	
9001804 - LRCIP Phase 4 Sports Field Lighting Install-Corona	\$690,895	\$524,042	(\$166,853)		(\$166,853)			Transferring remaining budget to 9001805	\$200,000	\$50,000	(\$150,000)	\$0	\$0	\$0	
9001805 - LRCIP Phase 4 Sports Field Lighting Install - Selwyr	\$0	\$316,853	\$316,853		\$166,853	\$150,000		Transfer budget of \$150,000 from year 2 of 9001804	\$0	\$0	\$0	\$0	\$0	\$0	
	<b>\$790,895</b>	<b>\$869,642</b>	<b>\$78,747</b>	<b>\$0</b>	<b>-\$71,253</b>	<b>\$150,000</b>	<b>\$0</b>		<b>\$200,000</b>	<b>\$50,000</b>	<b>-\$150,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Grant Funded-Minor Infrastructure and Inclusive Facilities F</b>															
9001847 - Install Lighting to Support Football at Tamborine Mo	\$257,256	\$218,883	(\$38,373)				(\$38,373)	Reduced Budget - Project Complete	\$0	\$0	\$0	\$0	\$0	\$0	
	<b>\$257,256</b>	<b>\$218,883</b>	<b>-\$38,373</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$38,373</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Grant Funded-Play Our Way program</b>															
9001955 - Willis Park Beaudesert Kingfishers Change Rooms	\$400,000	\$400,000	\$0						\$1,019,051	\$1,019,051	\$0	\$0	\$0	\$0	
	<b>\$400,000</b>	<b>\$400,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$1,019,051</b>	<b>\$1,019,051</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	

**Detailed Capital Budget Review Amendments**

Section	2025-2026		Movement	Movement Break-up				Comment	2026-2027			2027-2028				
	Budget Review 2	Budget Review 3		Grant Funded	Internal Transfers	Outyear Movements	New / Other Amendments		Budget Review 2	Budget Review 3	Movement	Budget Review 2	Budget Review 3	Movement		
<b>Grant Funded-Old Bushfires Local Economic Recovery (LER) Pro</b>																
9001485 - Vonda Youngman Community Centre Upgrads	\$16,119	\$16,119	\$0						\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$16,119</b>	<b>\$16,119</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Grant Funded-Secure Communities Partnership Program (SCPP)</b>																
9002072 - CCTV Central Business District of Beaudesert	\$162,800	\$162,800	\$0						\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9002073 - CCTV Central Business District of Canungra	\$138,600	\$138,600	\$0						\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$301,400</b>	<b>\$301,400</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Grant Funded-SEQ Community Stimulus Program 2024-2027</b>																
9001879 - Gallery Walk (Stage 1 - Off Street Carparking)	\$5,224,302	\$3,524,072	(\$1,700,230)			(\$1,700,230)		Rephase to yr 2	\$0	\$1,700,230	\$1,700,230	\$0	\$0	\$0	\$0	\$0
9001935 - Indoor Multi-Sports Facility Dick Westerman Pk Bea	\$239,392	\$239,392	\$0						\$4,500,000	\$4,500,000	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$5,463,694</b>	<b>\$3,763,464</b>	<b>-\$1,700,230</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$1,700,230</b>	<b>\$0</b>		<b>\$4,500,000</b>	<b>\$6,200,230</b>	<b>\$1,700,230</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Not Applicable</b>																
9001314 - Beaudesert Enterprise Precinct	\$50,526	\$50,526	\$0						\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9001445 - SCENIC RIM Public Art - Entrance to Beaudesert	\$33,995	\$33,995	\$0						\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9001561 - Beaudesert Revitalisation - Relocation and Refit CW	\$0	\$31,134	\$31,134				\$31,134	Late Invoices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9001720 - Brisbane Street Improvements	\$300,000	\$300,000	\$0						\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9001766 - Pig and Calf Saleyard - Restructure	\$100,000	\$100,000	\$0						\$171,000	\$171,000	\$0	\$0	\$0	\$0	\$0	\$0
9002013 - South East Queensland City Deal Public A	\$0	\$0	\$0						\$900,000	\$900,000	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$484,521</b>	<b>\$515,655</b>	<b>\$31,134</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$31,134</b>		<b>\$1,071,000</b>	<b>\$1,071,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>SEQ Liveability Fund CDLF0009</b>																
9001928 - Boonah Sports Complex Changeroom Facilities	\$125,000	\$125,000	\$0						\$1,500,000	\$1,500,000	\$0	\$0	\$0	\$0	\$0	\$0
9001929 - Selwyn Park Changeroom Facilities	\$382,628	\$382,628	\$0						\$750,000	\$750,000	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$507,628</b>	<b>\$507,628</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$2,250,000</b>	<b>\$2,250,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Section sub-total	<b>\$8,261,460</b>	<b>\$6,739,181</b>	<b>-\$1,522,279</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$1,550,230</b>	<b>\$27,951</b>		<b>\$9,040,051</b>	<b>\$10,590,281</b>	<b>\$1,550,230</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>289 - Road Maintenance</b>																
<b>Minor Works</b>																
9000611 - Minor Works less than \$100,000	\$530,495	\$530,495	\$0						\$750,000	\$750,000	\$0	\$693,000	\$693,000	\$0	\$0	\$0
9001914 - Minor Works Barney View Road Batter Repairs	\$0	\$0	\$0						\$45,000	\$45,000	\$0	\$0	\$0	\$0	\$0	\$0
9001948 - Pine Street, Canungra Minor Works	\$12,373	\$12,373	\$0						\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9002031 - Drainage rehabilitation on Riverbend Drive Canungra	\$30,001	\$30,001	\$0						\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9002079 - Damaged Stormwater Pit CRM RMDRG250204	\$15,000	\$15,000	\$0						\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9002081 - Mt Walker West Intersection Asphalt Works	\$65,000	\$65,000	\$0						\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9002083 - Brookland Road, Allenvue signage works	\$50,000	\$50,000	\$0						\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$702,869</b>	<b>\$702,869</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$795,000</b>	<b>\$795,000</b>	<b>\$0</b>	<b>\$693,000</b>	<b>\$693,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Reseals</b>																
RES - Reseals	\$4,770,417	\$2,370,417	(\$2,400,000)			(\$2,400,000)		Deferment of program due to the price escalation and delays in contract	\$6,653,490	\$9,053,490	\$2,400,000	\$5,946,207	\$5,946,207	\$0	\$0	\$0
	<b>\$4,770,417</b>	<b>\$2,370,417</b>	<b>-\$2,400,000</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$2,400,000</b>	<b>\$0</b>		<b>\$6,653,490</b>	<b>\$9,053,490</b>	<b>\$2,400,000</b>	<b>\$5,946,207</b>	<b>\$5,946,207</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Section sub-total	<b>\$5,473,286</b>	<b>\$3,073,286</b>	<b>-\$2,400,000</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$2,400,000</b>	<b>\$0</b>		<b>\$7,448,490</b>	<b>\$9,848,490</b>	<b>\$2,400,000</b>	<b>\$6,639,207</b>	<b>\$6,639,207</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>292 - Capital Works</b>																
<b>Design</b>																
9000420 - Design	\$263,754	\$263,754	\$0						\$0	\$0	\$0	\$353,000	\$353,000	\$0	\$0	\$0
	<b>\$263,754</b>	<b>\$263,754</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$353,000</b>	<b>\$353,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Footpaths</b>																
9000987 - Minor Footpath Repairs	\$50,000	\$50,000	\$0						\$100,000	\$100,000	\$0	\$100,000	\$100,000	\$0	\$0	\$0
9001845 - Beaudesert to Bethania Rail Trail - Stage 1 (Grant F	\$550,000	\$550,000	\$0						\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9001857 - Church St Stage 2 (Campbell St to McDonald St)	\$318,748	\$366,870	\$48,122		\$24,766		\$23,356	Project complete. Additional funding required. Transfer \$24,766 from 9001956.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
									\$1,069,000	\$1,069,000	\$0	\$490,000	\$490,000	\$0	\$0	\$0
9001858 - New/Upgrade Work (Including missing links) - Footp	\$0	\$0	\$0						\$385,000	\$385,000	\$0	\$250,000	\$250,000	\$0	\$0	\$0
9001859 - Rehabilitation Work - Footpaths	\$0	\$0	\$0						\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9001956 - Cunning Highway, Aratula footpath (missing link)	\$330,000	\$305,234	(\$24,766)		(\$24,766)		\$23,356	Project complete. Transfer budget to project 9001857	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$1,248,748</b>	<b>\$1,272,104</b>	<b>\$23,356</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$23,356</b>		<b>\$1,554,000</b>	<b>\$1,554,000</b>	<b>\$0</b>	<b>\$840,000</b>	<b>\$840,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Grant Funded-Black Spot Program</b>																
9001708 - Eaglesfield & Tina Street Intersection - Roundabout	\$912,034	\$912,034	\$0						\$630,983	\$630,983	\$0	\$0	\$0	\$0	\$0	\$0
9001957 - Kooralbyn Road, Laravale (CH0.00 to CH1320.00)	\$432,558	\$332,558	(\$100,000)			(\$100,000)		Rephase to yr 2	\$1,062,442	\$1,162,442	\$100,000	\$0	\$0	\$0	\$0	\$0
	<b>\$1,344,592</b>	<b>\$1,244,592</b>	<b>-\$100,000</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$100,000</b>	<b>\$0</b>		<b>\$1,693,425</b>	<b>\$1,793,425</b>	<b>\$100,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Grant Funded-Heavy Vehicle Safety productivity Program</b>																
9001741 - Kerry Road (Ch0 to Ch2200) Stage 1 (Ch0 - Ch220	\$1,499,999	\$1,199,999	(\$300,000)			(\$300,000)		Rephase to yr 2	\$5,500,000	\$5,800,000	\$300,000	\$859,999	\$859,999	\$0	\$0	\$0
	<b>\$1,499,999</b>	<b>\$1,199,999</b>	<b>-\$300,000</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$300,000</b>	<b>\$0</b>		<b>\$5,500,000</b>	<b>\$5,800,000</b>	<b>\$300,000</b>	<b>\$859,999</b>	<b>\$859,999</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Grant Funded-Local Govt Grants and Subsidies Program</b>																
9001697 - Safety Upgrades on Tarome Road (LGGSP Funded	\$353,940	\$353,940	\$0						\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$353,940</b>	<b>\$353,940</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Roads</b>																
9001742 - Veresdale Scrub Road (Mt Lindesay Hwy and CH0-	\$250,001	\$156,230	(\$93,771)			(\$93,771)		Rephase to yr 2	\$2,500,000	\$2,593,771	\$93,771	\$0	\$0	\$0	\$0	\$0
9001855 - Beechmont Road (Ch6079 to Ch6579)	\$400,000	\$400,000	\$0						\$1,100,000	\$1,100,000	\$0	\$0	\$0	\$0	\$0	\$0
9001856 - Beechmont Road (Ch6579 to Ch7574)	\$0	\$0	\$0						\$0	\$0	\$0	\$600,000	\$600,000	\$0	\$0	\$0
9001911 - Smartcrete - Rehabilitation	\$39,746	\$39,746	\$0						\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

**Detailed Capital Budget Review Amendments**

Section	2025-2026		Movement	Movement Break-up				Comment	2026-2027			2027-2028		
	Budget Review 2	Budget Review 3		Grant Funded	Internal Transfers	Outyear Movements	New / Other Amendments		Budget Review 2	Budget Review 3	Movement	Budget Review 2	Budget Review 3	Movement
9001950 - Carpark Upgrade - Disability - Salisbury Avenue Koc	\$50,000	\$50,000	\$0						\$0	\$0	\$0	\$0	\$0	\$0
9001976 - Anna Street - On Street Carpark Repairs	\$57,142	\$57,142	\$0						\$0	\$0	\$0	\$0	\$0	\$0
9002014 - Albert St (Anna St to William St), Beaud	\$249,999	\$92,674	(\$157,325)						\$2,743,724	\$2,901,049	\$157,325	\$0	\$0	\$0
9002015 - Albert St One Way Section , Beaudesert,	\$44,064	\$0	(\$44,064)						\$440,640	\$484,704	\$44,064	\$0	\$0	\$0
9002016 - Beechmont Rd , Witheren, Ch 6579 to 7574	\$0	\$0	\$0						\$150,000	\$150,000	\$0	\$3,000,000	\$3,000,000	\$0
9002017 - Christmas Creek Road (JR Todd Bridge to	\$50,000	\$0	(\$50,000)						\$750,000	\$750,000	\$0	\$0	\$0	\$0
9002018 - Guardrail Programs_All_Misc	\$10,000	\$10,000	\$0						\$10,000	\$10,000	\$0	\$10,000	\$10,000	\$0
9002019 - Kerry Road (Ch0 to Ch4000) Stage 2 (Ch22	\$250,001	\$50,000	(\$200,001)						\$100,000	\$300,000	\$200,000	\$1,500,000	\$1,500,000	\$0
9002020 - Retaining Walls Program_Misc	\$20,000	\$20,000	\$0						\$20,000	\$20,000	\$0	\$20,000	\$20,000	\$0
9002021 - Undullah Rd, Allenview, Ch 6510 to 6930	\$1,200,000	\$1,376,484	\$176,484						\$0	\$0	\$0	\$0	\$0	\$0
9002032 - Christmas Creek Road (Ch9416 to Rudd La ), Chris	\$19,000	\$19,000	\$0						\$750,000	\$750,000	\$0	\$2,409,000	\$2,409,000	\$0
9002036 - Allan Creek Road , Gleneagle, Ch 0 to 1163	\$0	\$0	\$0						\$266,909	\$266,909	\$0	\$2,669,085	\$2,669,085	\$0
9002039 - Edward St (Old Kalbar Rd to Makayla Dr), Kalbar, C	\$15,000	\$15,000	\$0						\$244,647	\$244,647	\$0	\$2,446,470	\$2,446,470	\$0
9002040 - Veresdale Scrub Rd (Siratro Cr to Ch3970)_1104_	\$0	\$0	\$0						\$240,975	\$240,975	\$0	\$2,409,750	\$2,409,750	\$0
9002042 - Jane Street (Brisbane St to Ch485) (Design and Co	\$7,501	\$7,501	\$0						\$183,330	\$183,330	\$0	\$1,833,300	\$1,833,300	\$0
9002043 - Edward St, Beaudesert (Brisbane St to Mill St), Bea	\$0	\$0	\$0						\$122,400	\$122,400	\$0	\$1,224,000	\$1,224,000	\$0
9002050 - Beechmont Rd _Beechmont_72_13 and 72_14	\$0	\$0	\$0						\$0	\$0	\$0	\$2,448,000	\$2,448,000	\$0
9002053 - Anna St (Design and Construction), Beaudesert, Ch	\$15,000	\$15,000	\$0						\$0	\$0	\$0	\$235,008	\$235,008	\$0
9002054 - Upper Coomera Rd (Toe Holt Rd to Flying Fox Rd, Y	\$0	\$0	\$0						\$0	\$0	\$0	\$235,001	\$235,001	\$0
9002056 - Veresdale Scrub Rd (Veresdale Scrub School Rd to	\$0	\$0	\$0						\$0	\$0	\$0	\$202,703	\$202,703	\$0
9002057 - Edward St, Beaudesert (Mill St to Alice St), Beaud	\$0	\$0	\$0						\$0	\$0	\$0	\$167,688	\$167,688	\$0
9002059 - Veresdale Scrub Rd (Ch3980 to Veresdale Scrub S	\$0	\$0	\$0						\$0	\$0	\$0	\$132,075	\$132,075	\$0
9002061 - Caroline Ct, Beaudesert, Ch 0 to 284	\$0	\$0	\$0						\$0	\$0	\$0	\$107,352	\$107,352	\$0
	\$2,677,454	\$2,308,777	-\$368,677	\$0	\$0	-\$495,160	\$126,483		\$9,622,625	\$10,117,785	\$495,160	\$21,649,432	\$21,649,432	\$0
Section sub-total	\$7,388,487	\$6,643,166	-\$745,321	\$0	\$0	-\$895,160	\$149,839		\$18,370,050	\$19,265,210	\$895,160	\$23,702,431	\$23,702,431	\$0
<b>293 - Structures and Drainage</b>														
<b>Bridge Rehabilitation</b>														
9000408 - Kooralbyn Bridge	\$0	\$0	\$0						\$15,000	\$15,000	\$0	\$0	\$0	\$0
9001680 - Bridge Rehabilitation (Subject to annual Bridge Moni	\$268,876	\$128,876	(\$140,000)						\$1,199,812	\$1,199,812	\$0	\$1,199,812	\$1,199,812	\$0
9001837 - Rosevale Bridge - Resurfacing and Guardrail Upgra	\$226,024	\$226,024	\$0						\$0	\$0	\$0	\$0	\$0	\$0
9001899 - Waters Bridge Rehabilitation	\$0	\$10,000	\$10,000						\$0	\$0	\$0	\$0	\$0	\$0
9001901 - Newton Bridge Rehabilitation	\$10,000	\$10,000	\$0						\$0	\$0	\$0	\$0	\$0	\$0
9001902 - Doyle Bridge Rehabilitation	\$395,827	\$450,827	\$55,000						\$0	\$0	\$0	\$0	\$0	\$0
9001977 - Prouts Bridge Rehab	\$1	\$1	\$0						\$0	\$0	\$0	\$0	\$0	\$0
9002024 - Taylor Bridge, Christmas Creek Road_BF-0	\$0	\$0	\$0						\$1,592,118	\$1,592,118	\$0	\$5,837,766	\$5,837,766	\$0
9002084 - Boyd Bridge Rehab	\$120,000	\$145,000	\$25,000						\$0	\$0	\$0	\$0	\$0	\$0
9002086 - Fressers Bridge Rehab	\$120,000	\$120,000	\$0						\$0	\$0	\$0	\$0	\$0	\$0
9002087 - Tierneys Bridge Rehab	\$140,000	\$140,000	\$0						\$0	\$0	\$0	\$0	\$0	\$0
9002088 - Morwincha Bridge Rehab	\$100,000	\$100,000	\$0						\$0	\$0	\$0	\$0	\$0	\$0
9002089 - Bethania to Beaudesert Rail Trail - Pedestrian Bridge	\$120,000	\$120,000	\$0						\$0	\$0	\$0	\$0	\$0	\$0
9002100 - The Stan Martin Bridge	\$0	\$100,000	\$100,000						\$0	\$0	\$0	\$0	\$0	\$0
9002101 - Mollenhagen Bridge	\$0	\$150,000	\$150,000						\$0	\$0	\$0	\$0	\$0	\$0
	\$1,500,728	\$1,700,728	\$200,000	\$0	\$200,000	\$0	\$0		\$2,806,930	\$2,806,930	\$0	\$7,037,578	\$7,037,578	\$0
<b>Drainage</b>														
9001095 - Drainage-27 James St	\$0	\$0	\$0						\$19,606	\$19,606	\$0	\$0	\$0	\$0
9001748 - Stormwater Drainage Renewal Program including P	\$43,000	\$0	(\$43,000)						\$0	\$43,000	\$43,000	\$0	\$0	\$0
9001749 - Moffat Street / Wiss Street, Kalbar (Stage 2 Funding	\$156,725	\$60,000	(\$96,725)						\$400,000	\$496,725	\$96,725	\$0	\$0	\$0
9002023 - Stormwater bio-detention basins renewel_	\$20,000	\$20,000	\$0						\$20,000	\$20,000	\$0	\$20,000	\$20,000	\$0
9002027 - Drainage Rehabilitation - Yeates Avenue	\$50,000	\$0	(\$50,000)						\$0	\$50,000	\$50,000	\$0	\$0	\$0
9002029 - Drainage on Devin Dr and Cheltenham St, Boonah	\$600,000	\$600,000	\$0						\$0	\$0	\$0	\$0	\$0	\$0
	\$869,725	\$680,000	-\$189,725	\$0	\$0	-\$189,725	\$0		\$439,606	\$629,331	\$189,725	\$20,000	\$20,000	\$0
<b>Grant Funded-Bridge Renewal Program</b>														
9001477 - Hinchcliffe Bridge Replacement, Hinchcliffe Drive, K	\$5,226,187	\$6,304,479	\$1,078,292	\$40,855	\$1,037,437	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
9001479 - Kengoon Bridge Replacement, Kengoon Rd, Kents	\$11,251	\$11,251	\$0						\$0	\$0	\$0	\$0	\$0	\$0
9001682 - Freeman Bridge, Veresdale Scrub School Road	\$0	\$0	\$0						\$821,862	\$821,862	\$0	\$0	\$0	\$0
	\$5,237,438	\$6,315,730	\$1,078,292	\$40,855	\$1,037,437	\$0	\$0		\$821,862	\$821,862	\$0	\$0	\$0	\$0
<b>Grant Funded-Emergency Response Fund</b>														
9001750 - Price Creek Bridge	\$3,242,127	\$3,592,127	\$350,000	\$350,000	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
	\$3,242,127	\$3,592,127	\$350,000	\$350,000	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
<b>Major Culverts and Floodways</b>														
9001210 - Bridge Rehabilitation-Major Culverts & Floodways	\$598,000	\$353,796	(\$244,204)						\$653,000	\$653,000	\$0	\$639,000	\$639,000	\$0
9001945 - Vonda Youngman Dr CH1220	\$25,796	\$0	(\$25,796)						\$0	\$0	\$0	\$0	\$0	\$0
9002090 - Undullah Rd Culvert CH5640	\$0	\$55,000	\$55,000						\$0	\$0	\$0	\$0	\$0	\$0
9002103 - Bunburra Rd CH1765	\$0	\$15,000	\$15,000						\$0	\$0	\$0	\$0	\$0	\$0
	\$623,796	\$423,796	-\$200,000	\$0	-\$200,000	\$0	\$0		\$653,000	\$653,000	\$0	\$639,000	\$639,000	\$0
<b>Minor Works Bridge Rehabilitation</b>														
9001713 - The Hollow Bridge - Minor Bridge Rehab	\$289,940	\$289,940	\$0						\$0	\$0	\$0	\$0	\$0	\$0
9001830 - Sams Bridge Rehabilitation	\$253,734	\$0	(\$253,734)						\$0	\$0	\$0	\$0	\$0	\$0
	\$543,674	\$289,940	-\$253,734	\$0	-\$253,734	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0

**Detailed Capital Budget Review Amendments**

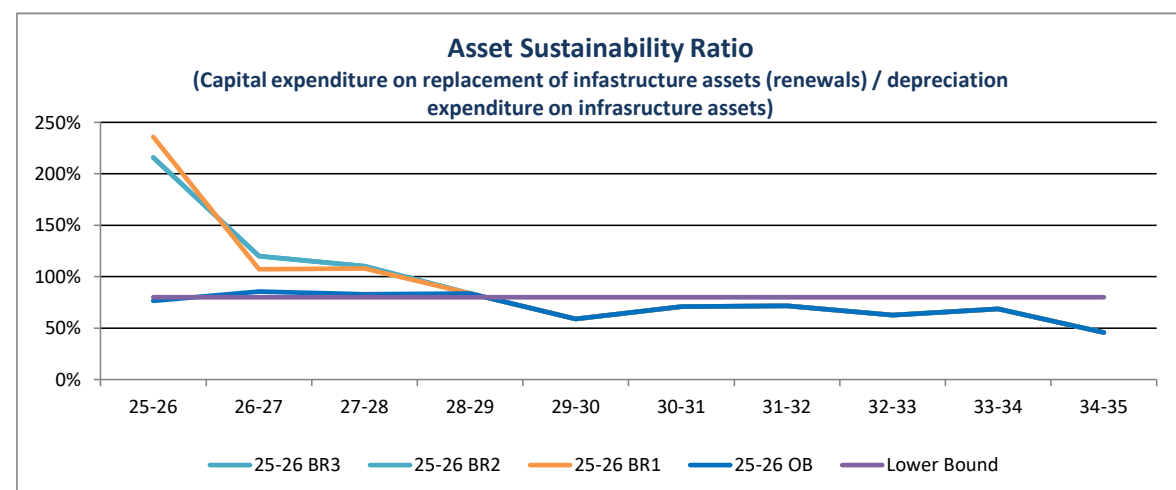
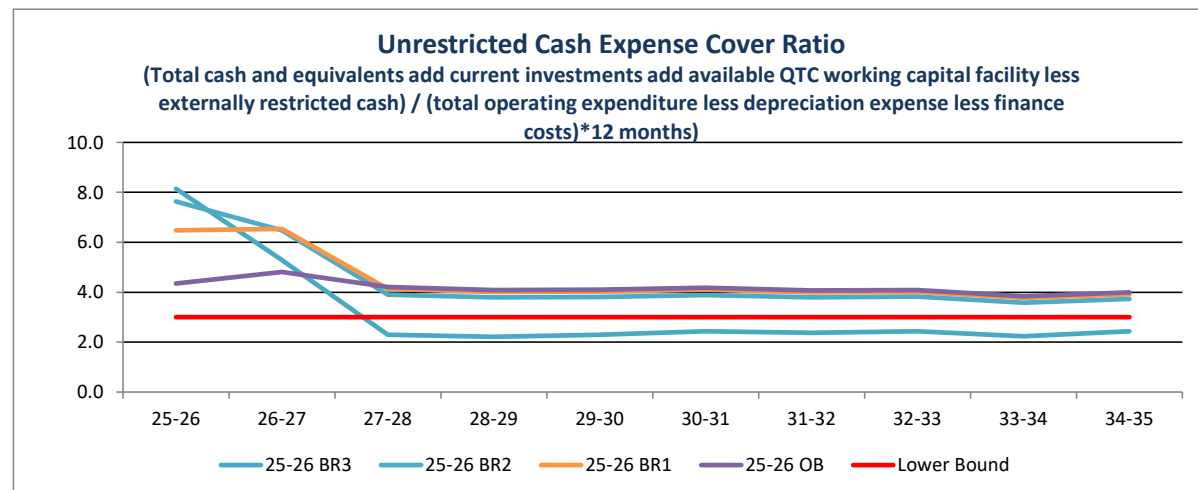
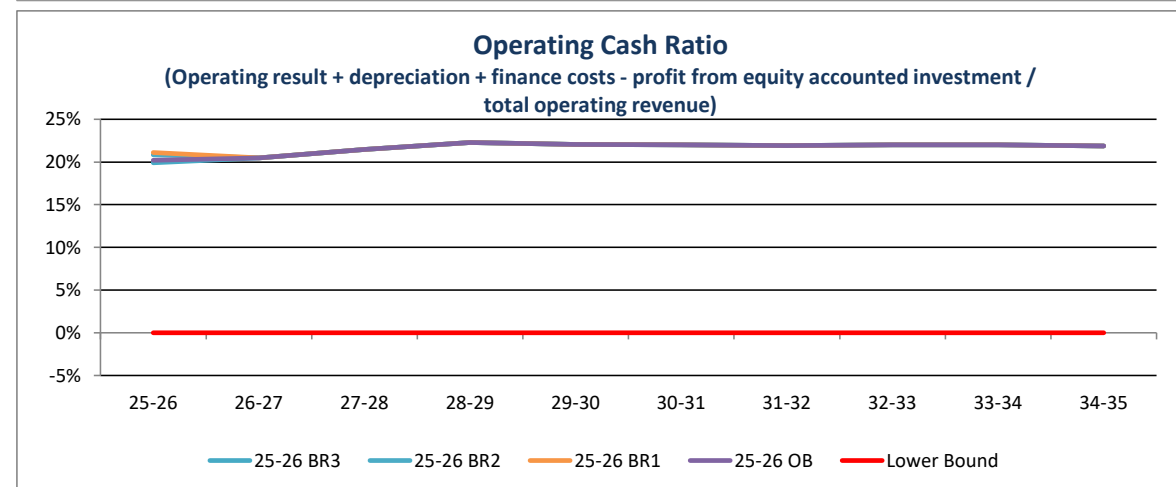
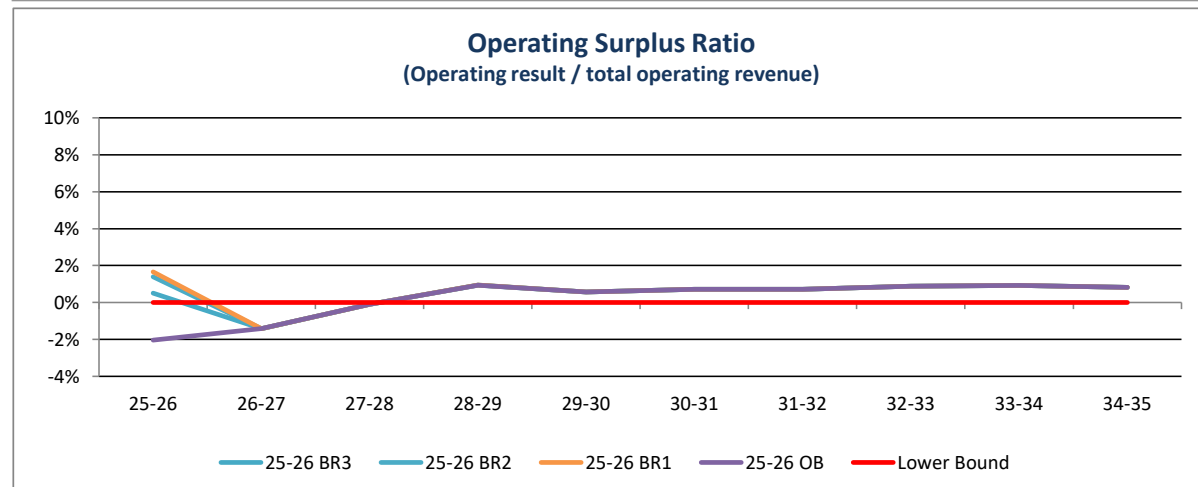
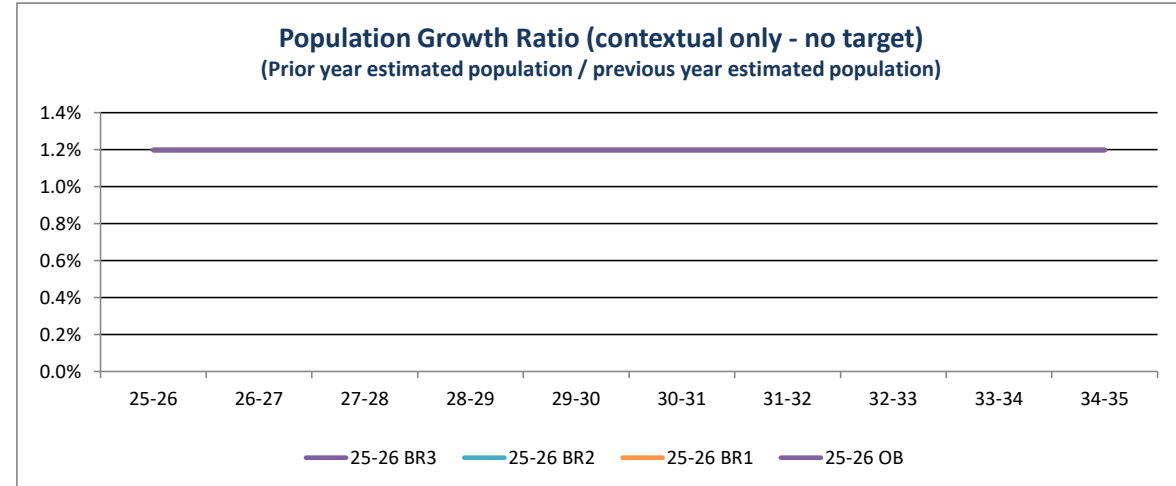
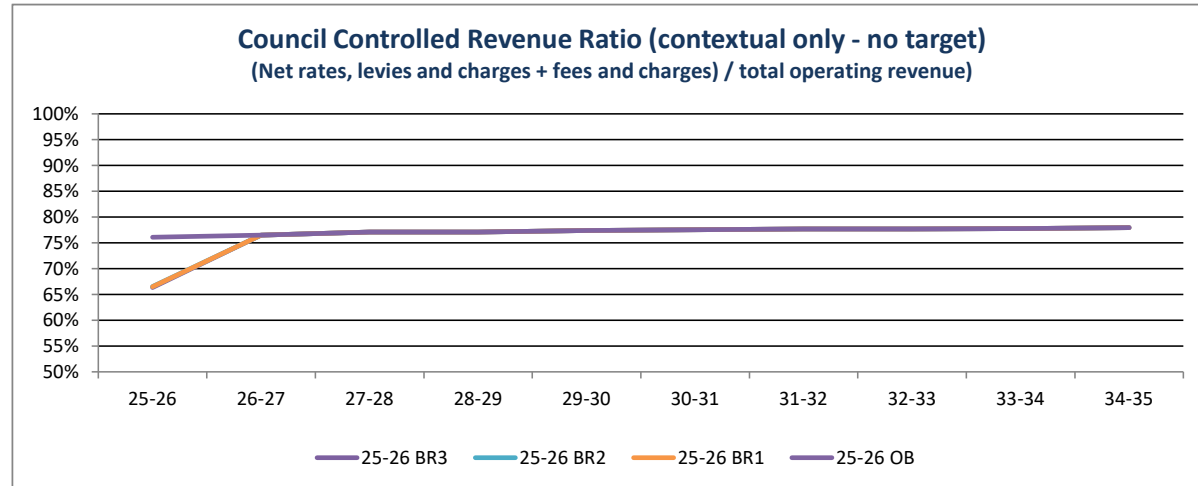
Section	2025-2026		Movement	Movement Break-up				Comment	2026-2027			2027-2028			
	Budget Review 2	Budget Review 3		Grant Funded	Internal Transfers	Outyear Movements	New / Other Amendments		Budget Review 2	Budget Review 3	Movement	Budget Review 2	Budget Review 3	Movement	
<b>Minor Works Drainage</b>															
9000495 - Drainage Projects	\$799,783	\$0	(\$799,783)		(\$783,703)	(\$16,080)		Budget reallocated to 9001477.	\$593,000	\$609,080	\$16,080	\$538,000	\$538,000	\$0	
	<b>\$799,783</b>	<b>\$0</b>	<b>-\$799,783</b>	<b>\$0</b>	<b>-\$783,703</b>	<b>-\$16,080</b>	<b>\$0</b>		<b>\$593,000</b>	<b>\$609,080</b>	<b>\$16,080</b>	<b>\$538,000</b>	<b>\$538,000</b>	<b>\$0</b>	
<b>Not Applicable</b>															
9001973 - Chauvel Bridge Guardrail	\$70,000	\$70,000	\$0						\$0	\$0	\$0	\$0	\$0	\$0	
	<b>\$70,000</b>	<b>\$70,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
Section sub-total	<b>\$12,887,271</b>	<b>\$13,072,321</b>	<b>\$185,050</b>	<b>\$390,855</b>	<b>\$0</b>	<b>-\$205,805</b>	<b>\$0</b>		<b>\$5,314,398</b>	<b>\$5,520,203</b>	<b>\$205,805</b>	<b>\$8,234,578</b>	<b>\$8,234,578</b>	<b>\$0</b>	
<b>909 - Manager Infrastructure Recovery</b>															
<b>Complimentary Works / Betterment</b>															
9001744 - Minor Works, Pavement Rehabilitation and Betterment	\$210,239	\$210,239	\$0						\$0	\$0	\$0	\$0	\$0	\$0	
9001892 - The Shelf Rd Land Acquisition Complimentary Work	\$67,496	\$67,496	\$0						\$0	\$0	\$0	\$0	\$0	\$0	
9001927 - QRA Complimentary Works-Round Mountain Road	\$19,212	\$19,212	\$0						\$0	\$0	\$0	\$0	\$0	\$0	
9001930 - QRA Complimentary Works-Roadvale Road SCR06	\$37,417	\$37,417	\$0						\$0	\$0	\$0	\$0	\$0	\$0	
9001931 - QRA Complimentary Works-Rosevale Road SCR06	\$60,527	\$60,527	\$0						\$0	\$0	\$0	\$0	\$0	\$0	
9001932 - QRA Complimentary Works-Tarome Road SCR067	\$75,743	\$75,743	\$0						\$0	\$0	\$0	\$0	\$0	\$0	
9001940 - QRA Complimentary Works-Brookland Road SRR0	\$89,380	\$89,380	\$0						\$0	\$0	\$0	\$0	\$0	\$0	
9001954 - QRA Complimentary Works-Muldapilly-Churchbank	\$50,051	\$50,051	\$0						\$0	\$0	\$0	\$0	\$0	\$0	
9001975 - Betterment Budget Allocation-Actuals incurred on D	\$930,661	\$930,661	\$0						\$0	\$0	\$0	\$0	\$0	\$0	
9002028 - QRA Complimentary Works-Fencing at Philip Mount	\$5,000	\$5,000	\$0						\$0	\$0	\$0	\$0	\$0	\$0	
	<b>\$1,545,726</b>	<b>\$1,545,726</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Declared Event - Sth Qld Severe Storms 24 Dec 23 to 3 Jan 24</b>															
1700002 - Project Management - Dec 2023 Severe Storms - R	\$5,577,274	\$5,577,274	\$0						\$1,500,000	\$1,500,000	\$0	\$0	\$0	\$0	
	<b>\$5,577,274</b>	<b>\$5,577,274</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$1,500,000</b>	<b>\$1,500,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Declared Event - Tropical Cyclone Kirrily 25 Jan - 26 Feb 24</b>															
1800001 - Project Management - Tropical Cyclone Kirrily 25 Ja	\$8,078,478	\$8,078,478	\$0						\$5,000,000	\$5,000,000	\$0	\$0	\$0	\$0	
	<b>\$8,078,478</b>	<b>\$8,078,478</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$5,000,000</b>	<b>\$5,000,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Declared Event-Scenic Rim Storms and Rainfall, 10 Nov 2024</b>															
1250000 - Project Management-Scenic Rim Storms and Rainf	\$699,999	\$699,999	\$0						\$0	\$0	\$0	\$0	\$0	\$0	
	<b>\$699,999</b>	<b>\$699,999</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Declared Event-Tropical Cyclone Alfred,1-16 March 25</b>															
1260000 - Project Management Tropical Cyclone Alfred,1-16 M	\$3,072,271	\$3,072,271	\$0						\$0	\$0	\$0	\$0	\$0	\$0	
	<b>\$3,072,271</b>	<b>\$3,072,271</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>REPA - 13 May 2022 Heavy Rainfall Event</b>															
1400300 - Project Management	\$2,574,284	\$2,574,284	\$0						\$0	\$0	\$0	\$0	\$0	\$0	
	<b>\$2,574,284</b>	<b>\$2,574,284</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>REPA - SEQ Rainfall and Flooding, 22-28 Feb 2022</b>															
1600001 - Project Management - SEQ Rainfall and Flooding, 2	\$5,861,092	\$5,861,092	\$0						\$1,500,000	\$1,500,000	\$0	\$0	\$0	\$0	
	<b>\$5,861,092</b>	<b>\$5,861,092</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$1,500,000</b>	<b>\$1,500,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
Section sub-total	<b>\$27,409,124</b>	<b>\$27,409,124</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$8,000,000</b>	<b>\$8,000,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Total Capital Expenditure</b>	<b>\$78,989,214</b>	<b>\$73,322,583</b>	<b>-\$5,666,631</b>	<b>\$390,855</b>	<b>\$0</b>	<b>-\$5,474,277</b>	<b>\$128,789</b>		<b>\$69,912,376</b>	<b>\$83,476,653</b>	<b>\$13,564,277</b>	<b>\$50,961,127</b>	<b>\$54,601,127</b>	<b>\$3,640,000</b>	
<b>Disposals - Fleet and Property</b>															
9900006 - Fleet Trade-Ins	(\$1,544,591)	(\$1,544,591)	\$0						(\$1,840,000)	(\$1,840,000)	\$0	(\$1,860,000)	(\$1,860,000)	\$0	
9900007 - Property Disposals	\$0	\$0	\$0						(\$500,000)	(\$500,000)	\$0	(\$500,000)	(\$500,000)	\$0	
9900008 - Property Disposals-Beaudesert Business Park Develo	(\$10,428,001)	(\$10,428,001)	\$0						\$0	\$0	\$0	\$0	\$0	\$0	
9900018 - Property Disposals-Munbilla	\$0	\$0	\$0						(\$3,150,000)	(\$2,500,000)	\$650,000	\$0	\$0	\$0	
9900021 - Property Disposals - Lupton Road	(\$1,250,000)	(\$1,250,000)	\$0						\$0	\$0	\$0	\$0	\$0	\$0	
Total Receipts from Asset Sales	-\$13,222,592	-\$13,222,592	\$0	\$0	\$0	\$0	\$0		-\$5,490,000	-\$4,840,000	\$650,000	-\$2,360,000	-\$2,360,000	\$0	
<b>Net</b>	<b>\$65,766,622</b>	<b>\$60,099,991</b>	<b>-\$5,666,631</b>	<b>\$390,855</b>	<b>\$0</b>	<b>-\$5,474,277</b>	<b>\$128,789</b>		<b>\$64,422,376</b>	<b>\$78,636,653</b>	<b>\$14,214,277</b>	<b>\$48,601,127</b>	<b>\$52,241,127</b>	<b>\$3,640,000</b>	

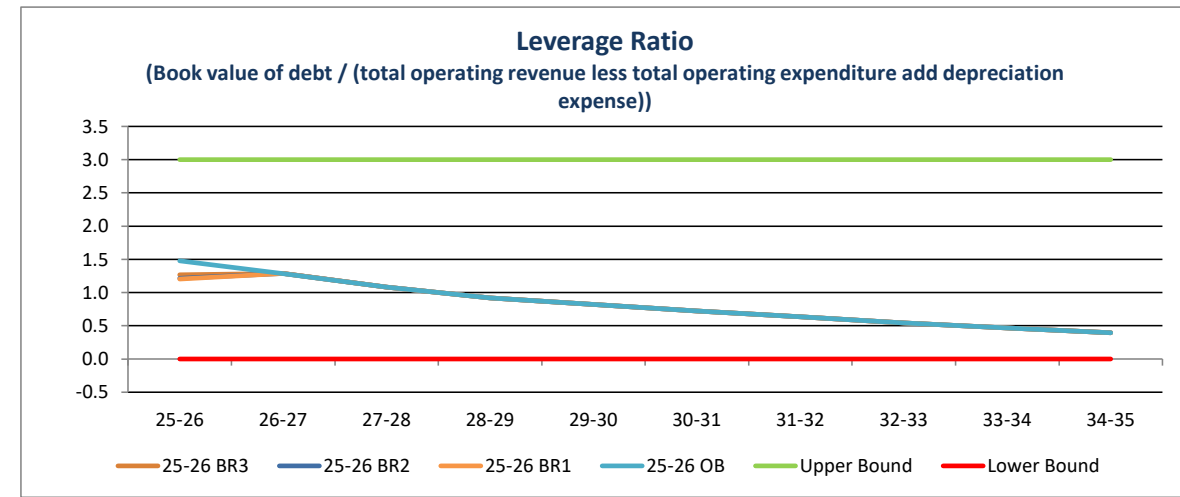
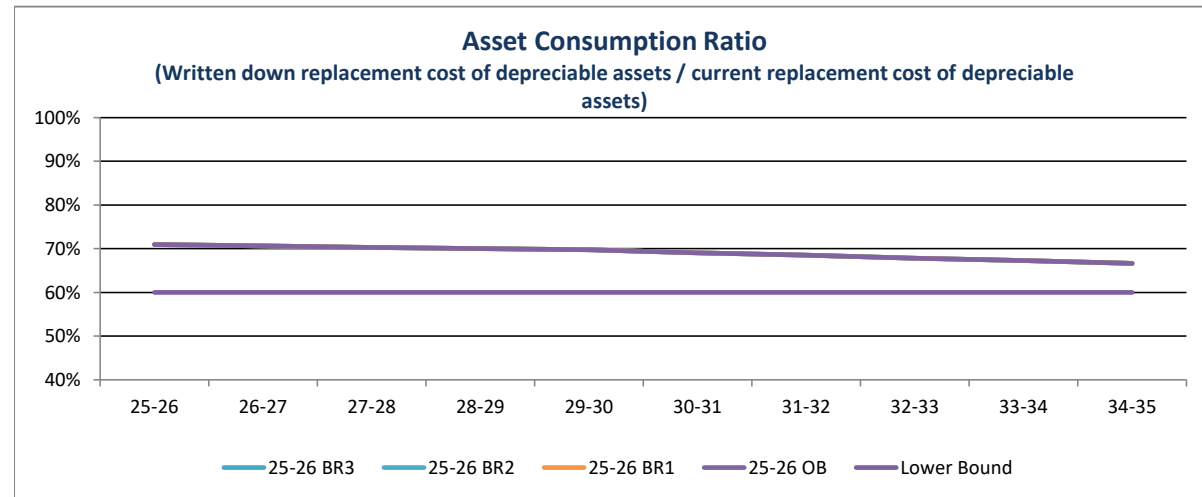
# INDICATORS

**Scenic Rim Regional Council  
Long Term Financial Forecast**

**RELEVANT MEASURES OF FINANCIAL SUSTAINABILITY**

	Original Budget	Budget Review 1	Budget Review 2	Budget Review 3	Projected Years								
	2025-2026	2025-2026	2025-2026	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	2032-2033	2033-2034	2034-2035
<b>Measures per Financial Management (Sustainability) Guideline 2023</b>													
<b>Contextual Ratios (Unaudited)</b>													
Council Controlled Revenue Ratio (Contextual only; no target) <i>((Net rates, levies and charges + fees and charges) / total operating revenue)</i>	76.1%	66.5%	66.5%	66.3%	76.5%	77.1%	77.1%	77.4%	77.6%	77.7%	77.7%	77.8%	77.9%
Population Growth Ratio (Contextual only; no target) <i>(Prior year estimated population / previous year estimated population)</i>	1.2%	1.2%	1.2%	1.2%	1.2%	1.2%	1.2%	1.2%	1.2%	1.2%	1.2%	1.2%	1.2%
Asset Renewal Funding Ratio (Contextual only; no target) <i>(Total planned capital expenditure on infrastructure asset renewals over 10 years / total required capital expenditure on infrastructure asset renewals over 10 years)</i>	49.7%	49.7%	49.7%	49.7%	NA	NA	NA	NA	NA	NA	NA	NA	NA
<b>Audited Ratios</b>													
Operating Surplus Ratio (Target > 0%) <i>(Operating result / total operating revenue)</i>	-2.0%	1.7%	1.4%	0.5%	-1.4%	-0.1%	0.9%	0.6%	0.7%	0.7%	0.9%	0.9%	0.8%
Operating Cash Ratio (Target > 0%) <i>((Operating result + depreciation and amortisation + finance costs - profit from equity accounted investment) / total operating revenue)</i>	20.2%	21.1%	20.8%	19.9%	20.5%	21.4%	22.3%	22.1%	22.0%	21.9%	22.0%	22.0%	21.9%
Unrestricted Cash Expense Cover Ratio (Target > 3 months) <i>((Total cash and cash equivalents + current investments + available on-going QTC working capital facility - externally restricted cash) / (total operating expenditure - depreciation and amortisation - finance costs))*12</i>	4.4	6.5	7.6	8.1	5.3	2.3	2.2	2.3	2.4	2.4	2.4	2.2	2.4
Asset Sustainability Ratio (Target > 80%) <i>(Capital expenditure on replacement of infrastructure assets (renewals) / Depreciation expenditure on infrastructure assets)</i>	76.4%	235.9%	215.8%	215.8%	119.8%	110.2%	83.6%	59.1%	70.8%	71.7%	62.6%	68.7%	45.7%
Asset Sustainability Ratio (excluding disaster recovery funded renewals)	76.4%	111.6%	103.8%	103.8%									
Asset Consumption Ratio (Target > 60%) <i>(Written down replacement cost of depreciable assets / Current replacement cost of depreciable infrastructure assets)</i>	71.0%	71.0%	71.0%	71.0%	70.6%	70.3%	70.0%	69.7%	69.1%	68.5%	67.9%	67.3%	66.6%
Leverage Ratio (Target 0 - 3 Times) <i>(Book value of debt / (total operating revenue - total operating expenditure + depreciation and amortisation))</i>	1.5	1.2	1.2	1.3	1.3	1.1	0.9	0.8	0.7	0.6	0.5	0.5	0.4





# OTHER INFORMATION

**Scenic Rim Regional Council  
Budgeted Financial Statements**

**ESTIMATED ACTIVITY STATEMENT**




	Original Budget 2025-2026 \$'000	Budget Review 1 2025-2026 \$'000	Budget Review 2 2025-2026 \$'000	Budget Review 3 2025-2026 \$'000	Forecast 2026-2027 \$'000	Forecast 2027-2028 \$'000
<b>ROADS ACTIVITY</b>						
Revenue payable to:						
Scenic Rim Regional Council	5,788	5,788	5,788	5,788	5,933	6,081
Other Parties	0	0	0	0	0	0
Expenditure						
Direct	4,873	4,873	4,873	4,873	4,971	5,070
Overhead Allocation	519	519	519	519	529	539
<b>Net Result</b>	<b>396</b>	<b>396</b>	<b>396</b>	<b>396</b>	<b>433</b>	<b>471</b>
Community Service Obligations	0	0	0	0	0	0
<b>BUILDING CERTIFYING ACTIVITY</b>						
Revenue payable to:						
Scenic Rim Regional Council	583	583	583	583	605	628
Other Parties	0	0	0	0	0	0
Expenditure						
Direct	262	262	237	119	267	272
Overhead Allocation	283	283	283	283	289	295
<b>Net Result</b>	<b>38</b>	<b>38</b>	<b>63</b>	<b>181</b>	<b>49</b>	<b>61</b>
Community Service Obligations	0	0	0	0	0	0
<b>WASTE COLLECTION ACTIVITY</b>						
Revenue payable to:						
Scenic Rim Regional Council	9,560	9,593	9,593	9,593	9,923	10,300
Other Parties	0	0	0	0	0	0
Expenditure						
Direct	5,290	5,315	5,315	5,315	5,395	5,503
Overhead Allocation	718	718	718	718	732	747
<b>Net Result</b>	<b>3,552</b>	<b>3,560</b>	<b>3,560</b>	<b>3,560</b>	<b>3,795</b>	<b>4,050</b>
Community Service Obligations	0	0	0	0	0	0

**11.10 Revenue Policy 2026-2027**

**Executive Officer:** Director Corporate and Community Services

**Item Author:** Team Leader Revenue and Rates

**Attachments:**

1. Revenue Policy as adopted 28 May 2025 [↓](#) 
2. Revenue Policy 2026-2027 (with tracked changes) [↓](#) 
3. Revised Revenue Policy 2026-2027 [↓](#) 

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**Councillor Portfolio / Representation**

Not applicable.

**Local Government Area Division**

This report relates to the whole Scenic Rim region.

**Executive Summary**

The Revenue Policy (the Policy) sets out the principles used by Council in establishing its own sources of revenue, including general rates, separate rates and charges, special rates and charges, utility charges, and fees and charges. Furthermore, the Policy states that the rates, fees and charges are to be determined and applied in accordance with Council's Revenue Statement.

**Recommendation**

That, pursuant to sections 169(2)(c) and 193 of the *Local Government Regulation 2012*, Council adopt the Revenue Policy 2026-2027.

**Previous Council Considerations / Resolutions**

At the Ordinary Meeting held on 28 May 2025, Council resolved, pursuant to sections 169(2)(c) and 193 of the *Local Government Regulation 2012*, to adopt the Revenue Policy, to replace the version adopted in May 2024.

**Report / Background**

Council's budget preparation process for the 2026-2027 budget included a series of discussions with the Mayor, Councillors and staff, where the various components, including but not limited to the Revenue Statement, Register of Fees and Charges, the 2026-2027 Budget, and the 2026-2027 to 2035-2036 Long Term Financial Forecast.

The underlying intent of this budget is to strengthen Council's financial position while delivering the capital works required to ensure that we can continue to deliver the services provided to the community, at an acceptable level into the future.

The objectives of the Revenue Policy are to set out the principles used by Council in establishing its own source of revenues including:

- General rates;
- Special rates and charges;
- Utility Charges
- Separate rates and charges;
- Charges for Local Government Services and Facilities; and
- Other Commercial Fees and Charges.

The Policy states that the rates, fees and charges are to be determined and applied in accordance with Council's Revenue Statement.

The 2026-2027 Revenue Policy, in accordance with the determinations made during Council budget discussions, is scheduled for review and consideration annually as part of the Annual Budget process

### **Budget / Financial Implications**

The Revenue Policy may state guidelines used for preparing the local government's Revenue Statement and must be reviewed annually in line with adoption of the annual budget.

### **Strategic Implications**

#### *Corporate Plan 2025-2030*

Council's Corporate Plan 2025-2030 outlines the organisation's Vision, Mission and Values. Council's Values are Service, Resilience, Respect, Commitment.

Strategic Goal: Not applicable

Guiding Principle: Financial Sustainability

#### *Legal / Statutory Implications*

Part 3 of the *Local Government Act 2009* requires Council to have a Revenue Policy as part of a system of financial management.

Section 169(2)(c) of the *Local Government Regulation 2012* states that a local government's budget for each financial year must include a Revenue Policy.

Section 193 of the *Local Government Regulation 2012* requires that Council's Revenue Policy states:

- (a) the principles that the local government intends to apply in the financial year for:
  - (i) levying rates and charges; and
  - (ii) granting concessions for rates and charges; and
  - (iii) recovering overdue rates and charges; and
  - (iv) cost-recovery methods; and
- (b) if the local government intends to grant concessions for rates and charges, the purpose for the concessions; and
- (c) the extent to which physical and social infrastructure costs for a new development are to be funded by charges for the development.

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

**Risks**

Strategic Risks

The following Level 1 and Level 2 (strategic) risks are relevant to the matters considered in this report:

CR1 Financial Sustainability - Council may be unable to maintain its financial and infrastructure capital over the long term.

Risk Summary

Category	Explanation
Financial/Economic  Non-compliance with legislative community reporting obligations	A revenue policy and revenue statement are prepared in accordance with the Local Government Act and Regulation.

**Human Rights Implications**

No human rights have been impacted by any actions recommended in this report.

**Consultation**

Mayor and Councillors, Council's Executive Team, Financial Management, Governance, Revenue Team Leader, and external legal advisors have been consulted.

**Conclusion**

The Revenue Policy for the 2026-2027 financial year is required to be adopted as part of Council's budget and is presented for consideration and adoption.

**Options**

Option 1

That, pursuant to sections 169(2)(c) and 193 of the *Local Government Regulation 2012*, Council adopt the updated Revenue Policy 2026-2027.

Option 2

That Council make further amendments to the Revenue Policy 2026-2027, and adopt the revised version.

# POLICY



## Council Policy Revenue

<b>Policy Reference Number</b>	CP00045	<b>Choose an item Date</b>	28/05/2025
<b>Portfolio</b>	Council Sustainability	<b>Next Review Date</b>	28/05/2026
<b>Business Unit</b>	Financial Management	<b>Document ID</b>	11314612

### Purpose/Objective

The purpose of this Revenue Policy is to state in accordance with section 193(1) of the *Local Government Regulation 2012* (LG Regs):

- (a) the principles that Council intends to apply in the 2025-2026 financial year for:
  - (i) levying rates and charges; and
  - (ii) granting concessions for rates and charges; and
  - (iii) recovering overdue rates and charges; and
  - (iv) cost-recovery methods; and
- (b) the purpose for the concessions for rates and charges that Council intends to grant; and
- (c) the extent to which physical and social infrastructure costs for new development are to be funded by charges for the development.

Pursuant to section 104(5)(c)(iii) of the *Local Government Act 2009* (LG Act), the system of financial management established by Council must include a Revenue Policy.

Pursuant to section 169(2)(c) of the LG Regs, Council’s budget for each financial year must include a Revenue Policy.

Pursuant to section 193(3) of the LG Regs, Council must review its Revenue Policy annually and in sufficient time to allow an annual budget that is consistent with the Revenue Policy to be adopted for the next financial year.

### Scope

This Policy applies to all councillors, employees and contractors working for Council regardless of whether they are permanent, temporary, full-time, part-time or casual. For the purposes of this policy, the term contractor includes on-hired temporary labour services (agency staff) and sub-contractors.

### Responsibility

The Chief Executive Officer and General Manager Council Sustainability are responsible for ensuring this policy is understood and adhered to.

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The Revenue and Financial Management business units will be responsible for ensuring compliance with relevant legislation and for the annual review in accordance with the annual budget modelling adopted by Council.

## Policy

### Principles

This Revenue Policy is based on the following principles, where applicable:

- (a) Equity defined as ensuring the fair and consistent application of lawful rating and charging principles, without bias, taking account of all relevant considerations;
- (b) Effectiveness/Efficiency defined as meeting the financial, social, economic, and environmental or other corporate objectives of the Council as stated in its long-term plans or policies;
- (c) Simplicity to ensure widespread community or stakeholder understanding and minimise perceived inequities and hidden costs, of a complex system; and
- (d) Sustainability to ensure revenue decisions support the financial strategies for the delivery of infrastructure and services identified in Council's long-term planning.

In the 2025-2026 financial year, those principles are intended to be applied by Council for:

- Levying rates and charges; and
- Granting concessions for rates and charges; and
- Recovering overdue rates and charges; and
- Cost-recovery methods.

### Levying Rates and Charges

Council's intended application of the above principles to levying of rates and charges for the 2025-2026 financial year is detailed as follows:

#### 1. General Rates

- (a) General rates are to be levied by Council to raise sufficient revenue for services, facilities and activities that are supplied or undertaken for the benefit of the community in general (rather than a particular person).
- (b) Council shall levy differential general rates whereby land is categorised according to rating categories decided by Council having regard to such factors as, but not limited to, usage made of the land and nature, location, occupancy status, area, and value of the land.
- (c) Differential general rates for each property will be calculated based on the value of the land as assessed by the Department of Resources multiplied by the rate in the dollar determined by Council for each rates category. (For clarity, the value of the land is either the site value (non-rural land) or the unimproved value (rural land) determined under the *Land Valuation Act 2010*).

#### 2. Special Rates and Charges

Council may levy special rates and charges to raise sufficient revenue to fund services, facilities and activities that Council considers have a special association in terms of Section 92(3) of the LG Act with particular land in the local government area.

#### 3. Utility Charges

- (a) Utility charges may be levied by Council for the supply or undertaking of waste management.
- (b) In general, Council will be guided by the principle of user pays in levying utility charges that relate to the supply or undertaking of waste management services. Wherever possible, those receiving the benefits of that utility service will pay for what they receive in full through the relevant utility charges. Council will annually review its utility charges to ensure that revenues are meeting intended program goals and are keeping pace with the cost of providing the relevant utility service.

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#### 4. Separate Rates and Charges

Council may levy separate rates and charges for any other service, facility or activity, to raise sufficient revenue to fund that other service, facility or activity.

#### 5. Charges for Local Government Services and Facilities

In setting fees and charges for local government services and facilities, where Council is the sole supplier, the fees and charges will be set based on the principle of recovering the cost to Council of providing the service or facility.

#### 6. Other Commercial Fees and Charges

- (a) Council will apply, as far as it is practicable, the principle of full cost pricing in setting fees and charges for services and facilities that might be supplied by other parties, including community or non-profit organisations.
- (b) Council may consider charging at less than the full cost of the service, facility, or activity when it considers it appropriate to do so to achieve social, economic or environmental goals. In making any such decision the reason for the decision will be clearly set out in the resolution, together with the estimated amount of revenue to be foregone in the subject year.
- (c) When the service, facility or activity supplied is of a commercial nature, then Council will consider including a 'return on investment' element in the fee or charge. Such consideration will be made on a case-by-case basis.

#### **Concessions for Rates and Charges**

Council's intended application of the above principles to granting concessions for rates and charges for the 2025-2026 financial year; and the purpose for the concessions, is detailed as follows:

##### 1. Granting Concessions

Subject to the conditions determined from time to time in Council's Financial Hardship and Rate Based Financial Assistance Policies and any other relevant Policy adopted by Council, Council may grant a concession for rates or charges in the 2025-2026 financial year only if it is satisfied of one or more of the criteria set out in Section 120(1) of the LG Regs.

##### 2. Purpose for the Concessions

Subject to the conditions determined from time to time in Council's Financial Hardship and Rate Based Financial Assistance Policies, and any other relevant Policy adopted by Council, Council may grant a concession for rates or charges in the 2025-2026 financial year for any of the purposes referenced in the criteria for granting a concession set out in section 120(1) of the LG Regs, which include (in summary):

###### (a) Hardship

If Council is satisfied the payment of the rates or charges will cause hardship to the land owner (section 120(1)(c) of the LG Regs), in order to support property owners that may be experiencing financial hardship and are unable to meet a realistic payment commitment for the rates and charges levied against the property;

###### (b) Land that is of Cultural, Environmental, Historical or Scientific Significance

If Council is satisfied that the concession will encourage land that is of cultural, environmental, historic, heritage or scientific significance to the local area to be preserved, restored or maintained (section 120(1)(e) of the LG Regs), in order to support such preservation, restoration or maintenance.

#### **Recovering Overdue Rates and Charges**

Council's intended application of the above principles to recovering overdue rates and charges for the 2025-2026 financial year, is detailed as follows:

- (a) Council will exercise its rates recovery powers pursuant to the provisions of Chapter 4, Part 12, of the LG Regs;

- (b) Subject to the conditions determined from time to time in Council's Recovery of Overdue Rates and Charges Procedure, and any other relevant Policy adopted by Council, Council will exercise its rate recovery powers to reduce the overall rate burden on ratepayers to ensure as far as practicable:
  - (i) transparency, by making clear the obligations of ratepayers and the processes used by Council in assisting them meet their obligations;
  - (ii) the processes used to recover outstanding rates and charges are simple to administer and cost effective;
  - (iii) having regard to equity in the treatment for ratepayers in similar circumstances;
  - (iv) the exercise flexibility by responding where necessary to changes in the local economy; and
  - (v) adhering to the debt collection guidelines developed from time to time by the Australian Competition and Consumer Commission, when reasonably possible.
- (c) Council will require payment of rates and charges within the specified period (i.e. the discount period) and will pursue the collection of outstanding rates and charges diligently but with due regard for any financial hardship faced by ratepayers. Administrative processes will be used that may allow for the payment of overdue rates and charges by payment commitments and for the application of various actions for the recovery of overdue rates and charges.

#### **Cost-recovery Methods**

Council's intended application of the above principles to cost-recovery methods for the 2025-2026 financial year, is detailed as follows:

- (a) Council will levy cost-recovery fees fixed under a local law or resolution for particular statutory services, pursuant to Sections 97 and 98 of the LG Act.
- (b) In accordance with Section 97(4) of the LG Act, in setting cost recovery fees Council will seek to recover no more than the cost of providing the service or of taking the action for which the fee is charged.
- (c) Whilst Section 97(5) of the LG Act, permits Council to include a tax component in any such cost-recovery fees in order to achieve a social or other objective, Council does not presently intend it to do so.
- (d) In accordance with Section 98 of the LG Act, Council will keep a register of its cost-recovery fees which shall be available for inspection by the public.

#### **Funding of physical and social infrastructure costs for new development**

In the 2025-2026 financial year the extent to which Council collects charges to help fund the provision of trunk infrastructure, is detailed within the:

- (a) *Planning Act 2016*,
- (b) *Planning Regulation 2017*; and
- (c) Council's current Adopted Infrastructure Charges Resolution.

Council collects such infrastructure charges through the Adopted Infrastructure Charges Resolution, to help fund trunk infrastructure, including stormwater, transport and community purposes infrastructure.

Infrastructure charges are collected to fund the demands of growth – the additional demand that development places on Council's infrastructure networks.

### **Human Rights**

An assessment of this Policy against the human rights determined that no human rights are limited or affected by this Policy, because this Policy is applied in a non-discriminatory manner, not affecting or restraining any resident from exercising any of the articulated human rights.

## Definitions

**Rate and charges** are levies that a local government imposes -

- (a) on land; and
- (b) for a service, facility or activity that is supplied or undertaken by-
  - (i) the local government; or
  - (ii) someone on behalf of the local government (including a garbage collection contractor, for example).

Refer to Section 91(2) of the LG Act 2009.

## Related Legislations/Documents

*Local Government Act 2009;*

*Local Government Regulation 2012;*

*Land Valuation Act 2010;*

*Uniform Civil Procedure Rules 1999;*

Recovery of Overdue Rates and Charges Procedure;

Rates Discount Policy;

Financial Hardship Policy

Rates Based Financial Assistance Policy;

Revenue Statement;

Register of Fees and Charges; and

Adopted Infrastructure Charges Resolution

This Policy supports the Scenic Rim Regional Council Corporate Plan 2025-2030.

## Version Information

Version No	Adoption Date	Key Changes	Approved by
1	08/07/2008	Ordinary Meeting Item No. 6.1 Annual Review	Council
2	23/06/2009	Corporate and Community Services Committee Meeting, 16/06/2009 Item No. 2.1 Annual Review Ordinary Meeting Item No. 5	Council
3	25/05/2010	Corporate and Community Services Committee Meeting, 18/05/2010 Item No. 2.2 Annual Review Ordinary meeting Item No. 5	Council
4	24/05/2011	Corporate and Community Services Committee Meeting, 17/05/2011 Item No. 2.2 Annual Review Ordinary Meeting Item No. 5	Council
5	26/06/2012	Corporate and Community Services Committee Meeting, 19/06/2012 Item No. Annual Review Ordinary Meeting Item No. 5	Council
6	20/06/2013	Special Meeting Item No. 1.5; Annual Review	Council

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7	03/07/2014	Special Meeting Item No. 1.4; Annual Review	Council
8	24/06/2015	Special Meeting Item No. 1.5; Annual Review	Council
9	23/06/2016	Special Meeting Item No. 1.5; Annual Review	Council
10	13/06/2018	Special Meeting Item No. 1.4; Annual Review; Updated into new policy format;	Council
11	12/06/2019	Special Meeting Item No. 1.3; Annual Review;	Council
12	06/07/2020	Special Meeting Item No. 5.18; Updated into new policy format; Annual Review;	Council
13	24/06/2021	Special Meeting Item No. 6.2; Annual Review;	Council
14	11/07/2022	Special Meeting Item No. 6.1; Annual Review; updated into new policy template and inclusion of Scope.	Council
15	06/06/2023	Ordinary Meeting Item No. 10.3; Annual Review	Council
16	22/05/2024	Ordinary Meeting Annual review updated into new policy and inclusive of Responsibility.	Council
17	28/05/2025	Ordinary Meeting Item No. 11.16; Annual Review	Council
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## Council Policy

### Revenue 2026-2027

<b>Policy Reference Number</b>	CP00045	<b>Adoption Date</b>	<u>27/05/2026</u>
<b>Directorate</b>	Corporate and Community Services	<b>Next Review Date</b>	<u>27/05/2027</u>
<b>Business Unit</b>	Financial Services	<b>Document ID</b>	10959238

#### 1. Purpose/Objective

The purpose of this Revenue Policy is to state in accordance with section 193(1) of the *Local Government Regulation 2012* (LG Regs):

- (a) the principles that Council intends to apply in the 2026-2027 financial year for:
  - (i) levying rates and charges; and
  - (ii) granting concessions for rates and charges; and
  - (iii) recovering overdue rates and charges; and
  - (iv) cost-recovery methods; and
- (b) the purpose for the concessions for rates and charges that Council intends to grant; and
- (c) the extent to which physical and social infrastructure costs for new development are to be funded by charges for the development.

~~Pursuant to section 104(5)(c)(iii) of the Local Government Act 2009 (LG Act), the system of financial management established by Council must include a Revenue Policy.~~

~~Pursuant to section 160(2)(c) of the LG Regs, Council's budget for each financial year must include a Revenue Policy.~~

~~Pursuant to section 193(3) of the LG Regs, Council must review its Revenue Policy annually and in sufficient time to allow an annual budget that is consistent with the Revenue Policy to be adopted for the next financial year.~~

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## Scope

~~2. This Policy applies to all councillors, employees and contractors working for Council regardless of whether they are permanent, temporary, full-time, part-time or casual. For the purposes of this policy, the term contractor includes on-hired temporary labour services (agency staff) and sub-contractors.~~

This policy applies to the making, levying of rates and charges, granting concessions for rates and charges, recovering overdue rates and charges and cost-recovery methods.

## 2.3. Responsibility

The Chief Executive Officer and Director Corporate and Community Services are responsible for ensuring this policy is understood and adhered to.

The Revenue and Financial Services business units will be responsible for ensuring compliance with relevant legislation and for the annual review in accordance with the annual budget modelling adopted by Council.

## 3.4. Policy

### 4.1 Principles

This Revenue Policy is based on the following principles, where applicable:

- (a) Equity defined as ensuring the fair and consistent application of lawful rating and charging principles, without bias, taking account of all relevant considerations;
- (b) Effectiveness/Efficiency defined as meeting the financial, social, economic, and environmental or other corporate objectives of the Council as stated in its long-term plans or policies;
- (c) Simplicity to ensure widespread community or stakeholder understanding and minimise perceived inequities and hidden costs, of a complex system; and
- ~~(d)~~ Sustainability to ensure revenue decisions support the financial strategies for the delivery of infrastructure and services identified in Council's long-term planning.
- ~~(e)~~ Benefit (User Pays) Principle at a minimum, ratepayers should contribute rates which reflect the cost of providing Council's services to rateable properties in each sector of the community. Wherever possible, this should be reflected in the minimum rate for each rating category.
- ~~(f)~~ Charging for local government services and facilities; and
- ~~(g)~~ Charging for business activities (subject to the National Competition Policy).

In the 2025~~6~~-2026~~7~~ financial year, those principles are intended to be applied by Council for:

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- [Levying-levying](#) rates and charges; and
- [Granting-granting](#) concessions for rates and charges; and
- [Recovering-recovering](#) overdue rates and charges; and
- [Cost-cost](#)-recovery methods.

## 4.2 Levying Rates and Charges

When levying rates and charges the Council will seek to achieve financial sustainability while minimising the impact of Council rates and charges upon the community and distributing the burden of payments equitably across the community having regard to the consumers of each service, the benefit to the community, and to all factors that contribute to the Council's costs.

Council accepts that land valuations are generally an appropriate basis to achieve the equitable imposition of general rates, with differential rating categories determined by land use, ownership, availability of services, consumption of and demand for services.

Council's intended application of the above principles to levying of rates and charges for the 2025-2026 financial year is detailed as follows:

### 4.2.1 General Rates

- (a) General rates are to be levied by Council to raise sufficient revenue for services, facilities and activities that are supplied or undertaken for the benefit of the community in general (rather than a particular person).
- (b) Council shall levy differential general rates whereby land is categorised according to rating categories decided by Council having regard to such factors as, but not limited to, usage made of the land and nature, location, occupancy status, area, and value of the land.
- (c) Differential general rates for each property will be calculated based on the value of the land as ~~assessed by the Department of Resources~~ [decided by the valuer-general](#), multiplied by the rate in the dollar determined by Council for each rates category, [unless a minimum general rate fixed by the Council applies](#). (For clarity, the value of the land [for a financial year](#) is either the site value (non-rural land) or the unimproved value (rural land) determined under the *Land Valuation Act 2010*).

### 4.2.2 Special Rates and Charges

Council may levy special rates and charges to raise sufficient revenue to fund services, facilities and activities that Council considers have a special association in terms of Section 92(3) of the LG Act with particular land in the local government area.

### 4.2.3 Utility Charges

- (a) Utility charges may be levied by Council for the supply or undertaking of waste management.
- (b) In general, Council will be guided by the principle of user pays in levying utility charges that relate to the supply or undertaking of waste management services. Wherever possible, those receiving the benefits of that utility service will pay for what they receive in full through the relevant utility charges. Council will annually review its utility charges to ensure that revenues are meeting intended program goals and are keeping pace with the cost of providing the

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relevant utility service.

#### 4.2.4 Separate Rates and Charges

Council may levy separate rates and charges for any other service, facility or activity, to raise sufficient revenue to fund that other service, facility or activity.

#### 4.2.5 Charges for Local Government Services and Facilities

In setting fees and charges for local government services and facilities, where Council is the sole supplier, the fees and charges will be set based on the principle of recovering the cost to Council of providing the service or facility.

#### 4.2.6 Other Commercial Fees and Charges

(a) Council will apply, as far as it is practicable, the principle of full cost pricing in setting fees and charges for services and facilities that might be supplied by other parties, including community or non-profit organisations.

(b)(a) Council may consider charging at less than the full cost of the service, facility, or activity when it considers it appropriate to do so to achieve social, economic or environmental goals. In making any such decision the reason for the decision will be clearly set out in the resolution, together with the estimated amount of revenue to be foregone in the subject year.

(c)(b) When the service, facility or activity supplied is of a commercial nature, then Council will consider including a 'return on investment' element in the fee or charge. Such consideration will be made on a case-by-case basis.

### 4.3 Concessions for Rates and Charges

Council's intended application of the above principles to granting concessions for rates and charges for the 2025~~6~~-2026~~7~~ financial year; and the purpose for the concessions, is detailed as follows:

#### 4.3.1 Granting Concessions

Subject to the conditions determined from time to time in Council's Financial Hardship and Rate Based Financial Assistance Policies and any other relevant Policy adopted by Council, Council may grant a concession for rates or charges in the 2026-2027 financial year only if it is satisfied of one or more of the criteria set out in Section 120(1) of the LG Regs.

- (1) The local government may grant the concession only if it is satisfied—
- (a) the land is owned or occupied by a pensioner; or
  - (b) the land is owned by—
    - (i) an entity whose objects do not include making a profit; or
    - (ii) an entity that provides assistance or encouragement for arts or cultural development; or
  - (c) the concession is appropriate having regard to the cost of living in the locality where the land is situated; or
  - (d) the payment of the rates or charges will cause hardship to the land owner; or
  - (e) the concession will encourage the economic development of all or part of the local

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- government area: or
- (f) 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
  - (g) 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
  - (h) the land is subject to a GHG tenure, mining tenement or petroleum tenure; or
  - (i) the land is part of a parcel of land (a parcel) that has been subdivided and—
    - (i) the person who subdivided the parcel is the owner of the land; and
    - (ii) the land is not developed land.

(2) In this section—

GHG tenure see the Greenhouse Gas Storage Act 2009, section 18(2).

mining tenement see the Mineral Resources Act 1989, schedule 2.

petroleum tenure means—

(a) a petroleum tenure under the Petroleum and Gas (Production and Safety) Act 2004, section 18(3); or

(b) an authority to prospect or lease under the Petroleum Act 1923.

#### 4.3.2 Purpose for the Concessions

Subject to the conditions determined from time to time in Council's Financial Hardship and Rate Based Financial Assistance Policies, and any other relevant Policy adopted by Council, Council may grant a concession for rates or charges in the ~~2026-2027~~ financial year for any of the purposes referenced in the criteria for granting a concession set out in section 120(1) of the LG Regs, which include (in summary):

(a) Hardship

If Council is satisfied the payment of the rates or charges will cause hardship to the land owner (section 120(1)(~~ed~~) of the LG Regs), in order to support property owners that may be experiencing financial hardship and are unable to meet a realistic payment commitment for the rates and charges levied against the property;

(b) Land that is of Cultural, Environmental, Historical or Scientific Significance

If Council is satisfied that the concession will encourage land that is of cultural, environmental, historic, heritage or scientific significance to the local area to be preserved, restored or maintained (section 120(1)(~~ef~~) of the LG Regs), in order to support such preservation, restoration or maintenance.

#### 4.4 Recovering Overdue Rates and Charges

Council's intended application of the above principles to recovering overdue rates and charges for the 2026-2027 financial year, is detailed as follows:

~~(a)~~ Council will exercise its rates recovery powers pursuant to the provisions of Chapter 4, Part 12,

(a) of the LG Regs;

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- (b) ~~b)~~ Subject to the conditions determined from time to time in Council's Recovery of Overdue Rates and Charges Procedure, and any other relevant Policy adopted by Council, Council will exercise its rate recovery powers to reduce the overall rate burden on ratepayers to ensure as far as practicable:
- (i) transparency, by making clear the obligations of ratepayers and the processes used by Council in assisting them meet their obligations;
  - (ii) the processes used to recover outstanding rates and charges are simple to administer and cost effective;
  - ~~(iii)~~ (iii) having regard to equity in the treatment for ratepayers in similar circumstances;
  - ~~(iii)(iv)~~ (iv) considering the capacity to pay the overdue rates and charges, in determining appropriate payment plans for different sectors of the community;
  - ~~(iv)(v)~~ (v) the exercise flexibility by responding where necessary to changes in the local economy; and
  - ~~(v)(vi)~~ (vi) adhering to the debt collection guidelines developed from time to time by the Australian Competition and Consumer Commission, when reasonably possible.
- (c) ~~(c)~~ Council will require payment of rates and charges within the specified period (~~i.e.~~ the discount period) and will pursue the collection of outstanding rates and charges diligently but with due regard for any financial hardship faced by ratepayers. Administrative processes will be used that may allow for the payment of overdue rates and charges by payment commitments and for the application of various actions for the recovery of overdue rates and charges.

#### 4.5 Cost-recovery Methods

Council's intended application of the above principles to cost-recovery methods for the 2026-2027 financial year, is detailed as follows:

- (a) Council will levy cost-recovery fees fixed under a local law or resolution for particular statutory services, pursuant to Sections 97 and 98 of the [Local Government Act 2009](#) (LG Act).
- (b) In accordance with Section 97(4) of the LG Act, in setting cost recovery fees Council will seek to recover no more than the cost of providing the service or of taking the action for which the fee is charged.
- (c) Whilst Section 97(5) of the LG Act, permits Council to include a tax component in any such cost-recovery fees in order to achieve a social or other objective, Council does not presently intend it to do so.
- ~~(d)~~ (d) In accordance with Section 98 of the LG Act, Council will keep a register of its cost-recovery fees which shall be available for inspection by the public.
- ~~(e)~~ (e) A return on capital will only be charged where permissible under the LG Regs or LG Act/Local Government Act 2009 or Local Government Regulation 2012. By imposing charges that accurately reflect the full cost of the provision of services, the Council will promote efficiency in both provision and use of the services.
- ~~(f)~~ (f) Council may choose to subsidise the charges from other sources (e.g.e.g., general rate revenue) when the Council believes that is in the community interest.

~~(d)~~

#### 4.6 Funding of physical and social infrastructure costs for new development

In the 2026-2027 financial year the extent to which Council collects charges to help fund the provision of trunk infrastructure, is detailed within the:

- (a) *Planning Act 2016*,
- (b) *Planning Regulation 2017*; and
- (c) Council's current Adopted Infrastructure Charges Resolution.

Council collects such infrastructure charges through the Adopted Infrastructure Charges Resolution, to help fund trunk infrastructure, including stormwater, transport and community purposes infrastructure.

Infrastructure charges are collected to fund the demands of growth - the additional demand that development places on Council's infrastructure networks.

#### 4.5. Human Rights

An assessment of this Policy against the human rights determined that no human rights are limited or affected by this Policy, because this Policy is applied in a non-discriminatory manner, not affecting or restraining any resident from exercising any of the articulated human rights.

#### 5.6. Definitions

**Rate and charges** are levies that a local government imposes -

- (a) on land; and
- (b) for a service, facility or activity that is supplied or undertaken by-
  - (i) the local government; or
  - (ii) someone on behalf of the local government (including a garbage collection contractor, for example).

Refer to Section 91(2) of the LG Act 2009.

#### 6.7. Related Legislations/Documents

*Local Government Act 2009*;

*Local Government Regulation 2012*;

*Land Valuation Act 2010*;

[Planning Act 2016](#),

*Uniform Civil Procedure Rules 1999*;

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Revenue Statement 2026/2027

Recovery of Overdue Rates and Charges Procedure; Rates Discount Policy;

Financial Hardship Policy

Rates Based Financial Assistance Policy; Revenue Statement;

Register of Fees and Charges; and Adopted Infrastructure Charges Resolution

This Policy supports the Scenic Rim Regional Council Corporate Plan 2025-2030, in particular theme - FOCUS Guiding Principle - Financial sustainability

## **8. Review**

Pursuant to section 104(5)(c)(iii) of the Local Government Act 2009 (LG Act), the system of financial management established by Council must include a Revenue Policy.

Pursuant to section 169(2)(c) of the LG Regs, Council's budget for each financial year must include a Revenue Policy.

Pursuant to section 193(3) of the LG Regs, Council must review its Revenue Policy annually and in sufficient time to allow an annual budget that is consistent with the Revenue Policy to be adopted for the next financial year.

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# POLICY



## Council Policy Revenue 2026-2027

<b>Policy Reference Number</b>	CP00045	<b>Adoption Date</b>	27/05/2026
<b>Directorate</b>	Corporate and Community Services	<b>Next Review Date</b>	27/05/2027
<b>Business Unit</b>	Financial Services	<b>Document ID</b>	10959238

### 1. Purpose/Objective

The purpose of this Revenue Policy is to state in accordance with section 193(1) of the *Local Government Regulation 2012* (LG Regs):

- (a) the principles that Council intends to apply in the 2026-2027 financial year for:
  - (i) levying rates and charges; and
  - (ii) granting concessions for rates and charges; and
  - (iii) recovering overdue rates and charges; and
  - (iv) cost-recovery methods; and
- (b) the purpose for the concessions for rates and charges that Council intends to grant; and
- (c) the extent to which physical and social infrastructure costs for new development are to be funded by charges for the development.

### 2. Scope

This policy applies to the levying of rates and charges, granting concessions for rates and charges, recovering overdue rates and charges and cost-recovery methods.

### 3. Responsibility

The Chief Executive Officer and Director Corporate and Community Services are responsible for ensuring this policy is understood and adhered to.

The Revenue and Financial Services business units will be responsible for ensuring compliance with relevant legislation and for the annual review in accordance with the annual budget modelling adopted by Council.

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## 4. Policy

### 4.1 Principles

This Revenue Policy is based on the following principles, where applicable:

- (a) Equity defined as ensuring the fair and consistent application of lawful rating and charging principles, without bias, taking account of all relevant considerations;
- (b) Effectiveness/Efficiency defined as meeting the financial, social, economic, and environmental or other corporate objectives of the Council as stated in its long-term plans or policies;
- (c) Simplicity to ensure widespread community or stakeholder understanding and minimise perceived inequities and hidden costs, of a complex system; and
- (d) Sustainability to ensure revenue decisions support the financial strategies for the delivery of infrastructure and services identified in Council's long-term planning.
- (e) Benefit (User Pays) Principle at a minimum, ratepayers should contribute rates which reflect the cost of providing Council's services to rateable properties in each sector of the community. Wherever possible, this should be reflected in the minimum rate for each rating category.
- (f) Charging for local government services and facilities; and
- (g) Charging for business activities (subject to the National Competition Policy).

In the 2026-2027 financial year, those principles are intended to be applied by Council for:

- levying rates and charges; and
- granting concessions for rates and charges; and
- recovering overdue rates and charges; and
- cost-recovery methods.

### 4.2 Levying Rates and Charges

When levying rates and charges the Council will seek to achieve financial sustainability while minimising the impact of Council rates and charges upon the community and distributing the burden of payments equitably across the community having regard to the consumers of each service, the benefit to the community, and to all factors that contribute to the Council's costs.

Council accepts that land valuations are generally an appropriate basis to achieve the equitable imposition of general rates, with differential rating categories determined by land use, ownership, availability of services, consumption of and demand for services.

Council's intended application of the above principles to levying of rates and charges for the 2026-2027 financial year is detailed as follows:

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#### 4.2.1 General Rates

- (a) General rates are to be levied by Council to raise sufficient revenue for services, facilities and activities that are supplied or undertaken for the benefit of the community in general (rather than a particular person).
- (b) Council shall levy differential general rates whereby land is categorised according to rating categories decided by Council having regard to such factors as, but not limited to, usage made of the land and nature, location, occupancy status, area, and value of the land.
- (c) Differential general rates for each property will be calculated based on the value of the land as decided by the valuer-general, multiplied by the rate in the dollar determined by Council for each rates category, unless a minimum general rate fixed by the Council applies. For clarity, the value of the land for a financial year is either the site value (non-rural land) or the unimproved value (rural land) determined under the *Land Valuation Act 2010*).

#### 4.2.2 Special Rates and Charges

Council may levy special rates and charges to raise sufficient revenue to fund services, facilities and activities that Council considers have a special association in terms of Section 92(3) of the LG Act with particular land in the local government area.

#### 4.2.3 Utility Charges

- (a) Utility charges may be levied by Council for the supply or undertaking of waste management.
- (b) In general, Council will be guided by the principle of user pays in levying utility charges that relate to the supply or undertaking of waste management services. Wherever possible, those receiving the benefits of that utility service will pay for what they receive in full through the relevant utility charges. Council will annually review its utility charges to ensure that revenues are meeting intended program goals and are keeping pace with the cost of providing the relevant utility service.

#### 4.2.4 Separate Rates and Charges

Council may levy separate rates and charges for any other service, facility or activity, to raise sufficient revenue to fund that other service, facility or activity.

#### 4.2.5 Charges for Local Government Services and Facilities

In setting fees and charges for local government services and facilities, where Council is the sole supplier, the fees and charges will be set based on the principle of recovering the cost to Council of providing the service or facility.

#### 4.2.6 Other Commercial Fees and Charges

Council will apply, as far as it is practicable, the principle of full cost pricing in setting fees and charges for services and facilities that might be supplied by other parties, including community or non-profit organisations.

- (a) Council may consider charging at less than the full cost of the service, facility, or activity when it considers it appropriate to do so to achieve social, economic or environmental goals. In making any such decision the reason for the decision will

be clearly set out in the resolution, together with the estimated amount of revenue to be foregone in the subject year.

- (b) When the service, facility or activity supplied is of a commercial nature, then Council will consider including a 'return on investment' element in the fee or charge. Such consideration will be made on a case-by-case basis.

### 4.3 Concessions for Rates and Charges

Council's intended application of the above principles to granting concessions for rates and charges for the 2026-2027 financial year; and the purpose for the concessions, is detailed as follows:

#### 4.3.1 Granting Concessions

Subject to the conditions determined from time to time in Council's Financial Hardship and Rate Based Financial Assistance Policies and any other relevant Policy adopted by Council, Council may grant a concession for rates or charges in the 2026-2027 financial year only if it is satisfied of one or more of the criteria set out in Section 120(1) of the LG Regs.

- (1) *The local government may grant the concession only if it is satisfied—*
  - (a) *the land is owned or occupied by a pensioner; or*
  - (b) *the land is owned by—*
    - (i) *an entity whose objects do not include making a profit; or*
    - (ii) *an entity that provides assistance or encouragement for arts or cultural development; or*
  - (c) *the concession is appropriate having regard to the cost of living in the locality where the land is situated; or*
  - (d) *the payment of the rates or charges will cause hardship to the land owner; or*
  - (e) *the concession will encourage the economic development of all or part of the local government area; or*
  - (f) *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*
  - (g) *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*
  - (h) *the land is subject to a GHG tenure, mining tenement or petroleum tenure; or*
  - (i) *the land is part of a parcel of land (a parcel) that has been subdivided and—*
    - (i) *the person who subdivided the parcel is the owner of the land; and*
    - (ii) *the land is not developed land.*
- (2) *In this section—*
  - GHG tenure** *see the Greenhouse Gas Storage Act 2009, section 18(2).*
  - mining tenement** *see the Mineral Resources Act 1989, schedule 2.*
  - petroleum tenure** *means—*
    - (a) *a petroleum tenure under the Petroleum and Gas (Production and Safety) Act 2004, section 18(3); or*
    - (b) *an authority to prospect or lease under the Petroleum Act 1923.*

### 4.3.2 Purpose for the Concessions

Subject to the conditions determined from time to time in Council's Financial Hardship and Rate Based Financial Assistance Policies, and any other relevant Policy adopted by Council, Council may grant a concession for rates or charges in the 2026-2027 financial year for any of the purposes referenced in the criteria for granting a concession set out in section 120(1) of the LG Regs, which include (in summary):

(a) Hardship

If Council is satisfied the payment of the rates or charges will cause hardship to the land owner (section 120(1)(d) of the LG Regs), in order to support property owners that may be experiencing financial hardship and are unable to meet a realistic payment commitment for the rates and charges levied against the property;

(b) Land that is of Cultural, Environmental, Historical or Scientific Significance

If Council is satisfied that the concession will encourage land that is of cultural, environmental, historic, heritage or scientific significance to the local area to be preserved, restored or maintained (section 120(1)(f) of the LG Regs), in order to support such preservation, restoration or maintenance.

### 4.4 Recovering Overdue Rates and Charges

Council's intended application of the above principles to recovering overdue rates and charges for the 2026-2027 financial year, is detailed as follows:

- (a) Council will exercise its rates recovery powers pursuant to the provisions of Chapter 4, Part 12, of the LG Regs;
- (b) Subject to the conditions determined from time to time in Council's Recovery of Overdue Rates and Charges Procedure, and any other relevant Policy adopted by Council, Council will exercise its rate recovery powers to reduce the overall rate burden on ratepayers to ensure as far as practicable:
- (i) transparency, by making clear the obligations of ratepayers and the processes used by Council in assisting them meet their obligations;
  - (ii) the processes used to recover outstanding rates and charges are simple to administer and cost effective;
  - (iii) having regard to equity in the treatment for ratepayers in similar circumstances;
  - (iv) considering the capacity to pay the overdue rates and charges, in determining appropriate payment plans for different sectors of the community;
  - (v) the exercise flexibility by responding where necessary to changes in the local economy; and
  - (vi) adhering to the debt collection guidelines developed from time to time by the Australian Competition and Consumer Commission, when reasonably possible.
- (c) Council will require payment of rates and charges within the specified period (i.e., the discount period) and will pursue the collection of outstanding rates and charges diligently but with due regard for any financial hardship faced by ratepayers. Administrative processes will be used that may allow for the payment of overdue rates and charges by payment commitments and for the application of various actions for the recovery of overdue rates and charges.

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#### 4.5 Cost-recovery Methods

Council's intended application of the above principles to cost-recovery methods for the 2026-2027 financial year, is detailed as follows:

- (a) Council will levy cost-recovery fees fixed under a local law or resolution for particular statutory services, pursuant to Sections 97 and 98 of the *Local Government Act 2009* (LG Act).
- (b) In accordance with Section 97(4) of the LG Act, in setting cost recovery fees Council will seek to recover no more than the cost of providing the service or of taking the action for which the fee is charged.
- (c) Whilst Section 97(5) of the LG Act, permits Council to include a tax component in any such cost-recovery fees in order to achieve a social or other objective, Council does not presently intend it to do so.
- (d) In accordance with Section 98 of the LG Act, Council will keep a register of its cost-recovery fees which shall be available for inspection by the public.
- (e) A return on capital will only be charged where permissible under the LG Regs or LG Act. By imposing charges that accurately reflect the full cost of the provision of services, the Council will promote efficiency in both provision and use of the services.
- (f) Council may choose to subsidise the charges from other sources (e.g., general rate revenue) when the Council believes that is in the community interest.

#### 4.6 Funding of physical and social infrastructure costs for new development

In the 2026-2027 financial year the extent to which Council collects charges to help fund the provision of trunk infrastructure, is detailed within the:

- (a) *Planning Act 2016*,
- (b) *Planning Regulation 2017*; and
- (c) Council's current Adopted Infrastructure Charges Resolution.

Council collects such infrastructure charges through the Adopted Infrastructure Charges Resolution, to help fund trunk infrastructure, including stormwater, transport and community purposes infrastructure.

Infrastructure charges are collected to fund the demands of growth - the additional demand that development places on Council's infrastructure networks.

### 5. Human Rights

An assessment of this Policy against the human rights determined that no human rights are limited or affected by this Policy, because this Policy is applied in a non-discriminatory manner, not affecting or restraining any resident from exercising any of the articulated human rights.

### 6. Definitions

**Rate and charges** are levies that a local government imposes -

- (a) on land; and

- (b) for a service, facility or activity that is supplied or undertaken by-
  - (i) the local government; or
  - (ii) someone on behalf of the local government (including a garbage collection contractor, for example).

Refer to Section 91(2) of the LG Act 2009.

## 7. Related Legislations/Documents

*Local Government Act 2009;*

*Local Government Regulation 2012;*

*Land Valuation Act 2010;*

*Planning Act 2016,*

*Uniform Civil Procedure Rules 1999;*

Revenue Statement 2026/2027

Recovery of Overdue Rates and Charges Procedure; Rates Discount Policy;

Financial Hardship Policy

Rates Based Financial Assistance Policy; Revenue Statement;

Register of Fees and Charges; and Adopted Infrastructure Charges Resolution

This Policy supports the Scenic Rim Regional Council Corporate Plan 2025-2030, in particular theme - FOCUS Guiding Principle - Financial sustainability

## 8. Review

Pursuant to section 104(5)(c)(iii) of the *Local Government Act 2009* (LG Act), the system of financial management established by Council must include a Revenue Policy.

Pursuant to section 169(2)(c) of the LG Regs, Council's budget for each financial year must include a Revenue Policy.

Pursuant to section 193(3) of the LG Regs, Council must review its Revenue Policy annually and in sufficient time to allow an annual budget that is consistent with the Revenue Policy to be adopted for the next financial year.

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