



AGENDA

Special Meeting

**To be held at Council Chambers
Sir Albert Abbott Administration Building
73 Gordon Street, Mackay**

On Monday 29 June 2026

Commencing at 1:00 PM

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1. ATTENDANCE

2. ABSENT ON COUNCIL BUSINESS

3. APOLOGIES

4. CORRESPONDENCE AND OFFICER'S REPORTS

4.1. OPERATIONAL PLAN 2026 - 2027

4.1.1. OPERATIONAL PLAN 2026 - 2027

Author	Chief Governance and Performance Officer (Justin Neilsen Bradshaw)
Responsible Officer	Director Corporate Services (Chris Kelly)
File Reference	Corporate Management, Corporate Performance Planning and Reporting, 26-27 Operational Plan

Attachments

1. Operational Plan 26-27 FINAL [4.1.1.1 - 20 pages]

Purpose

The purpose of this report is to present the Operational Plan 2026-2027 to Council for adoption.

Related Parties

N/A

Corporate Plan Linkage

Financial Strength

Ethical Decision-Making and Good Governance - We are committed to keeping our community informed about our activities and performance and employing robust governance policies and procedures to ensure legislative compliance and organisational integrity.

Resilient and Agile Economy - Our long-term vision guides our planning for present and future needs, understanding the future implications of decisions made today.

Operational Excellence

Customer/Community Focus - Improving community wellbeing is a primary goal of our services to the Mackay region. This encompasses residents, businesses, visitors and investors. Council believes all members of the community play a crucial role in supporting the vision and strategic outcomes and we encourage community engagement.

Background/Discussion

Sections 174 and 175 *Local Government Regulation 2012* mandate that a local government prepare and adopt an operational plan that states how it will implement its 5-year corporate plan during the year. The operational plan must be consistent with the annual budget, set out how operational risks will be managed and include an annual performance plan for each commercial business unit.

The Operational Plan 2026-2027 includes actions against Corporate Plan priorities and strategies. Each action includes a responsible program and an evaluation measure to assess performance.

The Operational Plan 2026-2027 is informed by goals and key performance indicators and is identified in each Program's annual Program Plan. Program Plans are developed to support the implementation of priorities, cascading from the Corporate Plan.

Consultation and Communication

The 2026-2027 planning process marked a significant improvement over previous years, introducing an integrated planning framework, clearly defined strategic goals, and a prioritisation matrix. These enhancements enabled more informed decision-making and supported the development of meaningful, achievable key performance indicators (KPIs) that now underpin the Operational Plan 2026-2027.

The Operational Plan 2026-2027 was developed through an extensive engagement process with the Chief Executive Officer, Directors, Executive Managers and Coordinators. The process was undertaken in the period November 2025 through June 2026.

Once adopted by the council, the plan will be published on the council website, making it accessible to the community.

Internally, the Operational Plan 2026-2027 will be communicated to staff through Directors, Executive Managers and the Intranet.

The Operational Plan has been presented at the council briefing on 6 May 2026.

Resource Implications

There are no resource implications directly related to preparation of the Operational Plan.

Executive Managers have been consulted to confirm all actions are funded in the proposed Operational Plan 2026-2027.

Risk Management Implications

The Operational Plan minimises risk to council by ensuring potential risks to achieving objectives are identified, assessed and monitored.

Conclusion

It is recommended the Operational Plan 2026-2027 be adopted as tabled.

Officer's Recommendation

THAT Council adopts the Operational Plan 2026-2027 in accordance with *S174 of the Local Government Regulation 2012*.

OPERATIONAL PLAN 2026-2027



ACKNOWLEDGEMENT OF COUNTRY

Mackay Regional Council respects the traditional custodians of the lands that make up our region, the Yuwi and Widi people.
We also acknowledge all other Aboriginal and Torres Strait Islander people who call our region home.

OUR VISION



OUR VALUES





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MESSAGE FROM THE MAYOR

Council is proud to present our Operational Plan for 2026-2027.

Our Corporate Plan 2024–2029 defines council's long term strategic direction and our shared aspiration to become the best region for liveability and livelihood. This Operational Plan translates that vision into clear priorities, actions and key performance indicators that track our progress year by year.

The KPIs outlined in this plan guide the CEO in managing council's operations and also provide transparency and accountability for Councillors

and our community through quarterly performance reviews.

Like all organisations, council is operating in a period of significant economic pressure. Rising fuel prices are having a direct impact on the cost of service delivery, fleet operations, construction and contracts. These escalating costs present real challenges for council and the broader business community, particularly in a regional environment where travel distances and transport needs are unavoidable.

In times like these, operating with financial discipline and having a clear, measurable plan is critical.

This Operational Plan ensures council continues to make responsible decisions while maintaining essential services for our community.

Council's workforce is committed to delivering the best service possible to our region, because they all live here too. This Operational Plan with its clear set of goals provides the framework to deliver that service.

Mayor Greg Williamson
Mackay Regional Council



MESSAGE FROM THE CEO

I am pleased to present my first Operational Plan since joining Mackay Regional Council as CEO in October 2025.

Over the past months, I have taken the opportunity to meet and speak with a large number of our workforce and what strikes me when I talk to them is that they are passionate about contributing to the community they live in.

They love the Mackay region and are determined to make it the best it can be for residents and visitors alike through their day-to-day work.

Our staff are involved in almost every aspect of the community, from developing local arts, heritage and culture to supporting the literacy needs of young families. They work behind the scenes, building investment in our region, balancing our budgets, managing our capital projects and triaging our customer requests. They are also on the front line, maintaining our infrastructure, parks and roads or delivering vital services like water and rubbish collection, rehoming lost animals and controlling mosquitos.

This Operational Plan contains the key actions that we will undertake during the next 12 months to ensure that each staff member is working towards goals that fit within the five strategic pillars – invest and work, live and visit, community and environment, financial strength and operational excellence.

Those actions are important as we strive to deliver on our five-year Corporate Plan, as well as our Purpose and Vision. We will publicly report on the outcomes we achieve each quarter, and I look forward to keeping you informed as we deliver on this plan.

Gerard Carlyon
CEO



Figure 1: Mackay Regional Council Corporate Plan 2024-2029 Pillars

Our Corporate Plan 2024-2029 sets our strategic direction over the five-year period with five pillars (shown in Figure 1), supported by a range of strategies.

The Operational Plan 2026-2027 outlines how we will progress implementation of our Corporate Plan 2024-2029 during the financial year.

The Operational Plan details programs, projects, and services we will deliver in 2026-2027 to achieve our vision. Each action has a lead council program and an evaluation measure that we will use to monitor and report on our performance.

Preparation of an Operational Plan is required under s.174(1) *Local Government Regulation 2012*. An annual Operational Plan for a local government must be consistent with its annual budget and state how the local government will progress implementation of the five-year corporate plan during the period of the annual operational plan.

Our Operational Plan 2026-2027 is consistent with our Budget 2026-2027, which allocates funding for projects, programs and services that will be delivered during the financial year.

INTRODUCTION

CORPORATE PERFORMANCE, PLANNING AND MONITORING FRAMEWORK

Our Corporate Performance, Planning and Reporting Framework (Figure 2) cascades from our five-year Corporate Plan.

Delivery of Corporate Plan objectives is supported through the goals and key performance indicators visible in the Operational Plan.

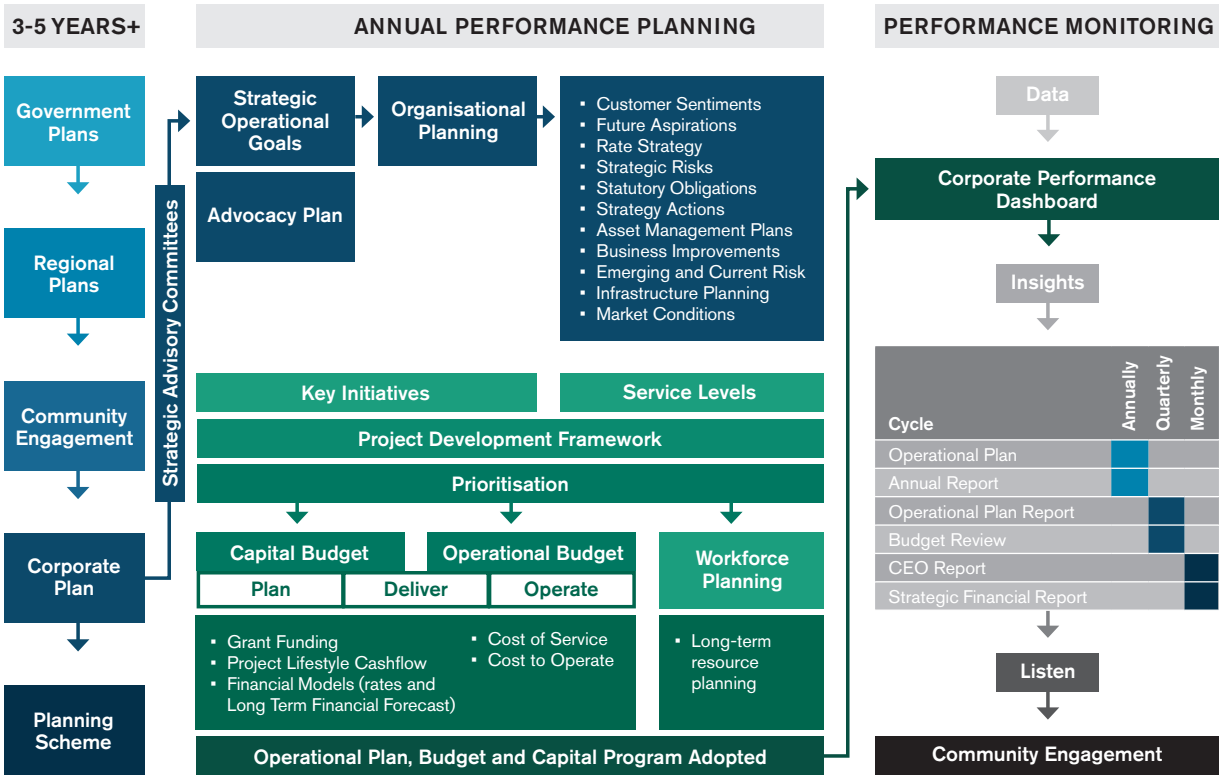


Figure 2: Corporate Performance Planning and Reporting Framework

*Strategic Advisory Committees were set up to help guide the direction of the organisation and region.



MONITORING AND
REVIEWING
RISK
MANAGEMENT

We will review our progress in completing the actions contained in the Operational Plan 2026-2027, on a quarterly basis. The outcome of these reviews will be documented in a quarterly Operational Plan report, which will include a status report on each action.

These reports meet the requirements of s.174(3) *Local Government Regulation 2012*, which requires that a written assessment of progress towards implementing the operational plan is presented at a council meeting held at regular intervals of not more than three months.

The *Local Government Regulation 2012* requires that the Operational Plan states how the local government will manage operational risk.

Mackay Regional Council acknowledges the importance of risk management as it ensures identified risks in achieving corporate objectives are known and appropriately managed. Council's approach to risk management is based on the Australian/New Zealand Standard ISO 31000:2018 Risk Management – Principles and Guidelines.

Our Enterprise Risk Management Framework guides the identification, assessment and management of risk across the organisation.

We undertake an annual risk review process, where strategic and operational risks are formally reviewed and assessed, and control actions are reviewed and risk treatments identified.

On a quarterly basis we actively seek input on progress of completing identified risk treatment plans. This process ensures council's strategic and operational risks are being managed and also allows for the identification and escalation of any new risks.

Strategic and Operational risk reports are presented to our Executive Leadership Team (ELT) and the Audit Committee and made available organisation wide.





Figure 3: Mackay Regional Council corporate structure

Mackay Regional Council's structure includes departments through which it delivers its programs, projects and services. Each council department includes programs which are responsible for delivering actions in the annual operational plan.

OUR CORPORATE
STRUCTURE

COUNCIL
DEPARTMENTS

OFFICE OF THE MAYOR
& CEO



13
EMPLOYEES



\$5.58M
OPERATING BUDGET

DEPARTMENT OVERVIEW:

The Office of the Mayor and Chief Executive Officer supports the council and Chief Executive Officer in carrying out their duties, provides legal support to council and oversees internal audit.

CORPORATE SERVICES



237
EMPLOYEES



\$41.39M
OPERATING BUDGET

DEPARTMENT OVERVIEW:

The department provides organisation-wide support, services and advice in the areas of financial management, procurement, human resource management, information communication technology and customer experience. The department manages corporate governance and performance, workplace health and safety and quality.

INFRASTRUCTURE AND OPERATIONS



693
EMPLOYEES



\$116.18M
OPERATING BUDGET

DEPARTMENT OVERVIEW:

The department manages the planning, design, construction, maintenance and operation of the region's key assets – parks and open spaces, buildings and plant, roads and drainage networks as well as operating council's significant business activities for water and waste. The department has charge of capital budget delivery through various projects managed by specialised delivery teams.

PLANNING, GROWTH AND SUSTAINABILITY



91
EMPLOYEES



\$9.19M
OPERATING BUDGET

DEPARTMENT OVERVIEW:

The department is responsible for encouraging growth and investment in the region, by delivering development planning and engineering services, undertaking strategic planning for the region and pursuing economic development and tourism activities and initiatives. The department supports a strong city centre and waterfront and has a focus on ensuring the Mackay region is sustainable.

COMMUNITY SERVICES



198
EMPLOYEES



\$24.24M
OPERATING BUDGET

DEPARTMENT OVERVIEW:

The department is responsible for services aimed at making our diverse region safe, inclusive and accessible. It manages a range of community facilities, ranging from major venues like the MECC, Stadium and Artspace to libraries. The department also delivers services, such as community and youth development, sport and recreation, communications, and health and regulatory functions.

HOW TO
READ THIS PLAN

The body of this operational plan is set out so that each of the goals and KPIs can be easily identified against the pillars of the Corporate Plan. Representation of this as per Figure 4 below.

Plan Acronyms (these are all departments of council)

- COMM: Community Services
- CORP: Corporate Services
- IO: Infrastructure and Operations
- OMCEO: Office of Mayor and CEO
- PGS: Planning, Growth and Sustainability

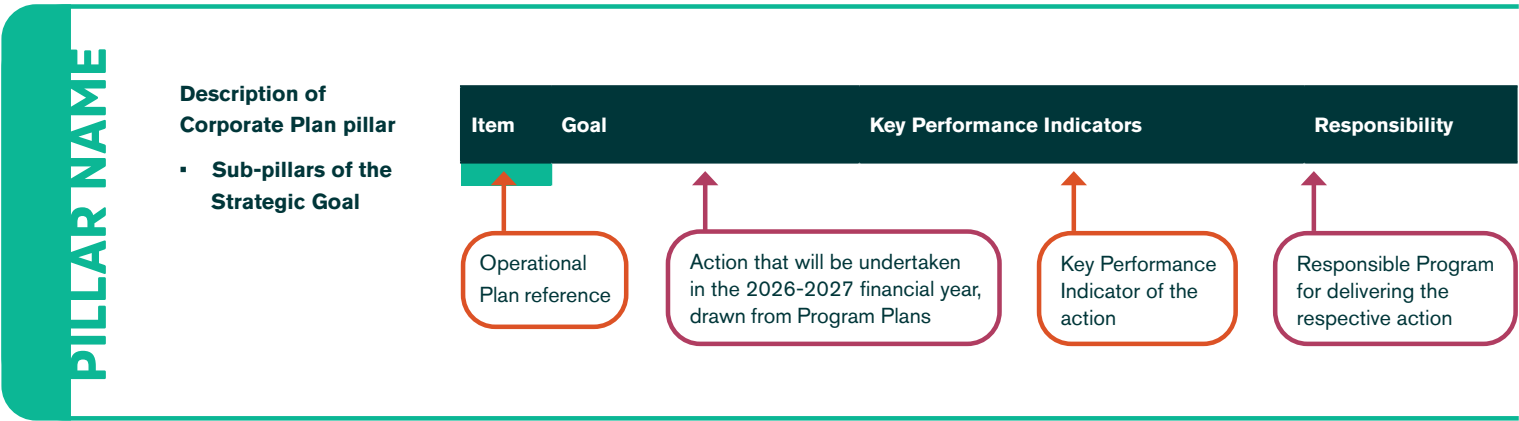


Figure 4: How to read this plan

Item	Goal	Key Performance Indicators	Responsibility
OP 01	To facilitate growth, job creation and investment opportunities.	Implement funded actions from year two outlined in the Mackay Region Economic Development Strategy.	Economic Development and Tourism
OP 02	Facilitate investment attraction in the Mackay region.	Review of Facilitating Development in the Mackay Region Policy is complete and endorsed.	Economic Development and Tourism
OP 03	Enable a strong and resilient small business sector in the Mackay region.	Deliver funded actions under the Small Business Action Plan in partnership with the Mackay Region Chamber of Commerce.	Economic Development and Tourism
OP 04	Ensure sustainable urban growth supported by trunk infrastructure.	Actively seek funding to support industrial and residential growth including Residential Activation Fund (RAF) funding.	Strategic Planning
OP 05	Ensure the council engages at all levels of government, advocating for the Mackay region and the broader Whitsundays region.	Review and update advocacy plan and undertake advocacy actions to support engagement with relevant stakeholders.	Executive Office

To June 2027, we will continue to drive growth and investment across the region while implementing and being accountable to our existing strategic activities.



INVEST AND WORK



LIVE AND VISIT

To June 2027, we will deliver infrastructure and programs that support the lifestyle of our residents and that attracts visitors and new residents to the region.

Item	Goal	Key Performance Indicators	Responsibility
OP 06	Support the attraction of major sporting and cultural events, concerts and conferences to stimulate the local economy.	Delivery of funding and support for Mackay region events and conferences.	Economic Development and Tourism
OP 07	Implement the Mackay Waterfront Place Strategy to support the activation of the Mackay Waterfront, City Centre and Riverside Precincts.	Deliver the funded actions from the Mackay Waterfront Place Strategy.	Mackay City and Waterfront
OP 08	Facilitate the implementation of the Mackay Waterfront Signage and Wayfinding Strategy.	Coordinate the design and installation of the next package of the City Centre and Riverside Signage and Wayfinding Strategy.	Mackay City and Waterfront
OP 09	Ensure sustainable urban growth planning and land use management.	Progress Planning Scheme 10-year review program.	Strategic Planning
OP 10	Deliver Disney: The Exhibition – A Century of Magic at the MECC to enhance Mackay's profile and attract visitors to the region.	Disney: The Exhibition – A Century of Magic event delivered, contributing to positive audience satisfaction and strengthened reputation of MECC as a major events venue.	Major Venues
OP 11	Update and finalise the Mackay Water Strategy to reflect current growth, demand and water security considerations.	Updated Mackay Water Strategy completed and endorsed by Council to reflect population growth and State Development Area (SDA) considerations, assess water security and availability, and strengthen system resilience for a reliable, sustainable water supply.	Infrastructure Planning
OP 12	Scope, plan and deliver roads reconstruction program through the disaster recovery funding.	90 per cent of approved Disaster Recovery Funding Program grant funding is expended and accepted within approved arrangements.	Civil Operations



COMMUNITY AND ENVIRONMENT

Item	Goal	Key Performance Indicators	Responsibility
OP 13	Introduce night-time management of vegetation growing in road infrastructure.	Reduce grass and weed growth within concrete medians across the central Mackay area. Works to be undertaken at night to meet safety requirements when working adjacent to traffic.	Facilities and Open Spaces
OP 14	Determine the feasibility of council investment in energy-from-waste to reduce landfill and deliver long-term environmental and economic benefits for the community.	Undertake a lifecycle assessment of council's waste streams, test a representative waste sample, and identify suitable advocacy opportunities to seek funding and grants.	Waste Services
OP 15	To deliver coordinated activation and efficient operation of the Northern Beaches Community Hub to maximise community use and benefit.	Deliver coordinated activation and efficient operations resulting in high community use, with user satisfaction monitored through formal measurement tools such as Net Promoter Score (NPS).	Community Lifestyle
OP 16	Optimise council's building assets to improve utilisation, flexibility and the long-term sustainability of service delivery and workforce needs.	Establish a Building Utilisation Program Control Group (PCG) and commence project planning to review and optimise council's building assets.	Corporate Governance and Performance
OP 17	Undertake energy efficiency assessments at three key council sites to identify achievable actions to improve energy generation, use and cost efficiency.	Prepare Energy Management Efficiency Assessments for three council sites.	Strategic Planning
OP 18	Establish a vision and strategic framework to guide the planning and management of natural environmental assets across the Mackay Region.	Develop a new Natural Environment Plan over the next two years.	Strategic Planning

To June 2027, we will improve and implement existing strategies to build a safer, more resilient community and to protect and enhance the environment.



Item	Goal	Key Performance Indicators	Responsibility
OP 19	To optimise interactions between the organisation and its customers, focusing on improving customer satisfaction, reputation and overall engagement through a structured and systematic approach.	Implement the funded actions from the Customer Experience Framework across focus areas.	Customer Experience
OP 20	To deliver efficient services that provide value for our community while endeavouring to make service levels more transparent.	To action customer requests within defined service level agreements with a target of 90 per cent completion.	Customer Experience
OP 21	Maintain and deliver council's maintenance services in full and on time (SIFOT).	90 per cent delivery of agreed scheduled maintenance works in full and on time.	Operations
OP 22	Expand council's digital engagement by delivering targeted content and establishing new social media channels to better connect with younger audiences in line with the Digital Media Strategy and Media Policy.	Content creation action plan implemented through agency support, including establishment of a council TikTok channel and delivery of aligned video content for Councillors, CEO, Directors and key council programs, with a focus on engaging audiences aged 16–25.	Corporate Communications and Marketing
OP 23	Improve the effectiveness, consistency and compliance of council's volunteer management by transitioning to a centralised operating model.	Establishment and implementation of a centralised Volunteer Management function, supported by a council-wide framework that standardises volunteer recruitment, screening, induction, supervision, engagement and recognition.	People and Culture

Item	Goal	Key Performance Indicators	Responsibility
OP 24	Transition council to a strategic contracting approach with the implementation of a Strategic Procurement Policy.	Develop and implement a Strategic Contracting framework with supporting standards, procedures and work instructions to underpin the Strategic Procurement Policy.	Procurement
OP 25	Facilitate the implementation of the Asset Management Improvement Plan (AMIP).	Implement approved actions outlined in the Asset Management Improvement Plan (AMIP) from the Strategic Asset Management Plan (SAMP).	Asset Management
OP 26	Ensure robust, sustainable and well-governed Long-Term Capital Planning.	Transition Long-Term Capital Plan management to the finance management system, enabling automated processes and efficient, controlled data capture.	Asset Management
OP 27	Maintain and deliver capital infrastructure in line with approved budget.	90 per cent delivery of capital infrastructure against budget.	Portfolio Management Office
OP 28	Achieve practical completion of number of planned capital projects.	Measure progress quarterly, reporting project completion rates, with a target of achieving at least 90 per cent of planned projects completed.	Portfolio Management Office
OP 29	Strengthen service delivery outcomes through efficient management of mobile assets.	Undertake a review of light fleet to ensure optimal usage, fleet size and vehicle make-up.	Mobile Assets

To June 2027, we will deliver our commitments to the community at the agreed performance standards with measurable improvements to productivity through integration of assets, workforce and business process within financial constraints.



FINANCIAL STRENGTH



OPERATIONAL EXCELLENCE

To June 2027, we will uphold a transparent, customer-focused approach and implement process improvements to reduce costs and enhance outcomes.

Item	Goal	Key Performance Indicators	Responsibility
OP 30	Effectively measure council's ability to deliver services in full and on time (SIFOT).	Develop service delivery performance measures and initiate analysis to detect deviations from targets, enabling the implementation of measurable corrective actions to restore service level.	Operations
OP 31	Effectively measure council's ability to deliver water supply to the region.	Benchmark the national performance review metric report published by the Bureau of Meteorology, aiming for a target of 3.2 water main breaks, bursts and leaks per 100 km per year.	Water Network
OP 32	Strengthen operational systems to support efficient service delivery and reliable data quality.	Implementation and adoption of a project management and scheduling tool to support the effective delivery of the Capital Program.	Portfolio Management Office
OP 33	Strengthen operational systems to support efficient service delivery and reliable data quality.	An IT Steering Committee endorsed Human Resource Information Systems (HRIS) roadmap to guide design, investment, prioritisation, and delivery of funded initiatives.	People and Culture
OP 34	Enable efficient service delivery through automation and artificial intelligence.	Reduce processing times through digitisation and automation, while maintaining legislative and record-keeping compliance.	Development Planning and Engineering



Item	Goal	Key Performance Indicators	Responsibility
OP 35	To embed a proactive risk culture, strengthening risk management processes, and increasing organisational awareness.	Deliver prioritised improvements in the Risk Maturity Roadmap to maintain an 'Integrated' rating in the Queensland Audit Office Risk Maturity Model.	Corporate Governance and Performance
OP 36	Establish validated data sources to undertake Water Cycle Performance Analysis.	Complete and maintain a standardised, documented, and validated data framework for all National Performance Report (NPR) and and State Wide Information Management (SWIM) indicators to ensure accurate, consistent, and compliant water cycle performance reporting.	Water Network
OP 37	Achieve a higher level of safety culture maturity within the organisation through the implementation of the Workplace Health and Safety Strategic Advisory Group Action Plan.	Implement actions from the Workplace Health and Safety Strategic Advisory Group within the required timeframes.	Workplace Health and Safety and Quality



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Mackay REGIONAL COUNCIL

4.2. STATEMENT OF ESTIMATED FINANCIAL POSITION

4.2.1. STATEMENT OF ESTIMATED FINANCIAL POSITION 2026/27

Author Acting Chief Financial Officer (Tania Caldwell)
Responsible Officer Director Corporate Services (Chris Kelly)
File Reference Budget 2026/27

Attachments

1. 2026 MRC Estimated Financial Statements [4.2.1.1 - 5 pages]

Purpose

To receive Mackay Regional Council's (MRC) estimated actual financial performance and position for year ended 30 June 2026.

Related Parties

Nil

Corporate Plan Linkage

Financial Strength

Ethical Decision-Making and Good Governance - We are committed to keeping our community informed about our activities and performance and employing robust governance policies and procedures to ensure legislative compliance and organisational integrity.

Planned Capital and Forecasting - Our planned capital and operational projects are delivered with agility in the line with our business needs.

Background/Discussion

Under Part 9, section 205 of the Local Government Regulation 2012, the local government is required to prepare a statement of estimated financial position which the Chief Executive Officer presents at the local government's annual budget meeting.

The statement of estimated financial position is a document stating the financial performance of operations, and financial position, of the local government for the financial year ended 30 June 2026.

The statement provides a comparison between the original budget, revised budget and the estimated actual financial performance and position for the year ended 30 June 2026

Consultation and Communication

The statement of estimated financial position has been prepared in consultation with Senior Leadership Team, applying their knowledge on matters at the time in determining appropriate estimates, judgements and assumptions to derive the result.

Resource Implications

The 2025/26 original budget was adopted by Council on 30 June 2025. Following adoption, four budget reviews were undertaken to allow revisions across financial categories where significant variances had been identified. The result of these revisions to the original budget became the Council's revised or amended budget.

The original budget projected an operating surplus of \$141K. Budget revisions throughout the year saw this operating surplus amended to (\$2,591K).

MRC estimated an operating deficit for the year ended 30 June 2026 of (\$2,067K). The variance of the estimated actual operating result for year ended 30 June 2026 against revised budget is a favourable variance of \$524K.

Operating revenue

The original budget forecast operating revenue of \$329M. Revisions to the original budget saw this increase to \$341M. Current forecasts estimate that operating revenue will achieve \$346.5M at 30 June 2026, \$5.5M higher than revised budget.

This is largely the result of favourable variances in rates and charges \$3.46M, grants and subsidies \$1.12M, interest received \$1.1M, and sales revenue \$335K, offset against an unfavourable variance in fees and charges (\$659K). The favourable variance in rates and charges \$3,460K is due to higher than anticipated water consumption \$3,193K and supplementary rates levies \$346K. The favourable variance in grants and subsidies \$1,122K is largely due to timing of the federal assistance grant, 80% is expected before 30 June 2026. The favourable variance in interest received \$1,095K is due to higher than anticipated interest rates. The favourable variance in sales revenue \$335K is largely due to higher MECC ticket sales \$386K, offset by a decrease in Stadium ticket sales (\$50K). The favourable variances are offset by an unfavourable variance in fees and charges (\$659K), largely due to lower than anticipated waste disposal charges (\$800K) and an increase in development application fees \$162K.

Operating expenses

The original budget forecast operating expenses of \$329M. Through budget reviews and adjustments during the year, this amount increased to \$343.6M in the revised budget. Estimates to 30 June 2026 indicate that operating expenditure will achieve \$348.5M, \$5M higher than revised budget.

Operating expenses are more than revised budget, reporting an unfavourable variance of (\$4.95M) against revised budget for the year ended 30 June 2026. This unfavourable variance is due to unfavourable variances in materials and services (\$4.9M) and finance costs \$23K.

The key drivers for the unfavourable variance in materials and services (\$4.9M) are:

- Unfavourable variance in capital costs expensed as part of WIP capitalisation (\$3,695K)
- Expenditure incurred for QRA disaster recovery - Emergency Works Cyclone Kojii (\$725K), to be offset in future year by potential grant funding.
- Unfavourable variance in MECC show expenditure (\$375K) (offset by increased sales revenue)
- Unfavourable variance in water treatment expenditure (\$189K), largely due to increase in repairs and maintenance costs (\$133K), and consultant costs (\$120K). Offset by a reduction in electricity \$58K.
- Unfavourable variance in expenditure for Facilities and Open Spaces (\$108K), predominately due to the fire systems maintenance contract (\$191K).
- Offset by a reduction in street lighting due to credits received for prior year charges \$495K.

The unfavourable variance in capital costs expensed (\$3,695K) is largely due to landscaping costs for Northern Beaches Community Hub and other projects (\$1,975K), and demolition costs of 8 River Street (\$1,721K).

Operating result

The original budget forecast an operating surplus of \$141K, with a revised operating deficit of (\$2,591K). The current estimated actual performance of MRC on 30 June 2026 is forecasted as an operating deficit of (\$2,067K).

Net Result, capital revenue and expenses

The original budget forecast a net surplus of \$25.2M. Budget revisions, particularly to grants, subsidies, contributions and donations, offset by the gain/loss on disposals saw this amended to \$22.8M during the year. Current forecasts indicate that the estimated actual net result on 30 June 2026 will achieve a net surplus of \$22.2M, due to an increase in the gain/loss on disposal of assets.

Conclusion

For the year ended 30 June 2026, MRC estimated an operating deficit of (\$2,067), and an estimated favourable operating variance of \$524K against the revised budget.

Consistent with prior years, the statement of estimated financial performance and position have been prepared using the best-known information available at the date of compilation and the actual financial performance and position on 30 June 2026 may vary from the estimated performance and position.

Mackay Regional Council's Annual Financial Statements will be presented to the Council for adoption as part of the Annual Report, following the issue of the Independent Auditor's Report by the Queensland Audit Office.

Officer's Recommendation

THAT the following statements presenting the estimated actual financial performance and position for the year ended 30 June 2026 be received;

1. Estimated Statement of Comprehensive Income for the year ended 30 June 2026;
2. Estimated Statement of Financial Position at 30 June 2026;
3. Estimated Statement of Changes in Equity for the year ended 30 June 2026; and
4. Estimated Statement of Cash Flows for the year ended 30 June 2026

Estimated Financial Statements

For the year ended 30 June 2026



Mackay Regional Council

Estimated Statement of Comprehensive Income

For the year ended 30 June 2026

	2026 Original Budget \$'000	2026 Revised Budget \$'000	2026 Estimated Result \$'000
Income			
Recurrent revenue			
Rates, levies and charges	273,640	276,074	279,534
Fees and charges	24,011	26,119	25,460
Sales revenue, contract and recoverable works	13,285	14,371	14,930
Grants, subsidies, contributions and donations	10,754	14,216	15,338
Total recurrent revenue	<u>321,690</u>	<u>330,780</u>	<u>335,262</u>
Interest received	5,060	6,919	8,014
Rental income	1,471	1,448	1,265
Other income	756	1,841	1,923
Total operating revenue	<u>328,977</u>	<u>340,988</u>	<u>346,464</u>
Capital income			
Grants, subsidies contributions and donations	26,211	32,837	32,835
Other capital income	1,849	2,923	3,029
Total capital income	<u>28,060</u>	<u>35,760</u>	<u>35,864</u>
Total income	<u>357,037</u>	<u>376,748</u>	<u>382,328</u>
Expenses			
Recurrent expenses			
Employee benefits	114,865	110,378	110,378
Materials and services	106,729	126,934	131,863
Finance costs	5,270	4,871	4,894
Depreciation and amortisation	101,972	101,396	101,396
Total operating expenses	<u>328,836</u>	<u>343,579</u>	<u>348,531</u>
Capital expenses	3,051	10,323	11,643
Total expenses	<u>331,887</u>	<u>353,902</u>	<u>360,174</u>
Net result	<u>25,150</u>	<u>22,846</u>	<u>22,154</u>
Operating revenue	328,977	340,988	346,464
Operating expenses	(328,836)	(343,579)	(348,531)
Operating surplus or (deficit)	<u>141</u>	<u>(2,591)</u>	<u>(2,067)</u>

Mackay Regional Council

Estimated Statement of Financial Position For the year ended 30 June 2026

	2026 Original Budget \$'000	2026 Revised Budget \$'000	2026 Estimated Result \$'000
Current assets			
Cash and cash equivalents	132,372	159,505	179,198
Receivables	23,961	24,712	22,262
Inventories	3,997	4,312	4,651
Contract assets	3,500	3,500	3,883
Other assets	4,105	3,924	2,099
Total current assets	167,935	195,953	212,093
Non-current assets			
Investment property	8,950	5,175	5,175
Property, plant and equipment	4,569,620	4,595,399	4,593,477
Intangible assets	4,601	4,744	4,884
Right of use assets	997	997	1,061
Total non-current assets	4,584,168	4,606,315	4,604,597
Total assets	4,752,103	4,802,268	4,816,690
Current liabilities			
Payables	9,099	10,721	24,937
Contract liabilities	3,500	3,500	26,703
Borrowings	6,196	6,068	5,158
Lease liabilities	76	76	27
Employee entitlements	24,021	24,101	22,617
Provisions	1,098	1,098	2,670
Other liabilities	18,868	16,801	19,596
Total current liabilities	62,858	62,365	101,708
Non-current liabilities			
Borrowings	41,807	41,156	15,049
Lease liabilities	1,037	1,042	1,185
Employee entitlements	2,101	2,223	2,123
Provisions	82,054	78,219	77,009
Other liabilities	273	4,703	2,795
Total non-current liabilities	127,272	127,343	98,161
Total liabilities	190,130	189,708	199,869
Net community assets	4,561,973	4,612,560	4,616,821
Community equity			
Retained surplus	2,358,228	2,349,225	2,348,533
Asset revaluation surplus	2,203,745	2,263,335	2,268,288
Total community equity	4,561,973	4,612,560	4,616,821

Mackay Regional Council

Estimated Statement of Changes in Equity For the year ended 30 June 2026

	Retained surplus	Asset revaluation surplus	Total
	\$'000	\$'000	\$'000
Original Budget			
Balance as at 1 July 2025	2,333,078	2,203,745	4,536,823
Comprehensive income for the year	25,150	-	25,150
Balance as at 30 June 2026	<u>2,358,228</u>	<u>2,203,745</u>	<u>4,561,973</u>
Revised Budget			
Balance as at 1 July 2025	2,326,379	2,263,335	4,589,714
Comprehensive income for the year	22,846	-	22,846
Balance as at 30 June 2026	<u>2,349,225</u>	<u>2,263,335</u>	<u>4,612,560</u>
Estimated Result			
Balance as at 1 July 2025	2,326,379	2,263,335	4,589,714
Net result	22,154	-	22,154
Increase in asset revaluation surplus	-	4,953	4,953
Total comprehensive income for the year	<u>22,154</u>	<u>4,953</u>	<u>27,107</u>
Balance as at 30 June 2026	<u>2,348,533</u>	<u>2,268,288</u>	<u>4,616,821</u>

Mackay Regional Council

Estimated Statement of Cash Flows For the year ended 30 June 2026

	2026 Original Budget \$'000	2026 Revised Budget \$'000	2026 Estimated Result \$'000
Cash flows from operating activities			
Receipts from customers	312,155	312,191	318,125
Receipts from grantors for operational activities	10,726	13,896	15,338
Payments to suppliers and employees	(226,334)	(251,856)	(238,571)
Interest received	5,060	6,919	7,418
Borrowing costs	(1,281)	(1,365)	(1,385)
Net cash inflow from operating activities	100,326	79,785	100,925
Cash flows from investing activities			
Payments for property, plant and equipment	(124,961)	(112,962)	(108,908)
Payments for capital projects	(3,224)	(3,193)	(3,939)
Proceeds from sale of plant and equipment	787	835	715
Receipts from grantors and developers for capital projects	22,211	16,350	38,700
Net cash outflow from investing activities	(105,187)	(98,970)	(73,432)
Cash flows from financing activities			
Repayment of borrowings	29,000	26,969	-
Proceeds from borrowings	(7,640)	(7,582)	(7,629)
Repayments of lease liabilities	(93)	(67)	(36)
Net cash outflow from financing activities	21,267	19,320	(7,665)
Net (decrease) or increase in cash and cash equivalents	16,406	135	19,828
Cash and cash equivalents at the beginning of the year	115,966	159,370	159,370
Cash and cash equivalents at the end of the year	132,372	159,505	179,198

4.3. REVENUE POLICY

4.3.1. REVENUE POLICY

Author Acting Chief Financial Officer (Tania Caldwell)
Responsible Officer Director Corporate Services (Chris Kelly)
File Reference Budget 2026/27

Attachments

1. Revenue Policy 2026 27 [4.3.1.1 - 7 pages]

Purpose

To adopt Mackay Regional Council's (MRC's) Revenue Policy for the 2026/27 financial year.

Related Parties

Nil

Corporate Plan Linkage

Financial Strength

Affordable Living - Our rates and charges provide value for residents and are sufficient in providing for required infrastructure, facilities and services.

Ethical Decision-Making and Good Governance - We are committed to keeping our community informed about our activities and performance and employing robust governance policies and procedures to ensure legislative compliance and organisational integrity.

Background/Discussion

The *Local Government Act 2009* (the Act) requires a local government to adopt a Revenue Policy for each financial year.

The requirements of the policy under the Act and *Local Government Regulation 2012* (the Regulation) are:

- a) to set out the principles that MRC intends to apply in the 2026/27 financial year for:
 - levying rates and charges
 - granting concessions for rates and charges
 - recovering overdue rates and charges
 - cost recovery methods.
- 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.

The intention is that the Revenue Policy forms the basis of the revenue measures adopted by the Council at the budget meeting and throughout the financial year it relates to. It is a strategic document, which clearly establishes the principle used in exercising the revenue powers available to Council.

Consultation and Communication

The Mayor, Councillors, Chief Executive Officer, Directors and Chief Financial Officer.

Resource Implications

The Revenue Policy establishes the principles used in exercising the revenue powers of MRC and outlines the framework for the revenue measures to be adopted as part of the budget.

Risk Management Implications

This policy has been reviewed to ensure compliance with the Act and Regulation.

Conclusion

The Revenue Policy forms the basis of revenue measures adopted by Council for the financial year it relates to. It is a strategic document, which clearly establishes the principles used in exercising the revenue powers available to Council.

Officer's Recommendation

THAT in accordance with the provisions of section 104 of the *Local Government Act 2009* and section 193 of the *Local Government Regulation 2012*, the attached Revenue Policy be adopted for the 2026/27 financial year.

COUNCIL POLICY

REVENUE POLICY 2026/27

Program:	Financial Services
Date of Adoption:	29 June 2026
Resolution Number:	
Review Date:	30 June 2027

Scope

Provisions of the *Local Government Act 2009* and *Local Government Regulation 2012* require Council to prepare and adopt its Revenue Policy each financial year.

The policy contains principles that underpin the development of the 2026/27 budget for Mackay Regional Council (MRC).

The 2026/27 budget will be available for inspection on MRC's website at:

<http://www.mackay.qld.gov.au/budget>

Objective

In accordance with the *Local Government Regulation 2012*, section 193, this policy will identify the principles MRC intends to apply for:

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

This policy also addresses:

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

Policy Statement

The *Local Government Act 2009* (the Act) requires a local government to review and adopt a Revenue Policy for each financial year.

The requirements of the policy under the Act and *Local Government Regulation 2012* (the Regulation) are:

- a) to set out the principles intended to be used by MRC for the 2026/27 financial year for:
 - levying rates and charges
 - granting concessions for rates and charges
 - recovering overdue rates and charges
 - cost recovery methods.
- 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.

COUNCIL POLICY**REVENUE POLICY 2026/27**

This Revenue Policy forms the basis of the revenue measures adopted by the Council at the budget meeting and throughout the financial year it relates to. It is a strategic document, which clearly establishes the principle used in exercising the revenue powers available to Council.

This process to remain in force until otherwise determined
by Mackay Regional Council

COUNCIL POLICY

REVENUE POLICY 2026/27

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COUNCIL POLICY

REVENUE POLICY 2026/27

1.0 Principles

When determining principles to be applied for the levying of rates and charges, MRC must act consistently with the local government principles, namely:

- transparent and effective processes and decision-making in the public interest
- sustainable development and management of assets and infrastructure, and delivery of effective services
- democratic representation, social inclusion and meaningful community engagement
- good governance of, and by, local government
- ethical and legal behaviour of Councillors and local government employees.

1.1 Principles applied in levying rates and charges

Making rates and charges

It is MRC's policy to identify certain services where the consumer of the service will be expected to meet all or the greater part of the total cost of providing the specific service. In such cases, the cost of providing the service will include the cost of acquiring the commodity or service, the cost of providing the infrastructure or the cost to process and/or deliver the commodity or service and any overheads associated with these cost components.

It is acknowledged that individual consumers of a commodity or service cannot always be separately identified. For this reason, there is a need for specific user charges to be supplemented by other general revenue sources.

The relevant components of MRC's rates and charges are based on a combination of specific user charges, separate charges, special charges and a differential general rating system based on the value of land to provide the most equitable and rational basis for raising revenue.

Rates and charges are determined after due consideration of the following:

- (i) MRC's legislative obligations
- (ii) The needs and expectations of the general community
- (iii) The cost of maintaining existing facilities and necessary services
- (iv) The need for additional facilities and services
- (v) Equity by ensuring the fair and consistent application of lawful rating and charging principles, without bias, taking account of all relevant considerations, and disregarding irrelevancies such as the perceived personal wealth of individual ratepayers or ratepayer classes.

MRC will also have regard to the principles of:

- Transparency of process
- Simplicity and efficient administration
- Flexibility to take account of changes in the local economy.

Levying rates and charges

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

COUNCIL POLICY

REVENUE POLICY 2026/27

- Making clear what is MRC's and each ratepayer's responsibility in relation to the rating system
- Making the levying process, granting discount and any refund of rates and charges as simple and efficient to administer as possible
- Timing the levy of rates notices to take into account the financial cycle to which the ratepayers are accustomed or may adapt to.

1.2 Principles applied in granting concessions for rates and charges

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

- reducing the financial burden of rates and charges payable by pensioners
- transparency by making clear the requirements necessary to receive concessions
- support not-for-profit organisations whose objectives do not include making a profit
- equality by providing the same treatment for ratepayers with similar circumstances.

In circumstances where a ratepayer incurs responsibility for a rating debt that is beyond their financial capacity to pay immediately, MRC may consider avenues to assist with the payment of the liability.

Certain activities benefit the community and the cost of meeting their obligations may impact on the provision of these activities. MRC should assist in such circumstances.

The purpose for the concessions is to provide support to identified classes of ratepayers in meeting their obligations under MRC's rating regime within the available provisions of the Act and the Regulation.

1.3 Principles applied to the recovery of overdue rates and charges

Under the provisions in Part 12 of Chapter 4 of the Regulation, MRC will exercise its rate recovery powers in order to reduce the overall rate burden on ratepayers by:

- transparency in making clear the obligations of ratepayers and the processes used by MRC in assisting them meet their financial obligations
- making the processes used to recover outstanding rates and utility charges clear, simple to administer and cost effective
- equality by providing the same treatment for ratepayers with similar circumstances
- equity by having regard to capacity to pay in determining appropriate arrangements for different sectors of the community.

MRC requires payment of rates and charges within a specified period and will pursue the collection of overdue rates and charges diligently. The non-payment of rates and charges by some ratepayers places an unfair burden on other ratepayers who meet their legal obligations in full.

COUNCIL POLICY

REVENUE POLICY 2026/27

When pursuing the collection of overdue rates and charges MRC will have due concern for any financial hardship faced by ratepayers.

MRC's Debt Recovery Policy provides guidance in the collection of overdue rates and charges.

1.4 Payments in Advance

MRC accepts payments in advance by lump sum or by instalments. Interest is not payable on any credit balances held.

1.5 Cost recovery fees and other fees

MRC makes cost recovery fees and other fees and charges. Generally, Council will set these fees and charges at a level which reflects the underlying costs and charges, including allocated overheads and administration costs.

For cost recovery fees the expected revenue from fees and other sources for each cost recovery scheme will not exceed the costs of the scheme.

For other fees and charges, where they relate to an operation which has private sector competitors, the fees will reflect the full cost including costs which a private sector competitor would face but which MRC, because it is a public-sector entity, does not incur.

Council may apply community service obligations to its business activities and exclude the cost of those obligations in fixing prices for the activity. Council each year adopts a Code of Competitive Conduct Statement which provides the framework for identification of community service obligations enforced on its identified business units.

1.6 Physical and social infrastructure cost funding

MRC raises some of its community infrastructure funding through grants and subsidies provided by the Queensland State Government and the Commonwealth Government of Australia.

The cost of providing community infrastructure is offset through the imposition of infrastructure charges on new development pursuant to the provisions of the *Planning Act 2016*.

The amount MRC can collect in infrastructure charges is limited by section 52 and Schedule 16 of the *Planning Regulation 2017*.

To the extent that there is a shortfall between cost of providing infrastructure and amounts generated through the imposition of infrastructure charges, MRC may rely on other sources of revenue.

2.0 Definitions

To assist in interpretation the following definitions shall apply:

Council shall mean *the Mayor and Councillors of Mackay Regional Council*

MRC shall mean *Mackay Regional Council*

COUNCIL POLICY**REVENUE POLICY 2026/27**

The Act shall mean *the Local Government Act 2009*

The Regulation shall mean *the Local Government Regulation 2012*

3.0 Review of Policy

This policy will be reviewed when any of the following occur:

- The related documents are amended or replaced.
- Other circumstances as determined from time to time by a resolution of Council

Notwithstanding the above, this policy is to be reviewed at intervals of no more than three (3) years.

4.0 Reference

- *Local Government Act 2009*
- *Local Government Regulation 2012*
- *Land Valuation Act 2010*
- *Planning Act 2016*
- *Planning Regulation 2017*
- State Planning Regulatory Provision 2012 (adopted charges)

5.0 Attachments

4.4. REVENUE STATEMENT

4.4.1. REVENUE MEASURES REPORT

Author Acting Chief Financial Officer (Tania Caldwell)
Responsible Officer Director Corporate Services (Chris Kelly)
File Reference Budget 2026/27

Attachments Nil

Purpose

To introduce the revenue measures and documents for the 2026/27 financial year presented as separate reports for Council adoption.

Related Parties

Nil.

Corporate Plan Linkage

Financial Strength

Affordable Living - Our rates and charges provide value for residents and are sufficient in providing for required infrastructure, facilities and services.

Ethical Decision-Making and Good Governance - We are committed to keeping our community informed about our activities and performance and employing robust governance policies and procedures to ensure legislative compliance and organisational integrity.

Background/Discussion

In accordance with the Revenue Policy, the Revenue Statement must conform to the provisions of the *Local Government Act 2009* (the Act) and the *Local Government Regulation 2012* (the Regulation).

Legislative requirements:

The Act, section 104 and the Regulation, section 169 require every local government to adopt a revenue statement for each financial year.

The Regulation, section 169 and section 170 state:

- (1) A local government must prepare a revenue statement each financial year.
- (2) The budget (including the revenue statement) must be adopted:
 - (a) after 31 May in the year before the financial year; and
 - (b) before:
 - (i) 1 August in the financial year; or
 - (ii) a later day decided by the Minister.
- (3) The local government may, by resolution, amend the budget at any time before the financial year ends.

- (4) However, the revenue statement cannot be amended to change the rates and charges decided at the budget meeting for the financial year.

The Revenue statement is required to state the following under Section 172 of the Regulation:

- (a) if the local government levies differential general rates:
 - (i) the rating categories for rateable land in the local government area; and
 - (ii) a description of each rating category; and
- (b) if the local government levies special rates or charges for a joint government activity - a summary of the terms of the joint government activity; and
- (c) if the local government fixes a cost-recovery fee - the criteria used to decide the amount of the cost-recovery fee; and
- (d) if the local government conducts a business activity on a commercial basis - the criteria used to decide the amount of the charges for the activity's goods and services.

The revenue statement must include:

- (a) an outline and explanation of the measures that the local government has adopted for raising revenue, including an outline and explanation of:
 - (i) the rates and charges to be levied in the financial year; and
 - (ii) the concessions for rates and charges to be granted in the financial year.
- (b) whether the local government has made a resolution limiting an increase of rates and charges.

The revenue measures are determined at the budget meeting and based on the Council's Revenue Policy. Changes have been made to the relevant documents to reflect the new budget and improve drafting.

The following revenue measures and documents are presented to Council as separate Council Agenda Items for adoption:

Differential General Rates

Special Rates & Charges

Sewerage Utility Charges

Trade Waste Utility Charges

Waste Management Utility Charges

Water Utility Charges

Rates Concessions

Levy and Payment

Discount Measures

Interest Measures

Related Policies

- i. Revenue Statement 2026/27 and associated maps for 2026/27 financial year prepared in accordance with section 104 of the *Local Government Act 2009* and section 169 of the *Local Government Regulation 2012*
- ii. Rating Remission for Non-Profit Community Organisations Policy
- iii. Conservation Remission Policy
- iv. Discount on Late Rates Payment Policy
- v. Debt Recovery Policy

- vi. Concession for Concealed Leaks Policy
- vii. Concession for Exceptional Circumstances (Water Consumption) Policy

Note the Debt Policy and Investment Policy is presented with the Community Budget Report, Agenda Item 4.5.1.

Consultation and Communication

The Mayor, Councillors, Chief Executive Officer, Directors and Senior Leadership Team.

Resource Implications

The Revenue Statement and rating resolutions set out the mechanisms by which Mackay Regional Council will collect its revenue for the financial year, in particular its rates and charges and other fees, including any concessions that it may grant.

Risk Management Implications

Failure to meet the statutory obligations regarding the Revenue Statement and rating resolutions would place the revenue raising requirements of Council in severe jeopardy.

Conclusion

This paper provides an introduction of the revenue measures, rating resolutions, Revenue Statement and related policies required as part of Council's budget, which are presented in the following reports for Council consideration:

4.4.2 Revenue Measures Report - Differential General Rates

4.4.3 Revenue Measures Report – Special Rates & Charges

4.4.4 Revenue Measures Report - Sewerage Utility Charges

4.4.5 Revenue Measures Report - Trade Waste Utility Charges

4.4.6 Revenue Measures Report - Waste Management Utility Charges

4.4.7 Revenue Measures Report - Water Utility Charges

4.4.8 Revenue Measures Report - Rates Concessions

4.4.9 Revenue Measures Report – Levy and Payment

4.4.10 Revenue Measures Report - Discount

4.4.11 Revenue Measures Report - Interest

4.4.12 Revenue Measures Report - Related Policies

- Revenue Statement 2026/27 and associated maps for 2026/27 financial year prepared in accordance with section 104 of the *Local Government Act 2009* and section 169 of the *Local Government Regulation 2012*
- Rating Remission for Non-Profit Community Organisations Policy
- Conservation Remission Policy
- Discount on Late Rates Payment Policy
- Debt Recovery Policy
- Concession for Concealed Leaks Policy
- Concession for Exceptional Circumstances (Water Consumption) Policy

4.4.2. REVENUE MEASURES REPORT - DIFFERENTIAL GENERAL RATES

Author Acting Chief Financial Officer (Tania Caldwell)
Responsible Officer Director Corporate Services (Chris Kelly)
File Reference Budget 2026/27

Attachments Nil

Purpose

To present the 2026/27 differential general rates measures for adoption by Council.

Related Parties

Nil.

Corporate Plan Linkage

Financial Strength

Affordable Living - Our rates and charges provide value for residents and are sufficient in providing for required infrastructure, facilities and services.

Ethical Decision-Making and Good Governance - We are committed to keeping our community informed about our activities and performance and employing robust governance policies and procedures to ensure legislative compliance and organisational integrity.

Officer's Recommendation

THAT Council adopts the following resolutions relating to differential general rates measures:

- a) Pursuant to section 81 of the *Local Government Regulation 2012* (the Regulation), the categories into which rateable land is categorised, the description by which the land is categorised and, pursuant to section 81(4) and section 81(5) of the Regulation, the method by which land is to be identified and included in its appropriate category is as follows:

Category	Description	Identification
1.101 – Residential Band 1	Land which is used for, or in the case of vacant land, has the capacity to be used for residential purposes, with a rateable value up to and including \$175,000 and does not meet the criteria in categories 1.511, 2.101, 2.201, 3.1 or 4.1.	Land having a residential primary land use or zoning and meets the criteria in the description.
1.201 – Residential Band 2	Land which is used for, or in the case of vacant land, has the capacity to be used for, residential purposes, with a rateable value above \$175,000 and up to and including \$345,000 and which is not included in categories 1.511, 2.101, 2.201, 3.1 or 4.1.	Land having a residential primary land use or zoning and meets the criteria in the description.

1.301 – Residential Band 3	Land which is used for, or in the case of vacant land, has the capacity to be used for, residential purposes, with a rateable value above \$345,000 and up to and including \$575,000 and which is not included in categories 1.511, 2.101, 2.201, 3.1 or 4.1.	Land having a residential primary land use or zoning and meets the criteria in the description.
1.401 – Residential Band 4	Land which is used for, or in the case of vacant land, has the capacity to be used for, residential purposes, with a rateable value above \$575,000 and which is not included in categories 1.511, 2.101, 2.201, 3.1 or 4.1.	Land having a residential primary land use or zoning and meets the criteria in the description.
1.511 – Residential – Multi-Unit	Land which is used for, or intended to be used for, residential purposes and has more than one dwelling house, secondary dwelling, flat or unit constructed, or being constructed, on the rating assessment and the structures, houses, flats or units are not part of a body corporate. This category applies regardless of whether all houses, flats or units on the land have laundry facilities within the structure or not. Properties approved for Dependant Persons Accommodation (Granny Flat) that are occupied in accordance with that approval, are excluded from this category.	Land having a residential primary land use and meets the criteria in the description.
2.101 – Special Residential Strata - Horizontal	Land used for, or in the case of vacant land, intended to be used for, residential purposes, which is part of a body corporate where: i. the land is vacant or; (if the land is built on) the building does not exceed three stories in height; and ii. all of the lots in the body corporate share a common rateable valuation of greater than \$1,300,000 (based on the land value issued by the Department of Resources); and iii. there are eight or more lots in the body corporate.	Land having a residential primary land use or zoning and meets the criteria in the description.
2.201 – Special Residential Strata - Vertical	Land used for residential purposes which is a unit and is part of a body corporate in a building with more than three stories.	Land having a residential primary land use and meets the criteria in the description.
3.1 – Canefarming	Land used for, or in the case of vacant land, zoned and has the capacity to be used for, the growing of, sugar cane or associated with the growing of, sugar cane.	Land having a cane farming primary land use code or zoning and meets the criteria in the description.
4.1 – Other Rural	Land used for farming business purposes other than properties contained within category 3.1.	Land having a farming primary land use code and meets the criteria in the description (refer 18.0 Definitions).

5 - Large Shopping Centre	Land which is used for commercial retail purposes and: i. has an area greater than five (5) hectares; and ii. has a gross floor area greater than 30,000 square metres; and iii. contains more than 60 commercial tenancies; and iv. is located within the Mackay City Centre Area as shown in Map No. 1 (attached to the Revenue Statement for the 2026/27 financial year). The term "commercial retail purposes" means anything used for commercial retail purposes including, but not limited to, a shopping centre, other retail complex or single or multiple shops.	Land having a commercial retail primary land use code and meets the criteria in the description.
6 - Medium Shopping Centre	Land which is used for commercial retail purposes and: i. has an area greater than five (5) hectares; and ii. has a gross floor area greater than 20,000 square metres; and iii. contains more than 30 commercial tenancies; and iv. is not included in Category 5. The term "commercial retail purposes" means anything used for commercial retail purposes including, but not limited to, a shopping centre, other retail complex or single or multiple shops.	Land having a commercial retail primary land use code and meets the criteria in the description.
7 – Commercial Retail	Land which is used for commercial retail purposes and: i. has a gross floor area of greater than 1,500 square metres; and ii. has more than 40 car parking spaces; and iii. is not included in Category 5 or 6 The term "commercial retail purposes" means anything used for commercial retail purposes including, but not limited to, a shopping centre, other retail complex or single or multiple shops.	Land having a commercial retail primary land use code and meets the criteria in the description.

8.11 – Other Commercial / Industrial (Mackay)	Land within the Mackay Urban Commercial Area as shown in Map No. 2 (attached to the Revenue Statement for the 2026/27 financial year), but outside the gazetted locality of Paget, which is: i. used, or intended to be used, for commercial or industrial purposes irrespective of the zoning of the land under the applicable planning scheme; or ii. vacant land and zoned for commercial or industrial purposes under the applicable planning scheme.	Land having a commercial or industrial primary land use code or zoning and meets the criteria in the description.
8.21 – Other Commercial / Industrial (Regional)	Land outside the Mackay Urban Commercial Area as shown in Map No. 2 (attached to the Revenue Statement for the 2026/27 financial year), which is: i. used, or intended to be used, for commercial or industrial purposes irrespective of the zoning of the land under the applicable planning scheme; or ii. vacant land zoned for commercial or industrial purposes under the applicable planning scheme.	Land having a commercial or industrial primary land use code or zoning and meets the criteria in the description.
8.31 – Other Commercial / Industrial (Paget)	Land located in the Mackay Urban Commercial Area within the gazetted locality of Paget as defined in the Urban Commercial Area (Map No. No. 2) (attached to the Revenue Statement for the 2026/27 financial year), which is: i. used, or intended to be used, for commercial or industrial purposes irrespective of the zoning of the land under the applicable planning scheme; or ii. vacant land zoned for commercial or industrial purposes under the applicable planning scheme.	Land having a commercial or industrial primary land use code or zoning and meets the criteria in the description.
8.4 – Retirement Village / Lifestyle Village	Land used predominantly for retirement village or lifestyle village accommodation, including complexes comprising multiple independent living units, villas, or relocatable dwellings occupied primarily by retirees or persons over a specified age. This includes developments that provide communal facilities and services for residents, such as recreational, medical or support services and where occupation is generally subject to a lease, licence, or similar arrangement rather than free hold ownership of individual lots. This category does not include:	Land having a retirement village land use code or zoning and meets the criteria in the description.

	• Conventional residential dwellings held under separate freehold title; • Aged care facilities providing high-level residential care; or • Short-term accommodation or tourist parks not primarily occupied on a permanent residential basis.	
8.5 – Transformers	Land used or intended for use in whole or in part, as a transformer site, communication tower, sub-station or any other electrical generation, transmission or distribution facility.	Land having a commercial or industrial primary land use code or zoning and meets the criteria in the description.
9 - Major Port Industry	Land located in the Hay Point or Dalrymple Bay complexes which is: i. used for major port industry; and ii. has Port / Industry or Strategic Port Land designations and is used for the storage, processing or loading of mineral products.	Land having a commercial or industrial primary land use code or zoning and meets the criteria in the description.
10 - Sugar Mill or Sugar Refinery	Land which is used, or designed for use, as a sugar mill or sugar refinery.	Land having a commercial or industrial primary land use code or zoning and meets the criteria in the description.
11 – Other Significant Industry (1)	Land which is used for: i. the manufacture of alcohol or alcohol related products; or ii. any commercial or industrial purpose which is associated or connected with, or which supports railway operations and/or logistics; or iii. any commercial or industrial purpose where the land has a Port/Industry or Strategic Port Land designation and is not included within Category 9 Major Port Industry and is located within, or supports or augments the operations of, the Hay Point or Dalrymple Bay complexes.	Land having a commercial or industrial primary land use code or zoning and meets the criteria in the description.
12 – Other Significant Industry (2)	Land which is located within the Mackay Port precinct and is used for: i. the storage, processing or loading of agricultural, mineral, gas or oil products in raw, processed or refined states; or ii. activities associated, related or connected with the provision and operation of a port or harbour facility.	Land having a commercial or industrial primary land use code or zoning and meets the criteria in the description.

13 – Other Significant Industry (3)	Land which is located within the Mackay Airport precinct and is used for activities associated, related or connected with the provision, management and operation of an airport facility.	Land having a commercial or industrial primary land use code or zoning and meets the criteria in the description.
14 – Resorts and Island Commercial Operations	Land which is located within a resort facility or on an offshore island, and is: i. used, or able to be used, for a commercial or industrial activity; or ii. vacant land zoned for commercial or industrial purposes under the applicable planning scheme.	Land that meets the criteria in the description.
15 – Not-for-Profit Organisation	Land which is: i. used by a not-for-profit organisation for the organisation's primary purpose; and ii. not used for any additional commercial or industrial operations on the land; and iii. is not otherwise included in any other category.	Land that meets the criteria in the description.
16 - Non-resident Workforce Accommodation	Land used, in whole or in part, for providing intensive accommodation for non-resident workers (including provision of recreational and entertainment facilities for the exclusive use of workers) but not including accommodation made available to the ordinary travelling public. Such facilities are commonly known as "worker accommodation", "single person's quarters", "worker camps", "accommodation villages" and "worker barracks".	Land that meets the criteria in the description.
17 - Other (Not elsewhere classified)	The property is not elsewhere categorised.	Land that meets the criteria in the description.
18 – Renewable Energy Facilities	Land used predominantly for the generation of electricity from renewable energy sources, including but not limited to solar farms, wind farms, hydroelectric facilities, biomass energy plants and battery energy storage systems associated with renewable generation. This category applies where renewable energy generation is the principal use of the land and electricity is produced for commercial supply.	Land that meets the criteria in the description.

- (b) Council delegates to the Chief Executive Officer the power, pursuant to section 81(4) and section 81(5) of the Regulation, to identify the rating category to which each parcel of rateable land belongs.
- (c) Pursuant to section 94 of the Act and section 80 of the Regulation, the differential general rate to be made and levied for each differential rate category for the 2026/27 financial year, and pursuant to section 77 of the Regulation, the minimum differential general rate to be made and levied for each differential general rate category for the 2026/27 financial year, is as follows:

Category	Rate in the dollar	Minimum Differential General Rate
1.101 - Residential Band 1	0.011609	\$1,466
1.201 - Residential Band 2	0.011217	\$2,032
1.301 - Residential Band 3	0.009910	\$3,870
1.401 - Residential Band 4	0.009678	\$5,698
1.511 - Residential – Multi-Unit	0.016752	\$1,726
2.101 - Special Residential Strata - Horizontal	0.021711	\$2,143
2.201 - Special Residential Strata - Vertical	0.032663	\$2,263
3.1 - Canefarming	0.022288	\$2,534
4.1 - Other Rural	0.010792	\$1,665
5 - Large Shopping Centre	0.107398	\$3,041,457
6 - Medium Shopping Centre	0.061340	\$1,067,368
7 - Commercial Retail	0.028018	\$6,214
8.11 - Other Commercial / Industrial (Mackay)	0.023539	\$3,132
8.21 - Other Commercial / Industrial (Regional)	0.018794	\$1,967
8.31 - Other Commercial / Industrial (Paget)	0.027657	\$3,714
8.4 – Retirement Village / Lifestyle Village	0.023539	\$3,132
8.5 – Electricity Infrastructure	0.023539	\$3,132
9 - Major Port Industry	0.272780	\$1,826,353
10 - Sugar Mill or Sugar Refinery	0.152479	\$229,418
11 - Other Significant Industry (1)	0.194672	\$11,800
12 - Other Significant Industry (2)	0.046711	\$14,573
13 - Other Significant Industry (3)	0.045509	\$11,864
14 - Resorts and Island Commercial Operations	0.051174	\$3,132
15 - Not-for-Profit Organisation	0.014441	\$1,687
16 - Non-resident Workforce Accommodation	0.102934	\$8,366

17 – Other (not elsewhere classified)	0.017940	\$1,961
18 – Renewable Energy Facilities	0.103581	\$32,468
Minimum General Rates will not apply to land to which sections 49-51 of the Land Valuation Act 2010 applies, nor to Permits to Occupy that have an area of one hundred (100) square metres or less, are separately valued from other valued land and have a rateable valuation of less than \$2,500.		

4.4.3. REVENUE MEASURES REPORT - SPECIAL RATES AND CHARGES

Author Acting Chief Financial Officer (Tania Caldwell)
Responsible Officer Director Corporate Services (Chris Kelly)
File Reference Budget 2026/27

Attachments Nil

Purpose

To present the 2026/27 Special Rates and Charges for adoption by Council.

Related Parties

Nil.

Corporate Plan Linkage

Financial Strength

Affordable Living - Our rates and charges provide value for residents and are sufficient in providing for required infrastructure, facilities and services.

Ethical Decision-Making and Good Governance - We are committed to keeping our community informed about our activities and performance and employing robust governance policies and procedures to ensure legislative compliance and organisational integrity.

Officer's Recommendation

THAT Council adopts the following resolutions relating to Special Rates and Charges:

Rural Fire Services – 1 Special Charge

- (a) Pursuant to section 94 of the *Local Government Act 2009* (the Act) and section 94 of the *Local Government Regulation 2012* (the Regulation), Council makes and will levy a special charge for the 2026/27 financial year, (to be known as the “Rural Fire Services – 1 Special Charge”) of \$44.60 per rateable assessment for all rateable land to which the overall plan applies to fund the purchase and maintenance of equipment for each Rural Fire Brigade.
- (b) The overall plan for the service, facility, or activity to be funded by the special rate is as follows:
- i) The service, facility, or activity for which the plan is made is for Council to:
 - a) fund rural fire brigades in the area to purchase and maintain equipment; and
 - b) administer the distribution of funds to Queensland Fire Department.
 - ii) The rateable land to which the plan applies is the rateable land situated on the maps (attached to the Revenue Statement for the 2026/27 financial year) as follows:
 - a) Habana Rural Fire Brigade Area [Map No. 3]
 - b) Dumbleton Rural Fire Brigade Area [Map No. 4]
 - c) Victoria Plains Rural Fire Brigade Area [Map No. 5]
 - d) Ball Bay Rural Fire Brigade Area [Map No. 6]
 - e) Sunnyside Rural Fire Brigade Area [Map No. 7]
 - f) Mt Blackwood Rural Fire Brigade Area [Map No. 8]

- | | | |
|----|--|--------------|
| g) | Calen/Cameron's Pocket Rural Fire Brigade Area | [Map No. 9] |
| h) | Seaforth Town Rural Fire Brigade Area | [Map No. 10] |
| i) | Midge Point Rural Fire Brigade Area | [Map No. 11] |
| j) | Seaforth District Rural Fire Brigade Area | [Map No. 12] |

(iii) The estimated cost of implementing the overall plan is \$202,700 for 2026/27.

(iv) The estimated time for implementing the overall plan is 1 year commencing 1 July 2026 and ending 30 June 2027.

- (c) The rateable land proposed to be levied with the special charge specially benefits from these services, facilities, or activities because the service, facilities or activities to be funded by the special rate will assist rural fire brigades servicing the rateable land.

Funds collected by this charge, less a collection fee equivalent to one half of the fee prescribed by the Fire Services Regulation 2011 for collection of the Emergency Management Levy, are disbursed to the rural fire brigades.

Rural Fire Services – 2 Special Charge

- (a) Pursuant to section 94 of the Act and section 94 of the Regulation, Council makes and will levy a special charge for the 2026/27 financial year, (to be known as the “Rural Fire Services – 2 Special Charge”) of \$25.00 per rateable assessment for all rateable land to which the overall plan applies to fund the purchase and maintenance of equipment for each Rural Fire Brigade.

- (b) The overall plan for the service, facility, or activity to be funded by the special rate is as follows:

- i) The service, facility, or activity for which the plan is made is for Council to:

- | | |
|----|--|
| a) | fund rural fire brigades in the area to purchase and maintain equipment; and |
| b) | administer the distribution of funds to Queensland Fire Department. |

- ii) The rateable land to which the plan applies is the rateable land situated on the maps (attached to the Revenue Statement for the 2026/27 financial year) as follows:

- | | | |
|----|---|--------------|
| a) | Armstrong Beach Rural Fire Brigade Area | [Map No. 13] |
| b) | Plane Creek Rural Fire Brigade Area | [Map No. 14] |

iii) The estimated cost of implementing the overall plan is \$28,134 for 2026/27.

iv) The estimated time for implementing the overall plan is one year commencing 1 July 2026 and ending 30 June 2027.

- (c) The rateable land proposed to be levied with the special charge specially benefits from these services, facilities, or activities because the service, facilities or activities to be funded by the special rate will assist rural fire brigades servicing the rateable land.

Funds collected by this charge, less a collection fee equivalent to one half of the fee prescribed by the Fire Services Regulation 2011 for the collection of the Emergency Management Levy, are disbursed to the rural fire brigades.

Rural Fire Services – 3 Special Charge

- (a) Pursuant to section 94 of the Act and section 94 of the Regulation, Council makes and will levy a special charge for the 2026/27 financial year, (to be known as the “Rural Fire Services – 3 Special Charge”) of \$34.40 per rateable assessment for all rateable land to which the overall plan applies to fund the purchase and maintenance of equipment for each Rural Fire Brigade.
- (b) The overall plan for the service, facility, or activity to be funded by the special rate is as follows:
- i) The service, facility, or activity for which the plan is made is for Council to:
 - a) fund rural fire brigades in the area to purchase and maintain equipment; and
 - b) administer the distribution of funds to Queensland Fire Department.
 - ii) The rateable land to which the plan applies is the rateable land situated on the maps (attached to the Revenue Statement for the 2026/27 financial year) as follows:
 - a) Mirani Combined Rural Fire Brigade Area [Map No. 15]
 - b) Hay Point Rural Fire Brigade Area [Map No. 16]
 - iii) The estimated cost of implementing the overall plan is \$180,256 for 2026/27.
 - iv) The estimated time for implementing the overall plan is one year commencing 1 July 2026 and ending 30 June 2027.
- (c) The rateable land proposed to be levied with the special charge specially benefits from these service, facilities, or activities because the service, facilities or activities to be funded by the special rate will assist rural fire brigades servicing the rateable land.

Funds collected by this charge, less a collection fee equivalent to one half of the fee as prescribed by the Fire Services Regulation 2011 for the collection of the Emergency Management Levy, are disbursed to the rural fire brigades.

4.4.4. REVENUE MEASURES REPORT - SEWERAGE UTILITY CHARGES

Author Acting Chief Financial Officer (Tania Caldwell)
Responsible Officer Director Corporate Services (Chris Kelly)
File Reference Budget 2026/27

Attachments Nil

Purpose

To present the 2026/27 Sewerage Utility Charges for adoption by Council.

Related Parties

Nil.

Corporate Plan Linkage

Financial Strength

Affordable Living - Our rates and charges provide value for residents and are sufficient in providing for required infrastructure, facilities and services.

Ethical Decision-Making and Good Governance - We are committed to keeping our community informed about our activities and performance and employing robust governance policies and procedures to ensure legislative compliance and organisational integrity.

Officer's Recommendation

THAT Council adopts the following resolutions relating to Sewerage Utility Charges:

Pursuant to section 94 of the *Local Government Act 2009* (the Act) and section 99 of the *Local Government Regulation 2012* (the Regulation), Council:

- a) makes and will levy sewerage utility charges for the 2026/27 financial year, for the supply of sewerage services by Council, as follows:

Mackay Sewerage Area [Map No. 17(a)], Sarina Sewerage Area [Map No.17(b)] and Mirani Sewerage Area [Map No.17(c)] (attached to the Revenue Statement for the 2026/27 financial year)

Factor Charge	\$1,097.90
0.8 of Factor Charge (rounded)	\$878.20
0.5 of Factor Charge	\$548.90
0.25 of Factor Charge	\$274.60

For all properties connected to the North Eton Biocycle system

Factor charge per assessment	\$934.50
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- b) will apply the levying of these charges in accordance with its 2026/27 Revenue Statement.

4.4.5. REVENUE MEASURES REPORT - TRADE WASTE UTILITY CHARGES

Author Acting Chief Financial Officer (Tania Caldwell)
Responsible Officer Director Corporate Services (Chris Kelly)
File Reference Budget 2026/27

Attachments Nil

Purpose

To adopt the Trade Waste Utility Charges as part of Council's Revenue Statement and rating resolutions for the 2026/27 financial year.

Related Parties

Nil.

Corporate Plan Linkage

Financial Strength

Affordable Living - Our rates and charges provide value for residents and are sufficient in providing for required infrastructure, facilities and services.

Ethical Decision-Making and Good Governance - We are committed to keeping our community informed about our activities and performance and employing robust governance policies and procedures to ensure legislative compliance and organisational integrity.

Officer's Recommendation

THAT Council adopts the resolutions relating to Trade Waste Utility Charges:

Pursuant to section 94 of the *Local Government Act 2009* (the Act) and section 99 of the *Local Government Regulation 2012* (the Regulation), Council:

- a) makes and will levy trade waste utility charges for the 2026/27 financial year, for the supply of trade waste services by Council, as follows:

VTWUC = Volumetric Trade Waste Discharge Unit Cost \$3.11/kl

Trade Waste Conveyance and Treatment Charge

- n1 - Total Suspended Solids = \$1.26/kg
- n2 - Chemical Oxygen Demand = \$0.69/kg
- n3 - Oil and Grease or Total Hydrocarbons = \$2.29/kg
- n4 - Total Kjeldahl Nitrogen = \$3.86/kg
- n5 - Total Phosphorous = \$6.65kg
- n6 - Total Copper = \$18.96/kg
- n7 - Total Zinc = \$18.96/kg
- n8 - Total pH = see scale
 - pH1 = \$9.48/kg
 - pH2 = \$7.89/kg
 - pH3 = \$6.32/kg
 - pH4 = \$4.73/kg

- pH5 = \$3.16/kg
- pH6 = \$1.57/kg
- pH7 = \$0.00/kg
- pH8 = \$1.35/kg
- pH9 = \$2.71/kg
- pH10 = \$4.06/kg
- pH11 = \$5.42/kg
- pH12 = \$6.77/kg
- pH13 = \$8.12/kg
- pH14 = \$9.48/kg

Additional Penalty Conveyance and Treatment Charge

- n11 - Total Suspended Solids = \$3.25/kg
- n12 - Chemical Oxygen Demand = \$2.69/kg
- n13 - Oil and Grease or Total Hydrocarbons = \$4.29/kg
- n14 - Total Kjeldahl Nitrogen = \$5.87/kg
- n15 - Total Phosphorous = \$8.64/kg

b) will apply the levying of these charges in accordance with its 2026/27 Revenue Statement.

4.4.6. REVENUE MEASURES REPORT - WASTE MANAGEMENT UTILITY CHARGES

Author Acting Chief Financial Officer (Tania Caldwell)
Responsible Officer Director Corporate Services (Chris Kelly)
File Reference Budget 2026/27

Attachments Nil

Purpose

To present the 2026/27 Waste Management Utility Charges for adoption by Council.

Related Parties

Nil.

Corporate Plan Linkage

Financial Strength

Affordable Living - Our rates and charges provide value for residents and are sufficient in providing for required infrastructure, facilities and services.

Ethical Decision-Making and Good Governance - We are committed to keeping our community informed about our activities and performance and employing robust governance policies and procedures to ensure legislative compliance and organisational integrity.

Officer's Recommendation

THAT Council adopts the following resolutions relating to Waste Management Utility Charges:

Pursuant to section 94 of the *Local Government Act 2009* (the Act) and section 99 of the *Local Government Regulation 2012* (the Regulation), Council:

- a) makes and will levy waste management utility charges for the 2026/27 financial year, for the supply of waste management services by Council, as follows:

Refuse Service Factor Charges for 2026/27:

i) Rubbish and Recycling Service (Residential)	\$362.10
ii) Rubbish and Recycling Service (Residential Bulk Bin)	\$362.10
iii) Rubbish and Recycling Service (Other)	\$820.00
iv) Rubbish and Recycling Service (Retirement Village/Lifestyle Village)	\$820.00
v) Additional Recycling Service (Residential)	\$135.80

- b) will apply the levying of these charges in accordance with its 2026/27 Revenue Statement.
- c) makes and will levy a utility charge for the 2026/27 financial year (to be known as the "Waste Facilities Operations Utility Charge") in the sum of \$199.10 per ratable assessment to be levied equally on all ratable land in the region.

This utility charge will fund:

- The residual cost of waste facilities and services which are not met from the refuse removal and disposal utility charges and other fees and charges collected on a user pays basis; and
- Meeting public expectations in matters of disposal of refuse that affect public health and the visual amenity of the area.

4.4.7. REVENUE MEASURES REPORT - WATER UTILITY CHARGES

Author Acting Chief Financial Officer (Tania Caldwell)
Responsible Officer Director Corporate Services (Chris Kelly)
File Reference Budget 2026/27

Attachments Nil

Purpose

To present the 2026/27 Water Utility Charges for adoption by Council.

Related Parties

Nil.

Corporate Plan Linkage

Financial Strength

Affordable Living - Our rates and charges provide value for residents and are sufficient in providing for required infrastructure, facilities and services.

Ethical Decision-Making and Good Governance - We are committed to keeping our community informed about our activities and performance and employing robust governance policies and procedures to ensure legislative compliance and organisational integrity.

Officer's Recommendation

THAT Council adopts the following resolutions relating to Water Utility Charges:

Pursuant to section 94 of the *Local Government Act 2009* (the Act) and section 99 of the *Local Government Regulation 2012* (the Regulation), Council:

- a) makes and will levy water utility charges for the 2026/27 financial year, for the supply of water services by Council, as follows:

Mackay Water Area is defined by maps 18(a) to 18(f) (attached to the Revenue Statement for the 2026/27 financial year).

Water Charges (per factor) are:

i)	Factor Charge – Commercial/Industrial	\$502.20
ii)	Factor Charge – Residential	\$502.20

Consumption Charges (per kilolitre) are:

i)	Tariff 1	\$2.24
ii)	Tariff 2	\$3.32
iii)	Laguna Quays Resort	\$2.24
iv)	Bulk purchases	\$4.10
v)	Untreated water supplied	\$1.26
vi)	Community sporting facilities (as defined)	\$2.24
vii)	Dialysis (as per Council Policy COU049)	\$2.24

- b) Will apply the levying of these charges in accordance with its 2026/27 Revenue Statement.

Pursuant to section 94 of the Act and section 99(3) of the Regulation, consumption charges shall apply as from the last reading date in the preceding financial year until otherwise amended by Council.

Pursuant to section 102(2) of the Regulation, a water meter is taken to have been read during the period that starts 2 weeks before, and ends 2 weeks after, the day on which the meter is actually read.

4.4.8. REVENUE MEASURES REPORT - RATES CONCESSIONS

Author Acting Chief Financial Officer (Tania Caldwell)
Responsible Officer Director Corporate Services (Chris Kelly)
File Reference Budget 2026/27

Attachments Nil

Purpose

To present the 2026/27 Rates Concessions for adoption by Council.

Related Parties

Nil.

Corporate Plan Linkage

Financial Strength

Affordable Living - Our rates and charges provide value for residents and are sufficient in providing for required infrastructure, facilities and services.

Ethical Decision-Making and Good Governance - We are committed to keeping our community informed about our activities and performance and employing robust governance policies and procedures to ensure legislative compliance and organisational integrity.

Officer's Recommendation

THAT Council adopts the following resolutions relating to Rates Concessions:

Pensioners:

Pursuant to section 119, 120, 121 and 122 of the *Local Government Regulation 2012* (the Regulation), a rebate of the differential general rate of 25% of the amount levied to a maximum amount of \$400 per annum be granted to all ratepayers who are pensioners and who meet the eligibility criteria specified in the Revenue Statement.

In addition, eligible pensioners will be granted a further concession by extending the time for payment, for any unpaid rates and charges, with payment due in the last month of the rating period in which the levy is raised.

Non-Profit Organisations:

Pursuant to section 119, 120, 121 and 122 of the Regulation, rebates will be allowed on rates and charges issued to eligible non-profit organisations in accordance with the Rating Remission for Non-Profit Community Organisations Policy.

Land with Conservation Agreements:

Pursuant to section 119, 120, 121 and 122 of the Regulation, rebates will be allowed on differential general rates issued to eligible ratepayers in accordance with the Conservation Remission Policy.

Other Concessions:

Pursuant to section 119, 120, 121 and 122 of the Regulation, concessions will be allowed on various rates and charges issued to eligible ratepayers in accordance with the Debt Recovery Policy, Concessions for Concealed Leaks Policy and Concession for Exceptional Circumstances (Water Consumption) Policy.

4.4.9. REVENUE MEASURES REPORT - LEVY AND PAYMENT

Author Acting Chief Financial Officer (Tania Caldwell)
Responsible Officer Director Corporate Services (Chris Kelly)
File Reference Budget 2026/27

Attachments Nil

Purpose

To present the 2026/27 Levy and Payment for adoption by Council.

Related Parties

Nil.

Corporate Plan Linkage

Financial Strength

Affordable Living - Our rates and charges provide value for residents and are sufficient in providing for required infrastructure, facilities and services.

Ethical Decision-Making and Good Governance - We are committed to keeping our community informed about our activities and performance and employing robust governance policies and procedures to ensure legislative compliance and organisational integrity.

Officer's Recommendation

THAT Council adopts the following resolutions relating to Levy and Payment:

- a) Pursuant to section 107 of the *Local Government Regulation 2012* (the Regulation) and section 114 of the *Fire and Emergency Services Act 1990*, Council's rates and charges, and the State Government's Emergency Management, Fire and Rescue Levy be levied:
 - for the half year 1 July 2026 to 31 December 2026 – in August / September 2026 and for Water Consumption Utility Charges – in November 2026
 - for the half year 1 January 2027 to 30 June 2027 – in February / March 2027 and for Water Consumption Utility Charges – in May 2027.
- b) Pursuant to section 118 of the Regulation, that Council's rates and charges, and the State Government's Emergency Management, Fire and Rescue Levy, be paid within thirty (30) clear days after date of issue shown on the rates notice.

4.4.10. REVENUE MEASURES REPORT - DISCOUNT

Author Acting Chief Financial Officer (Tania Caldwell)
Responsible Officer Director Corporate Services (Chris Kelly)
File Reference Budget 2026/27

Attachments Nil

Purpose

To present the 2026/27 discount measures for adoption by Council.

Related Parties

Nil.

Corporate Plan Linkage

Financial Strength

Affordable Living - Our rates and charges provide value for residents and are sufficient in providing for required infrastructure, facilities and services.

Ethical Decision-Making and Good Governance - We are committed to keeping our community informed about our activities and performance and employing robust governance policies and procedures to ensure legislative compliance and organisational integrity.

Officer's Recommendation

THAT Council adopts the following resolutions relating to Discount:

Pursuant to section 130 of the *Local Government Regulation 2012* (the Regulation), the differential general rates and utility charges (excluding water consumption and trade waste utility charges and the Waste Facility Operations Charge) made and levied shall be subject to a discount of 5% if paid within the discount period, provided that:

- a) all of the rates and charges that are subject to discount in the period are paid within the discount period; and
- b) all other overdue rates and charges relating to the rateable assessment are paid within the discount period; and
- c) all amounts that have been transferred to the rates assessment (under section 142 of the Act) for costs that were incurred by Council under a remedial notice issued under the Act are paid within the discount period.

A discount period will expire on the date that the rates and charges must be paid under Council's resolution pursuant to section 118 of the Regulation.

4.4.11. REVENUE MEASURES REPORT - INTEREST

Author Acting Chief Financial Officer (Tania Caldwell)
Responsible Officer Director Corporate Services (Chris Kelly)
File Reference Budget 2026/27

Attachments Nil

Purpose

To present the 2026/27 Interest measures for adoption by Council.

Related Parties

Nil.

Corporate Plan Linkage

Financial Strength

Affordable Living - Our rates and charges provide value for residents and are sufficient in providing for required infrastructure, facilities and services.

Ethical Decision-Making and Good Governance - We are committed to keeping our community informed about our activities and performance and employing robust governance policies and procedures to ensure legislative compliance and organisational integrity.

Officer's Recommendation

THAT Council adopts the following resolutions relating to Interest:

- a) Pursuant to section 133 of the *Local Government Regulation 2012* (the Regulation), Council will charge interest on overdue rates at the rate specified as the maximum interest rate payable by the Department of Local Government, Water and Volunteers. The rate applicable from 1 July 2026 is 12.19% per annum, compounded monthly, calculated after the end of the financial half year in which the rates fall due. Interest is charged at the end of each month, on the overdue balance on that day.
- b) Pursuant to section 125 (3) of the Regulation, where Council enters a deferral of liability to pay rates and charges by way of a payment schedule or any other arrangement, the arrangement will include a premium equal to the amount of interest that would have been charged if the arrangement had not been agreed to. The premium will be charged in the same manner as interest.

4.4.12. REVENUE MEASURES REPORT - RELATED POLICIES

Author Acting Chief Financial Officer (Tania Caldwell)
Responsible Officer Director Corporate Services (Chris Kelly)
File Reference Budget 2026/27

Attachments

1. Revenue Statement 2026 27 [**4.4.12.1** - 61 pages]
2. Debt Recovery Policy 2026 27 [**4.4.12.2** - 15 pages]
3. Discount on Late Rates Payment Policy 2026 27 [**4.4.12.3** - 6 pages]
4. Conservation Remission Policy 2026 27 [**4.4.12.4** - 5 pages]
5. Rating Remissions for Non Profit Community Organisations Policy 2026 27 [**4.4.12.5** - 6 pages]
6. Concessions for Concealed Leaks Policy 2026 27 [**4.4.12.6** - 13 pages]
7. Concessions for Exceptional Circumstances Policy 2026 27 [**4.4.12.7** - 8 pages]

Purpose

To present the following associated documents and policies for adoption by Council:

- a) Revenue Statement 2026/27 and associated maps for 2026/27 financial year prepared in accordance with section 104 of the *Local Government Act 2009* and section 169 of the *Local Government Regulation 2012*
- b) Rating Remission for Non-Profit Community Organisations Policy
- c) Conservation Remission Policy
- d) Discount on Late Rates Payment Policy
- e) Debt Recovery Policy
- f) Concession for Concealed Leaks Policy
- g) Concession for Exceptional Circumstances (Water Consumption) Policy

Related Parties

Nil.

Corporate Plan Linkage

Financial Strength

Affordable Living - Our rates and charges provide value for residents and are sufficient in providing for required infrastructure, facilities and services.

Ethical Decision-Making and Good Governance - We are committed to keeping our community informed about our activities and performance and employing robust governance policies and procedures to ensure legislative compliance and organisational integrity.

Officer's Recommendation

THAT Council adopt the associated documents and policies as contained in the following attachments:

- a) Revenue Statement 2026/27 and associated maps for 2026/27 financial year prepared in accordance with section 104 of the *Local Government Act 2009* and section 169 of the *Local Government Regulation 2012*
- b) Rating Remission for Non-Profit Community Organisations Policy
- c) Conservation Remission Policy
- d) Discount on Late Rates Payment Policy
- e) Debt Recovery Policy

- f) Concession for Concealed Leaks Policy
- g) Concession for Exceptional Circumstances (Water Consumption) Policy

COUNCIL POLICY**REVENUE STATEMENT 2026/27**

Program: Financial Services
Date of Adoption: 29 June 2026
Resolution Number:
Review Date: 30 June 2027

Scope

The Revenue Statement is produced in accordance with section 104 of the *Local Government Act 2009* (the Act) and section 169 and 172 of the *Local Government Regulation 2012* (the Regulation).

Objective

The purpose of the Revenue Statement is to set out:

- the rates and charges to be levied in the financial year
- the concessions for rates and charges to be granted in the financial year
- the limitations and increases in rates and charges
- the criteria for cost recovery fees.

Policy Statement

In accordance with the *Local Government Act 2009*, Council has developed this Revenue Statement in accordance with its Revenue Policy to develop Council's budget for the financial period from 1 July 2026 to 30 June 2027. Council levies rates and charges to raise sufficient revenue to enable it to maintain assets and to provide services to the community at a level that the Council considers appropriate for both current and future community requirements.

This process to remain in force until otherwise determined
by Mackay Regional Council

COUNCIL POLICY

REVENUE STATEMENT 2026/27

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1.0 Principles

The revenue measures adopted are determined at the budget meeting and are based on the Mackay Regional Council's (Council's) Revenue Policy.

Council intends to achieve an equitable distribution of the cost of its operations between different groups of ratepayers.

2.0 Differential General Rates

Council is required to raise an appropriate amount of revenue to maintain assets and provide services to the region as a whole.

Having regard to this objective, and in accordance with the provisions of Part 5 of Chapter 4 of the Regulation, Council will adopt a differential general rating scheme for the following reasons:

- general rates are based on land valuations issued by the Department of Natural Resources and Mines, Manufacturing, and Regional and Rural Development (DNRMMRRD) and as such the application of the rates will not necessarily reflect the principle of user pays.
- Council is committed to spreading the general rates burden equitably; certain land uses, and locations of lands require and/or impose greater demands on Council services relative to other land uses and locations.
- valuation relativities between commercial/industrial, rural, urban, productive and residential uses, do not reflect the differences in the intensity of land use nor the actual or potential demands on Council services and facilities.
- the use of a single general rate would not result in an equitable distribution of the rates burden amongst ratepayers.
- Council rates are levied in a manner that reflects the current dominant use of the land and uses valuation information provided by DNRMMRRD to support this assessment. The dominant land use is not necessarily determined by percentage of area.

The categories into which rateable land is categorised and the description by which land is categorised is as follows:

Category	Description	Identification
1.101 – Residential Band 1	Land which is used for, or in the case of vacant land, has the capacity to be used for residential purposes, with a rateable value up to and including \$175,000 and does not meet the criteria in categories 1.511, 2.101, 2.201, 3.1 or 4.1.	Land having a residential primary land use or zoning and meets the criteria in the description.
1.201 – Residential Band 2	Land which is used for, or in the case of vacant land, has the capacity to be used for, residential purposes, with a rateable value above \$175,000 and up to and including \$345,000 and which is not included in categories 1.511, 2.101, 2.201, 3.1 or 4.1.	Land having a residential primary land use or zoning and meets the criteria in the description

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Category	Description	Identification
1.301 – Residential Band 3	Land which is used for, or in the case of vacant land, has the capacity to be used for, residential purposes, with a rateable value above \$345,000 and up to and including \$575,000 and which is not included in categories 1.511, 2.101, 2.201, 3.1 or 4.1.	Land having a residential primary land use or zoning and meets the criteria in the description.
1.401 – Residential Band 4	Land which is used for, or in the case of vacant land, has the capacity to be used for, residential purposes, with a rateable value above \$575,000 and which is not included in categories 1.511, 2.101, 2.201, 3.1 or 4.1.	Land having a residential primary land use or zoning and meets the criteria in the description.
1.511 – Residential – Multi-Unit	Land which is used for, or intended to be used for, residential purposes and has more than one dwelling house, secondary dwelling, flat or unit constructed, or being constructed, on the rating assessment and the houses, flats or units are not part of a body corporate. This category applies regardless of whether all houses, flats or units on the land have laundry facilities within the structure or not. Properties approved for Dependant Persons Accommodation Unit (Granny Flat) that are occupied in accordance with that approval, are excluded from this category.	Land having a residential primary land use and meets the criteria in the description.
2.101 – Special Residential Strata - Horizontal	Land used for, or in the case of vacant land, intended to be used for, residential purposes, which is part of a body corporate where: (i) the land is vacant or; (if the land is built on) the building does not exceed three stories in height; and (ii) all of the lots in the body corporate share a common rateable valuation of greater than \$1,300,000 (based on the land value issued by the Department of Natural Resources and Mines, Manufacturing, and Regional and Rural Development); and (iii) there are eight or more lots in the body corporate.	Land having a residential primary land use or zoning and meets the criteria in the description.
2.201 – Special Residential Strata - Vertical	Land used for residential purposes which is a unit and is part of a body	Land having a residential primary land use and meets the criteria in the description.

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Category	Description	Identification
	corporate in a building with more than three stories.	
3.1 – Canefarming	Land used for, or in the case of vacant land, zoned and has the capacity to be used for, the growing of, sugar cane or associated with the growing of, sugar cane.	Land having a cane farming primary land use code or zoning and meets the criteria in the description.
4.1 – Other Rural	Land used for farming business purposes other than properties contained within category 3.1.	Land having a farming primary land use code and meets the criteria in the description (refer 18.0 Definitions).
5 - Large Shopping Centre	Land which is used for commercial retail purposes and: (i) has an area greater than five hectares; and (ii) has a gross floor area greater than 30,000 square metres; and (iii) contains more than 60 commercial tenancies; and (iv) is located within the Mackay City Centre Area as defined in Map No.1. The term "commercial retail purposes" means anything used for commercial retail purposes including, but not limited to, a shopping centre, other retail complex or single or multiple shops.	Land having a commercial retail primary land use code and meets the criteria in the description.
6 - Medium Shopping Centre	Land which is used for commercial retail purposes and: (i) has an area greater than five hectares; and (ii) has a gross floor area greater than 20,000 square metres; and (iii) contains more than 30 commercial tenancies; and (iv) is not included in category 5. The term "commercial retail purposes" means anything used for commercial retail purposes including, but not limited to, a shopping centre, other retail complex or single or multiple shops.	Land having a commercial retail primary land use code and meets the criteria in the description.

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Category	Description	Identification
7 – Commercial Retail	Land which is used for commercial retail purposes and: (i) has a gross floor area of greater than 1,500 square metres; and (ii) has more than 40 car parking spaces; and (iii) is not included in category 5 or 6. The term "commercial retail purposes" means anything used for commercial retail purposes including, but not limited to, a shopping centre, other retail complex or single or multiple shops.	Land having a commercial retail primary land use code and meets the criteria in the description.
8.11 – Other Commercial / Industrial (Mackay)	Land, within the Mackay Urban Commercial Area, as shown in Map No. 2, but outside the gazetted locality of Paget which is: (i) used, or intended to be used, for commercial or industrial purposes irrespective of the zoning of the land under the applicable planning scheme; or (ii) vacant land zoned for commercial or industrial purposes under the applicable planning scheme.	Land having a commercial or industrial primary land use code or zoning and meets the criteria in the description.
8.21 – Other Commercial / Industrial (Regional)	Land, outside the Mackay Urban Commercial area as shown in Map No. 2 which is: (i) used, or intended to be used, for commercial or industrial purposes irrespective of the zoning of the land under the applicable planning scheme; or (ii) vacant land zoned for commercial or industrial purposes under the applicable planning scheme.	Land having a commercial or industrial primary land use code or zoning and meets the criteria in the description.
8.31 – Other Commercial / Industrial (Paget)	Land, within the Mackay Urban Commercial area within the gazetted locality of Paget as shown in Map No. 2 which is: (i) used, or intended to be used, for commercial or industrial purposes irrespective of the zoning of the land under the applicable planning scheme; or (ii) vacant land zoned for commercial or industrial purposes under the applicable planning scheme.	Land having a commercial or industrial primary land use code or zoning and meets the criteria in the description.

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Category	Description	Identification
8.4 – Retirement Village / Lifestyle Village	Land used predominantly for retirement village or lifestyle village accommodation, including complexes comprising multiple independent living units, villas, or relocatable dwellings occupied primarily by retirees or persons over a specified age. This includes developments that provide communal facilities and services for residents, such as recreational, medical or support services and where occupation is generally subject to a lease, licence, or similar arrangement rather than free hold ownership of individual lots. This category does not include: • Conventional residential dwellings held under separate freehold title; • Aged care facilities providing high-level residential care; or • Short-term accommodation or tourist parks not primarily occupied on a permanent residential basis.	Land having a retirement village land use code or zoning and meets the criteria in the description.
8.5 – Transformers	Land used or intended for use in whole or in part, as a transformer site, communication tower, sub-station or any other electrical generation, transmission or distribution facility.	Land having a commercial or industrial primary land use code or zoning and meets the criteria in the description.
9 - Major Port Industry	Land, located in the Hay Point or Dalrymple Bay complexes which is: (i) used for major port industry; and (ii) has Port / Industry or Strategic Port Land designations and is used for the storage, processing or loading of mineral products.	Land having a commercial or industrial primary land use code or zoning and meets the criteria in the description.
10 - Sugar Mill or Sugar Refinery	Land which is used, or designed for use, as a sugar mill or sugar refinery.	Land having a commercial or industrial primary land use code or zoning and meets the criteria in the description.

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Category	Description	Identification
11 – Other Significant Industry (1)	Land which is used for: (i) the manufacture of alcohol or alcohol related products; or (ii) any commercial or industrial purpose which is associated or connected with, or which supports railway operations and/or logistics; or (iii) any commercial or industrial purpose where the land has a Port/Industry or Strategic Port Land designation and is not included within Category 9 Major Port Industry and is located within, or supports or augments the operations of, the Hay Point or Dalrymple Bay complexes.	Land having a commercial or industrial primary land use code or zoning and meets the criteria in the description.
12 – Other Significant Industry (2)	Land which is located within the Mackay Port precinct and is used for: (i) the storage, processing or loading of agricultural, mineral, gas or oil products in raw, processed or refined states; or (ii) activities associated, related or connected with the provision and operation of a port or harbour facility.	Land having a commercial or industrial primary land use code or zoning and meets the criteria in the description.
13 – Other Significant Industry (3)	Land which is located within the Mackay Airport precinct and is used for activities associated, related or connected with the provision, management and operation of an airport facility.	Land having a commercial or industrial primary land use code or zoning and meets the criteria in the description.
14 – Resorts and Island Commercial Operations	Land which is located within a resort facility or on an offshore island, and is: (i) used, or able to be used, for a commercial or industrial activity; or (ii) vacant land zoned for commercial or industrial purposes under the applicable planning scheme.	Land that meets the criteria in the description.
15 – Not-for-Profit Organisation	Land which is: (i) used by a not-for-profit organisation for the organisation's primary purpose; and (ii) not used for any additional commercial or industrial operations; and	Land that meets the criteria in the description.

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Category	Description	Identification
	(iii) not otherwise included in any other category.	
16 - Non-resident Workforce Accommodation	Land used, in whole or in part, for providing intensive accommodation for non-resident workers (including provision of recreational and entertainment facilities for the exclusive use of workers) but not including accommodation made available to the ordinary travelling public. Such facilities are commonly known as "worker accommodation", "single person's quarters", "worker camps", "accommodation villages" and "worker barracks".	Land that meets the criteria in the description.
17 – Other (Not elsewhere classified)	The property is not otherwise categorised.	Land that meets the criteria in the description.
18 – Renewable Energy Facilities	Land used predominantly for the generation of electricity from renewable energy sources, including but not limited to solar farms, wind farms, hydroelectric facilities, biomass energy plants and battery energy storage systems associated with renewable generation. This category applies where renewable energy generation is the principal use of the land and electricity is produced for commercial supply.	Land that meets the criteria in the description.

Objection to Differential General Rate Categorisation

Council will identify the category each property falls into based on the Primary Land Use of the property. If a property owner is not satisfied with the category allocated, they are able to object to Council within 30 days of the issue date of the rate notice. Objections must be made on an official form available on Council's website or via the Customer Service Centres.

The sole ground on which an owner may object is that their land should have been included in a different rating category.

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The property owner is liable to pay the amount listed on the rate notice even if they submit an objection. Failure to pay the amount will affect the availability of the prompt payment discount.

Where the rating category is altered because of the objection, the rates will be adjusted at that time and a refund processed if appropriate.

The following Differential General Rates and Minimum Differential General Rates have been made for the year 2026/27:

Category	Rate in the Dollar	Minimum Differential General Rate
1.101 – Residential Band 1	0.011609	\$1,466
1.201 – Residential Band 2	0.011217	\$2,032
1.301 – Residential Band 3	0.009910	\$3,870
1.401 – Residential Band 4	0.009678	\$5,698
1.511 – Residential – Multi-Unit	0.016752	\$1,726
2.101 – Special Residential Strata - Horizontal	0.021711	\$2,143
2.201 – Special Residential Strata - Vertical	0.032663	\$2,263
3.1 – Canefarming	0.022288	\$2,534
4.1 – Other Rural	0.010792	\$1,665
5 – Large Shopping Centre	0.107398	\$3,041,457
6 – Medium Shopping Centre	0.061340	\$1,067,368
7 – Commercial Retail	0.028018	\$6,214
8.11 – Other Commercial / Industrial (Mackay)	0.023539	\$3,132
8.21 – Other Commercial / Industrial (Regional)	0.018794	\$1,967
8.31 – Other Commercial / Industrial (Paget)	0.027657	\$3,714
8.4 – Retirement Village / Lifestyle Village	0.023539	\$3,132
8.5 – Transformers	0.023539	\$3,132
9 – Major Port Industry	0.272780	\$1,826,353
10 – Sugar Mill or Sugar Refinery	0.152479	\$229,418
11 – Other Significant Industry (1)	0.194672	\$11,800
12 – Other Significant Industry (2)	0.046711	\$14,573

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Category	Rate in the Dollar	Minimum Differential General Rate
13 – Other Significant Industry (3)	0.045509	\$11,864
14 – Resorts and Island Commercial Operations	0.051174	\$3,132
15 – Not-for-Profit Organisation	0.014441	\$1,687
16 – Non-resident Workforce Accommodation	0.102934	\$8,366
17 – Other (not elsewhere classified)	0.017940	\$1,961
18 – Renewable Energy Facilities	0.103581	\$32,468
Minimum General Rates will not apply to land to which sections 49-51 of the <i>Land Valuation Act 2010</i> applies, nor to Permits to Occupy that have an area of one hundred (100) square metres or less, are separately valued from other valued land and have a rateable valuation of less than \$2,500.		

3.0 Rural Fire Services – 1 Special Charge

- (a) Pursuant to section 94 of the Act and section 94 of the Regulation, Council makes and will levy a special charge for the 2026/27 financial year, (to be known as the “Rural Fire Services – 1 Special Charge”) of **\$44.60** per rateable assessment for all rateable land to which the overall plan applies to fund the purchase and maintenance of equipment for each Rural Fire Brigade.
- (b) The overall plan for the service, facility, or activity to be funded by the special rate is as follows:
- (i) The service, facility, or activity for which the plan is made is for Council to:
- fund rural fire brigades in the area to purchase and maintain equipment; and
 - administer the distribution of funds to Queensland Fire Department.
- (ii) The rateable land to which the plan applies is the rateable land situated on the maps as detailed:
- Habana Rural Fire Brigade Area [Map No.3]
 - Dumbleton Rural Fire Brigade Area [Map No.4]
 - Victoria Plains Rural Fire Brigade Area [Map No.5]
 - Ball Bay Rural Fire Brigade Area [Map No.6]
 - Sunnyside Rural Fire Brigade Area [Map No.7]
 - Mt Blackwood Rural Fire Brigade Area [Map No.8]
 - Calen/Cameron's Pocket Rural Fire Brigade Area [Map No.9]
 - Seaforth Town Rural Fire Brigade Area [Map No.10]
 - Midge Point Rural Fire Brigade Area [Map No.11]
 - Seaforth District Rural Fire Brigade Area [Map No.12]
- (iii) The estimated cost of implementing the overall plan is \$202,700 for 2026/27

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- (iv) The estimated time for implementing the overall plan is one year commencing 1 July 2026 and ending 30 June 2027.
- (c) The rateable land proposed to be levied with the special charge specially benefits from these service, facilities, or activities because the service, facilities or activities to be funded by the special rate will assist rural fire brigades servicing the rateable land.

Funds collected by this charge, less a collection fee equivalent to one half of the fee prescribed by the *Fire and Emergency Services Regulation 2011* for the collection of the Emergency Management Levy, are disbursed to the rural fire brigades.

4.0 Rural Fire Services – 2 Special Charge

- (a) Pursuant to section 94 of the Act and section 94 of the Regulation, Council makes and will levy a special charge for the 2026/27 financial year, (to be known as the “Rural Fire Services – 2 Special Charge”) of **\$25.00** per rateable assessment for all rateable land to which the overall plan applies to fund the purchase and maintenance of equipment for each Rural Fire Brigade.
- (b) The overall plan for the service, facility, or activity to be funded by the special rate is as follows:
 - (i) The service, facility, or activity for which the plan is made is for Council to:
 - (a) fund rural fire brigades in the area to purchase and maintain equipment; and
 - (b) administer the distribution of funds to Queensland Fire Department.
 - (ii) The rateable land to which the plan applies is the rateable land situated on the maps as detailed:
 - (a) Armstrong Beach Rural Fire Brigade Area [Map No.13]
 - (b) Plane Creek Rural Fire Brigade Area [Map No.14]
 - (iii) The estimated cost of implementing the overall plan is \$28,134 for 2026/27.
 - (iv) The estimated time for implementing the overall plan is one year commencing 1 July 2026 and ending 30 June 2027.
- (c) The rateable land proposed to be levied with the special charge specially benefits from these service, facilities, or activities because the service, facilities or activities to be funded by the special rate will assist rural fire brigades servicing the rateable land.

Funds collected by this charge, less a collection fee equivalent to one half of the fee prescribed by the *Fire and Emergency Services Regulation 2011* for the collection of the Emergency Management Levy, are disbursed to the Queensland Fire Department.

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5.0 Rural Fire Services – 3 Special Charge

- (a) Pursuant to section 94 of the Act and section 94 of the Regulation, Council makes and will levy a special charge for the 2026/27 financial year, (to be known as the “Rural Fire Services – 3 Special Charge”) of **\$34.40** per rateable assessment for all rateable land to which the overall plan applies to fund the purchase and maintenance of equipment for each Rural Fire Brigade.
- (b) The overall plan for the service, facility, or activity to be funded by the special rate is as follows:
 - (i) The service, facility, or activity for which the plan is made is for Council to:
 - (a) fund rural fire brigades in the area to purchase and maintain equipment; and
 - (b) administer the distribution of funds to Queensland Fire Department.
 - (ii) The rateable land to which the plan applies is the rateable land situated on the maps as detailed:
 - (a) Mirani Combined Rural Fire Brigade Area [Map No.15]
 - (b) Hay Point Rural Fire Brigade Area [Map No.16]
 - (iii) The estimated cost of implementing the overall plan is \$180,256 for 2026/27.
 - (iv) The estimated time for implementing the overall plan is one year commencing 1 July 2026 and ending 30 June 2027.
- (c) The rateable land proposed to be levied with the special charge specially benefits from these service, facilities, or activities because the service, facilities or activities to be funded by the special rate will assist rural fire brigades servicing the rateable land.

Funds collected by this charge, less a collection fee equivalent to one half of the fee prescribed by the *Fire and Emergency Services Regulation 2011* for the collection of the Emergency Management Levy, are disbursed to the Queensland Fire Department.

6.0 Sewerage, Waste Management & Water Utility Charges

In accordance with the provisions of Part 7 of Chapter 4 of the Regulation, Council makes and will levy the following utility charges for the 2026/27 financial year:

6.01 Sewerage Utility Charges

- 6.01.01 In respect of premises connected to a reticulated sewerage service, and whether occupied or not, subject to any concessions or additional charges contained in paragraphs 9.01.02 to 9.01.13 inclusive, the

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charge shall be one sewerage factor for each water closet (w.c.) pedestal, slop hopper pan, bed pan vortex macerator, or flushing rim sink, and for each separate urinal installed on such premises, one sewerage factor charge for each 600 millimetres or part thereof.

If the premises are used for, or available for, private residential purposes and more than one pedestal or urinal is installed on such premises, a charge shall be made in respect of one such pedestal or urinal only for each separate residence, dwelling, secondary dwelling or flat (with or without separate laundry facilities).

In respect of flats or tenements designed or intended for use for separate occupation, including granny flats (except where the provisions of paragraph 9.01.08 applies), the charge shall be one sewerage factor for each flat or tenement whether there is a w.c. pedestal or urinal installed in each flat or tenement or not.

If the premises are used for, or available for, Retirement Villages/Lifestyle Villages and more than one pedestal or urinal is installed on such premises, a charge shall be made in respect of one such pedestal or urinal only for each separate residence, dwelling, secondary dwelling or flat. Sewerage charges will be levied on a per pedestal or urinal installed elsewhere at the Retirement Village/Lifestyle Village.

6.01.02 In respect of any structure, building or place on land which is not rateable under section 93 (3) of the Act or Part 2 of Chapter 4 of the Regulation, excluding however those classified under Clause 9.01.06 hereof, a factor charge in accordance with Clause 9.01.01 hereof, shall be levied on the persons or body or Commonwealth or State Department at whose request the structure, building or place was connected to a reticulated sewerage service.

6.01.03 In respect of premises used as a home or homes for the aged, as listed below, the charge shall be one sewerage factor for the first w.c. pedestal in each such home or group of homes, and a charge equivalent to 0.5 of a factor charge for each additional w.c. pedestal, slop hopper pan or flushing rim sink, and for each separate urinal installed on such premises, 0.5 sewerage factor charge for each 600 millimetres or part thereof:

Assessment	Name
24497	Mackay Benevolent Society
25940	Francis of Assisi Home
27384	The Uniting Church in Australia
27913	RSL Care Limited
30656	Mackay Benevolent Society
32880	Good Shepherd Lodge Ltd
41401	Apollo Care Properties Pty Limited
44743	Ozcare
44708	Wongabeena Aged Housing Sarina Incorporated
50978	Good Shepherd Lodge Ltd (Kerrisdale)
59554	Ozcare

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- 6.01.04 In respect of premises used as community sporting facilities where a Rates Remission for Non-Profit Community Organisations has been granted, the charge shall be one sewerage factor for the first w.c. pedestal in each such facility, and a charge equivalent to 0.5 of a factor charge for each additional w.c. pedestal, and for each separate urinal installed on such premises, 0.5 sewerage factor charge for each 600 millimetres or part thereof.
- 6.01.05 In respect of the Mackay Racecourse, all showgrounds and Mackay Entertainment and Convention Centre, the charge shall be one sewerage factor per w.c. pedestal for the first six w.c. pedestals, and a charge equivalent to 0.5 of a factor charge for each additional w.c. pedestal, and for each separate urinal installed on such premises, 0.5 sewerage factor charge for each 600 millimetres or part thereof.
- 6.01.06 In respect of premises used for public worship, the charge shall be a charge equivalent to 0.8 of a factor charge for each w.c. pedestal, and for each separate urinal installed on such premises, 0.8 sewerage factor charge for each 600 millimetres or part thereof.
- 6.01.07 In respect of all premises whether occupied or not, which are not lots that are part of a body corporate which are designed for and where the principal use is hotel, motel, holiday units or tourist resorts as determined by Council, the charge shall be a charge equivalent to 0.8 of a factor charge for each pedestal within an accommodation unit having private toilet facilities and a charge of one sewerage factor for each other pedestal, and for each separate urinal installed on such premises, one sewerage factor charge for each 600 millimetres or part thereof.
- 6.01.08 In respect of all premises connected to a reticulated sewerage service used for private residential purposes and containing a Dependant Persons Accommodation Unit (granny flat) while occupied in accordance with the relevant development approval, one factor charge for the principal residence, with no additional charge for the approved granny flat. The concession offered by this clause will only apply during the period that the granny flat is occupied by a person who complies with the requirements of the development approval, Council policies and local laws as dependant persons accommodation.
- 6.01.09 In respect of all premises in a declared sewerage service area which are not connected to reticulated sewerage, but in respect of which Council is prepared to accept sewage, or any premises having less connections than required by the National Construction Code, a factor charge shall be made in accordance with Clause 9.01.01 hereof for the minimum number of pedestals, and for each separate urinal required to be installed on such premises, one sewerage factor charge for each 600 millimetres or part thereof required to be provided pursuant to the National Construction Code.
- 6.01.10 In respect of all premises within a declared sewerage service area whether connected to reticulated sewerage or not, designed or used as caravan parks with communal facilities, a factor charge for each pedestal and each 600 millimetres of urinal, or part thereof, as required

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pursuant to the provisions of the "Guidelines on Good Design for Caravan Parks & Relocatable Home Parks 1997" issued by the Queensland Department of State Development, Infrastructure and Planning, the Planning Schemes or Shire Plan relevant to Council or other applicable legislation irrespective of the actual number of pedestals and length of urinal installed, plus a charge for an owner/managers residence if situated within the park and in respect of such premises also having private facilities for any sites an additional factor charge, equivalent to 0.25 of a factor charge for each van/camp site or cabin with private facilities.

- 6.01.11 In respect of all premises connected to a reticulated sewerage service designed or used as caravan parks with private facilities only, a charge equivalent to 0.25 of a factor charge for each van/camp site or cabin, and a charge of one sewerage factor for each other pedestal, and for each separate urinal installed on such premises, one sewerage factor charge for each 600 millimetres or part thereof.
- 6.01.12 In respect of vacant land or any land containing improvements thereon within a declared sewerage service area, which do not require a sewerage connection under the provisions of the *National Construction Code*, a vacant sewerage charge will be assessed as one factor per separately surveyed allotment.
- 6.01.13 In respect of all properties intended for connection under a sewerage extension scheme, and where Council has incurred costs in relation to that sewerage extension scheme, Council shall determine by resolution a portion of one factor charge, which shall be charged against each property intended for connection under the sewerage extension scheme as though it were connected, until such time as the sewerage is connected or available to the property on a pro-rata basis with monthly rests at which time charges as per Sections 9.01.01 to 9.01.12 will apply in accordance with Council's Revenue Policy.
- 6.01.14 In respect of all properties serviced by the North Eton Biocycle System, a factor charge will be set to recover the costs associated with maintaining this system. The levy will be set to recoup the ongoing maintenance costs of this system and depreciation. Council will undertake minor plant upgrades, where applicable and cost effective, in order to maintain the plant in an efficient operational condition.
- 6.01.15 *Exemptions from Multiple Factor Charges*

In respect of rating assessments containing multiple surveyed parcels of land, under the following circumstances the parcels concerned may be considered together for the purposes of allocating sewerage factors:

- (i) where a building or other structure has been constructed across a common boundary of allotments with Council approval
- (ii) where a surveyed parcel of land is landlocked in terms of legal access to a road and cannot practicably be sold separately from the other parcels on the rating assessment

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- (iii) where a surveyed parcel of land is of insufficient size for a building or other structure which would require a sewerage connection i.e. less than 4 metres in any dimension or 200 m² in area.

6.01.16 *Lots below the high-water mark*

Sewerage Utility Charges will not apply to lots fully below the high-water mark unless the lot is connected to a reticulated sewerage service.

- 6.01.17 A factor charge referred to in paragraphs 9.01.01 to 9.1.14 are as set out below for those parts of the sewerage area as defined on [Map No. 17(a)], [Map No 17(b)] and [Map 17(c)] and for the North Eton biocycle system.

6.01.18 *Connection to sewerage for land exempt of sewerage utility charges*

Where an application is received by Council for connection to the reticulated sewer for a parcel of land which is exempted from payment of charges under this policy, and the use of such land does not involve a rezoning, consent usage or reconfiguration approval, and the request is approved by Council then before a sewer property connection is made and as conditions of connection, the applicant shall:

- (i) make a contribution equivalent to an Infrastructure Charge. The equivalent charge shall be 20% of the relevant adopted infrastructure charge, and;
- (ii) incur all costs for the construction of the connection

6.01.19 *Sewerage Charges for 2026/27 are:*

For all properties in Mackay Sewerage Area [Map No.17(a)], Sarina Sewerage Area [Map No.17(b)] and Mirani Sewerage Area [Map No.17(c)], the following charges will apply:

Factor Charge	\$1,097.90
0.8 of Factor Charge (rounded)	\$878.20
0.5 of Factor Charge	\$548.90
0.25 of Factor Charge	\$274.60

For all properties connected to the North Eton biocycle system, the following charges will apply:

Factor charge per assessment	\$934.50
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6.01.20 *Trade Waste*

- 6.01.20.01 For the discharge of wastes from industries, business, trade and/or manufacturing premises licenced for the discharge of trade waste, determined to be discharging wastes into the sewer, the quantity of which exceeds the normal design limits covered by the annual sewerage charges set out in clause 9.01.01 to 9.01.13

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hereof, a volumetric trade waste charge shall be made in accordance with the following formula:

$$VTWC = (M - P) * D * VTWUC$$

VTWC = Volumetric Trade Waste Charge (VTWC)

M = Metered consumption (kL)

P = Pedestal allowance (45kL) per pedestal (not applicable where discharge separately metered)

D = Percentage discharged to sewer (%) Including an allowance for irrigation. (100% where discharge separately metered)

VTWUC = Volumetric Trade Waste Discharge unit cost (\$3.11/kL)

Charged each six months utilising water consumption measured and/or charged for in the most recent billing period.

6.01.20.02

For the discharge of wastes from industries, business, trade and/or manufacturing premises licensed for the discharge of trade waste, with a category 3 approval, an additional Trade Waste Conveyance and Treatment Charge shall be made in accordance with the following formula:

$$C = V * n_1 * x_1 / 1000 + V * n_2 * x_2 / 1000 + V * n_3 * x_3 / 1000 + V * n_4 * x_4 / 1000 + V * n_5 * x_5 / 1000 \text{ where}$$

C is the conveyance and treatment charge for the period of discharge in Australian dollars; and

V is the volume (as determined pursuant to **section 11.2 of Council's Trade Waste Management Plan**) of category 3 trade waste discharged during the period of discharge (kL); and

n₁, n₂, n₃, n₄, n₅, n₆ are the unit charge rates determined by the Council below for pollutants N₁, N₂, N₃, N₄, N₅, (\$/kg); and

x₁, x₂, x₃, x₄, x₅, are the average concentrations of pollutions N₁, N₂, N₃, N₄, N₅, (mg/l); and

N₁ is TSS (Total Suspended Solids).

N₂ is COD (Chemical Oxygen Demand).

N₃ is O&G (Oil and Grease) or THc (Total Hydrocarbons).

N₄ is TKN (Total Kjeldahl Nitrogen).

N₅ is TP (Total Phosphorus).

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Trade Waste Conveyance and Treatment Charge**n₁ – Total Suspended Solids = \$1.26/kg****n₂ - Chemical Oxygen Demand = \$0.69/kg****n₃ - Oil and Grease or Total Hydrocarbons = \$2.29/kg****n₄ – Total Kjeldahl Nitrogen = \$3.86/kg****n₅ - Total Phosphorous = \$6.65/kg****n₆ - Copper = \$18.96/kg****n₇ - Zinc = \$18.96/kg****n₈ - pH = as per scale**

pH1 = \$9.48/kg

pH2 = \$7.89/kg

pH3 = \$6.32/kg

pH4 = \$4.73/kg

pH5 = \$3.16/kg

pH6 = \$1.57/kg

pH7 = \$0.00/kg

pH8 = \$1.35/kg

pH9 = \$2.71/kg

pH10 = \$4.06/kg

pH11 = \$5.42/kg

pH12 = \$6.77/kg

pH13 = \$8.12/kg

pH14 = \$9.48/kg

Charged each six months utilising water consumption measured and/or charged for in the most recent billing period.

- 6.01.20.03 For the discharge of wastes from industries, business, trade and/or manufacturing premises licensed for the discharge of trade waste, with a category 3 approval, determined to be discharging wastes into the sewer, the strength of which exceeds the maximum sewer admission limits (based on the limits applicable to the type of business), an additional penalty conveyance

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and treatment charge shall be made in accordance with the following formula:

$$C_p = V \cdot n_{11} \cdot x_1 / 1000 + V \cdot n_{12} \cdot x_2 / 1000 + V \cdot n_{13} \cdot x_3 / 1000 + V \cdot n_{14} \cdot x_4 / 1000 + V \cdot n_{15} \cdot x_5 / 1000$$

where

C_p is the penalty Conveyance and Treatment Charge for the period of discharge in Australian dollars; and

V is the volume (as determined pursuant to **section 11.2 of Council's Trade Waste Management Plan**) of category 3 trade waste discharged during the period of discharge (kL); and

n_{11} , n_{12} , n_{13} , n_{14} , n_{15} , are the penalty unit charge rates determined by the Council below for pollutants N_1 , N_2 , N_3 , N_4 , N_5 , (\$/kg); and

x_1 , x_2 , x_3 , x_4 , x_5 are the average concentrations of pollutions N_1 , N_2 , N_3 , N_4 , N_5 (mg/l); and

N_1 is TSS (Total Suspended Solids).

N_2 is COD (Chemical Oxygen Demand).

N_3 is O&G (Oil and Grease) or THc (Total Hydrocarbons).

N_4 is TKN (Total Kjeldahl Nitrogen).

N_5 is TP (Total Phosphorus).

Trade Waste Conveyance and Treatment Charge

n_{11} – Total Suspended Solids = **\$3.25/kg**

n_{12} - Chemical Oxygen Demand = **\$2.69/kg**

n_{13} - Oil and Grease or Total Hydrocarbons = **\$4.29/kg**

n_{14} - Total Kjeldahl Nitrogen = **\$5.87/kg**

n_{15} - Total Phosphorous = **\$8.64/kg**

Charged each six months utilising water consumption measured and/or charged for in the most recent billing period. (The symbol "*" in this section is defined as the multiplication symbol.)

6.02 Waste Management

6.02.01 *Refuse Removal and Disposal*

Council shall levy a utility charge on rateable land for the 2026/27 financial year for the removal and disposal of refuse, which shall be called the Rubbish and Recycling Service Charge.

The charge shall be calculated as follows:

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- (a) for each residential dwelling or house / unit that is a lot that is part of a body corporate or flat designed for separate residential occupation and whether occupied or not, the one factor charge for residential properties shall apply per service
- (b) For residential services provided to properties which are categorised as a Retirement Village/Lifestyle Village, one Rubbish and Recycling Service factor charge shall apply per service.
- (c) for any other property, the one Rubbish and Recycling Service (Other) factor charge shall apply per service.

Where the owner or occupier of land requests an additional standard service, a further one factor charge shall be levied for each additional standard service.

Where the owner or occupier of land requests an additional recycling bin, one Additional Recycling Service (Residential) factor charge shall be levied. An additional recycling service will only be provided if the owner or occupier of land is already in receipt of the standard service.

For services to multi-unit properties, the property owner or strata body corporate may with the approval of Council, elect to be supplied with bulk bin(s) in lieu of the standard 240 litre bins. One factor charge for a Residential Bulk Bin service will apply per unit.

6.02.02 Service

Council's basic standard kerbside waste collection service consists of one 240L general waste bin per single-unit dwelling to be serviced weekly. Additionally, one free 240L recycle bin (serviced fortnightly) is generally provided with each standard waste bin service.

An additional recycling service consists of one 240L recycle bin (serviced fortnightly) and will only be provided as an option to land already receiving a standard waste service.

Refuse Service Factor Charges for 2026/27 are:

Rubbish and Recycling Service (Residential)	\$362.10
Rubbish and Recycling Service (Residential Bulk Bin)	\$362.10
Rubbish and Recycling Service (Other)	\$820.00
Rubbish and Recycling Service (Retirement Village/Lifestyle Village)	\$820.00
Additional Recycling Service (Residential)	\$135.80

6.02.03 Waste Facilities Operation Utility Charge

Pursuant to section 99 of the Regulation, Council makes and will levy a utility charge for the 2026/27 financial year (to be known as the "Waste Facilities Operations Utility Charge") in the sum of **\$199.10** per rateable assessment to be levied equally on all rateable land in the region.

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This utility charge will fund:

- (a) The residual cost of waste facilities and services which are not met from the refuse removal and disposal charges and other fees and charges collected on a user pays basis; and
- (b) Meeting public expectations in matters of disposal of refuse that affect public health and the visual amenity of the area.

6.03 Water Utility Charges

6.03.01 *Commercial and Industrial Properties and Properties with Land Uses other than Residential*

In respect of each separately surveyed parcel of land which is connected to the reticulated water service or is able to be connected to reticulated water service which is used or intended for use for a non-residential purpose, charges shall be assessed via:

- (a) An access charge – calculated on a per factor basis, on the number of factors as detailed hereunder and where more than one use occurs on the land the number of factors charged will be the sum of that applying to each use.

In assessing the applicable access charge, Council may consider where on the property the water is being used. e.g. a 20mm meter attached to a property with a dwelling and a large extractive industry is likely to be used by the dwelling only unless there is evidence that water is also being used in relation to the extractive industry (i.e. higher than normal domestic consumption).

Plus

- (b) On a consumption basis.

6.03.01.01 *Factor Basis – Criteria for Factor Allocation Commercial / Industrial Properties.*

One Factor

- Advertising hoarding where a service is available
- Car park (1 level)
- Cemetery
- Club that is not licensed premises
- Dwelling or residential unit that is part of a retirement village or similar complex (per residence or unit)
- Industry (light, service or offensive) (GFA < 51m²)
- Jetty
- Mini storage unit (GFA up to 85m²)
- Motel units that are part of a body corporate
- Outbuilding
- Park or garden
- Plant nursery

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- Transformer, substation, television or radio transmission tower
- Tavern, office, shop or commercial premises, other than drive-in shopping centre (GFA < 51m²)
- Vacant non-residential land where a service is available
- Walkway (suspended or underground)
- Each additional meter connected to a property

Three Factors

- Caravan park (not more than 50 sites)
- Car park (2 levels)
- Child care facility or kindergarten
- Church, church hall or community hall
- Club (up to two levels) that is licensed premises (GFA < 251m²)
- Community protection centre
- Construction site (commercial / industrial)
- Day care centre for aged, disabled or handicapped persons
- Forest used for commercial growing or harvesting of timber (less than 10ha)
- Funeral parlour
- Guest house or hostel, with shared bathroom facilities (not more than 2 levels)
- Industry (light, service or offensive) (GFA < 501m²)
- Library, museum, art gallery or zoo
- Marina, non-residential
- Micro-brewery (including where most of the brewed product is served on the premises).
- Mini storage unit (gross floor area of more than 85m²)
- Outdoor storage area (< 2,025m²)
- Outdoor sales area (less than 2,025m²)
- QEC service premises or education and care service premises
- Restaurant, that is not licensed premises
- Service station
- Tavern, office, shop or commercial premises, other than drive-in shopping centre (GFA of 51–250m²)
- Welfare institution / day care centre

Four Factors

- Sugar Research facility at Te Kowai
- Caravan park (51–100 sites)
- Car park (3–4 levels)
- Club (up to two levels) that is licensed premises (GFA 251–500m²)
- Drive-in shopping centre (area devoted to buildings, roadways, parking and landscaping 51–4,050m²)

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- Guest house or hostel, with shared bathroom facilities (3–4 levels)
- Hotel or motel (not more than 2 levels)
- Industry (light, service or offensive) (GFA 501–1,125m²)
- Laguna Quays Resort Golf Courses
- Restaurant, that is licensed premises
- Outdoor sales area (2,025–4,050m²)
- Outdoor storage area (2,025–4,050m²)
- School (non-boarding) (not more than 100 pupils)
- Tavern, office, shop or commercial premises, other than drive-in shopping centre (GFA 251–500m²)
- Theatre or cinema complex, (1 auditorium)
- Tourist attraction (less than 4,050m²)

Five Factors

- Retirement village or equivalent - (administration, recreation and other common areas)

Six Factors

- Airfield
- Caravan park (more than 100 sites)
- Club (up to two levels) that is licensed premises (GFA 501–1,012m²)
- Drive-in shopping centre (area devoted to buildings, roadways, parking and landscaping of 4,050–7,500m²)
- Drive-in theatre
- Forest used for commercial growing or harvesting of timber (10–40ha)
- Industry (extractive) (less than 10,001m²)
- Industry (light, service or offensive) (gross floor area of 1,126–2,000m²)
- Oil or fuel depot, including refinery (licensed capacity of less than 1,000,000L)
- Tavern, office, shop or commercial premises, other than drive-in shopping centre (GFA of 501–1,012m²)
- School (non-boarding) (101–500 pupils)
- Showground or racecourse
- Tourist attraction (4,050–10,000m²)

Eight Factors

- Car park (more than 4 levels)
- Club (up to two levels) that is licensed premises (GFA 1,013–3,500m²)
- Club that is licensed premises (3–4 levels)
- Drive-in shopping centre (area devoted to buildings, roadways, parking and landscaping of 7,501–10,000m²)

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- Guest house or hostel, with shared bathroom facilities (5–6 levels)
- Hotel or motel (3 levels)
- Industry (light, service or offensive) (GFA of 2,001–3,000m²)
- Outdoor storage area (more than 4,050m²)
- Outdoor sales area (more than 4,050m²)
- School (boarding) (not more than 100 boarders)
- School (non-boarding) (more than 500 pupils)
- Tavern, office, shop or commercial premises, other than drive-in shopping centre (gross floor area of 1,013–3,500m²)
- Tertiary residential college
- Theatre or cinema complex, not part of drive-in shopping centre (2–3 auditoriums)
- Welfare residence (nursing home/retirement home non-medical) (not more than 50 beds)

Ten Factors

- Club (up to two levels) that is licensed premises (GFA 3,501–5,500m²)
- Forest used for commercial growing or harvesting of timber (more than 40ha)
- Guest house or hostel, with shared bathroom facilities (more than 6 levels)
- Hospital (not more than 50 beds)
- Industry (light, service or offensive) (GFA of 3,001–4,000m²)
- Tavern, Office, shop or commercial premises, other than drive-in shopping centre (not more than 2 levels, GFA of 3,501–5,500m²)
- Theatre or cinema complex, not part of drive-in shopping centre (4–6 auditoriums)

Fifteen Factors

- Club (up to two levels) that is licensed premises (GFA >5,500m²)
- Drive-in shopping centre (area devoted to buildings, roadways, parking and landscaping of 10,001–15,000m²)
- Hotel or motel (4 levels)
- Industry (extractive) (> 10,000m²)
- Industry (light, service or offensive) (GFA of 4,001–5,500m²)
- Oil or fuel depot, including refinery (licensed capacity of 1,000,000–25,000,000L)
- Tavern, office, shop or commercial premises, other than drive-in shopping centre, (GFA > 5,500m²)
- Tertiary education institution (not more than 500 students)

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- Theatre or cinema complex, not part of drive-in shopping centre (more than 6 auditoriums)
- Tourist attraction (more than 10,000m²)
- Welfare residence (nursing home/retirement home non-medical) (51–100 beds)

Twenty Factors

- Brewery, other than brewery at which most of the brewed product is served or “micro-breweries”
- Bulk sugar terminal / distillery
- Club that is licensed premises (more than 4 levels)
- Hospital (> 50 beds)
- Drive-in shopping centre (area devoted to buildings, roadways, parking and landscaping of (15,001 – 60,000m²))
- Hotel or motel (>4 levels)
- Industry (heavy)
- Industry (light, service or offensive) (gross floor area >5,500m²)
- Oil or fuel depot, including refinery (licensed capacity >25,000,000L)
- School (boarding) (>100 boarders)
- Sugar mill, sugar factory or sugar refinery
- Tertiary education institution (501 – 1,000 students)
- Welfare residence (nursing home/retirement home non-medical) (more than 100 beds)

Thirty Factors

- Laguna Quays Resort Golf Lodge, Laguna Quays Resort Administration and Maintenance Precincts (combined)

One Hundred and Twenty Factors

- Bulk coal terminal
- Power station
- Tertiary education institution (>1,000 Students)
- Drive-in shopping centre > 60,000m²

Three Hundred Factors

- Mackay seaport precinct (all areas serviced by the bulk supply)

6.03.01.02 *Exemptions from Multiple Factor Charges – Commercial / Industrial Properties.*

In respect of rating assessments containing multiple surveyed parcels of land, under the following circumstances the parcels concerned may be considered together for the purposes of allocating water factors:

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- (i) where a building or other structure has been constructed across a common boundary of allotments with Council approval
- (ii) where a surveyed parcel of land is landlocked in terms of legal access to a road and cannot practicably be sold separately from the other parcels on the rating assessment
- (iii) where a surveyed parcel of land is of insufficient size for a building or other structure which would require a water connection i.e. less than four metres in any dimension or 200 m² in area.

6.03.01.03 *Lots below the high-water mark*

Water access charges will not apply to lots fully below the high-water mark unless the lot is directly connected to a reticulated water service.

6.03.01.04 *Properties along Midge Point Road*

Properties along Midge Point Road from 16 Midge Point Road, Bloomsbury to 999 Midge Point Road, Midge Point (inclusive) that do not have a water meter connection will be exempt from the Water Access Charge.

6.03.02 *Residential Properties*

In respect of each separately surveyed parcel of land on which is erected one or more buildings, or vacant land which is connected to the reticulated water service or is able to be connected to reticulated water service, and is used or intended for use for the residential purposes referred to herein, charges shall be assessed via:

- (i) an access charge – calculated on a per factor basis, on the number of factors as detailed hereunder, and where more than one use occurs on the land, the number of factors charged will be the sum of that applying to each use; plus
- (ii) on a consumption basis.

6.03.02.01 *Factor Basis – Criteria for Factor Allocation Residential Properties*One Factor

Single unit residence (with or without separate laundry facilities), vacant land to which a metered water supply has been connected or is available. Each additional meter connected to an assessment.

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Multi-unit dwelling house, secondary dwelling, flat (with or without separate laundry facilities, that is not part of a body corporate (per individual structure, unit or flat).

A property including a unit or dwelling approved for Dependant Persons Accommodation Unit (granny flat) while occupied in accordance with approval.

6.03.02.02 *Exemptions from Multiple Factor Charges – Residential Properties*

In respect of rating assessments containing multiple surveyed parcels of land, under the following circumstances the parcels concerned may be considered together for the purposes of allocating water factors:

- (i) where a building or other structure has been constructed across a common boundary of allotments with Council approval
- (ii) where a surveyed parcel of land is landlocked in terms of legal access to a road and cannot practicably be sold separately from the other parcels on the rating assessment
- (iii) where a surveyed parcel of land is of insufficient size for a building or other structure which would require a water connection i.e. less than four metres in any dimension or 200 m² in area.

6.03.02.03 Water access charges will not apply to lots fully below the high-water mark unless the lot is directly connected to a reticulated water service.

6.03.02.04 *Properties along Midge Point Road*

Properties along Midge Point Road from 16 Midge Point Road, Bloomsbury to 999 Midge Point Road, Midge Point (inclusive) that do not have a water meter connection will be exempt from the Water Access Charge.

6.03.03 *Vacant Land*

The following is the basis of assessing charges on vacant land to which a metered water supply has not been connected, which is passed by a water main, intended as a source of supply.

Each separately surveyed parcel of land shall be assessed vacant water charges, with the following exceptions, that is to say:

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Any parcel of land exceeding 4 hectares in area or any cane land of any area whatsoever, included in a rural zone under the Planning Scheme relevant to Council and which is:

- (a) located outside the Priority Infrastructure Area as shown in the Mackay Region Planning Scheme; and
- (b) located outside a township zone as delineated as delineated on the Planning Scheme relevant to Council.

In respect of vacant land, charges shall be assessed at the following factor per lot:

	<u>No. Factors Charged</u>	<u>Factor Type</u>
Residential Lots	1	Residential
Commercial or Industrial Lots	1	Commercial/Ind

9.03.03.01 *Properties along Midge Point Road*

Properties along Midge Point Road from 16 Midge Point Road, Bloomsbury to 999 Midge Point Road, Midge Point (inclusive) that do not have a water meter connection will be exempt from the Water Access Charge.

6.03.04 *Supply of water to land exempt of water charges*

Where an application is received by Council for a supply of water to a parcel of land which is exempted from payment of water charges under this policy, and the use of such land does not involve a rezoning, consent usage or reconfiguration approval, and the request is approved by Council then before a water connection is made and as conditions of connection, the applicant shall:

- (i) make a contribution equivalent to an Infrastructure Charge. The equivalent charge shall be 10% of the relevant adopted infrastructure charge, and;
- (ii) incur all costs for the construction of the connection.

6.03.05 *Consumption Basis – Tariff Levels*

Metered water charges applicable to each assessment in respect of all metered properties shall be in addition to the factor charge and shall be determined by Council resolution.

The consumption allowances and tariff levels applicable to properties shall be calculated in accordance with the following scale.

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(a) General Consumption Tariffs

For all water consumed, the following tariffs apply:

Non-Residential:

Tariff 1 – Up to and including 150kL per half-yearly period.

Tariff 2 – Greater than 150kL per half-yearly period.

(Includes water supplied to Queensland Bulk Ports – Mackay Harbour)

Residential (including the residential component of properties subject to the *Retirement Villages Act 1999*):

Tariff 1 – 150kl per half-yearly period for each connected water factor charged on the assessment.

Tariff 2 – Greater than the consumption allowed under Tariff 1 per half-yearly period.

(b) Laguna Quays Integrated Resort

All water consumed shall be charged for at a rate to be determined by Council.

(c) Purchase of Water in Bulk

All water purchased for consumption shall be charged for at a rate to be determined by Council.

(d) Untreated Water Supply

All water purchased for use shall be charged for at a rate to be determined by Council.

(e) Community Sporting Facilities

Defined as premises used as community sporting facilities where a rates remission for non-profit community organisations has been granted all water consumed shall be charged for at a rate to be determined by Council.

(f) Recycled Waste Water (Bakers Creek)

All water purchased for use shall be charged for at a rate to be determined by Council.

6.03.06 *Water Extension Schemes*

In respect of all properties intended for servicing under a water extension scheme, and where Council has incurred costs in relation to that water extension scheme, Council shall determine by resolution a proportional factor charge in lieu of the factor charge referred to in

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paragraphs 9.03.01 to 9.03.04, which shall be charged against each property intended for servicing under the water extension scheme on a basis as detailed in sections 9.03.01 to 9.03.04 as though it were serviced.

6.03.07 *Water Utility Charges 2026/27*Water Charges (per factor) are:

(a)	Factor Charge – Commercial/Industrial	\$502.20
(b)	Factor Charge – Residential	\$502.20
(c)	Factor Charge – Retirement Village	\$502.20

Consumption Charges (per kilolitre) are:

(a)	Tariff 1	\$2.24
(b)	Tariff 2	\$3.32
(c)	Laguna Quays Resort	\$2.24
(d)	Bulk purchases	\$4.10
(e)	Untreated water supplied	\$1.26
(f)	Community sporting facilities (as defined)	\$2.24
(g)	Dialysis (as per Council Policy COU049)	\$2.24

Application of Water Consumption Charges

Pursuant to section 94 of the Act and section 99(3) of the Regulation, consumption charges shall apply as from the last reading date in the preceding financial year until otherwise amended by Council.

Pursuant to section 102 of the Regulation, a water meter is taken to have been read during the period that starts 2 weeks before, and ends 2 weeks after, the day on which the meter is actually read.

Council may estimate the water usage for the current consumption period using all reasonable information available to Council and adjust the water consumption accordingly, particularly when water is not measured by the water meter or meter readings are unable to be obtained due to:

- Inability to locate water meter; or
- Inability to access water meter; or
- Water meter appears to be faulty (for example the occupied property has no water consumption, or it is obvious that the water meter is faulty).

6.03.08 *Declared Water Service Area*

Mackay Water Service Area is defined by Maps 18a to 18f. Water servicing will be available to properties within the defined area and the above charges will apply to the service supplied. If a new service is requested, connection charges will apply as per policy and procedures current at the time. Connections outside the defined area may be supplied by the water provider in exceptional cases and if supplied will also be subject to the above charges in addition to any charge for the

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establishment of the connection

7.0 Cost-Recovery Fees

Cost-recovery fees are set at, or below, a level, which is expected to raise enough funds to meet the cost of each cost recovery scheme.

The cost-recovery fees set by the Council are shown in Council's schedule of fees and charges.

8.0 Other Fees and Charges

Fees other than cost-recovery fees are contained in the Council's schedule of fees and charges.

Council has the power to conduct business activities and make business activity fees for services and facilities it provides on this basis. Business activity fees are made where Council provides a service and the other party to the transaction can choose whether or not to avail itself of the service.

Business activity fees are a class of charge, which are purely commercial in application and are subject to the Commonwealth's Goods and Services Tax.

Business activity fees include but are not confined to the following: rents, plant hire, private works and hire of facilities.

9.0 Rebates and Other Rates Concessions

In accordance with the provisions of Part 10 of Chapter 4 of the Regulation, Council will give the following concessions:

9.01 Concessions for Eligible Pensioners

- (a) To allow eligible pensioners a concession of 25 percent of the General Rate, with a maximum remission allowable of \$400.00 per annum.
- (b) To allow eligible pensioners a further concession by extending the terms and conditions of Item 13 – Time in which Rates must be paid and Item 14 – Discount for Prompt Payment, to include unpaid rates and charges where those rates and charges are paid in full by the due date in the last month of the rating period in which the levy is raised.
- (c) Eligible pensioners are those ratepayers who:
 - (i) have applied and conformed with the State Governments Guidelines for pensioner remission at the time of rating, and is;
 - A. An eligible holder of a Queensland "Pensioner Concession Card issued by Centrelink, on behalf of the Services Australia, or the Department of Veterans Affairs, or a Queensland "Repatriation Health Card –

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- For all Conditions (Gold Card)" issued by the Department of Veterans' Affairs; and
- B. The owner (either solely or jointly) or life tenant/s of a property which is his/her principal place of residence; and
 - C. Has either solely or jointly with a co-owner, the legal responsibility for payment of rates and charges for the property.

9.02 Other Concessions

Further concessions are also available in accordance with the following Council policies:

- (a) Rating Remission for Non-Profit Community Organisations Policy
- (b) Conservation Remission Policy
- (c) Hardship Policy
- (d) Debt Recovery Policy
- (e) Concession for Concealed Leaks Policy
- (f) Concession for Exceptional Circumstances (Water Consumption) Policy

10.0 Time in Which Rates Must be Paid

For the purposes of section 118 of the Regulation, the rates and charges levied by Council must be paid within thirty (30) clear days after date of issue shown on the rates notice.

11.0 Discount for Prompt Payment

All Ratepayers

Pursuant to section 130 of the Regulation, the differential general rates and utility charges (excluding water consumption, trade waste and waste facility operations utility charges) made and levied shall be subject to a discount of 5% provided that:

- (a) all of the rates and charges that are subject to discount in the period are paid within the discount period (plus a grace period of two days); and
- (b) all other overdue rates and charges relating to the rateable assessment are paid within the discount period (plus the grace period of two days) of the issue date of the rate notice; and
- (c) all amounts that have been transferred to the rates assessment (under section 142 of the Act) for costs that were incurred by Council under a remedial notice issued under the Act are paid within the discount period (plus a grace period of two days).

A discount period will expire on the date that the rates and charges must be paid under Council's resolution pursuant to section 118 of the Regulation.

Allowance of discount on payments received after the discount date is covered in Council Policy 017 – Discount on Rates After Discount Date.

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12.0 Interest on Overdue Rates

Pursuant to section 133 of the Regulation, Council will charge interest on overdue rates and charges at the rate specified as the maximum interest rate payable by the Department of Local Government, Water and Volunteers. The rate applicable from 1 July 2026 is twelve-point nineteen percent (12.19%) per annum, compounded monthly, calculated after the end of the financial half year in which the rates fall due. Interest is charged at the end of each month, on the overdue balance on that day.

Interest will similarly apply to all overdue rates where a concession has been granted pursuant to any other Council policy or provision of the Act or the Regulation, including concessions under section 17 except where otherwise provided within this Statement or in any other policy adopted by Council.

Where Council enters into a deferral of liability to pay rates and charges by way of a payment schedule or any other arrangement, the arrangement will include a premium equal to the amount of interest which would have been charged if the arrangement had not been agreed to.

The premium will be charged in the same manner as interest.

13.0 Limitation on Increases in Rates and Charges

As part of the 2026/27 Budget there are no limitations on increases in rates and charges.

14.0 Adjustments to Rates and Charges

From time-to-time Chapter 4, Part 9 Division 2 of the Regulation requires that adjustments be made to rates in certain circumstances and Division 3 Section 117 of the Regulation provides that levies or adjustments can be made after the end of a financial year.

Unless Council is required to make a full adjustment under Chapter 4, Part 9, Division 2 of the Regulation, Council will apply the following limitations to adjusting rates and charges:

1. Where it can clearly be established that a Council error, which has resulted in the ratepayer paying more than was required, has been made and the ratepayer has not previously brought the matter to Council's attention, a refund will be granted to a maximum of six years prior to when the error was identified. If the property has changed ownership during the period, the refund will only be made for the period that the current owner has had an interest in the property.
2. When Council is not notified of a change being made to the property which affects the rating details, or requirements not being complied with (for example a pedestal being removed) without advice to Council. Council will only refund the overcharged rates or charges applicable from the date of being notified and any appropriate forms and fees being received.
3. In cases where Council is unable to clearly establish if an error has been made or all requirements have been complied with (for example insufficient

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supporting documentation), then no refund will be granted. Should the ratepayer be subsequently able to provide sufficient supporting documentation then the matter can be reviewed.

4. In cases where rates have been undercharged due to an error made by Council the maximum amount levied will be that due for the current and previous rating period. If the Department of Natural Resources and Mines, Manufacturing, and Regional and Rural Development issues a back-dated valuation change, then an adjustment can be issued to the date of effect of the valuation change.

15.0 Definitions

To assist in interpretation the following definitions shall apply:

Council shall mean Mackay Regional Council.

Farming Business shall mean:

- a) the business or industry of grazing, dairying, pig farming, poultry farming, viticulture, orcharding, apiculture, horticulture, aquaculture, vegetable growing, the growing of crops of any kind or forestry; or
- b) another business or industry involving the cultivation of soils, the harvesting of crops or the rearing of livestock.

Primary Land Use shall mean the primary land uses per Department of Natural Resources and Mines, Manufacturing, and Regional and Rural Development (DNRMMRD) schedule. **The Act** shall mean the *Local Government Act 2009*.

The Regulation shall mean the *Local Government Regulation 2012*.

Intended use for land is determined where a development approval exists or reasonable documentation is provided to support the use of the land.:

16.0 Review of Policy

This policy will be reviewed when any of the following occur:

- The related documents are amended or replaced.
- Other circumstances as determined from time to time by a resolution of Council

Notwithstanding the above, this policy is to be reviewed at intervals of no more than three (3) years.

17.0 Reference

- *Local Government Act 2009*
- *Local Government Regulations 2012*
- *Land Valuation Act 2010*

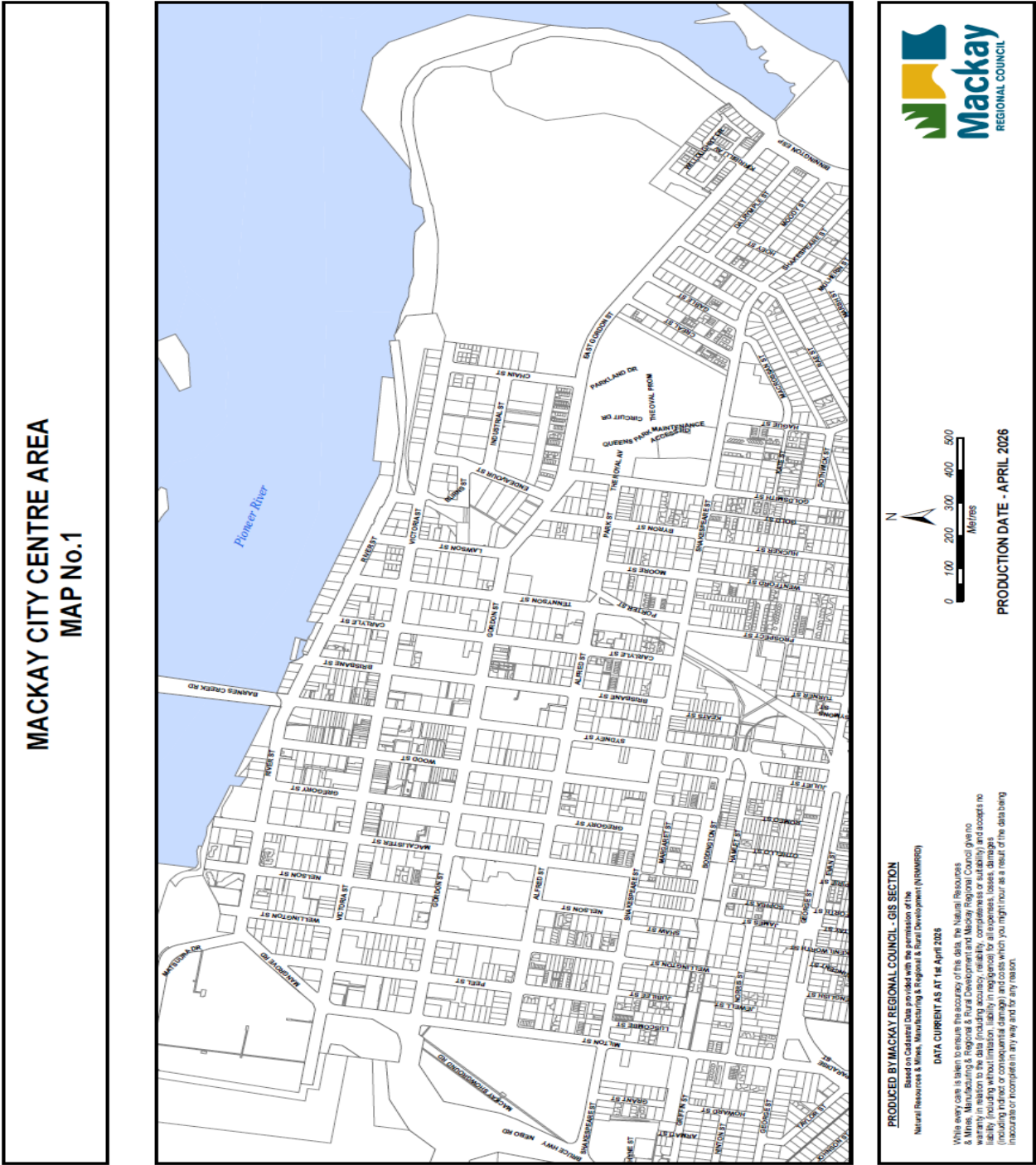
18.0 Attachments

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- Mackay City Centre Area –

Map No. 1



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- Urban Commercial Area – Map No. 2

Urban Commercial Area
Map No. 2



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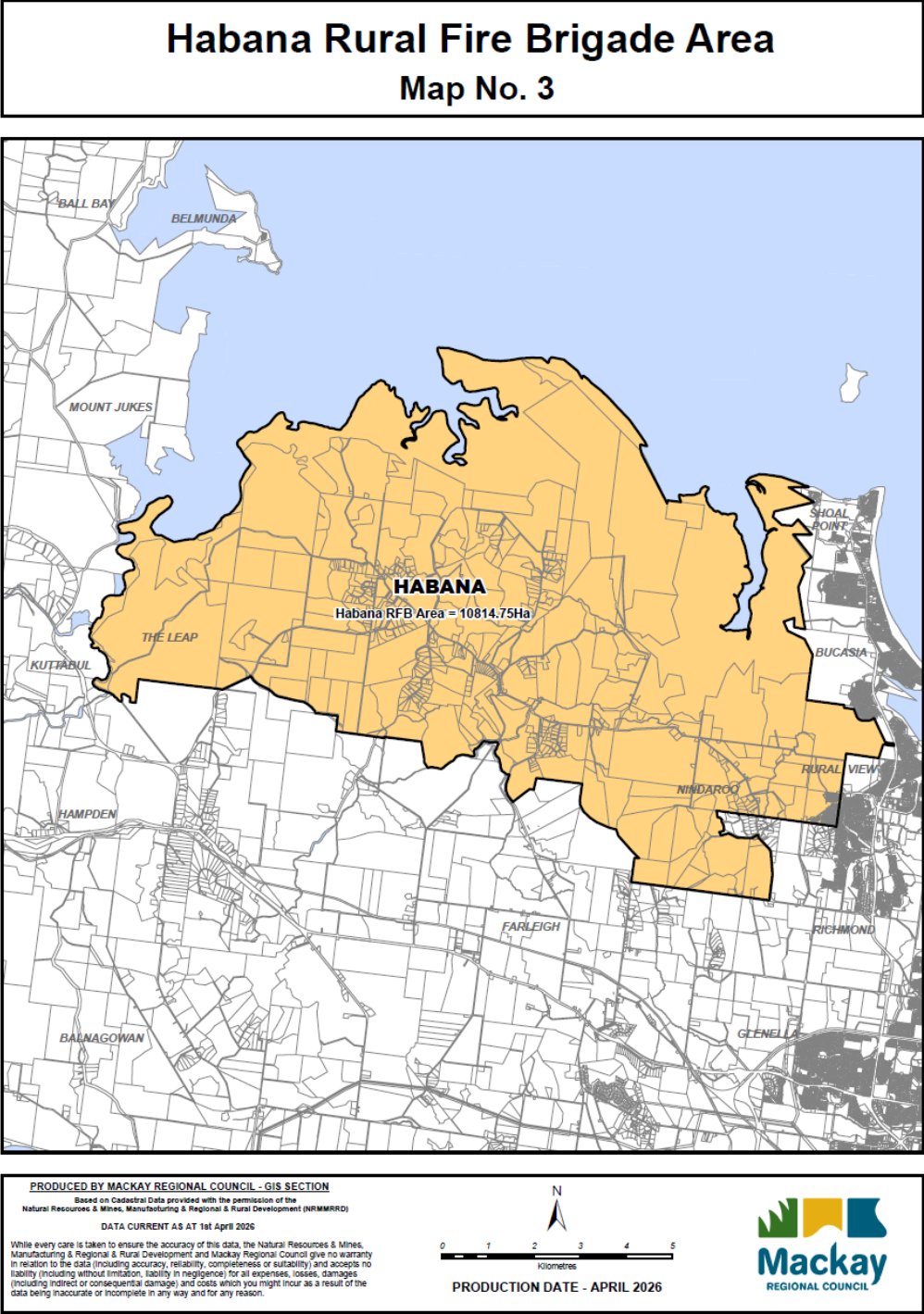
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- Habana Rural Fire Brigade Area – Map No. 3

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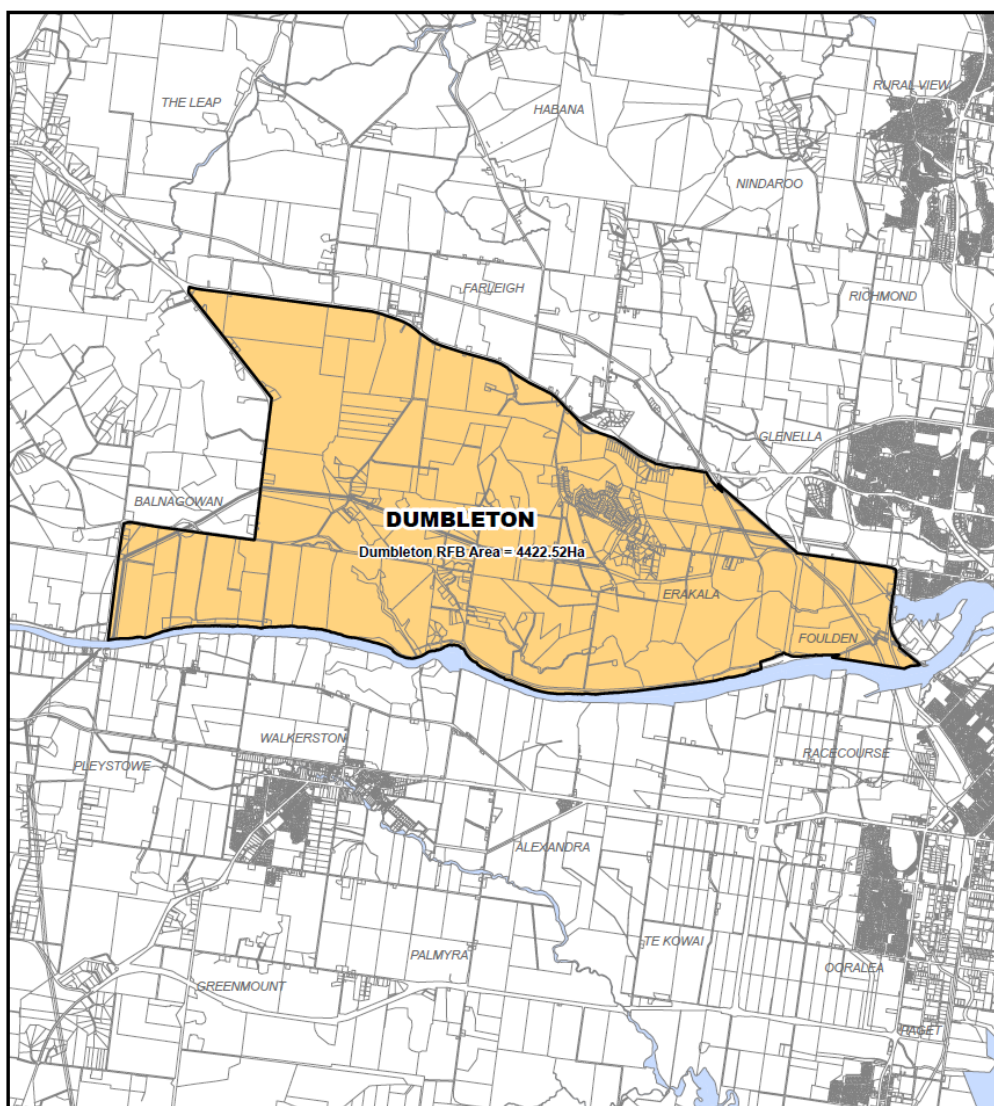
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- Dumbleton Rural Fire Brigade Area –

Map No. 4

Dumbleton Rural Fire Brigade Area

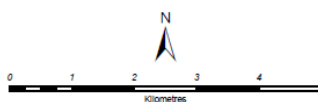
Map No. 4



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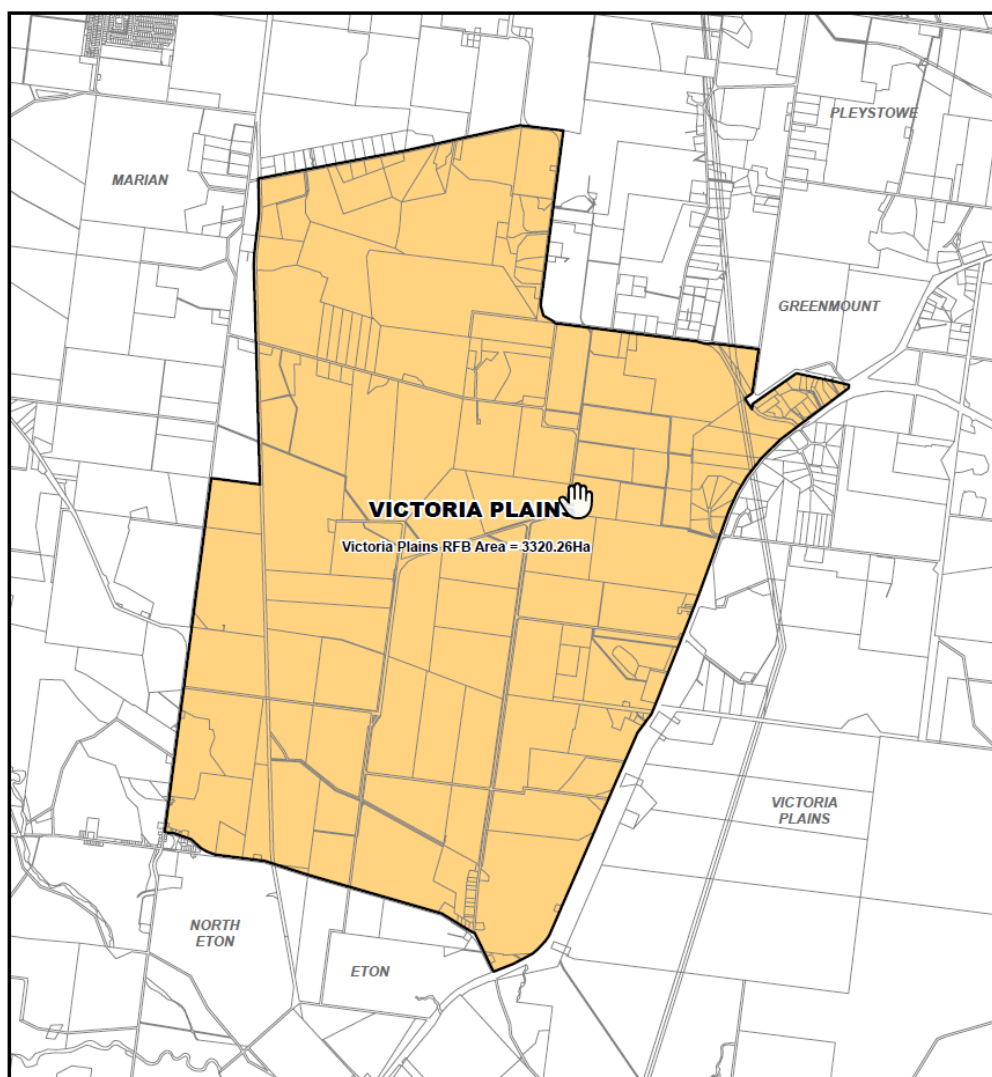
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- Victoria Plains Rural Fire Brigade Area –

Map No. 5

Victoria Plains Rural Fire Brigade Area

Map No. 5

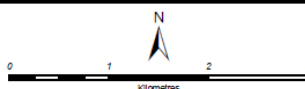


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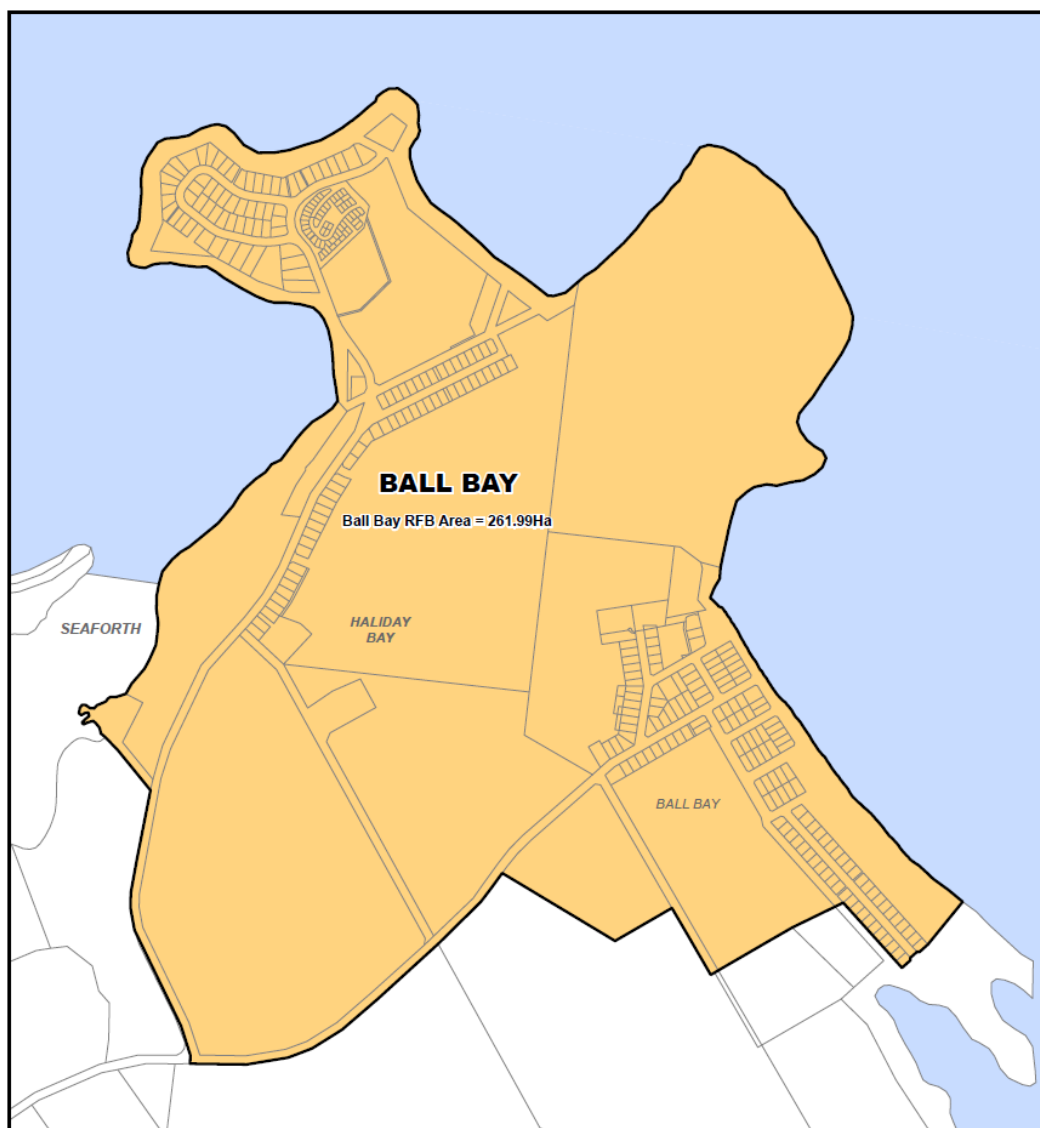
COUNCIL POLICY

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- Ball Bay Rural Fire Brigade Area –

Map No. 6

Ball Bay Rural Fire Brigade Area Map No. 6

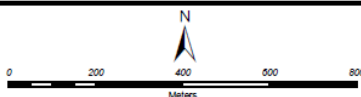


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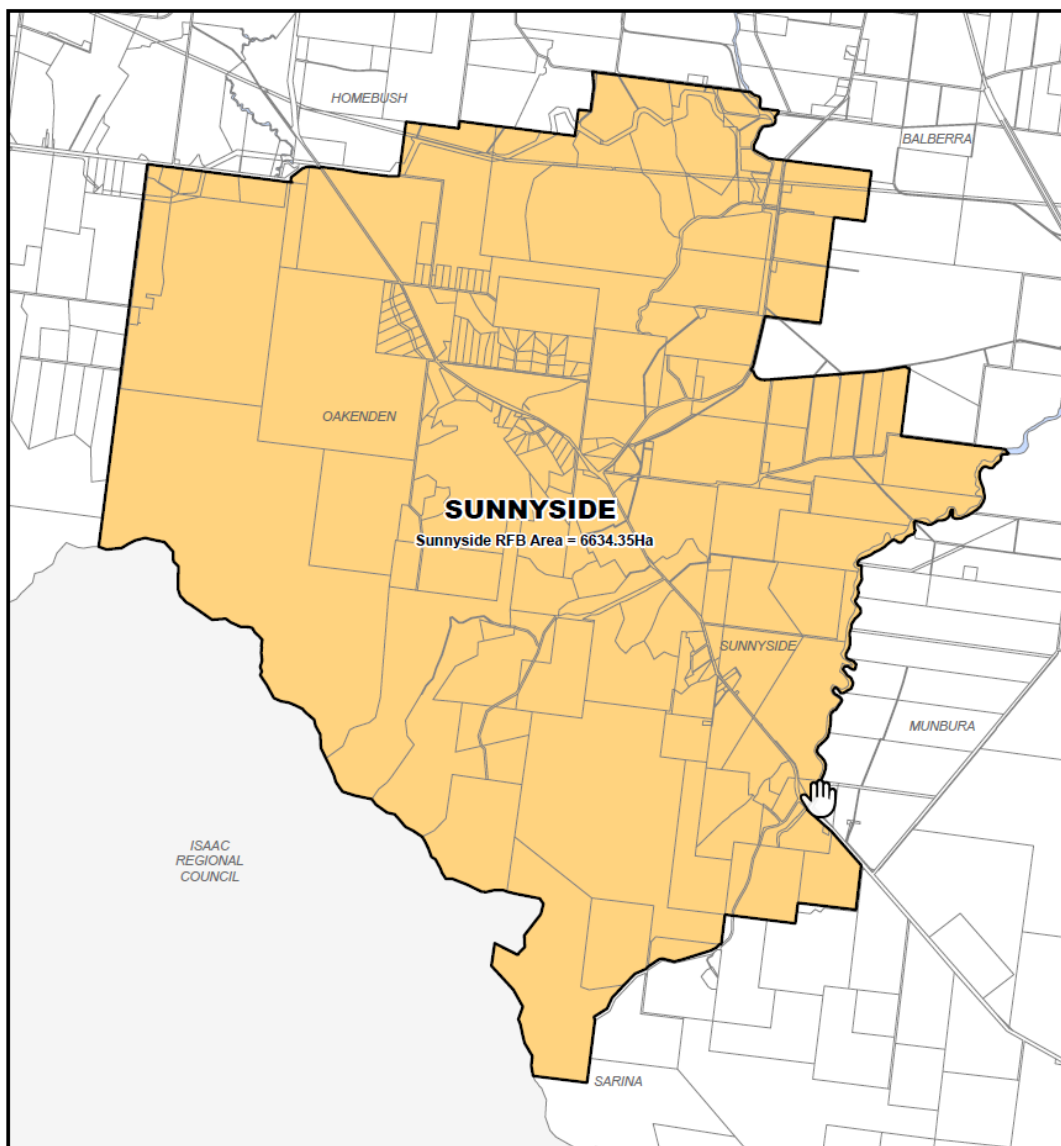
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- Sunnyside Rural Fire Brigade Area –

Map No. 7

Sunnyside Rural Fire Brigade Area

Map No. 7



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- Map No. 8

MT BLACKWOOD
Mt Blackwood RFB Area = 10814.75Ha



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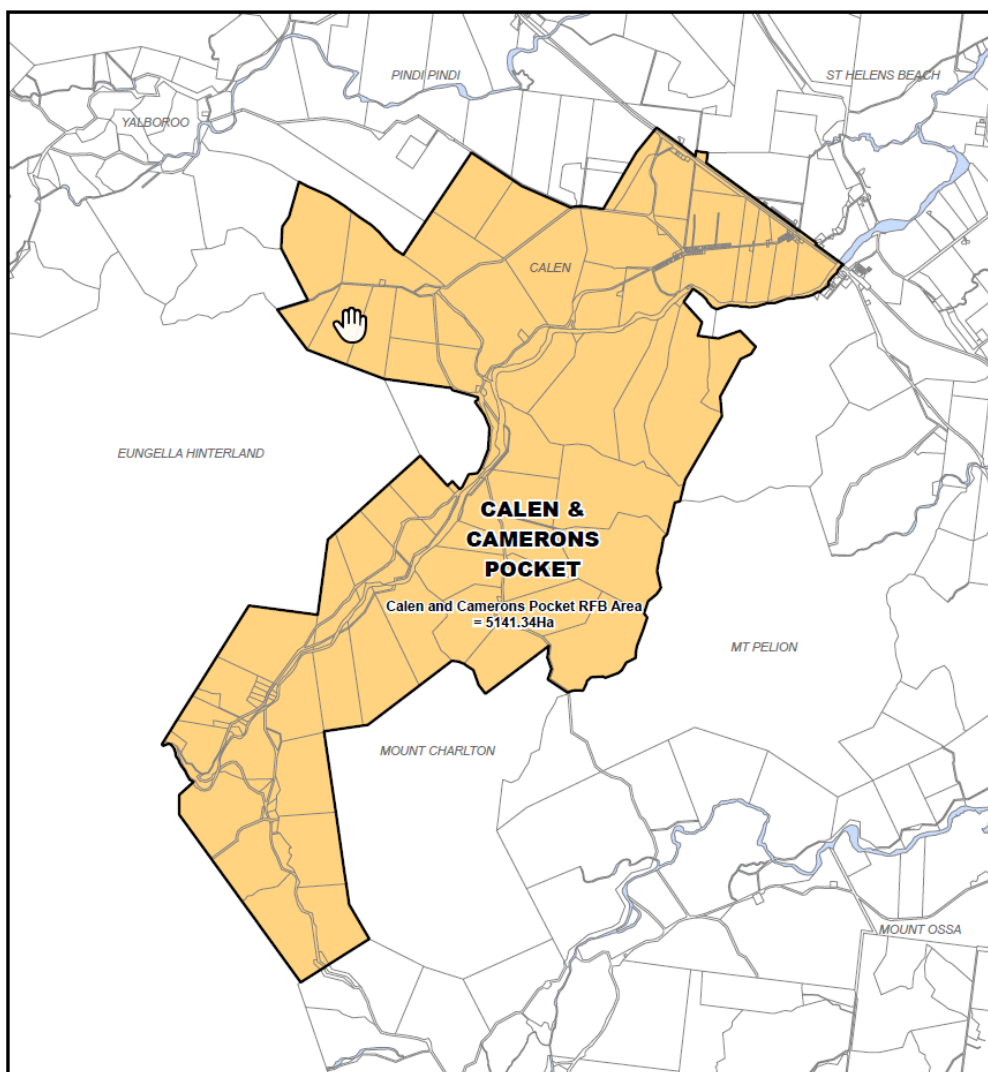
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- Calen/Camerons Pocket Rural Fire Brigade Area –

Map No. 9

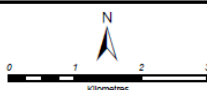
Calen/Camerons Pocket Rural Fire Brigade Area Map No. 9

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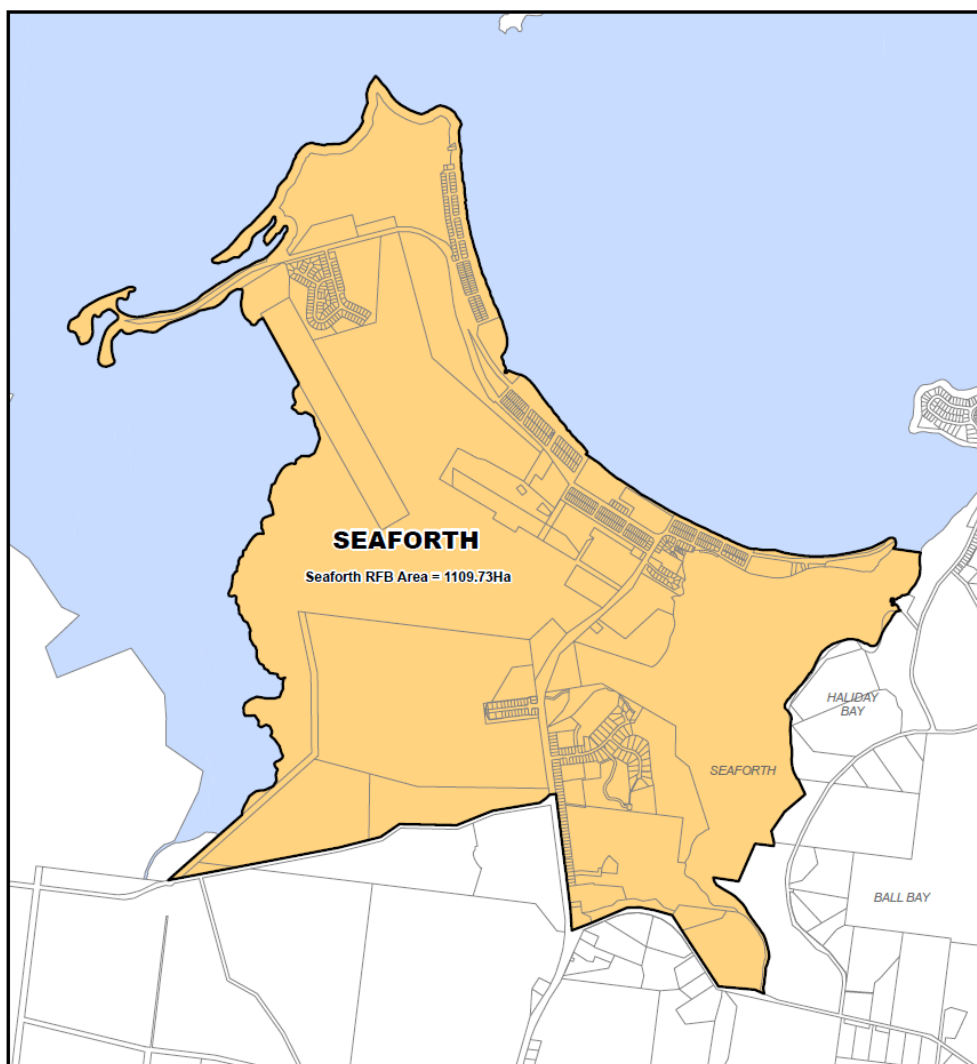
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- Seaforth Town Rural Fire Brigade Area –

Map No. 10

Seaforth Town Rural Fire Brigade Area

Map No. 10

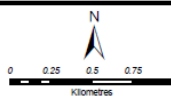


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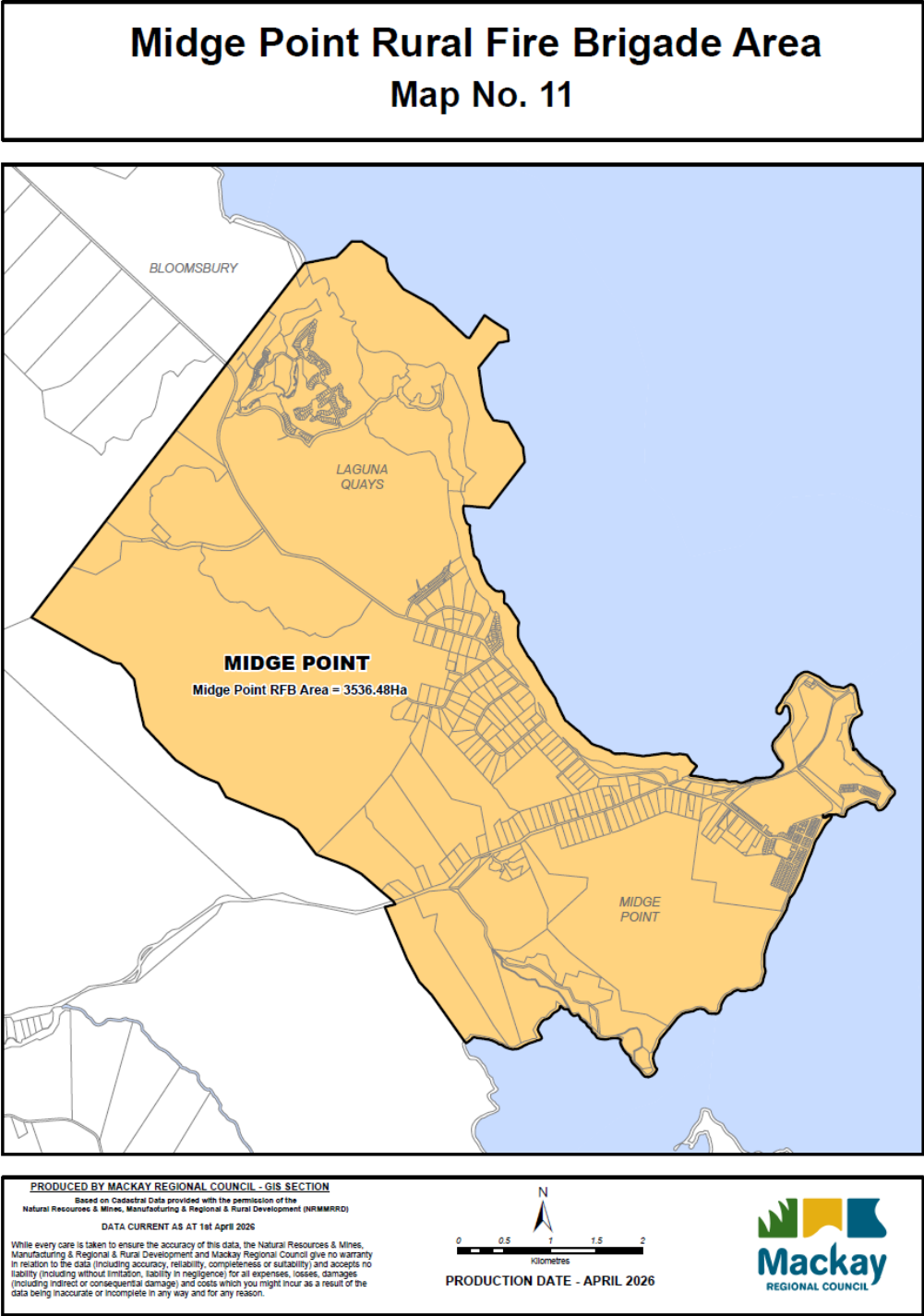
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- Midge Point Rural Fire Brigade Area – Map No. 11



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- Seaforth District Rural Fire Brigade Area –

Map No. 12

Seaforth District Rural Fire Brigade Area

Map No. 12

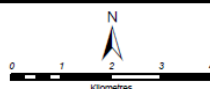


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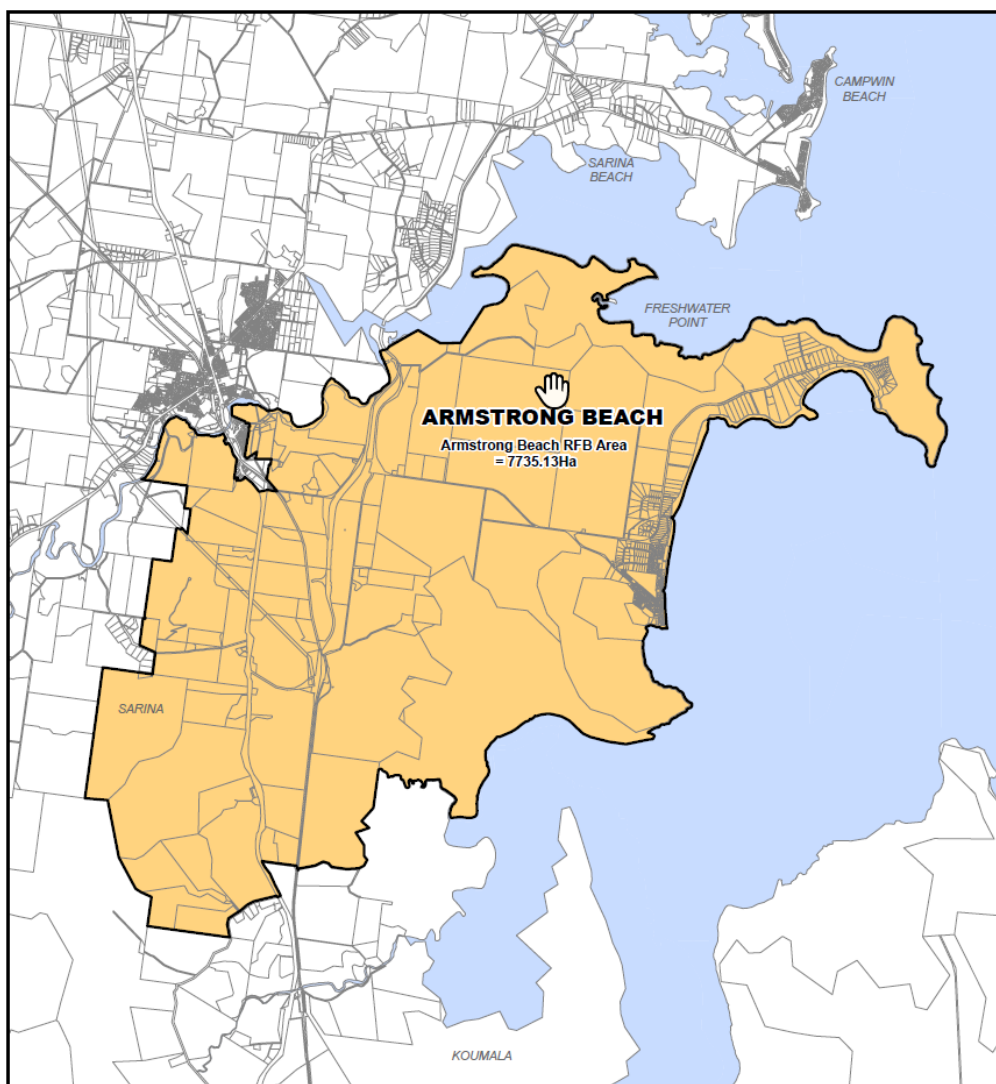
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- Armstrong Beach Rural Fire Brigade Area –

Map No. 13

Armstrong Beach Rural Fire Brigade Area

Map No. 13

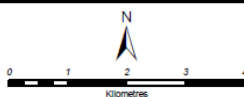


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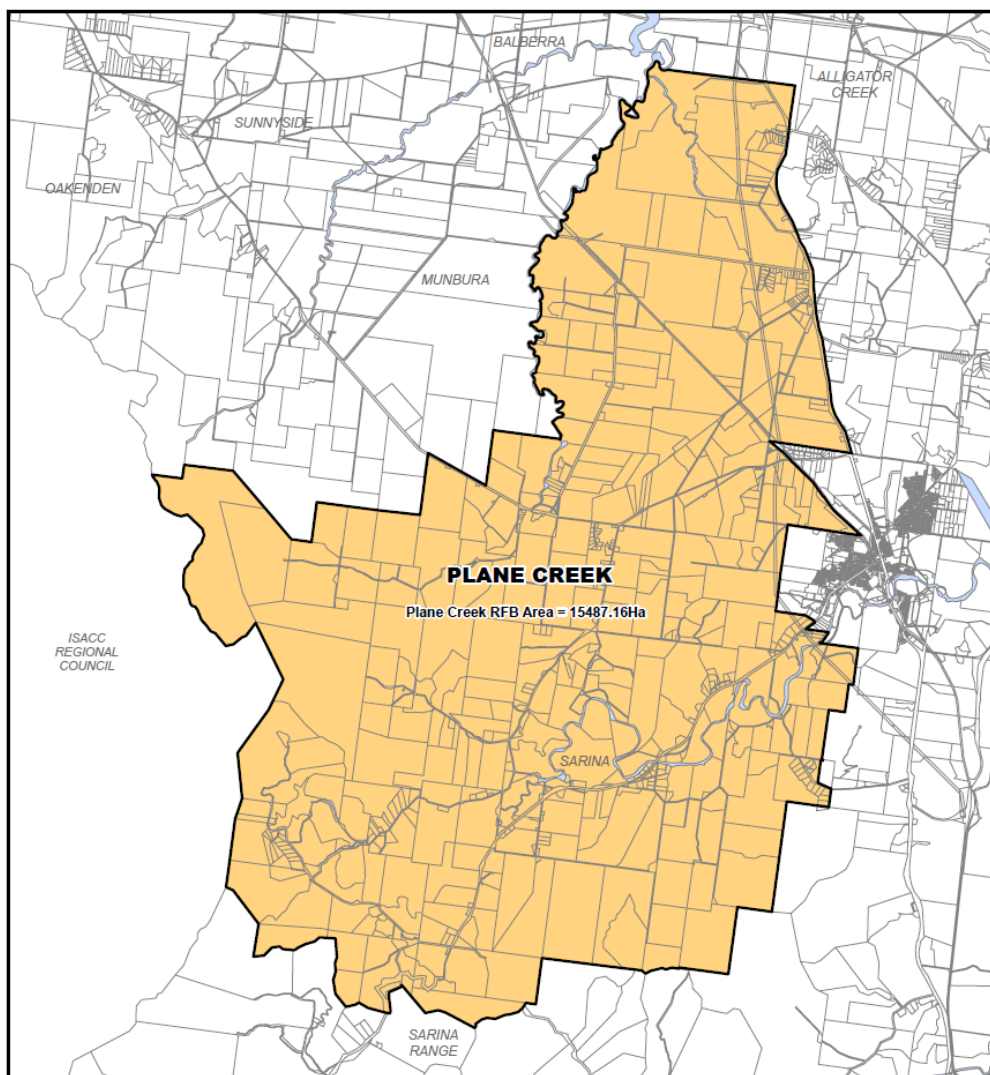
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- Plane Creek Rural Fire Brigade Area –

Map No. 14

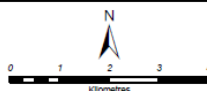
Plane Creek Rural Fire Brigade Area

Map No. 14

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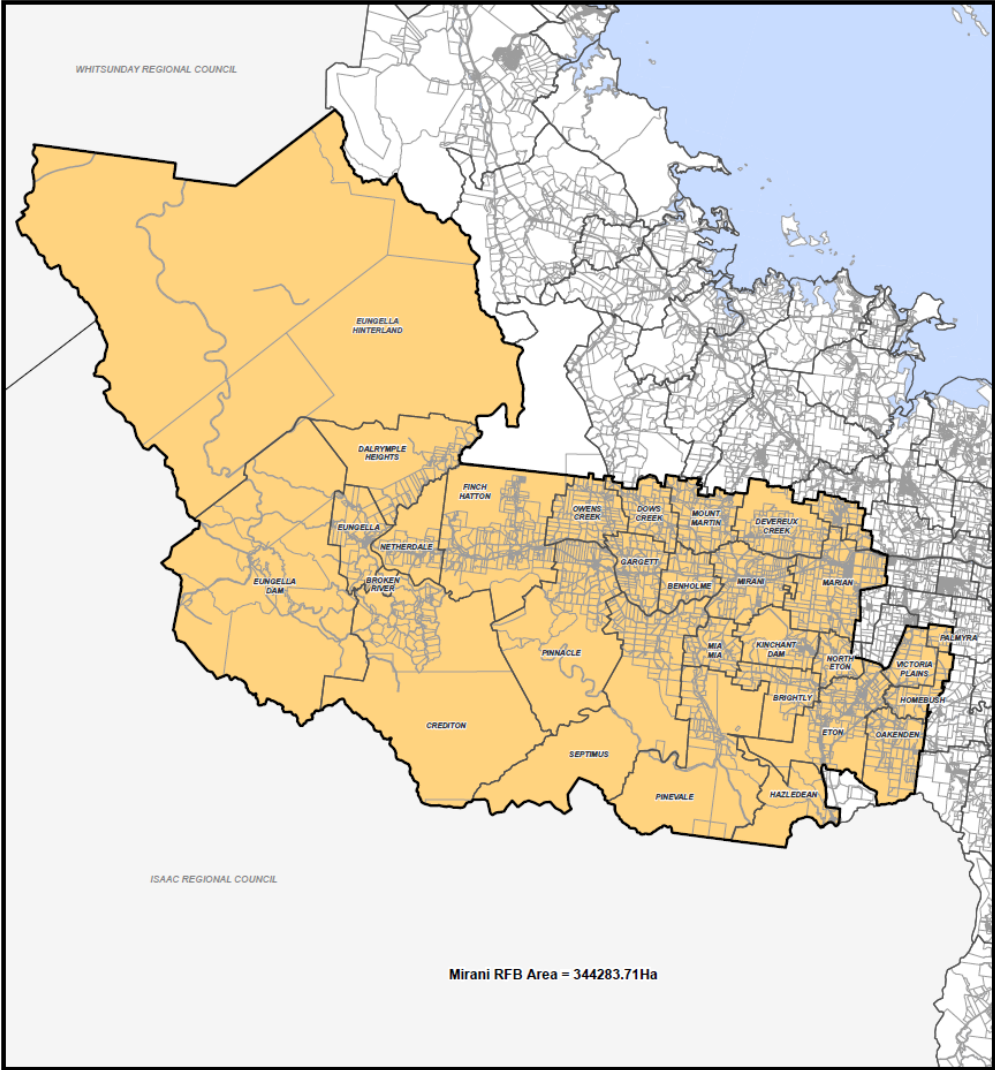
COUNCIL POLICY

REVENUE STATEMENT 2026/27

- Mirani Combined Rural Fire Brigade Area –
- Map No. 15

Mirani Combined Rural Fire Brigade Area

Map No. 15



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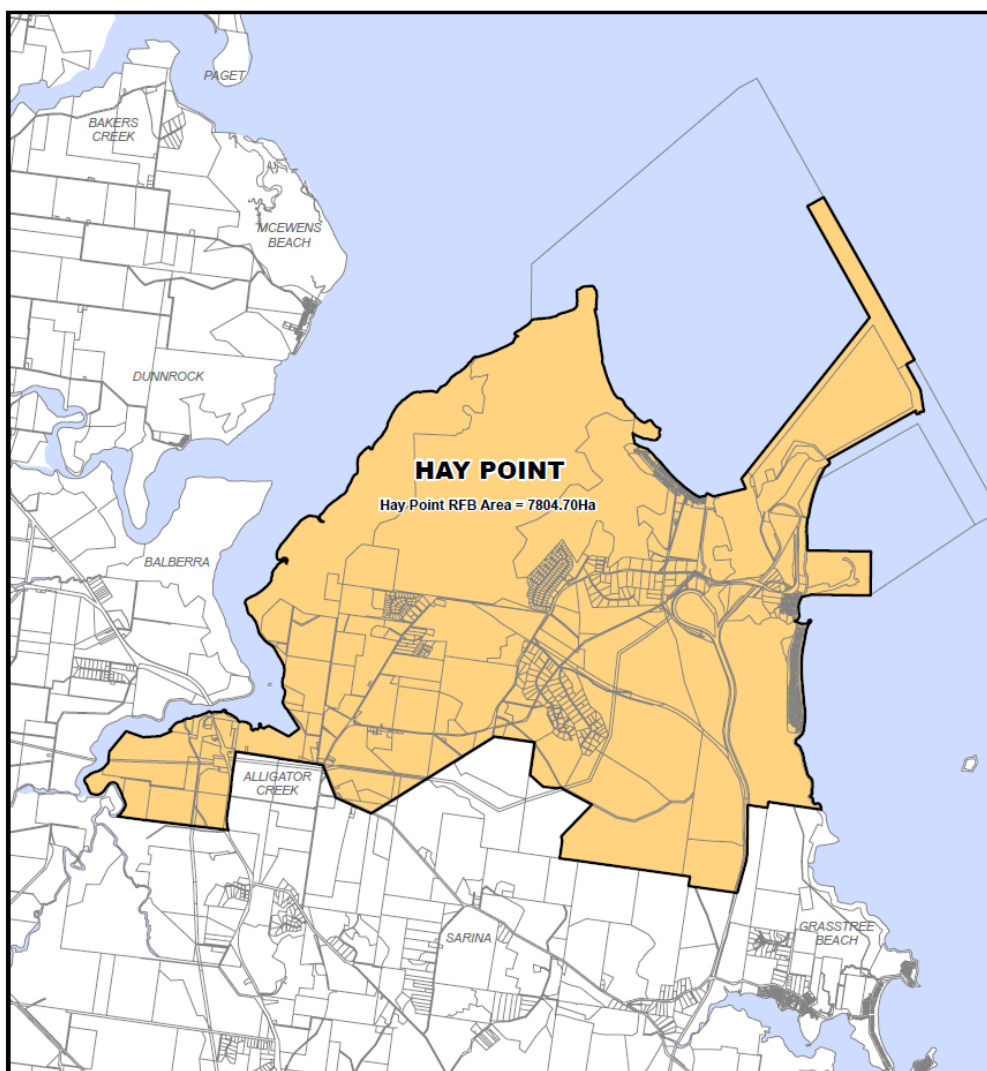
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- Hay Point Rural Fire Brigade Area –

Map No. 16

Hay Point Rural Fire Brigade Area

Map No. 16



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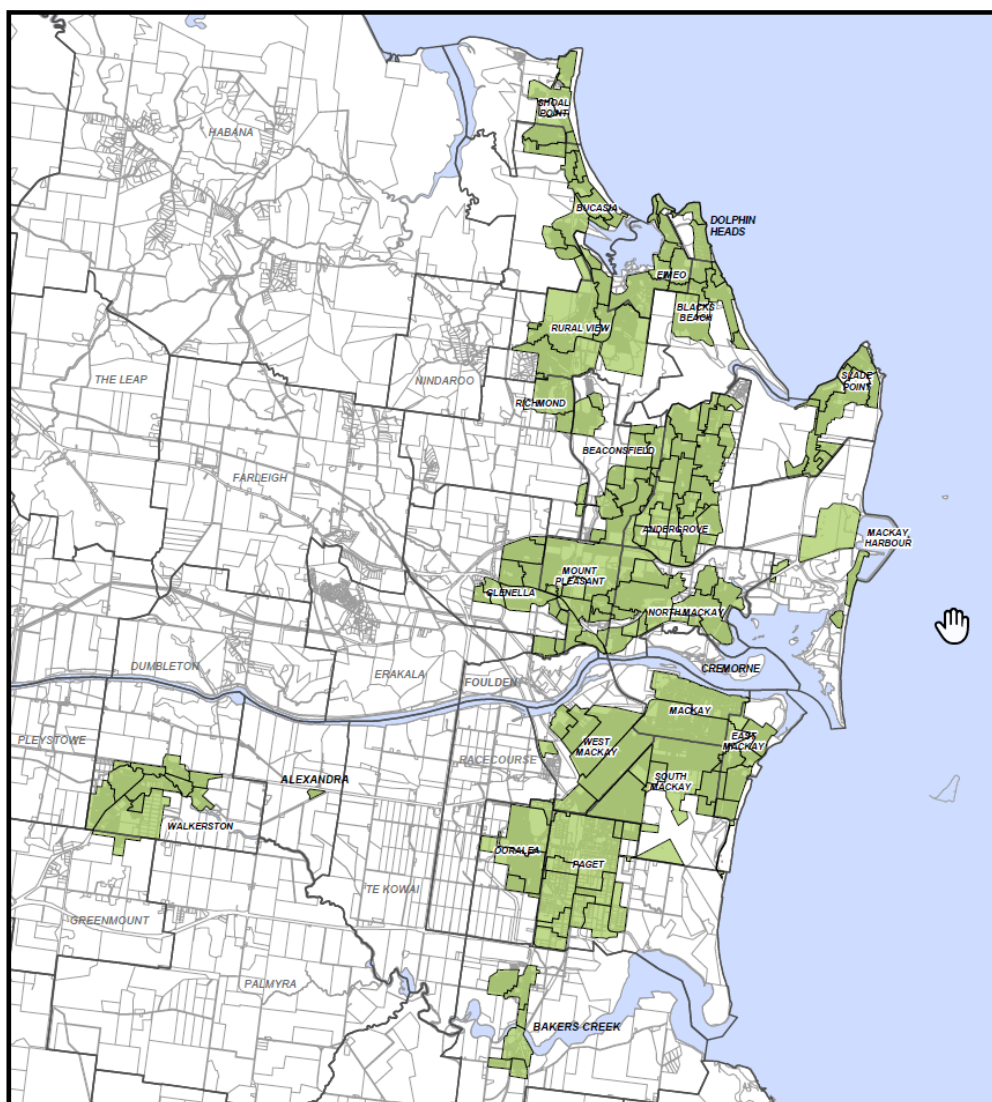
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REVENUE STATEMENT 2026/27

- Mackay Sewerage Area –

Map No. 17a

Mackay Sewerage Area Map No. 17a

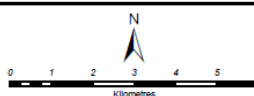


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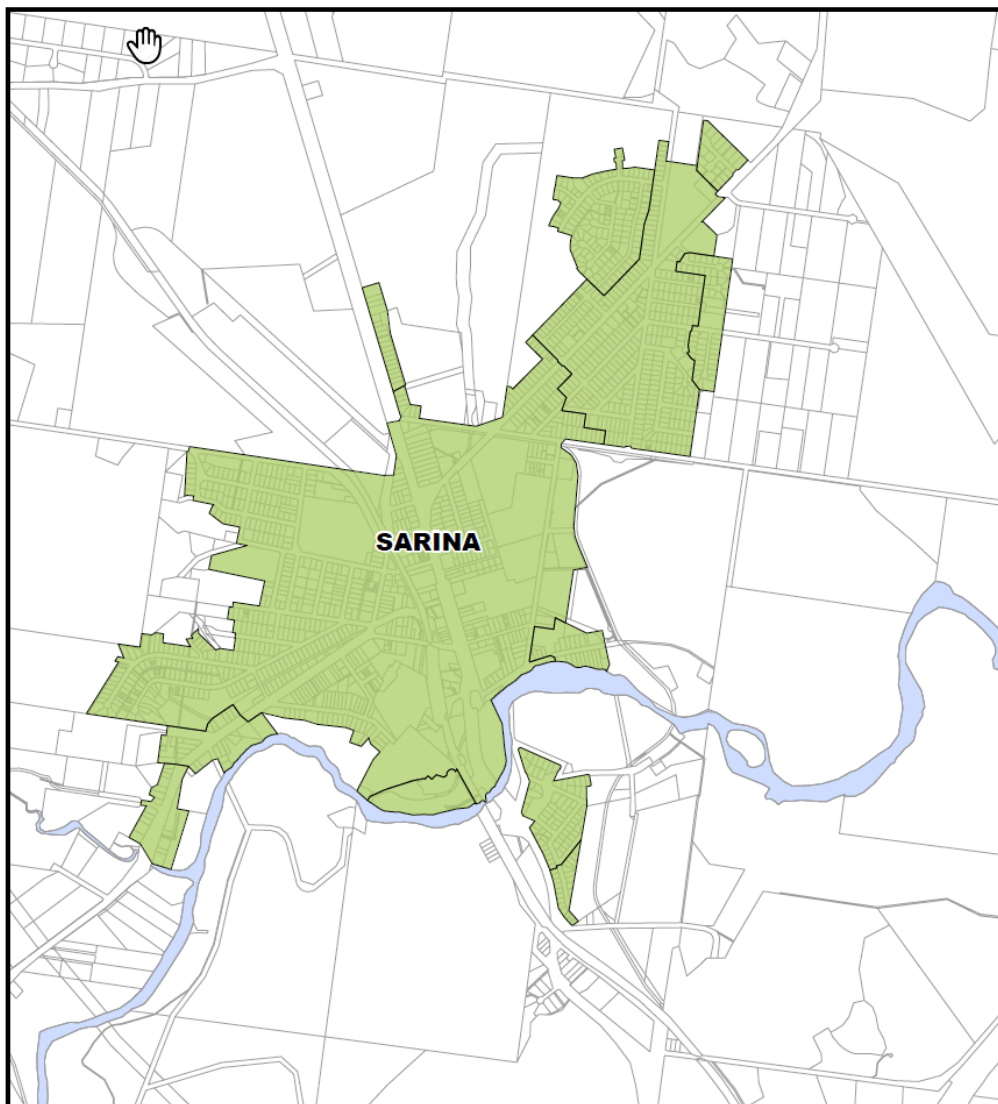
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REVENUE STATEMENT 2026/27

- Sarina Sewerage Area –

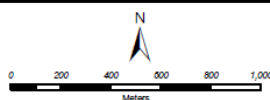
Map No. 17b

Sarina Sewerage Area Map No. 17b



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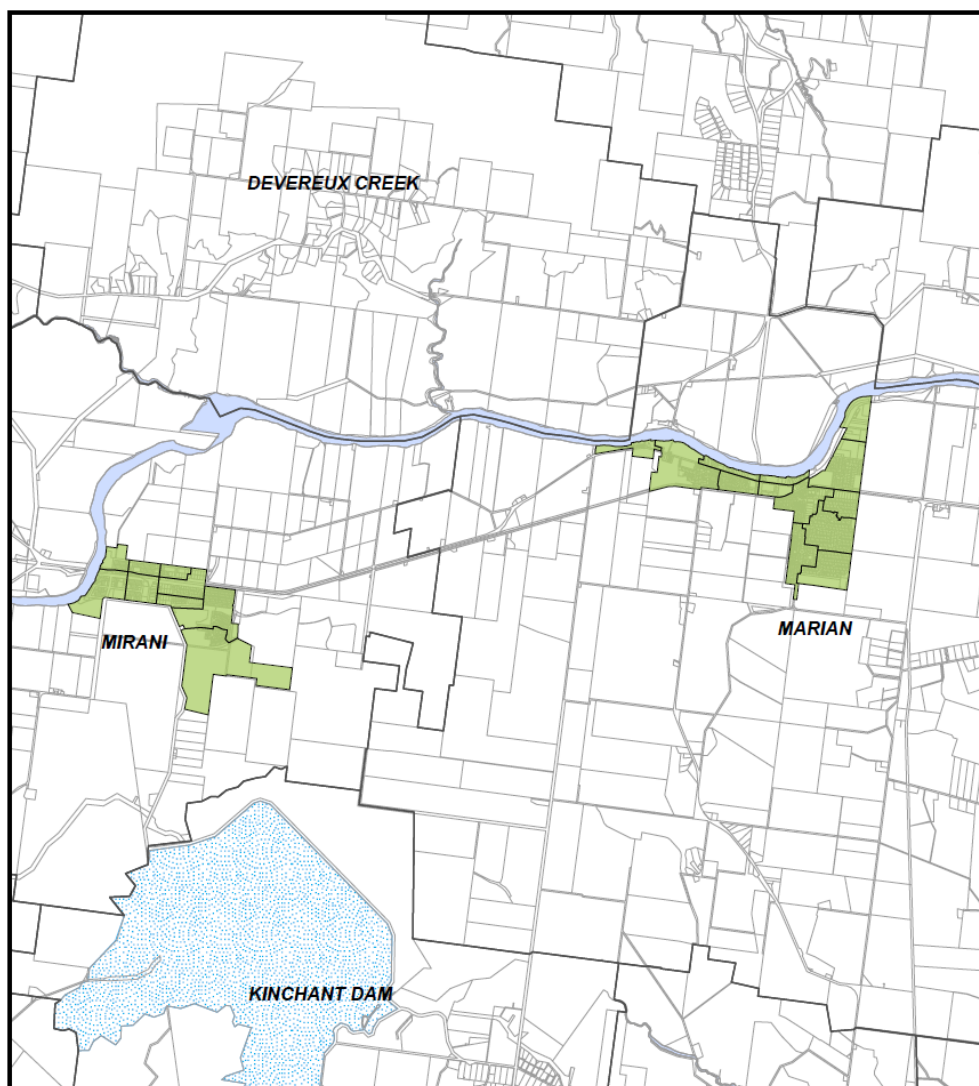
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- Mirani Sewerage Area –

Map No. 17c

Mirani Sewerage Area Map No. 17c



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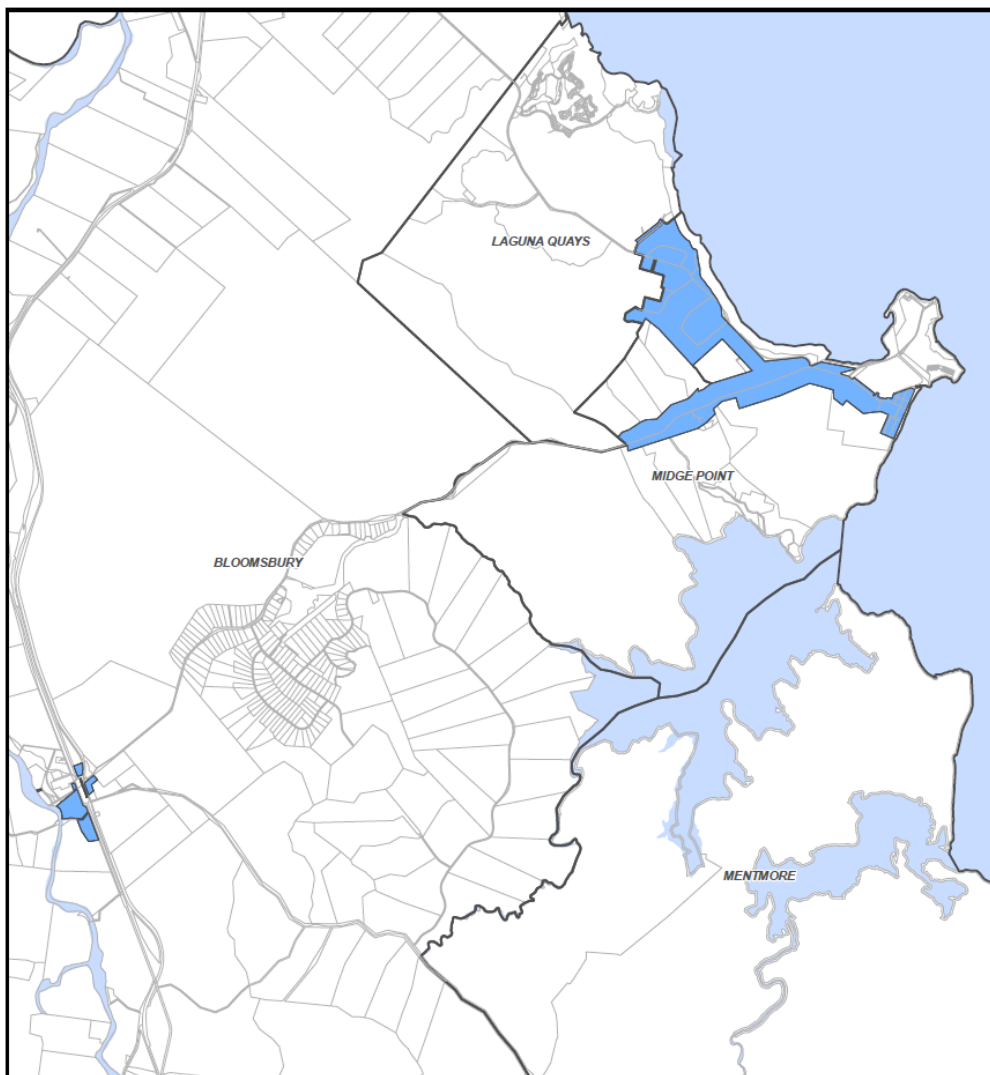


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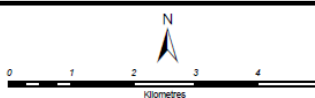
• Bloomsbury/Laguna Quays/Midge Point Water Service Area – Map No 18a

**BLOOMSBURY/LAGUNA QUAYS/MIDGE POINT
WATER SERVICE AREA**
Map No. 18a



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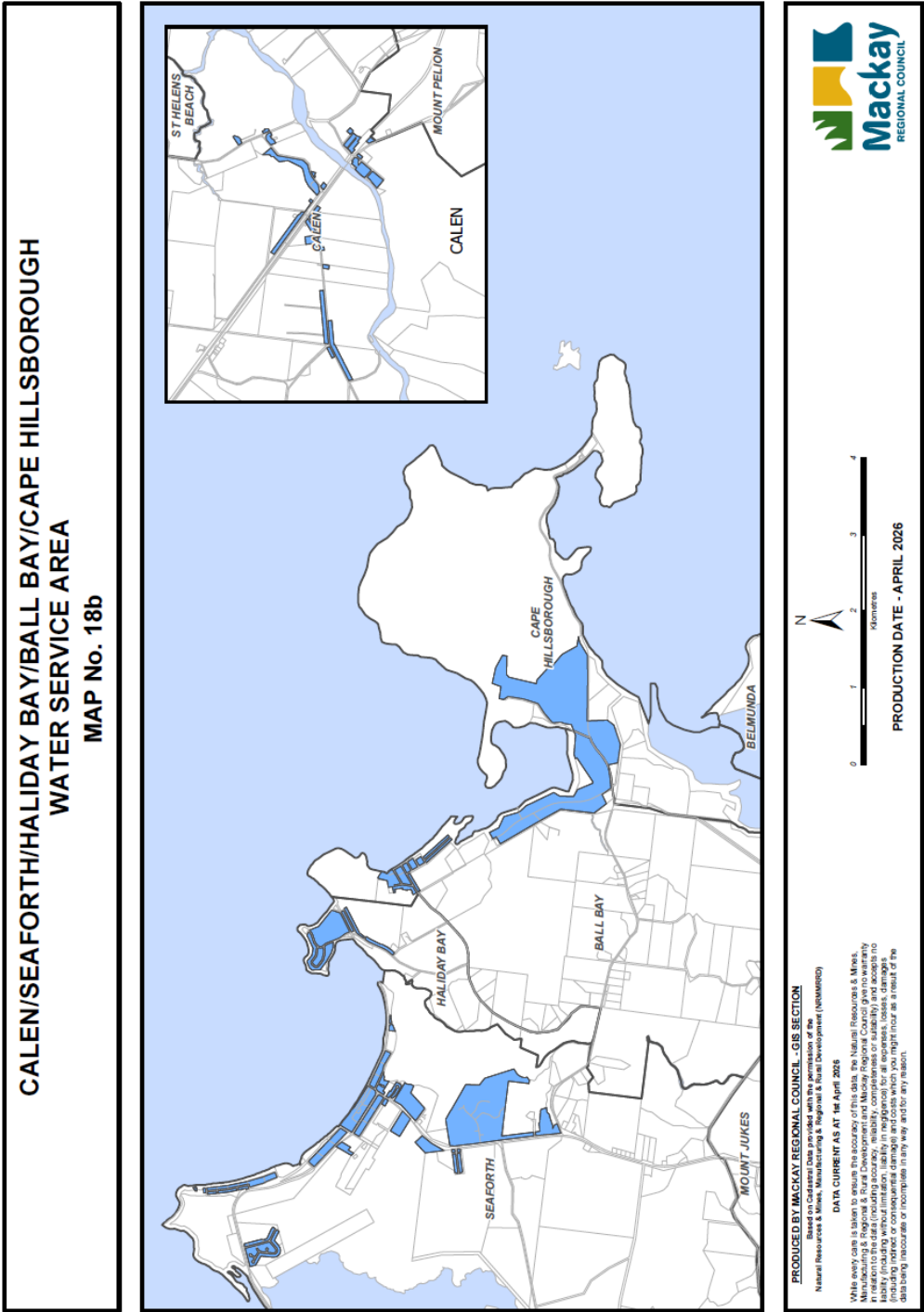


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- Calen/Seaforth/Haliday Bay/Ball Bay/
Cape Hillsborough Water Service Area –

Map No. 18b



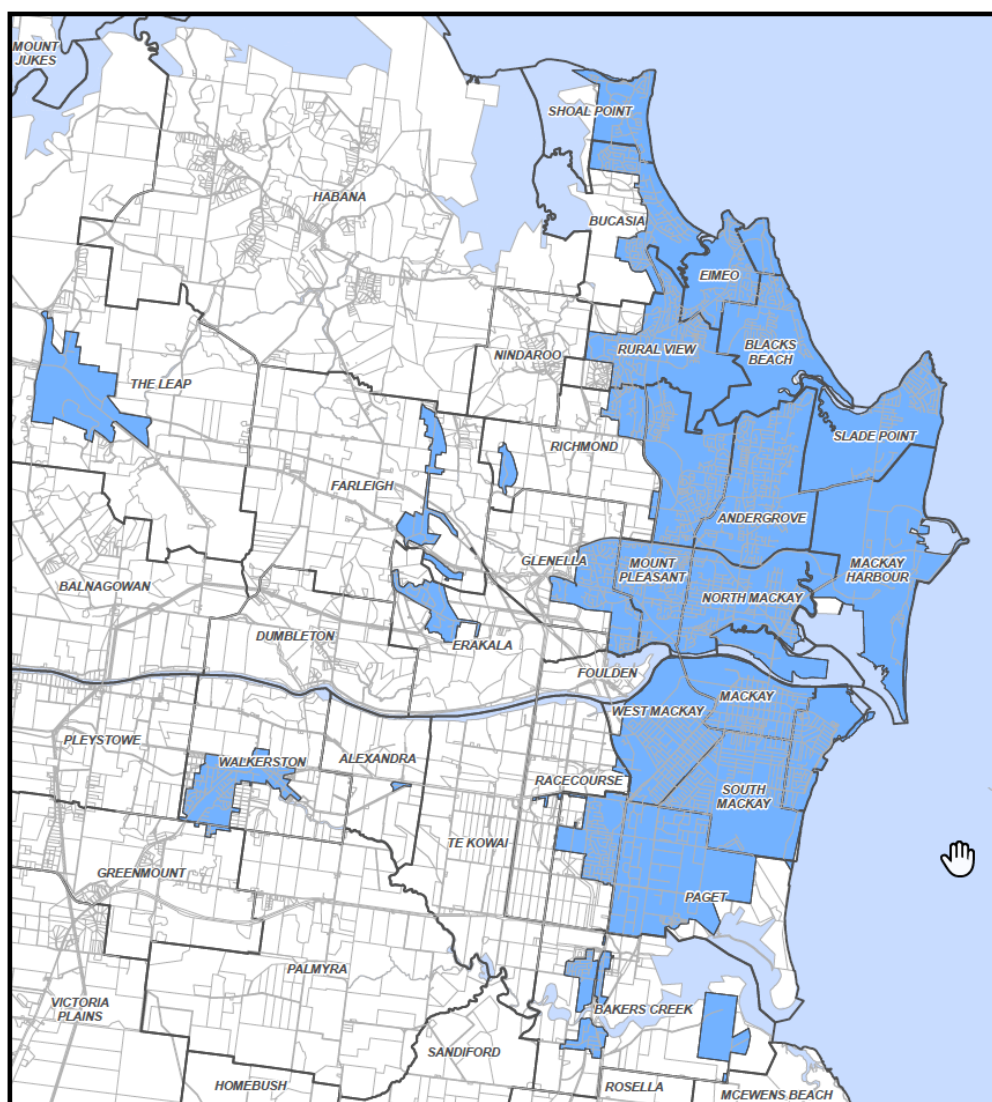
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- Mackay Water Service Area –

Map No. 18c

MACKAY WATER SERVICE AREA Map No. 18c

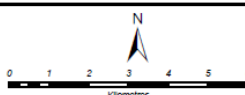


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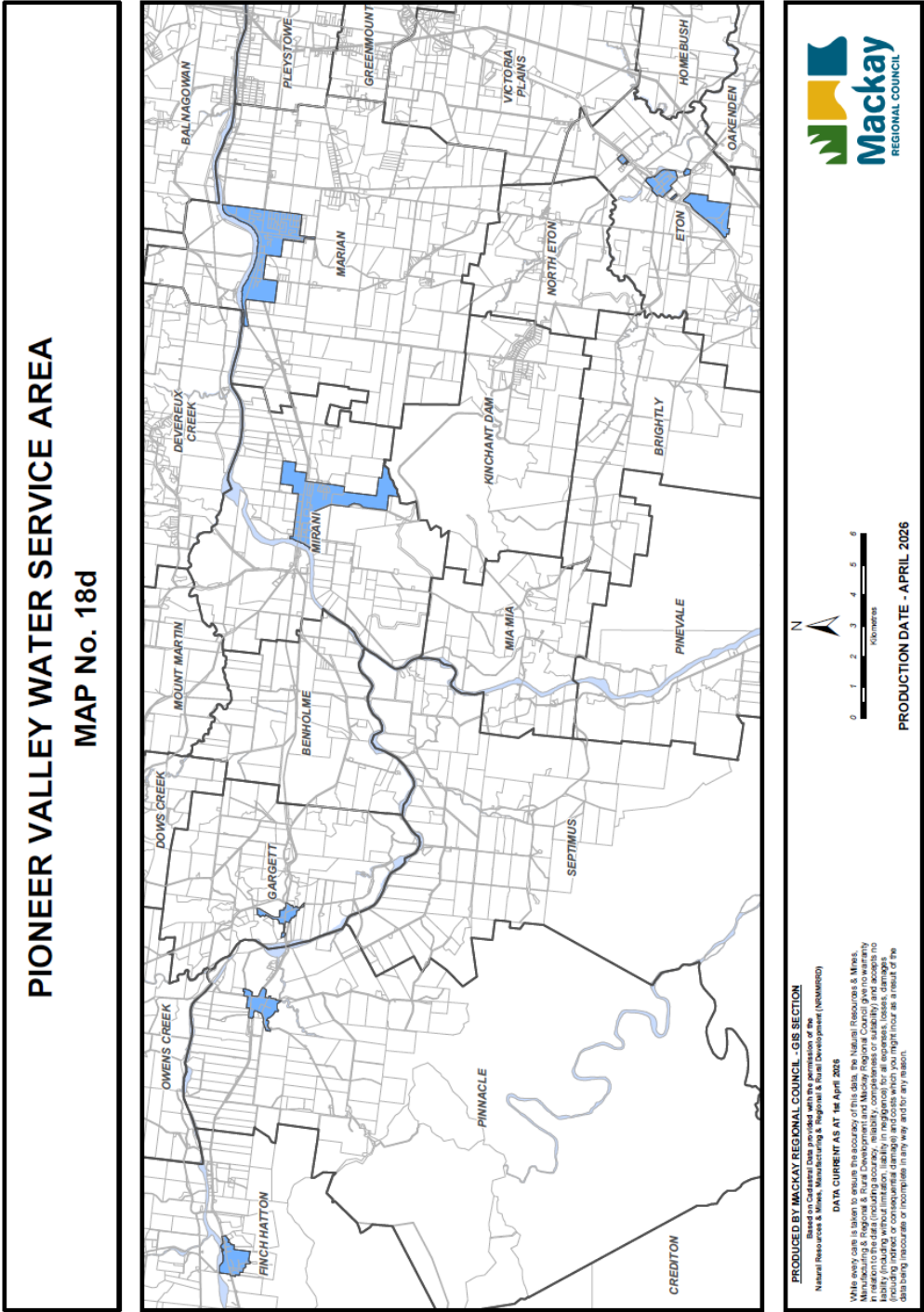
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• Pioneer Valley Water Service Area – Map No. 18d



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- McEwens Beach/Alligator Creek/
Haypoint Sarina & Beaches – Water Service Area –

Map No. 18e

**MCEWENS BEACH/ALLIGATOR CREEK/HAYPOINT
SARINA & BEACHES - WATER SERVICE AREA**

Map No. 18e

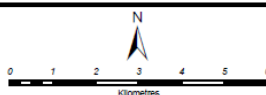


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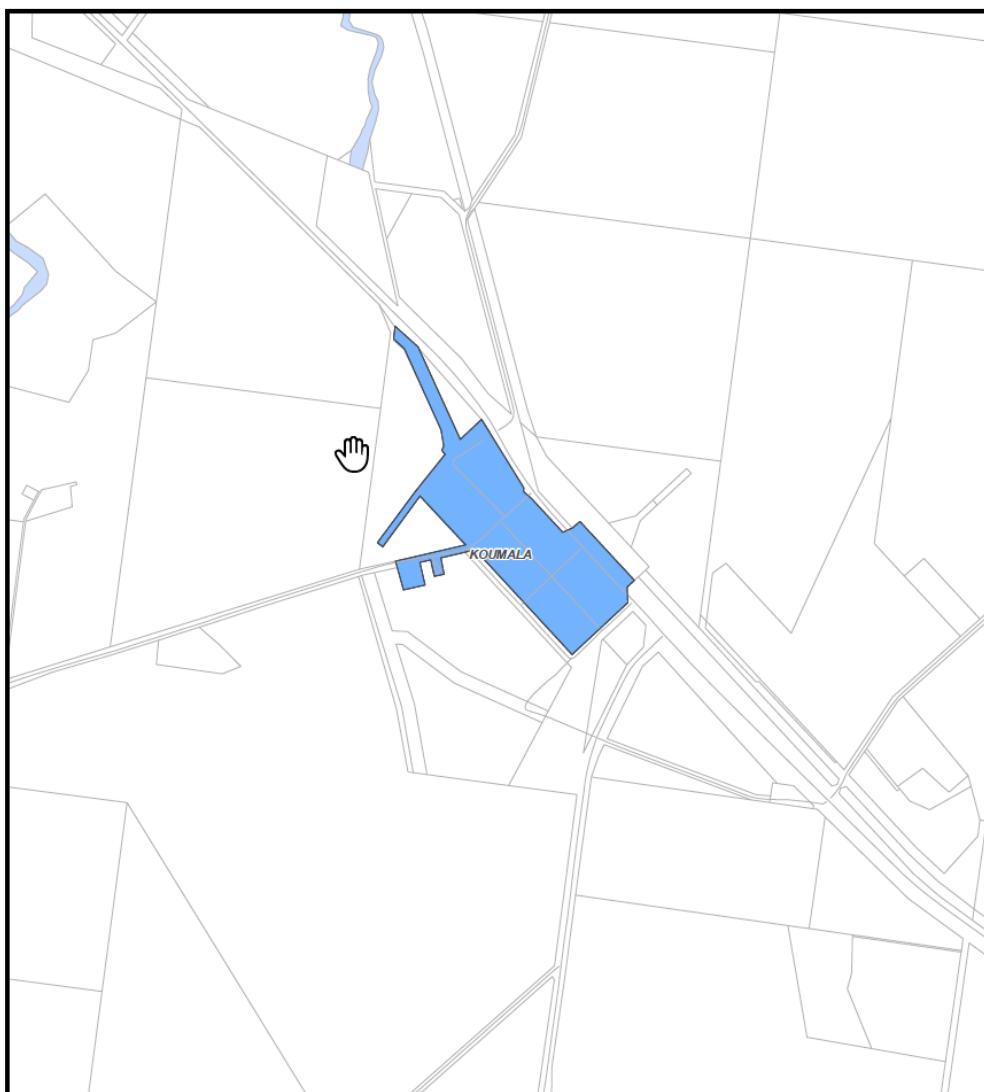
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- Koumala Water Service Area –

Map No. 18f

KOUMALA WATER SERVICE AREA

Map No. 18f



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COUNCIL POLICY

DEBT RECOVERY POLICY

Program:	Financial Services
Date of Adoption:	29 June 2026
Resolution Number:	
Review Date:	30 June 2027

Scope

This policy applies to all outstanding rates and charges and other accounts receivable, payable to Mackay Regional Council (MRC).

Objective

The key objectives of this policy is to:

- a) Ensure a fair, consistent and accountable approach to Council's debt management and collection practice;
- b) Recognise the importance debt recovery has on the capacity of Council to deliver services to the community;
- c) Maximise the collection of outstanding debts;
- d) Establish timelines of communication and debt collection itself, which will deliver consistency of service; and
- e) Maximise the cost effectiveness of collection processes.

Policy Statement

Council is committed to the collection of overdue sundry debts, adopted infrastructure charges and rates and charges in a fair, equitable and timely manner, but with due consideration to financial hardship faced by ratepayers and customers. Council will show due diligence in the application of administrative processes relating to payment arrangements and the selection of various actions for the effective recovery of overdue debts. This policy provides clear direction for recovery procedures to facilitate effective and flexible payment agreements to achieve Council's budgetary objectives, while at the same time giving all due consideration and assistance to ratepayers/debtors who display genuine commitment to clearing their debt.

This process to remain in force until otherwise determined
by Mackay Regional Council

COUNCIL POLICY

DEBT RECOVERY POLICY

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COUNCIL POLICY

DEBT RECOVERY POLICY

1.0 Principles

Rates and charges levied under the Act and the Regulation provide a major source of revenue for MRC and effective collection processes are vital to ensure viability of the organisation.

The Act and the Regulation provide mechanisms to recover overdue rates and charges. Under section 134 of the Regulation a debt may be recovered by bringing court actions against the person who is liable to pay the overdue rates and charges.

Overdue rates and charges may also be recovered by selling land under Chapter 4, Part 12, Division 3 of the Regulation.

There are no obligations under the Act that require MRC to take any particular action in respect of overdue rates and charges before commencing legal action. Debt collection is a legitimate and necessary business activity, but it is essential that such activity is conducted in a fair and appropriate manner.

MRC needs to carefully monitor the level of overdue rates and other amounts due to it, and be vigilant in the recovery function, as outstanding amounts can cause disruption to the provision of services and facilities. Rather than letting the level of overdue rates and other amounts escalate over time, it is preferable to apply a fair, consistent, appropriate and vigilant recovery process.

It is sound administrative practice to adopt a policy that provides a uniform approach and not only assists staff in responding to enquiries but also demonstrates transparency by making clear the obligations of ratepayers and processes used by Council in assisting them meet their financial obligations.

Other amounts due to MRC include sundry accounts receivable, licence fees, animal registrations, infrastructure charges and fines. Recognising the intricacies and specialised knowledge required in some of these functions, the financial records for amounts due are maintained within the appropriate module of MRC's corporate people/property/rating or financial systems.

Each program is responsible for managing the cash flows associated with ensuring that amounts due to MRC are collected as efficiently as possible. Assistance will be provided from the Financial Services program and Billing Services team when required, including the capacity to transfer specific debts to rates or referral for further debt recovery action.

Human Rights have been considered when preparing this Policy.

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

- MRC has a responsibility to recover monies owing to it in a timely and efficient manner to finance its operations and ensure effective cash management.
- MRC will operate effective billing and debt collection processes.
- MRC aims to minimise the amount of overdue monies that is owed.
- Debtors are expected to take responsibility for their debt obligations to MRC and organise their affairs in such a way as to be able to discharge these obligations when required.
- If a debtor cannot meet their obligations on the due dates, it is in their interest that they contact MRC at the earliest opportunity to make appropriate arrangements to address the overdue debt.

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COUNCIL POLICY

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- Debtors have a responsibility to ensure that any change in contact details are provided to MRC without delay. Failure to provide such advice may result in collection action being undertaken and additional costs being incurred by the debtor.
- MRC will explain the debtors' rights and obligations in relation to any action that MRC might take to recover the overdue monies.
- MRC recognises that pensioners, as a class, may face many financial difficulties in meeting their obligations. However, as specific concessions are provided to them regarding rebates and extended times to pay, pensioners with arrears are encouraged to take advantage of payment schedules that will ensure that the balance in arrears does not escalate beyond their means.
- No further recovery action will be taken against a debtor who has entered a payment schedule acceptable to MRC, prior to the issue of a letter of demand, provided that the terms of the arrangement are being met.
- Once a letter of demand has been issued, legal action will proceed, and any settlement negotiations will be made on a 'without prejudice' basis so that the legal right to collect the debt is not compromised.
- MRC will consider the probability of recovery of a debt prior to initiating legal action.
- MRC will make the processes used to recover overdue debts clear, simple to administer and cost effective.
- MRC will have regard to equity in providing the same treatment to debtors, of the different classes of debts, with similar circumstances.

1.1 Rates & Charges

Records of rating assessments and amounts due to MRC are maintained in "Pathway", MRC's corporate people, property, and rating system.

Rate notices are issued half yearly in August and February of each year and have a due date 30 clear days from the issue date on the notice.

A concession has been granted to pensioners who have completed an application, in that the due date and availability of discount have been extended to a date set within the last month of the financial half year relating to the rates.

Water consumption accounts are issued half yearly. As the amounts are included on the same assessment as other rates and charges, no independent recovery action is used for these accounts, and they are included in the action for the next rate levy.

1.1.1 Initial Recovery Action

Reminder notices will be issued within 14 days after the due date, for any accounts with a balance over \$20.00. Accounts which have an approved payment schedule or are on hold due to circumstances which preclude any further collection action, will be excluded.

Prior to referral to Councils' collection agents an attempt to contact the ratepayer by SMS text or email is made.

Should no response be received from the ratepayer following the reminder or SMS/email, ratepayers, who:

- have a balance over \$1,000;
- has not entered an approved payment schedule;

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 Mackay REGIONAL COUNCIL

COUNCIL POLICY

DEBT RECOVERY POLICY

- does not have their account on hold; or
- has defaulted on their agreed payment schedule,

will be referred to our collection agents for further action.

This will include an initial seven-day letter of demand, followed by a final seven-day solicitor's demand letter. The letters issued will explain the possible financial impact if MRC proceeds to legal action, including an estimate of legal costs.

1.1.2 *Payment Schedules*

MRC has not made a resolution to allow ratepayers to pay by instalments under section 129 of the Regulation. Section 125 of The Regulation however allows MRC to defer payment of rates under nominated conditions. The Regulation allows MRC to require payment of an additional amount as a condition of the deferral.

MRC will allow a deferral of rates to those ratepayers who enter a payment schedule acceptable to MRC. A condition of the deferral will be that the ratepayer will pay an additional amount equivalent to the interest that would have applied, should the deferral not have been approved, charged in the same manner as interest.

Ratepayers may request to enter a payment schedule with MRC via the system generated application form provided on request, online through MRC website or other correspondence in writing or via email. Alternatively, a ratepayer can request a payment schedule over the phone with MRC's Customer Service Centre.

To be approved, a payment schedule must allow for the full balance overdue to be paid by 30 June or 31 December in the relevant rating period, either by weekly, fortnightly, or monthly remittances. Exceptions or extensions may be approved at the discretion of Chief Financial Officer, Revenue & Treasury Coordinator, Coordinator Rates & Revenue, or other delegated officer.

If a ratepayer has been severely affected by a natural disaster, a deferral of rates, suspension of interest and / or allowance of late discount, may be approved for an appropriate period, at the discretion of Chief Executive Officer, Director Corporate Services, Chief Financial Officer, Revenue & Treasury Coordinator, or Coordinator Rates & Revenue.

When a payment schedule has been approved, a letter detailing the schedule of payments and conditions will be sent to the ratepayer as confirmation. If MRC does not approve the schedule, the ratepayer will be notified in writing with advice on how to re-apply with an offer that would be acceptable to MRC.

MRC should be notified by the debtor where an arranged payment will be missed. Defaulted payments are to be caught up within seven days of falling due. Notification may be made in writing / email or by contacting MRC's Customer Service Centre.

Failure to meet the agreed payments or any amended amount will result in the cancellation of the payment schedule and referral to MRC's debt collection agency for commencement of recovery action.

COUNCIL POLICY

DEBT RECOVERY POLICY

1.1.2.1 Financial Hardship – Residential Properties

In cases of genuine financial hardship, arrangements for payment by regular instalments may be accepted. Interest continues to accrue on any overdue rates and charges as outlined in the Revenue Statement.

Hardship is considered upon receipt of a completed application form and is provided for residential ratepayers where the ratepayer is genuine in their wish to pay the arrears. The financial hardship application can be found on Council website. The application will be considered if the ratepayer can demonstrate, that due to a life event, death in the immediate family, serious injury, trauma or other circumstances beyond their control, that the payment of outstanding balances will cause or further exacerbate financial hardship.

To be eligible for consideration of financial hardship, the eligibility requirements are:

- (a) Applicant/s is the owner or life tenant of the property and is their principal place of residence;
- (b) Applicant/s does not ordinarily own more than one property, unless there are exceptional circumstances that warrant further consideration;
- (c) Balance exceeds \$1,000 or six months of arrears and the arrangement provisions made within 1.1.2 above, are unable to be met and payments, or lack thereof are insufficient to cease the debt recovery action;
- (d) Applicant/s either solely or jointly with a co-owner, have the legal responsibility for the payment of rates and charges, and other household utilities which are levied in respect of the property;
- (e) Applicant/s has contacted an accredited financial counsellor (can be a not-for-profit accredited financial counsellor) or lending institution;
- (f) Applicant/s has authorised an accredited financial counsellor or lending institution to liaise with Council on their behalf in relation to the outstanding rates and charges (third party authority);
- (g) The accredited financial counsellor or lending institution has assessed and provided Council with:
 - (i) An independent assessment that the applicant/s is experiencing genuine financial hardship;
 - (ii) A realistic payment arrangement the applicant/s is able to meet: and
 - (iii) An exit plan on how to resolve the financial situation has been implemented.
- (h) At no time whilst under the provision of hardship will the property be partially let out and/or derive an income;
- (i) Previously strong payment history; and
- (j) Mortgagor has been notified of arrears situation.

COUNCIL POLICY

DEBT RECOVERY POLICY

An application will not be considered without a recommendation from an accredited financial counsellor, or lending institution. An application will be accepted directly from an accredited financial counsellor or lending institution.

To be approved, hardship payments offered must ensure the arrears are cleared within a reasonable timeframe, that must not exceed two years. Approval is given by the Revenue & Treasury Coordinator, or Coordinator Rates and Revenue. Exceptions, extensions (where the payment schedule is greater than two years), or the deferral of interest, may be approved at the discretion of Chief Financial Officer or Director Corporate Services.

Applications for hardship are considered at any time during the rating period (i.e. half yearly). Applications must be made in writing using the application form, and a new application needs to be submitted where circumstances or eligibility change. Successful applications take effect from the relevant rating period in which the application was submitted, approved and agreed to. Applications are not backdated, or retrospective adjustments made. Council will respond in writing within 30 days of receipt of an application.

Properties where legal action has commenced or where a Notice of Intention to Sell has been issued are not eligible to apply for assistance under this policy.

The provisions in this section do not limit Council's broader discretion to consider requests for assistance, including interest relief, in circumstances that do not meet the eligibility criteria below, but where exceptional circumstances exist.

1.1.2.2 *Waiving of Interest on Rates and Charges*

Council may remit all or part of accrued or future interest on overdue rates and charges where one or more of the following applies:

- (a) The ratepayer is experiencing genuine financial hardship, supported by appropriate evidence and assessed in accordance with the hardship conditions outlined above.
- b) Interest has accrued because of a Council error, or an unreasonable delay attributable to Council.
- (c) The ratepayer has been significantly affected by a natural disaster or other exceptional circumstances beyond their control, and remission is considered fair and reasonable in the circumstances.
- (d) Remission of interest is not automatic and must be either applied for or considered by Council.

Each request will be assessed on its individual merits. Remission will generally only be considered where the ratepayer has made reasonable efforts to meet their obligations and engaged with Council at the earliest opportunity.

Council will not ordinarily remit interest where there is evidence of wilful non-payment, or where the ratepayer has demonstrated capacity to pay but has elected not to do so, unless there are exceptional circumstances that warrant further consideration.

COUNCIL POLICY

DEBT RECOVERY POLICY

1.1.3 *Legal Action*

Legal action is seen as a last resort to enforce collection; however, such action will be taken following previously mentioned initial recovery processes. All recoverable costs, as part of all debt recovery processes, will be passed on to the ratepayer.

Where the probability of successful recovery of an outstanding debt is low, particularly in relation to debts where past legal action has not resulted in repayment of the outstanding debts, MRC may elect not to proceed with further legal action and consider alternate collection action and strategies.

1.1.3.1 *Claim and Statement of Claim*

If no returned mail is received by MRC or its debt collection agents, it will be assumed that the correspondence has been received. Legal action will be commenced if the account remains unpaid or an approved payment schedule is not made with the collection agency.

An attempt to contact the ratepayer by telephone or email will be made before proceeding.

Ratepayers with an individual or combined balance over \$1,500 will be subject to the issue of a Claim and Statement of Claim in the appropriate court. At this stage, the debtor will incur legal costs that are recoverable with the debt.

1.1.3.2 *Judgment*

Prior to seeking judgment of an overdue amount, a letter will be sent to the debtor advising that this is the next step and of the potential impact on their credit history. If a mobile telephone number is recorded, a text will be sent to the debtor requesting contact be made urgently.

For debts where substantial payment has been received and / or where the balance remaining outstanding is the legal fees only, an attempt will be made by our debt collection agents to contact the debtor by telephone.

If, within 28 clear days after service of claim, the ratepayer has not paid the debt and costs, the Chief Financial Officer or other delegated officer may approve judgment to be obtained for the debt.

Once filed with the court and approved, judgment will affect the debtor's credit history file for a period of five years.

1.1.3.3 *Indicative Collection Timeline***Pre-legal process**

Day 0	Issue of Rate Notice - Debt becomes payable
Day 30	End of discount period – Debt becomes due
Day 31	Debt becomes overdue
Day 45	Issue of Reminder Notice by Mackay Regional Council
Day 64	Reminder period closes

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Day 71	Account referred to Debt Collection Agency
Day 74	Issue of Demand Letter by Debt Collection Agency
Day 82	Account referred to collection Solicitors
Day 86	Issue of Final Demand Letter by collection Solicitors
Day 94	Account referred back to Council for claim authorisation
Day 98	Claim authorisation confirmed by delegated Council officer

Legal Proceedings

Day 99	Lodgement of Magistrates Court Claim
Day 100	Service of claim documents by bailiff
Day 128	End of timeframe for debtor to pay debt or defend claim
Day 129	Debtor become liable to have judgment entered against them

1.1.3.4 Further collection action that may be considered.

MRC may initiate other collection action to recover outstanding debts such as:

- Oral examination to determine income/assets
- Bankruptcy if the judgment obtained is over \$5,000
- Sale of land in accordance with the Regulation - see section 1.1.4 in this policy
- Full wind up on companies issued with Statutory Demand
- Any other process as recommended by the debt collection agency to successfully recover the debt.

1.1.3.5 Direct Statutory Demand and Wind-up Action

At the discretion of the Chief Executive Officer or other delegated officer, companies with a combined overdue balance of more than \$10,000 may be subject to the issue of a Statutory Demand, without proceeding to claim and judgment, in the appropriate court.

If, within 21 clear days after service of the Statutory Demand, the ratepayer has not paid the debt and costs, the Chief Executive Officer or other delegated officer may approve wind up action to be commenced to recover the debt.

1.1.4 *Sale of land for Arrears of Rates*

Where rates on a property remain overdue for the times referred to below, no payment arrangements exist, and other collection action has failed to recover the amount, MRC will commence proceedings to sell the property subject to and by virtue of its powers under Chapter 4, Part 12, Division 3 of The Regulation.

This division applies if some or all of the rates have been overdue for at least:

- (i) generally - three years; or
- (ii) if the rates or charges were levied on vacant land or land used only for commercial purposes, and the local government has obtained judgment for the overdue rates and charges – one year; or
- (iii) if the rates or charges were levied on a mining claim – three months.

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Properties that will be subject to these provisions will be identified and a letter sent warning the ratepayers that MRC will be considering action to sell the property.

A report to MRC will be tabled for a resolution to issue a notice of intention to sell for arrears of rates, thereby commencing the sale of land process.

This process will be conducted as a part of MRC's debt management contract.

1.1.5 Pensioners

MRC recognises that for a variety of reasons some pensioners will have difficulties in availing themselves of the early payment discount by paying their rates by the due date and provided the ratepayer is willing to engage with MRC to ensure that their debt does not escalate will provide a further concession to the eligible pensioner under the following terms.

Pensioners who have an overdue rates balance, of more than \$200 will receive a reminder notice and those with an arrears balance of \$1,000 or more will be eligible to make an extended arrangement for payment by regular amounts. Such payments are to be sufficient to ensure that the arrears situation does not worsen (i.e. at least enough to clear current period's rates and charges each year).

Subject to the payments covering accruing rates and charges, no interest will be charged on overdue rates whilst the pensioner honours the arrangement.

Should the pensioner default under the arrangement then they will be allowed 14 days to rectify the situation. If the situation is not rectified, then the arrangement will be cancelled, and interest will be charged from the date of default.

Pensioners who have arrears of \$1,000 or greater at the end of financial year and who fail to contact MRC to make a formal arrangement or have an arrangement cancelled will become subject to MRC's normal recovery action for overdue rates as outlined in this policy.

1.2 Accounts Receivable / Sundry Debtors

Records of accounts receivable amounts due to MRC are maintained in MRC's corporate financial records system.

Prior to a debtor being created in the system, an "Application to Establish an Account" form will need to be completed by the debtor or the Executive Manager of the program requiring the facility to be created.

Following receipt of an application for a corporate or business entity the relevant Australian Company Number (ACN) or Australian Business Number (ABN) details will be verified via a search.

Invoices are issued for both scheduled and continuing amounts and on an ad hoc basis.

The Revenue and Collection officers will maintain a register of scheduled and continuing amounts, such as lease payments, which will include details of the debtor amounts and any Consumer Price Index (CPI) type adjustments required.

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For all other amounts, the relevant program will be required to submit a request for invoice in the approved format and the invoice will be prepared and either issued to the debtor or returned to the requestor for further attention, as required.

1.2.1 Initial Recover Action

Following the end of each month, all accounts are reviewed in conjunction with the printing of monthly statements which are then issued with appropriate notations made on the document.

A reminder letter will be issued to the debtor 15 days after the due date for the invoice. This reminder letter requires payment to be made within 14 days. Where payment is not received, the account may be referred to Collection House Limited to initiate recovery action.

Details of all overdue accounts are provided to the relevant program each month and it will be the responsibility of the Executive Manager or Director to confirm the escalation of the recovery action.

It is vital to the process that the amounts invoiced can be verified and justified at the time they are requested by the program to ensure that a successful legal action can be undertaken in the event of non-payment.

1.2.2 Interest on Overdue Invoices

MRC's credit terms are 30 days. Overdue balances on invoices issued on commercial debts will bear interest at the rate adopted for overdue rates and charges, charged at the end of each month, after the aging of the invoice has reached 60 days. If the invoice is paid on or before the date of 60 days after issue no interest will be payable. Interest charged will accrue after the end of the month in which the invoice becomes overdue.

Monthly interest amounts less than \$5.00 per debtor account will be waived and not invoiced.

Invoices which are generated from contractual arrangements will be subject to the terms of the contract rather than MRC's standard credit terms.

1.2.3 Payment Schedules

It is generally not appropriate for MRC to enter into a payment schedule for sundry accounts receivable; however, the Executive Manager of the program instigating the invoice may approve an arrangement with an individual debtor for a maximum period of 12 Months. Schedules for longer periods require approval from the Chief Executive Officer or Director Corporate Services.

1.2.4 Legal Action

Legal action is seen as a last resort to enforce collection and will be undertaken if the debtor fails to respond to the contact made by MRC or its representatives, following the issue of the previously mentioned correspondence.

The decision as to whether the amount outstanding warrants the use of further legal action for recovery and the appropriate level of legal action to be taken rests with the

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Executive Manager of the relevant program, who instigated the invoice.

1.3 Human Rights

When an individual feels that they are the subject of MRC's failure to act compatibly with human rights, they can make a complaint directly to MRC. These complaints will be assessed against the Human Rights Act 2019.

2.0 **Adopted Infrastructure Charges**

Section 144 of the Planning Act 2016 provides that a levied Infrastructure Charge is taken to be rates of the local government for the purpose of its recovery.

Outstanding Infrastructure Charges may be recorded within the Councils Application system, a separate debtors ledger or within the rating system for the purpose of recovery.

2.1 Payment Schedules

It is preferred that Infrastructure Charges are paid as due however, a payment schedule may be entered into to clear the overdue amount. Such schedules should be for no longer than three years and be approved by the Director Planning, Growth and Sustainability.

2.2 Failure to Pay

Unpaid infrastructure charges may be transferred to the rates assessment. Council will proceed to register a charge over the land so that the land cannot be sold without the prospective purchaser being aware of the debt. The charge will only be removed upon full payment of the infrastructure charge debt.

2.3 Discount on Rates

Once these charges have been transferred to the rates assessment, discount applicable to rates will only be applied if the amount due is paid in full by the due date, including overdue infrastructure charges.

2.4 Interest on Overdue Infrastructure Charges

Interest will be charged on the outstanding Infrastructure Charges transferred to a rates assessment in accordance with the interest rate applicable to outstanding rates as detailed within the rating resolutions and Revenue Statement for the particular year.

2.5 Recovery Action for Overdue Infrastructure Charges

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2.5.1 Initial Recovery Action

A notice in the form of a rates notice will be given to the ratepayer for the outstanding Infrastructure Charges giving 30 days for payment.

After the expiry of the 30 days the charges will be deemed to be overdue and subject to further collection action. As the amounts are included on the same assessment as other rates and charges, no independent recovery action is used for these accounts, and they are included in the action for the next rate levy.

If the amount is not paid after 14 days of the reminder, an attempt to contact the ratepayer will be made by SMS or email, prior to being referred to our Collection agents for further action.

On referral to our Collection agents, initial action consists of a seven-day letter of demand, followed by a final seven-day solicitor's demand letter. The letters issued will explain the possible financial impact if MRC proceeds to legal action, including an estimate of legal costs.

2.5.2 Legal Action

If the property owner fails to respond to the previous actions, our debt collection agents will provide a recommendation regarding issuing a Statement of Claim for the overdue amount. The property owner will be liable for the legal costs incurred and these can also be recovered against the land.

Upon the grant of judgment, other legal actions will be taken to effect payment of the debt if not paid. For a corporate entity this may include a statutory demand to wind up the company.

2.5.3 Sale of Land for Arrears of Rates

As the debt can be recovered as a rate, the next step could be to sell the land to recover the rates under Chapter 4, Part 12, Division 3 of the Regulation (see Section 1.1.4).

3.0 Bad Debts / Write Off

The process for writing off uncollectible amounts will be documented within each program.

For a rates account to be deemed uncollectible it will be necessary that:

- (i) The ratepayer be deceased, bankrupt or untraceable or in the case of a company be in liquidation or receivership with advice from the trustee or other liquidator that the prospect of a dividend being declared would be remote or that the dividend amount would be minimal; and
- (ii) There is no avenue to recover the debt by way of sale of the land for rate arrears. This would normally arise in the instance of a state tenure or lease that has been terminated or otherwise surrendered; or

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- (iii) The amount of the debt is less than \$10,000 and legal advice received that the circumstances relating to the creation of the debt make the eventual collection of the amount unlikely even if legal action were considered or, if such legal action would be too costly in relation to the amount sought or, if all legal avenues have failed to recover the amount owing plus costs.

For a sundry debtor to be deemed uncollectible it will be necessary that:

- i. The debtor be deceased, bankrupt or untraceable or in the case of a company be in liquidation or receivership with advice from the trustee or other liquidator that the prospect of a dividend being declared would be remote or that the dividend amount would be minimal; or
- ii. The amount of the debt is less than \$10,000 and the circumstances relating to creation of the debt make the likely eventual collection of the amount unlikely even if legal action were considered, or if such legal action would be too costly in relation to the amount sought or, if all legal avenues have failed to recover the amount owing plus costs.

Authorisation levels are:

Write-off amount less than \$10,000

Relevant Program Executive Manager with endorsement of Chief Financial Officer

Write-off amount \$10,000 - \$30,000

Relevant Associate Director

Write-off amount \$10,000 - \$50,000

Relevant Director

Write-off amount greater than \$50,000

Chief Executive Officer

4.0 Delegations

The Chief Executive Officer is delegated authority to make determinations relating to this policy.

5.0 Definitions

To assist in interpretation the following definitions shall apply:

Commercial Debt shall mean any debt created on a commercial basis out of an arrangement with one of Council's Business Units for the supply of goods and services.

Council shall mean the Mayor and Councillors of Mackay Regional Council.

Council Business Unit shall mean any area of Council supplying goods and services to external parties on a commercial basis.

Debtor shall mean any person including a ratepayer, who owes money to Council.

Debt collection agency shall mean the third party contracted to provide collection services for Council for the time being.

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DEBT RECOVERY POLICY

Exceptional Circumstances outside the Ratepayer's Control means exceptional and unforeseeable events that significantly affect a ratepayer's ability to pay, and which are not due to the ratepayer's actions, decisions, or negligence.

Human Rights Complaint shall mean a complaint about an alleged contravention of section 58-1 by a public entity in relation to an act or decision of the public entity.

MRC shall mean Mackay Regional Council.

Pensioner shall mean an elderly, invalid, disabled or disadvantaged citizen, who is:

- (a) An eligible holder of a Queensland 'Pensioner Concession Card' issued by Centrelink, on behalf of the Department of Human Services, or the Department of Veterans' Affairs, or a Queensland 'Repatriation Health Card – For All Conditions (Gold Card)' issued by the Department of Veterans' Affairs; and
- (b) The owner (either solely or jointly) or life tenant/s of a property which is his/her principal place of residence; and
- (c) Has, either solely or jointly with a co-owner, the legal responsibility for the payment of rates and charges as defined which are levied in respect of the said property by the Local Authority in whose area the property is situated.

The Act shall mean the *Local Government Act 2009*.

The Regulation shall mean the *Local Government Regulation 2012*.

6.0 Review of Policy

This policy will be reviewed when any of the following occur:

- The related documents are amended or replaced.
- Other circumstances as determined from time to time by a resolution of Council

Notwithstanding the above, this policy is to be reviewed at intervals of no more than three (3) years.

7.0 Reference

- Local Government Act 2009
- Local Government Regulation 2012 (The Regulation)

8.0 Attachments

COUNCIL POLICY**DISCOUNT ON LATE RATES PAYMENT
POLICY**

Program: Financial Services
Date of Adoption: 29 June 2026
Resolution Number:
Review Date: 30 June 2027

Scope

This policy applies to those ratepayers that have intended to pay their rates by the due date, however for reasons beyond their control, have been unable to.

Objective

This policy seeks to outline the type of circumstances which will be acceptable to Council to allow discount to be allowed for late payments.

Policy Statement

Discount shall be applied in accordance with Council's Revenue Policy and Revenue Statement. Where there is an occasion where payment by the due date is not achieved, Council will only consider allowing discount if it is satisfied a ratepayer has been prevented by circumstances beyond their control from paying rates in time to receive the discount.

This process to remain in force until otherwise determined
by Mackay Regional Council

COUNCIL POLICY

DISCOUNT ON LATE RATES PAYMENT
POLICY

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COUNCIL POLICY**DISCOUNT ON LATE RATES PAYMENT
POLICY****1.0 Principles**

The allowance of discount on rates is conditional on MRC receiving the full payment of rates by the due date shown on the rate notice. However, Council does recognise that there will be occasions when payment by the due date is not achieved through circumstances beyond the control of the ratepayer. In accordance with section 130 of the Regulation, Council has the power to allow the discount if it is satisfied that the circumstances for not paying were out of the ratepayers' control. Discount may be allowed if the criteria explained in this policy are met.

Any ratepayer seeking to have discount allowed for the late payment of rates, shall make application on the form provided or available on the MRC website.

Other evidence / documentation is to be supplied where stated. This application form, and any supporting documentation, shall be lodged with the Chief Executive Officer or delegate, for consideration.

Applications need to be received before the end of the rating period to which the rates apply, to be given consideration for discount.

Before the allowance of late discount is considered, the full amount (including all arrears) of general rates and charges owing (less discount) are to be paid in the rating period that the discount is being applied for. Following consideration, the ratepayer will be advised in writing of the outcome of the request for the allowance of discount.

It is the ratepayer's responsibility to notify MRC of a new address for postal service of notices and updating of email address for electronic service of notices through eNotices portal. Where a ratepayer does notify MRC of a new address for services of notices after the issue of the rate notices, MRC will endeavour to issue a copy of that rate notice to the new address, however it will remain the responsibility of the ratepayer in those circumstances to ensure that payment is received by MRC within the due date of the current rate notice.

Human Rights have been considered when preparing this Policy.

The following situations will be considered acceptable reasons for discount to be allowed after the discount due date:

1.1 Agency Payments

Payment is made to any MRC endorsed payment agency on or before the due date, provided that such payment is cleared by MRC's bank.

1.2 Cheque / Posted Payments

Payment is made by means of a cheque and posted to MRC, and the postmark on the letter indicates that it was mailed early enough to leave sufficient time for it to reach MRC (except those sent by bulk postage, using a franking machine, pre-paid or not date stamped). Where payment hasn't been received by MRC within the expected timeframe as stated in the table below, and has arrived after the discount date, correspondence from the applicable mail carrier must be received stating that problems existed with deliveries at the time.

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DISCOUNT ON LATE RATES PAYMENT
POLICY

Australia Post guidelines on regular mail delivery times:

Posted for delivery	Estimated delivery by (business days)
Same State:	3-5 days
Interstate:	4-7 days

1.3 Medical Reasons

The sole owner or all owners are hospitalised or incapacitated due to illness during the discount period and therefore are unable to make payment of the due rates on time. Medical evidence of hospitalisation or incapacitation must be provided for consideration.

1.4 Delivery Issues

- (a) The rate notice was not received, and the ratepayer can produce written evidence that a mail redirection was current at that location at the time of the rate notice issue.
- (b) The rate notice was not received, and such claim can be supported by advice from the applicable mail carrier that problems existed with the mail delivery in the area at the time.
- (c) The rate notice is returned to MRC although correctly addressed.
- (d) The rate notice is not received through electronic delivery and MRC are satisfied that the notice has not been received.

1.5 Incorrect Rates Record

Where full payment is tendered to MRC after the due date for discount and any error on MRC's part in the issue of the rate notice has occurred that may reasonably be expected to have contributed to the late receipt of the rate notice by the ratepayer.

1.6 Other circumstances (not including vacation) not listed elsewhere in this policy, where payment has been prevented and the ratepayer has had an on-time payment history for a minimum period of at least three years or, in the case of an owner who has only become the owner within three years, the period of ownership, and the ratepayer must provide evidence to the satisfaction of the Coordinator Rates & Revenue, Team Leader Rates & Services, or Senior Revenue & Treasury Accountant.

A claim for relief under this clause, will only be allowed once in any three-year period.

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DISCOUNT ON LATE RATES PAYMENT
POLICY1.7 Exceptional Circumstances

- (a) Trauma caused by a major event such as fire or flood prevents the ratepayer from paying the amount outstanding before the discount due date.
- (b) Death or serious trauma (accident, life threatening illness or emergency operation) of the ratepayer/s and/or their spouse/dependents has occurred during the discount period. A death certificate or medical evidence must be provided.

1.8 Outside Policy Guidelines

Where an application falls outside this policy, and it is determined that the application requires special consideration by Council; a report with a recommendation to the appropriate Council meeting shall be made.

1.9 Human Right Complaints

When an individual feels that they are the subject of MRC's failure to act compatibly with human rights, they can make a complaint directly to MRC. These complaints will be assessed against the *Human Rights Act 2019*.

2.0 **Definitions**

To assist in interpretation the following definitions shall apply:

Council shall mean the Mayor and Councillors of Mackay Regional Council.

Human Rights Complaint shall mean a complaint about an alleged contravention of section 58-1 by a public entity in relation to an act or decision of the public entity.

MRC shall mean Mackay Regional Council.

Payment shall mean the full levied amount, net of the discount incentive.

The Regulation shall mean the *Local Government Regulation 2012*.

Exceptional Circumstances shall mean situations that are unusual and not typically anticipated, often requiring special consideration or action.

3.0 **Review of Policy**

This policy will be reviewed when any of the following occur:

- The related documents are amended or replaced.
- Other circumstances as determined from time to time by a resolution of Council

Notwithstanding the above, this policy is to be reviewed at intervals of no more than three (3) years.

COUNCIL POLICY

DISCOUNT ON LATE RATES PAYMENT POLICY

4.0 Reference

- *Local Government Regulation 2012*

5.0 Attachments

COUNCIL POLICY**CONSERVATION REMISSION POLICY**

Program: Financial Services
Date of Adoption: 29 June 2026
Resolution Number:
Review Date: 30 June 2027

Scope

This policy applies to all applications for rate relief for nature conservation or nature refuge areas.

Objective

The objective of this policy is to encourage and increase the amount of land set aside for nature conservation through the provision of rate relief.

Policy Statement

This policy provides a rates rebate scheme to encourage both the conservation of high value vegetation and wildlife habitats on private land. It allows Council to consider applications for a rate rebate of general rates where a landholder enters into a Conservation Agreement for a Nature Refuge under the Nature Conservation Act. The rebate is proportionately attributed to that area of land included in an agreement. The owner enters into an agreement preserving/conserving flora and fauna on a rateable property within the boundaries of the Council.

This process to remain in force until otherwise determined
by Mackay Regional Council

COUNCIL POLICY

CONSERVATION REMISSION POLICY

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COUNCIL POLICY

CONSERVATION REMISSION POLICY

1.0 Principles

Environmental problems in the form of land degradation and loss of natural habitats continue to be an issue faced by residents of the Mackay region. To encourage proactive conservation practices, Council consulted with a number of agencies in order to explore possible solutions. This consultation highlighted that there would be significant benefit gained by the community if Council provided assistance to private landholders that encouraged the preservation and conservation of land.

Human Rights have been considered when preparing this Policy.

1.1 Rates Rebate Scheme

MRC's rates rebate scheme aims to encourage both the conservation of high value vegetation and wildlife habitats on private land. The scheme acknowledges the broader community benefits associated with natural area conservation including:

- improvements to overall catchment health
- enhanced landscape qualities
- retention of critical habitats
- reduced erosion
- improved water quality.

A range of areas have been identified as suitable for conservation including:

- conservation of remnant rainforest and ecotonal forest
- conservation of riparian ecosystems including melaleuca wetlands
- conservation of ecological linkages and wildlife habitats
- preservation of natural scenery of the city through forestry and conservation.

All applications will be assessed against specific criteria established in association with relevant State Government Departments and industry groups. The amount of rebate will be proportional to the area of land covered by specific conservation or farm forestry agreement and initial applications to Council should be made on the approved form available on the MRC website.

Any changes made to the provisions of this policy will only apply to remissions granted after the date that the amendment has been adopted by Council.

1.2 Nature Conservation Areas

General requirements for attracting the rebate include:

- (a) The subject site is to meet the selection criteria identified for nature conservation areas
- (b) A Conservation Agreement or Nature Refuge Agreement will be entered into, over the property or that part of the property subject to the rates reduction application, between the owner and the Department of Environment and Heritage Protection (Queensland)
- (c) Rates relief will commence from the beginning of the financial half year during which the Department of Environment and Heritage Protection

COUNCIL POLICY

CONSERVATION REMISSION POLICY

(Queensland) has advised Council that following an initial inspection they have determined that it is appropriate to enter into a Conservation Agreement or Nature Refuge Agreement for the subject land and that the procedure to enter into such an agreement has commenced

- (d) Rates remission will apply as follows:

Less than 10% of the assessment area	10% of overall general rates to a maximum of \$577 per annum.
10% to less than 20% of rate assessment area	15% of overall general rates to a maximum of \$953 per annum.
20% to less than 40% of rate assessment area	20% of overall general rates to a maximum of \$1,436 per annum.
40% or greater of assessment area	25% of overall general rates to a maximum of \$1,910 per annum.

- (d) Rates relief will continue for at least a minimum of a three-year trial period or until the provisions of the Conservation or Nature Refuge Agreement are breached
- (e) Should a Conservation Agreement or Nature Refuge Agreement not be finalised within 18 months of advice from the Department of Environment and Heritage Protection (Queensland), that procedures to enter into an agreement has commenced, the full amount of any relief granted will be recoverable from the owner of the land. In addition, a schedule of repayment ratios for failure to honour the agreement will be negotiated through the preparation of the Conservation Agreement or Nature Refuge Agreement.

1.3 Human Rights Complaints

When an individual feels that they are the subject of MRC's failure to act compatibly with human rights, they can make a complaint directly to MRC. These complaints will be assessed against the *Human Rights Act 2019*.

2.0 Definitions

To assist in interpretation the following definitions shall apply:

Council shall mean the Mayor and Councillors of Mackay Regional Council

Human Rights Complaint shall mean a complaint about an alleged contravention of section 58-1 by a public entity in relation to an act or decision of the public entity

MRC shall mean Mackay Regional Council

The Act shall mean the *Local Government Act 2009*

The Regulation shall mean the *Local Government Regulation 2012*

COUNCIL POLICY**CONSERVATION REMISSION POLICY****3.0 Review of Policy**

This policy will be reviewed when any of the following occur:

- The related documents are amended or replaced.
- Other circumstances as determined from time to time by a resolution of Council

Notwithstanding the above, this policy is to be reviewed at intervals of no more than three (3) years.

4.0 Reference

- *Local Government Act 2009*
- *Local Government Regulation 2012*

COUNCIL POLICY**RATING REMISSIONS FOR NON-PROFIT
COMMUNITY ORGANISATIONS POLICY**

Program: Financial Services
Date of Adoption: 29 June 2026
Resolution Number:
Review Date: 30 June 2027

Scope

This policy applies to non-profit community organisations.

Objective

The purpose of this policy is to establish arrangements for non-profit community organisations to receive financial assistance from Council in the form of rating remissions.

Policy Statement

Rating remissions will be considered for non-profit community organisations. The following policy will be used to assess requests for rates and utility charge remissions to alleviate the impact of Local Government rates and charges, particularly in relation to non-profit community organisations.

This process to remain in force until otherwise determined
by Mackay Regional Council

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RATING REMISSIONS FOR NON-PROFIT
COMMUNITY ORGANISATIONS POLICY

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COUNCIL POLICY

RATING REMISSIONS FOR NON-PROFIT COMMUNITY ORGANISATIONS POLICY

1.0 Principles

Council is of the view that it is important to support the activities of non-profit community organisations who contribute to the social and economic wellbeing of the community, as a whole.

1.1 Criteria

Council will consider applications from non-profit organisations subject to the following criteria:

Category A Remissions:

- The organisation must be a non-profit community-based organisation.
- The organisation must not have an annual turnover (revenue) more than \$1,170,000 (relating to activities carried out by the organisation on the relevant property).
- The organisation must be the owner or lessee of the land and be able to demonstrate that it is responsible for payment of the rates levied.
- The land, or any part of the land, must not be rented or leased to a third party.
- The property must not be used for a residential purpose unless utilised for short-term accommodation for homeless and at-risk persons.
- Aged care facilities, or properties subject to the *Retirement Villages Act 1999* are excluded from the application of a remission under this policy.
- A liquor licence must not be held by the organisation or any affiliate relating to the property subject to the application. (This provision will not apply if the organisation can provide evidence that trading under the licence is restricted to an average 60 hours per week or less).
- The property must not be subject to a general rate exclusion, waiver or concession relating to a condition contained in a lease of a reserve, or other land from Council; and
- The property must not be exempted from general rates subject to a specific exemption relating to section 93(3) of the Act and/or section 73 of the Regulation.

Where the discretion to exempt a property from general rates vests in Council, either under the Act or within the conditions attached to a Council lease, the ratepayer may opt to forego this exemption and take advantage of the conditions of this policy.

Category B Remissions:

- The organisation must be a non-profit community-based organisation.
- The organisation must be the owner or lessee of the land and be able to demonstrate that it is responsible for payment of the rates levied.
- The property must not be subject to a general rate exclusion, waiver or concession relating to a condition contained in the lease of a reserve, or other land from Council.
- The property must not be exempted from general rates subject to a specific exemption relating to section 93(3) of The Act and/or section 73 of The Regulation; and

COUNCIL POLICY

RATING REMISSIONS FOR NON-PROFIT COMMUNITY ORGANISATIONS POLICY

- The remission applies to multi residential properties occupied by mix of aged and low-income persons on land that was previously owned by MRC and utilised as aged persons accommodation which were previously exempt from General Rates.

Category C Remissions:

- The organisation must be a non-profit community-based organisation.
- The organisation must not have an annual turnover (revenue) more than \$20,000 (relating to activities carried out by the organisation on the relevant property).
- The organisation must be the owner or lessee of the land and be able to demonstrate that it is responsible for payment of the rates levied.
- The property must not be used for accommodation purposes.
- The property must not be subject to a general rate exclusion, waiver or concession relating to a condition contained in a lease of a reserve or other land from Council; and
- The property must not be exempted from general rates subject to a specific exemption relating to section 93(3) of the Act and/or section 73 of the Regulation.

1.2 Level of Relief

All applications must be in writing and must be supported by a copy of the organisation's most recent financial statement (no greater than 12 months old).

All properties approved for non-profit remission will also have rating category 15.1 applied.

As per the Revenue Statement 9.03.06(f), Council has adopted a separate consumption charge for Community sporting facilities where a rates remission for non-profit community organisations has been granted.

With delegated authority, staff may approve remissions at the following level:

Category A remissions:

50% rate remission of net rates, charges and levies (excluding water consumption, trade waste charges, state and rural fire levies).

100% rate remission of general rates and any special or separate rate or charge levied where no utility services are applicable to the property (excluding water consumption, trade waste charges, state and rural fire levies).

Category B remissions:

100% rate remission of general rates and any special or separate rate or charge levied (excluding water consumption, trade waste charges, state and rural fire levies).

Category C remissions:

75% rate remission of net rates, charges and levies (excluding water consumption, trade waste charges, state and rural fire levies).

COUNCIL POLICY

RATING REMISSIONS FOR NON-PROFIT
COMMUNITY ORGANISATIONS POLICY

Note - Remissions will be applied to the rates issued net of any early payment discount allowed or available, which will equate to 47.5%, 71.3% and 95% respectively of gross rates that attract discount.

Council may, by resolution, approve remissions at a different remission level.

1.3 Period of Relief

An applicant is required to lodge a new request for assistance at least once in every three-year period (or as required by the Chief Executive Officer).

Applications will apply from the start of the half-year period that the application is received not to be backdated to previous periods.

Rates and charges must be paid in full for each billing period to receive a remission of rates. Period of relief will apply for 3 years, or until such time as an arrears balance occurs.

1.4 Delegation

The Chief Executive Officer has delegated authority to make determinations on eligibility for assistance under this policy.

2.0 Definitions

To assist in interpretation the following definitions shall apply:

Aged Care Facility shall mean a facility providing high care services and not independent living / lifestyle accommodation.

Annual Turnover shall mean operating revenue from all sources including grants and subsidies for the most recent reporting year.

CEO shall mean the person appointed to the position of Chief Executive Officer under the Act and anyone acting in that position.

Council shall mean the Mayor and Councillors of Mackay Regional Council.

Lessee of the land shall mean properties leased from Mackay Regional Council.

MRC shall mean Mackay Regional Council.

Non-Profit Community Organisation shall mean that:

- The organisation is incorporated under Queensland's Associations Incorporations Act 1981 and listed as a non-profit community organisation, as determined by the Australian Taxation Office (ATO).
- There is no profit or gain by individual members of the group.
- Its constitution or governing documents prevent it from distributing profits or assets for the benefit of particular persons, both while it is operating and on winding up.
- Whilst a surplus or revenue can be made, all profits must be used to carry out the purpose and functions of the organisation.

COUNCIL POLICY**RATING REMISSIONS FOR NON-PROFIT
COMMUNITY ORGANISATIONS POLICY**

Short Term shall mean crisis accommodation to aid persons dealing with issues such as domestic violence and homelessness and is a period of not greater than one month.

Short Term Accommodation shall mean not administered by a lease which can be renewed for greater than the crisis accommodation period.

The Act shall mean the *Local Government Act 2009*.

The Regulation shall mean the *Local Government Regulation 2012*.

3.0 Review of Policy

This policy will be reviewed when any of the following occur:

- The related documents are amended or replaced.
- Other circumstances as determined from time to time by a resolution of Council

Notwithstanding the above, this policy is to be reviewed at intervals of no more than three (3) years.

4.0 Reference

- *Local Government Act 2009*
- *Local Government Regulation 2012*
- *Retirement Villages Act 1999*

COUNCIL POLICY**CONCESSIONS FOR CONCEALED LEAKS POLICY**

Program:	Water Networks
Date of Adoption:	29 June 2026
Resolution Number:	
Review Date:	30 June 2027

Scope

This policy applies to all requests for a reduction in water charges from customers in the Local Government area of Mackay who receive a metered supply of water to a residential or commercial property.

This policy applies to Mackay Regional Council (MRC) staff delegated to consider applications for a concession or adjustment to the Water Notice due to a Concealed Leak.

This policy applies to concealed leaks only and does not apply to water loss from:

- leaking taps, toilet cisterns, hot water systems or other water appliances
- faulty plumbing or human error resulting in the filling of a rainwater tank
- property sprinkler or other irrigation systems, or
- swimming pools, spas, ponds and other outdoor water features, or their related fittings.

Objective

To guide MRC's practice and decision-making on the extent of, and the conditions under which, financial concessions will be offered to Property Owners who have received an unusually high water notice, resulting from a Concealed Leak.

Policy Statement

This policy applies to all requests for a reduction in water charges from customers in the Local Government area of Mackay who receive a metered supply of water to a residential or commercial property.

This process to remain in force until otherwise determined
by Mackay Regional Council

COUNCIL POLICY

CONCESSIONS FOR CONCEALED LEAKS POLICY

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COUNCIL POLICY

CONCESSIONS FOR CONCEALED LEAKS POLICY

1.0 Principles

Concessions provided for Concealed Leaks has been previously governed by Local Law No. 69. This policy will replace the sections in the said Local Law No. 69 that deal with the provision of concessions for concealed leaks.

- The Property Owner is responsible for managing their water consumption. This includes registering on “myh2o” to monitor the daily water consumption and/or manually reading the water meter and carrying out overnight consumption tests on a regular basis to monitor water usage and consumption patterns.
- The Property Owner is responsible for repairing water leaks in the pipes carrying water from the water meter into the premises, in any internal pipes or plumbing fixtures within the premises, or in any irrigation piping or garden watering systems.
- Subject to any concession under this policy, the Property Owner is responsible for the payment of the full Water Notice, including consumption related to leaks.
- Where MRC becomes aware of a potential water leak at a Property, MRC will make best efforts to notify the Property Owner. Such notification is provided as an added service and such notification, or the lack thereof, does not alter the availability or non-availability of concessions under this Policy.

1.1 Eligibility

MRC will only consider a request for concession on a Water Notice due to a water leak where:

- the leak was a Concealed Leak; and
- when an AMR is installed on the water meter at the Property, the Property Owner has registered on myh2o and has active leak alerts in place, and
- the Property Owner took all reasonable steps to ensure that the Concealed Leak was repaired within 60 days; and
- the Concealed Leak was repaired by a licensed plumber.

1.2 Extent of Concessions

Residential Customers - A reduction in water consumption charges will be granted only once per Property per Property Owner for each two-year period.

Commercial/Industrial Customers – A reduction in water consumption charges will be granted on a case-by-case basis.

The reduction of water consumption charges may be applied over two Billing Periods, as a single Concealed Leak can affect the consumption over two Billing Periods.

A concession will be available only if the consumption for applicable Billing Period is above the Tier 1 Threshold Limit.

COUNCIL POLICY

CONCESSIONS FOR CONCEALED LEAKS POLICY

Hourly Data Available through AMR

(where detailed hourly consumption data is available through an installed AMR)
For the lower of the number of days the Concealed Leak existed or 30 days.

$$\text{Excess consumption due to Concealed Leak} = \sum_n^1 \left[\begin{array}{l} \text{minimum consumption rate} \\ \text{(given day)} \end{array} \times \text{number of leak hours} \right]$$

where 1 = first day of Concealed Leak, and

n = day client was notified of the Concealed Leak, became aware of the Concealed Leak or the day on which the Concealed Leak ceased, whichever is earlier.

No Hourly Data Available

(where no AMR is installed, or no detailed hourly consumption information is available)

If the application for a concession in water consumption charges is granted, the concession extended to the client shall be:

$$\text{Excess consumption due to Concealed Leak} \times \text{Concession Rate}$$

Where,

$$\text{Excess consumption due to Concealed Leak} = \left[\begin{array}{l} \text{Consumption for applicable} \\ \text{Billing Period} \end{array} - \begin{array}{l} \text{non concession} \\ \text{consumption} \end{array} \right]$$

and,

$$\text{Concession Rate} = \left[\begin{array}{l} \text{Tier 2 Consumption Charge} \\ \text{rate} \end{array} - \begin{array}{l} \text{Tier 1 Consumption} \\ \text{Charge rate} \end{array} \right]$$

and where:

$$\text{Non concession consumption} = \begin{array}{l} \text{The greater of:} \\ \bullet \text{ Average consumption for property, and} \\ \bullet \text{ Tier 1 Threshold Limit} \end{array}$$

If use of either of the above methods is deemed inappropriate under a given circumstance by MRC, then an alternate methodology may be adopted.

The decision whether to use an alternative methodology and the alternative methodology to be used will be at the discretion of the Director of Infrastructure and Operations or an officer delegated to consider applications for concealed leaks under this policy, on a case-by-case basis.

COUNCIL POLICY

CONCESSIONS FOR CONCEALED LEAKS POLICY

1.3 Applying for a Concession

The Property Owner must apply in writing for a reduction of water consumption charges due to a Concealed Leak using the *Application for a Concession on Water Account due to a Concealed Leak Form*. The application must outline the location and circumstances of the Concealed Leak, including the conditions to be met under *Section 1* of this policy and complete all sections of the form.

The application must be made to MRC, no later than the date on which payment for the consumption charge, on which the concession is being sought, falls due for payment. Application made after this date but before the next Water Notice, may be considered at the discretion of the delegated decision-maker. Where such an application is considered, the concession granted will be 50% of the concession as identified in *Section 1.2 – Extent of Concessions* of this policy.

The application must be accompanied by a detailed plumber's report, using the *Plumber's Report on Repair of Concealed Leak Form* as specified by MRC, from the licensed plumber who carried out the repair work, certifying:

- the Property on which the Concealed Leak was discovered
- the Concealed Leak was repaired by the licensed plumber; and
- the date the Concealed Leak was repaired; and
- the details of the plumbing repairs undertaken; including:
 - that the Concealed Leak was in the main water supply pipe from the water meter to the *primary constructed structure on the Property*; and
 - that the Concealed Leak was in a location and/or a nature which contributed to it not being evident.

1.4 Specific Exclusions

MRC will not provide concessions for leaks that occur in:

- internal pipework (under floor or within walls) water fittings and appliances including taps, toilets, showers, sinks, hot water systems and appliances with water connections such as dishwashers, washing machines and fridges
- water tanks that are plumbed to the potable water supply, including solar water heaters and pipework related to such tanks
- external water taps, hoses, sprinklers and irrigation systems
- swimming pools, spas and other water features including fittings and the pipework that supply such fixtures
- firefighting equipment and systems

Concessions will also not be available for water loss:

- during construction, renovation, excavation or similar activity
- due to theft, vandalism, and inadvertent use (e.g. tap/hose left running due to an oversight)

COUNCIL POLICY

CONCESSIONS FOR CONCEALED LEAKS POLICY

2.0 Definitions

To assist in interpretation the following definitions shall apply:

AMR shall mean *Automatic Meter Reading device(s)*

Average Consumption shall mean *where possible and/or relevant, the average of the past three years' actual water consumption during the equivalent billing period, adjusted at the discretion of MRC, for any relevant changes in circumstances that would impact consumption*

Billing Period shall mean *the time between meter readings and does not refer to the issue date or the payment due date on the Water Notice*

Concealed Leak shall mean *a leak that has occurred within the Property Owner's Property in the main water supply pipe from the water meter to the primary constructed structure, either underground, under or within concrete or paving or underneath a structure where the leak was not apparent, and the occupant was not aware of its existence and could not reasonably be expected to be aware of its existence*

Concession Rate shall mean *as defined in section 1.2 – Extent of Concessions of this policy*

Council shall mean *the Mayor and Councillors of MRC*

Excess Consumption due to Concealed Leak shall mean *as defined in Section 1.2 – Extent of Concessions of this Policy*

MRC shall mean *Mackay Regional Council*

myh2o shall mean *the MRC website www.myh2o.qld.gov.au where property owners can register to monitor consumption and receive high consumption and potential leak alerts*

Policy shall mean *this “Concession for Concealed Leaks” Policy*

Property shall mean *the property within the MRC area to which water is being supplied by MRC for which Water Notices are issued*

Property Owner shall mean *the owner or owners of the Property*

Tier 1 Consumption Charge Rate shall mean *the Tier 1 Consumption Charge identified within the Revenue Statement as adopted by Council each financial year*

Tier 1 Threshold Limit shall mean *the maximum volume on which the Tier 1 Consumption Charge rate will be applicable as identified within the Revenue Statement as adopted by Council each financial year*

Tier 2 Consumption Charge Rate shall mean *the Tier 2 Consumption Charge identified within the Revenue Statement as adopted by Council each financial year*

Water Notice shall mean *the notice issued by MRC to the Property Owner which contains the water consumption charges.*

COUNCIL POLICY**CONCESSIONS FOR CONCEALED LEAKS POLICY****3.0 Review of Policy**

This policy will be reviewed when any of the following occur:

- The related documents are amended or replaced
- Other circumstances as determined from time to time by a resolution of Council

Notwithstanding the above, this policy is to be reviewed at intervals of no more than three (3) years.

4.0 Reference

- MRC Revenue Statement (Current)

5.0 Attachments

- Application for Concession on Water Notice Due to Concealed Leak Interpretation Guide

COUNCIL POLICY

APPLICATION FOR CONCESSION ON
WATER NOTICE DUE TO CONCEALED LEAKFRM-
38.313

PRIVACY DISCLAIMER Mackay Regional Council is collecting your personal information in order to process your application. This information will only be disclosed to any other third party with your written authorisation or as we are required to by law

SECTION 1 - PROPERTY OWNER DETAILS	
Applicant	I, _____ (Full name)
	of _____ (Address)
	_____ (Mobile) _____ (Telephone)
	_____ (Email)
	Apply for concession on water account due to concealed leak.
SECTION 2 – PROPERTY DETAILS FOR WHICH CONCEALED LEAK HAS OCCURRED	
Assessment No.	_____
Property Address	_____
SECTION 3 – GROUNDS FOR REQUEST (Attach additional page if necessary)	
Was a licensed plumber engaged to make repairs: Yes ☐ No ☐ If no , a statutory declaration will also need to be submitted.	
SECTION 4 - CUSTOMER CONSENT	
	Date: / /

FRM-38.313 Application for Concession on Water Notice due to Concealed Leak
 Electronic version current – uncontrolled copy valid only at time of printing.
 Version No. 1.000 (15/6/20)



COUNCIL POLICY

SECTION 5 – INFORMATION FOR APPLICANTS

MRC will accept this application once all sections have been completed and submitted to MRC.
(See checklist below):

I HAVE COMPLETED:

Section 1	Property owner details	☐
Section 2	Property details for which concealed leak has occurred	☐
Section 3	Ground for request	☐
Section 4	Customer consent	☐
Other	Sign up to the myh ₂ o website (www.myh2o.qld.gov.au) (as per clause 6.2 in policy)	☐
Attachments	Plumber's report on concealed leak	☐
	Copy of plumber's invoice	☐
	Statutory Declaration (if applicable)	☐

Office Use Only

Date Received:	/	/	Application No:
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COUNCIL POLICY



PLUMBER'S REPORT ON REPAIR OF CONCEALED LEAK

**FRM-
38.313**

PRIVACY DISCLAIMER Mackay Regional Council is collecting your personal information in order to process your application. This information will not be disclosed to any other third party with your written authorisation or as we are required to by law

PROPERTY DETAILS FOR WHICH CONCEALED LEAK HAS OCCURRED

Assessment No.	
Property Address	

LOCATION OF CONCEALED LEAK AND DESCRIPTION OF WORK (attach page if necessary)

--

LICENSED PLUMBER'S DETAILS

Company Name			
Plumber's Name		License Number	
Telephone		Mobile	
Business Address			

PLUMBER'S CONSENT

Signature	I confirm that the leak was: - in the main water supply pipe, from the meter to the primary constructed structure - in a location and/or of a nature which contributed to it not being evident - repaired by me on / / - repaired in conformity with the Plumbing and Drainage Act 2002 and the Standard Plumbing and Drainage Regulation 2003	
	I also confirm that the information in this form is a true and accurate record of the work carried out.	
		Date: / /

FRM-38.313 Application for Concession on Water Notice due to Concealed Leak
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Version No. 1.000 (15/6/20)



COUNCIL POLICY

Interpretation Guide

Examples of Calculations

Hourly Data Available through AMR

Property A has had a Concealed Leak. The total consumption for Billing Period in which the Concealed Leak occurred was 230 kilolitres (kl). As hourly meter reading data is available for Property A, the meter data management system will calculate the exact quantum of the leak on a weekly basis as in Table 1:

Table 1

Week	Leak Quantum (kl)
1	20.0
2	40.7
3	30.2
Total	90.9

Table 2

Tier	Rate (\$)
2	3.32
1	2.24
Difference	1.08

The rate per kilolitre applicable in calculating the concession is the difference between the Tier 2 Consumption Charge Rate and Tier 1 Consumption Charge Rate as depicted in Table 2.

Even though the quantum of the leak is calculated as 90.9 kilolitres, only the quantum used above 150 kl (Tier 1 Threshold Limit) for the Billing Period will be eligible for concession.

Therefore, the maximum quantum eligible for concession is 80 kl (the consumption for the Billing Period of 230 kl less the Tier 1 threshold of 150 kl).

The concession for Property A therefore would be 80 kl multiplied by the difference between the rates applicable to the two Tiers (\$1.08 as shown in Table 2), which amounts to \$86.40.

COUNCIL POLICY

No Hourly Data Available

Property B has had a Concealed Leak. Property B is not receiving hourly data through the AMR device installed on its water. The total consumption for Property B for the Billing Period of the Concealed Leak was 250 kl.

In this instance, the Non-Concession Consumption for Property B will be calculated as the average consumption of the three previous corresponding Billing Periods.

Table 1

Corresponding Period	Total Consumption (kl)
1	160
2	140
3	180
Average	160

Table 2

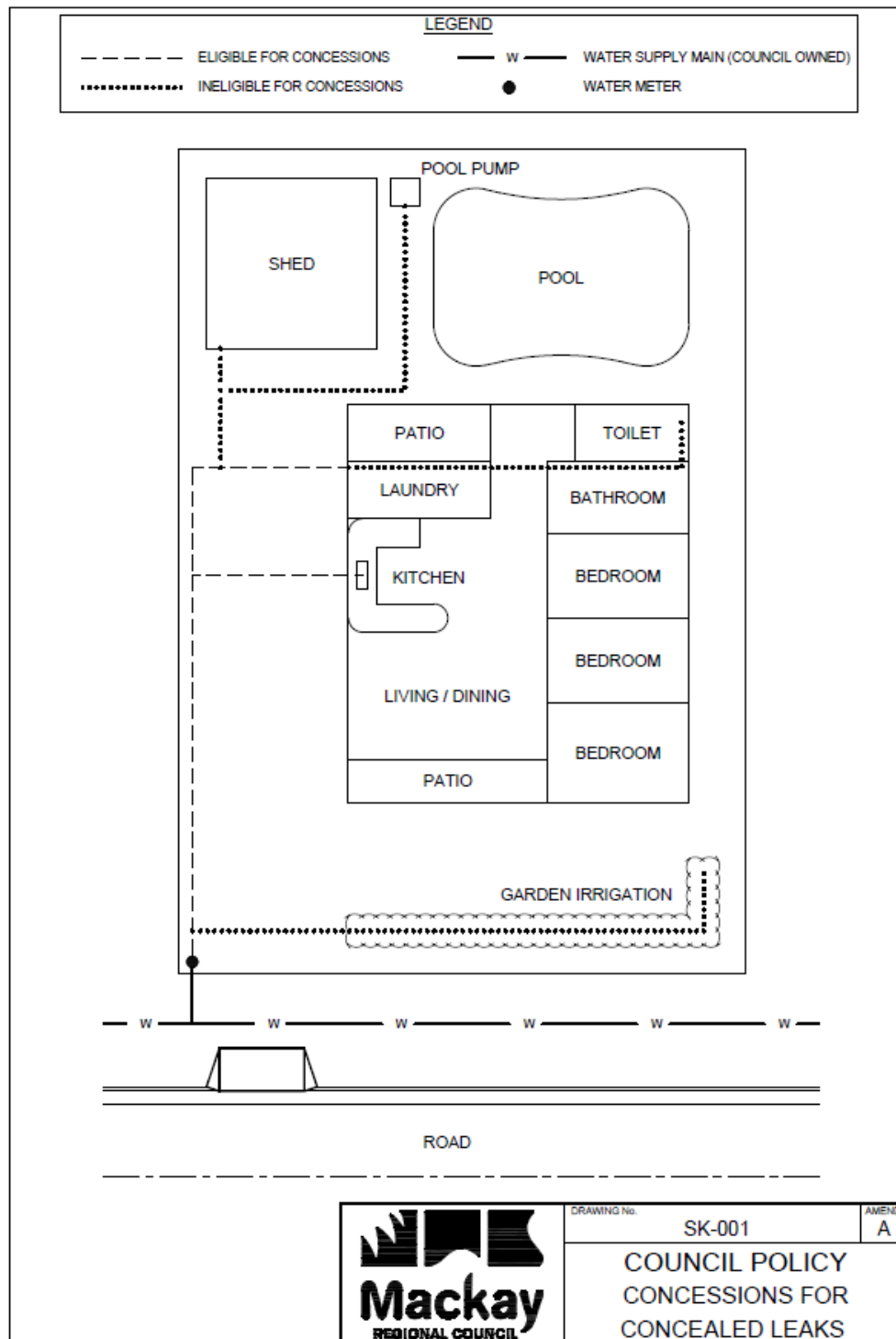
Tier	Rate (\$)
2	3.32
1	2.24
Difference	1.08

For the purposes of calculating relief under this policy, the Non-Concession Consumption for Property B will be 160 kl. Therefore, the Excess Consumption due to Concealed Leak will be 250 less 160; i.e. 90 kl.

The concession for Property B, therefore, would be 90 kl multiplied by the difference between the rates applicable to the two Tiers (\$0.94 as shown in Table 2) which amounts to \$97.20.

COUNCIL POLICY

Inclusions and Exclusions



FRM-38.313 Application for Concession on Water Notice due to Concealed Leak
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Version No. 1.000 (15/6/20)

COUNCIL POLICY**CONCESSION FOR EXCEPTIONAL
CIRCUMSTANCES (Water Consumption) POLICY**

Program: Water Networks
Date of Adoption: 29 June 2026
Resolution Number:
Review Date: 30 June 2027

Scope

This policy applies to Property Owners connected to Mackay Regional Council's (MRC) Water Reticulation Scheme where high water consumption charges have been incurred due to exceptional circumstances.

Objective

The objective of this policy is to:

- provide a framework to identify the circumstances which would qualify Property Owners for relief under this policy,
- identify the manner in which Property Owners can claim eligibility, and
- establish the extent of relief to be provided for such Property Owners.

Policy Statement

The extent of relief provided should not exceed the additional charges that the Property Owners are subject to, due the identified circumstances. However, there is no obligation on the part of MRC to provide relief to the full extent of the additional charges.

This process to remain in force until otherwise determined
by Mackay Regional Council

COUNCIL POLICY

CONCESSION FOR EXCEPTIONAL
CIRCUMSTANCES (Water Consumption) POLICY

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COUNCIL POLICY

CONCESSION FOR EXCEPTIONAL CIRCUMSTANCES (Water Consumption) POLICY

1.0 Principles

MRC recognises that certain Property Owners will be faced with exceptional circumstances beyond their control which would result in such Property Owners having to bear an unusually high level of charges on their Water Notice levied by MRC. MRC also recognises that it has an obligation to provide a level of relief to such Property Owners.

Human Rights have been considered when preparing this policy.

The following principles will be applied in identifying the circumstances under which Property Owners would be eligible for relief.

It is NOT the intention of this policy to:

- provide relief to individual Property Owners based on individual needs and circumstances;
- provide relief based purely on economic circumstances (e.g. unemployment).

The identified exceptional circumstance should:

- have the capacity to be applicable to a specifically identified group of Property Owners;
- be non-economic;
- be beyond the control of the Property Owners; and
- result in the group of Property Owners being subject to a higher than normal water consumption charge in their Water Notice.

The extent of relief provided should not exceed the additional charges that the Property Owners are subject to due to the identified circumstances. However, there is no obligation on the part of MRC to provide relief to the full extent of the additional charges.

The circumstances which would make a group of Property Owners eligible for relief, and the extent of relief to be extended to such Property Owners, are identified in Annexure A to this policy.

2.0 Complaints

Any complaints in relation to this service will be assessed and managed in accordance with MRC's Administrative Action Complaints Policy, a copy of which can be found on MRC's website.

When an individual feels that they are the subject of MRC's failure to act compatibly with human rights, they can make a complaint directly to MRC. These complaints will be assessed against the Human Rights Act 2019.

Complaints may be made as following:

In writing to
Chief Executive Officer
Mackay Regional Council
PO Box 41
MACKAY QLD 4740

COUNCIL POLICY**CONCESSION FOR EXCEPTIONAL
CIRCUMSTANCES (Water Consumption) POLICY**

Via Email -

complaints@mackay.qld.gov.au

In person at the following Council Client Service Centres:

- MRC Mackay Office – 73 Gordon Street, Mackay
- MRC Sarina Office – 65 Broad Street, Sarina
- MRC Mirani Council Office – 20 Victoria Street, Mirani

3.0 Definitions

To assist in interpretation the following definitions shall apply:

Council shall mean the Mayor and Councillors of Mackay Regional Council.

Exceptional Circumstance shall mean as defined in the Policy Statement.

MRC shall mean Mackay Regional Council.

Policy shall mean this Water Charges Relief due to Exceptional Circumstances Policy.

Property Owner shall mean the owner or owners of the property.

Occupier shall mean, for the purpose of this policy, a person who resides at a property as the Property Owner, a family member of a Property Owner, a person in the registered care of a Property Owner, or a tenant of the property.

Tenant shall mean a person who is registered as a tenant by way of a tenancy agreement through a registered property manager or by way of a written agreement with the Property Owner.

Water Notice shall mean the charges levied based on the volume of water consumed as measured by the water meter installed at a given property.

Human Rights Complaint shall mean a complaint about an alleged contravention of Section 58-1 by a public entity in relation to an act or decision of the public entity.

4.0 Review of Policy

This policy will be reviewed when any of the following occur:

- The related documents are amended or replaced.
- Other circumstances as determined from time to time by a resolution of Council

Notwithstanding the above, this policy is to be reviewed at intervals of no more than three (3) years.

5.0 Reference

- Mackay Regional Council – Internal Operating Guideline – Continuity of Water Supply – Medical Requirements

COUNCIL POLICY

CONCESSION FOR EXCEPTIONAL CIRCUMSTANCES (Water Consumption) POLICY

6.0 Attachments

- Identified Circumstances Eligibility
- Application for Exceptional Circumstances

CONCESSION FOR EXCEPTIONAL CIRCUMSTANCES (Water Consumption) POLICY

Attachment “A”

	Identified Circumstance	Eligibility	Extent of Relief	Start	End
A1	Unusually high water consumption disputed by Property Owner (excludes concealed leaks which is covered under a separate policy)	- Unusually high water consumption - No clear explanation as to the cause of high consumption - Reasonable grounds to establish high consumption not due to usage by residents - Reasonable grounds to believe that high meter read is not due to water flowing through the meter. - Written request from Property Owner using the Application for Exceptional Circumstances Form (attached).	The calculation of charges to be based on the average consumption of similar periods over the immediately past period of up to three years. Where above is deemed not appropriate by Director Infrastructure and Operations, or an officer delegated to consider applications, alternate method to be used on a case-by-case basis as determined by the Director.	April 2011	Ongoing
A2	The need for Property Owners or occupiers to use a home dialysis machine for medical reasons.	- Written request from Property Owner. - Form to be accompanied by medical certificate confirming the need for him/herself, or an occupier, to use a home dialysis machine. Doctor's certificate to clearly identify name of user, and address of residency.	Total water consumption will be charged at Tier One rates. No Tier Two rates will be applicable.	April 2011	Ongoing
A3	Other	- Specifically identified group of Property Owners; - Be non-economic;	The calculation of charges to be based on the average consumption of similar periods	April 2016	Ongoing

**CONCESSION FOR EXCEPTIONAL
CIRCUMSTANCES (Water Consumption) POLICY**

		• Beyond the control of the Property Owners, and • Result in the group of Property Owners being subject to a higher level of charges.	over the immediately past period of up to three years. Where above is deemed not appropriate by Director Infrastructure and Operations or an officer delegated to consider applications, alternate method to be used on a case-by-case basis as determined by the Director.		
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COUNCIL POLICY

CONCESSION FOR EXCEPTIONAL
CIRCUMSTANCES (Water Consumption) POLICY

FORM

APPLICATION FOR EXCEPTIONAL
CIRCUMSTANCES

Privacy Notification (Information Privacy Act 2009) - The personal information that Council is collecting from you on this application form is personal information for the purposes of the Information Privacy Act 2009 ('the Act'). The intended recipients of the personal information are officers within the Council and any person wishing to inspect the application in accordance with the Local Government Act 2009 or the Government Information (Public Access) Act 2009. The Mackay Regional Council is collecting your personal information in order to process your application. This information will only be disclosed to any other third party with your written authorisation or as we are required to by law.

SECTION 1 - PROPERTY OWNER DETAILS

Applicant	I, _____ (Full name)	
	of _____ (Address)	
	_____ (Mobile)	_____ (Telephone)
	_____ (Email)	
	Apply for concession on water account due to exceptional circumstances.	

SECTION 2 – PROPERTY DETAILS FOR RELIEF REQUEST

Assessment	Council Rates Assessment Number	
Description	Property address	

SECTION 3 – GROUNDS FOR REQUEST (attach additional page if necessary)

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SECTION 4 - CUSTOMER SIGNATURE

Signature		Date: / /
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4.5. BUDGET

4.5.1. BUDGET 2026/27

Author	Acting Chief Financial Officer (Tania Caldwell)
Responsible Officer	Director Corporate Services (Chris Kelly)
File Reference	Budget 2026/27

Attachments

1. Community Budget Report 2026-27 Final [**4.5.1.1** - 26 pages]
2. Debt Policy [**4.5.1.2** - 5 pages]
3. Investment Policy [**4.5.1.3** - 9 pages]

Purpose

The purpose of this report is to adopt Council's 2026/27 Budget.

Related Parties

Nil

Corporate Plan Linkage

Financial Strength

Affordable Living - Our rates and charges provide value for residents and are sufficient in providing for required infrastructure, facilities and services.

Planned Capital and Forecasting - Our planned capital and operational projects are delivered with agility in the line with our business needs.

Resilient and Agile Economy - Our long-term vision guides our planning for present and future needs, understanding the future implications of decisions made today.

Background/Discussion

Under the requirements of the *Local Government Regulation 2012*, Council's budget for each financial year must be prepared on an accruals basis and include financial statements for the year for which it was prepared and the next two financial years.

Consultation and Communication

The Mayor, Councillors, Chief Executive Officer, Directors and the Senior Leadership Team.

Resource Implications

This report sets Council's Budget for 2026/27. Changes to this budget will only occur with the approval of Council.

Risk Management Implications

The budget is monitored constantly throughout the year. Detailed estimates are prepared at the beginning of each financial year and performance is measured against these estimates through regular budget reviews, ensuring funds are utilised as efficiently and effectively as possible.

Conclusion

The 2026/27 Mackay Regional Council budget has been prepared in accordance with the *Local Government Act 2009* and the *Local Government Regulation 2012*.

Officer's Recommendation

THAT Council adopt the budget for the 2026/27 financial year, as contained in the following attachments, pursuant to section 170A of the *Local Government Act 2009* and sections 169 and 170 of the *Local Government Regulation 2012*:

- (a) Community Budget Report.
- (b) Statement of Income & Expenses – Budget for the year ending 30 June 2027 and the next 2 years.
- (c) Statement of Financial Position – Budget for the year ending 30 June 2027 and the next 2 years.
- (d) Statement of Changes in Equity – Budget for the year ending 30 June 2027 and the next 2 years.
- (e) Statement of Cash Flow - Budget for the year ending 30 June 2027 and the next 2 years.
- (f) Key Financial Sustainability Metrics – Budget for the year ending 30 June 2027 and the next 2 years.
- (g) Capital Works Program – Budget for the period ending 30 June 2027 and the next 2 years.

AND FURTHER THAT Council adopt the associated budget policies and documents as contained in the following attachments:

- (a) Debt Policy; and
- (b) Investment Policy.



MACKAY REGIONAL COUNCIL
BUDGET 2026-2027

Community Budget Report 2026-2027







COMMUNITY BUDGET REPORT
2026-2027

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MESSAGE FROM THE MAYOR

Mayor Greg Williamson
Mackay Regional Council

This budget reflects our continued commitment to financial stability, essential services and sustainable growth across the Mackay region. In a time of ongoing economic pressure, this is very much a back-to-basics budget that focuses on the key services and infrastructure needs of our community.

At a time where we know households are tightening their own budgets, we are doing the same. Council is focused on delivering the core services residents demand – tidy gardens, parks and pools; high quality drinking water; reliable waste collection; and vibrant libraries and community spaces.

This year's budget includes a general rates increase of 7.5 per cent, which is about \$5.62 extra per week for the average resident. This increase has been carefully considered in response to rising costs across fuel, materials and services, as well as ongoing pressures in the construction market. Council has undertaken an extensive rates review to keep this increase as modest as possible while maintaining service levels and ensuring the rates burden is spread fairly across the community.

We are delivering a total operating budget of \$386.93 million, with a modest operating surplus of \$1.67 million. This ensures council remains financially sustainable in the face of a tumultuous economic landscape while continuing to deliver value to our community.

Council continues to manage significant cost pressures, including rising depreciation, which has put another \$5.92 million onto our costs this year. In addition, council's share of the Federal Assistance Grant has decreased significantly, which means we had to find another \$6 million for this budget alone. Since 2016 we have seen our share of the Federal Assistance Grant reduce by more than \$27 million.

Despite these challenges, we are proud to deliver a significant capital works program of \$127.35 million. This investment ensures we continue to build and maintain the infrastructure that supports our region's growth, liveability and resilience.

A key highlight of this year's program is an \$18.92 million investment in the Northern Beaches Community Hub, supporting one of our fastest-growing areas with vital community infrastructure. Alongside this, we are delivering major projects including \$8.39 million for parks, playgrounds and community infrastructure, \$7.9 million for water mains upgrades, \$4.9 million for bridges and \$4.7 million for sewerage pump stations. These capital projects complement our continued investment in roads, drains and footpaths across the region.

The dedicated and professional staff in our council deliver high quality services in our community every day. This budget supports their ability to continue to do that.

Our vision as the elected body of council remains clear. That is to make Mackay the best region in Australia for liveability and livelihood. This budget supports that vision.

MESSAGE FROM THE CEO

Gerard Carlyon
Mackay Regional Council



In a year shaped by economic pressures and rising costs across all levels of government and industry, Mackay Regional Council's 2026-2027 Budget reflects a disciplined and responsible approach to maintaining services while planning for the region's future.

Cost escalation has been one of the most significant challenges in preparing this year's budget. In particular, fuel prices have had a substantial impact on council operations. For example, when comparing two similar operating weeks earlier this year (pre and post Iran conflict), council experienced a \$60,000 increase in fuel costs for our heavy vehicle fleet alone. This equates to an estimated additional \$3 million annually.

In response, council has acted decisively to improve efficiency and reduce operating pressures. Measures include removing 13 light vehicles from the fleet, consolidating teams and optimising how and where we deploy resources. We are also adopting more targeted operational approaches, including concentrated maintenance "blitzes" in priority areas, to maximise productivity while managing costs.

Beyond fuel, broader inflationary impacts continue to affect materials, construction and service delivery costs. These pressures are reflected in the 7.5 per cent average increase in general rates, which is necessary to ensure we can sustain service levels, maintain our infrastructure and deliver on key community priorities. Importantly, special levied charges in the rates have been removed and redistributed into general rates,

simplifying the rating structure for our community and ensuring a fairer rate burden across domestic and commercial properties.

External cost pressures have also influenced service areas. A reduction in the Queensland Government's Waste Levy Subsidy, combined with increased levy fees, has added about \$665,000 to the cost of waste services. This follows a \$1.1 million increase in waste expenses in the last budget. This has directly impacted waste management charges, highlighting the ongoing challenge of balancing affordability with the real cost of delivering essential services.

Despite these challenges, this budget demonstrates council's strong financial stewardship and commitment to long-term sustainability.

Our organisation continues to benefit from the disciplined financial management of recent years, including a significant reduction in debt. This has placed council in a solid position to continue to deliver a strong capital program that will ensure timely renewal of key assets and sustainable regional growth.

This budget balances immediate cost pressures with long-term planning and continues to focus on what matters most – providing reliable services, investing in critical infrastructure and supporting a vibrant and growing region.

The challenging decisions we are making this year, as well as a number of projects in the budget focused on improving efficiency and reviewing our service levels, will lead to lower cost increases in the future with a more streamlined and efficient council operating environment.



Community Budget Report 2026-2027

1.

BACKGROUND

Under the requirements of the Local Government Regulation 2012, council's budget for each financial year must include financial statements for the year for which it was prepared and the next two financial years. Budgeted financial statements within this report include:

- Statement of Income and Expenses**
Presents council's consolidated revenues (where the money comes from) and expenses (where the money is spent).
- Statement of Financial Position**
Identifies the predicted financial position of council, including assets (what we own), liabilities (what we owe) and equity (our net worth).
- Statement of Changes in Equity**
Reports changes to equity (council's assets net of liabilities).
- Statement of Cash Flow**
Reports how revenue received, and expenses paid, impact council's cash balances.
- Key Financial Sustainability Ratios**
Key financial indicators that measure council's financial performance.
- Capital Works Program**
Details the budget for the period ending June 30, 2027, and the next two years.

2.

BUDGET AT A GLANCE

This budget responds to the Corporate Plan, which provides the strategic direction, and the Operational Plan which outlines key objectives and deliverables for council. The budget forms the basis of council's Long-Term Financial Forecast (LTFF) and is aligned with council's Asset Management Plan and Capital Works Program.

The 2026-2027 total expenditure budget is over \$514 million, of which \$127 million will be spent on capital projects. Some significant highlights of the budget are:

- A budgeted surplus of \$1.67 million.
- Council's planned spend on capital projects is on par with recent year capital spend profiles.
- Ongoing investment in the economic development program remains consistent with growth and investment in the Mackay region, which is a key council priority.
- Council's past debt reduction strategy has now put it in a healthy position to start borrowing again to support increased capital expenditure. Council plans to borrow \$35 million in new loans to fund increased capital expenditure.
- A 7.5 per cent average increase in general rates.
- Special Charge rates have been removed and redistributed into general rates.
- Continued commitment to community funding support, sponsorship and grants of \$2.1 million and \$1 million for continuing the very successful Invest Mackay Events and Conference Attraction Program.
- Council's cash balance is forecast to increase in line with balances projected in the LTFF. This balance has increased in recent years in anticipation of future investment in capital infrastructure growth.
- Council is continuing with rates concessions for pensioners (in addition to the State Government rebates), community groups and sporting clubs. Details on concessions provided by council to ratepayers are provided on council's website.
- A reduction in the Queensland Government's Waste Levy Subsidy, and increased levy fees, has seen an increase of \$665,000 in the cost of providing waste services to rate payers.

Community Budget Report 2026-2027

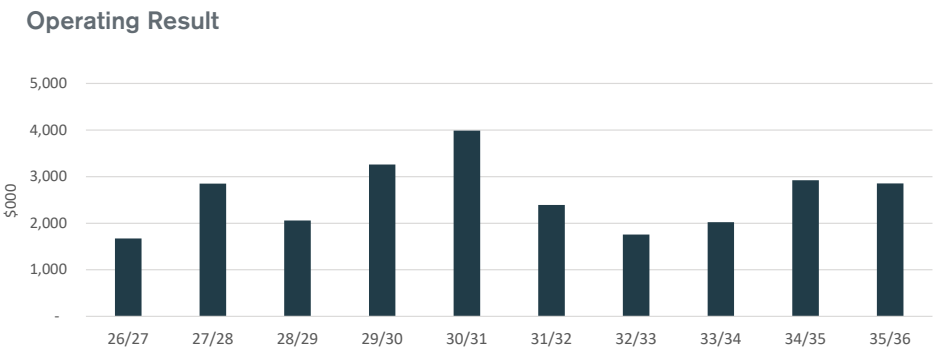


3.

OPERATING RESULT

Council is projecting a minor surplus operating result for the 2026-2027 financial year. Any operating surpluses achieved are used to fund capital expenditure.

General rates are planned to increase by 7.5 per cent on average for the year 2026-2027, which will put downward pressure on rate rises in future years. Council is committed to investing in the current council infrastructure base and growing into the future. This is supported by a high level of capital expenditure in 2026-2027 and into the future. This will require rates to change at the same level as capital cost escalations to ensure long-term sustainability. The forecast operating result over the next 10 years is as follows



4.

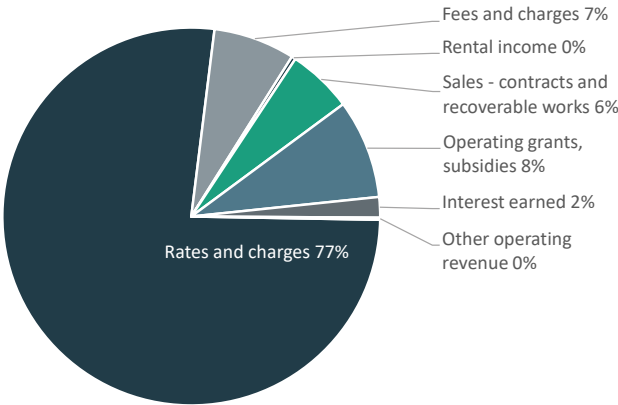
OPERATING REVENUE

Where our money comes from

Council expects to receive \$389 million in operating revenue in 2026-2027, of which 77 per cent is generated from rates and around 7 per cent is received from fees and charges.

Investment earnings are maximised to supplement revenue sources by investing surplus cash with Australian deposit-taking institutions. Council's operating revenue consists of the following:

Operating Revenue 2026-2027



NET RATES \$298.04M

The percentage increase in total rates paid will vary from property to property (particularly for non-residential properties) depending on the proportion of each of the applicable charges and the changes to the valuations of the individual property. The average percentage change in rates and utility charges compared with the previous budget (excluding discounts and rebates) for a residential ratepayer are as follows:

Change in Rates and Utility Charges	
General Rates	7.5%
Utility Charges	
Sewerage	7.5%
Water charges (factor charge and consumption charge)	7.5%
Trade Waste	7.5%
Waste Management charges (garbage and waste facilities charges)	10.1%

Community Budget Report 2026-2027

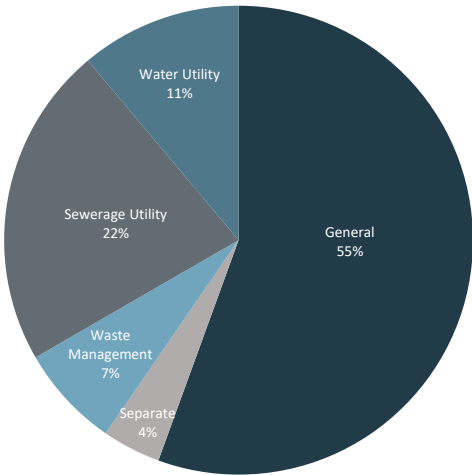
Increases in Waste Management Charges are partly due to the reduction in the Queensland Government Waste Levy Subsidy which has resulted in approximately \$665,000 in additional waste costs being passed onto ratepayers. Pensioner concessions and other remissions together with early payment discounts are forecasted at \$14.7 million.

A 0.75 per cent growth in rateable properties is

included in the 2026-2027 budget to reflect current economic conditions. Full details of council's rates and charges are outlined in the Revenue Statement 2026-2027.

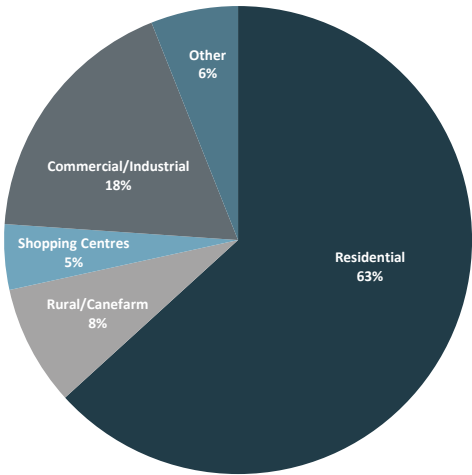
General rates are levied on ratepayers to provide revenue for a broad range of services. Council adopts a differential general rating scheme that categorises all rateable land into different general rates categories.

Rates Revenue Split



The revenue contribution from the different charge types.

General Rates levied by Differential Category



The segmentation of general rates levied on each category.



FEES AND CHARGES \$27.11M

Fees and charges revenue includes \$11.8 million of income from waste disposal fees, development and planning fees of \$4.7 million, local laws compliance fees of \$2.4 million and Mackay Entertainment and Convention Centre (MECC) revenue of \$1.6 million.

The majority of fees and charges for 2026-2027 have increased based on external organisational requirements, legislative requirements or based on cost recovery. Full details of council's 2026-2027 fees and charges are available on council's website.

MACKAY REGIONAL COUNCIL
BUDGET 2026-2027

OPERATING GRANTS AND SUBSIDIES \$32.95M

The major source of operating grants and subsidies funding is from the Queensland Reconstruction Authority (QRA) \$32.95 million, which will be used to remedy damage from the tropical low impacting Mackay and surrounding areas in 2025.

Other significant sources of operating grant and subsidies funding include the Local Government Financial Assistance Grant of \$4 million, Works for Queensland \$2.8 million and Roads to Recovery operational grants of \$1.1 million.

In addition to operating revenue, council receives specific capital grants from both State and Federal Governments and capital contributions related to property development. Capital revenue from these sources is anticipated to be a further \$27.3 million in 2026-2027.

OTHER REVENUE INCLUDES THE FOLLOWING:

Sales - Contract and Recoverable Works \$21.65M

The majority of this revenue relates to work done on behalf of the Department of Transport and Main Roads in maintaining their assets.

Interest Earned on Investments \$6.82M

Council maximises interest returns on cash holdings by investing surplus cash requirements at the most optimal rate possible for the shortest possible term (not exceeding twelve months). It is expected that investment returns will reduce over the forecasted period as cash is utilised to fund capital expenditure. More detail can be found in Mackay Regional Council's Investment Policy.

Rental Income \$1.34M

The majority of rental income is generated from council owned properties. Council owns three commercial properties for strategic purposes that generate market-comparable rental returns. These property holdings are reviewed regularly, with no commercial properties planned to be disposed in the near future.

Other operating revenue \$0.69M

Waste education initiative revenue and scrap metal sales account for the majority of other operating revenue, with the remaining revenue from commissions and other revenue.

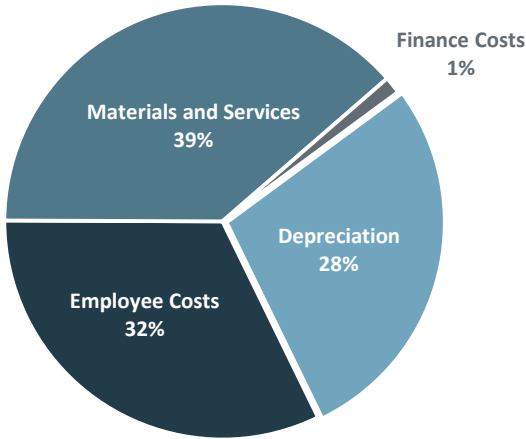


5.

OPERATING EXPENSES

Where our money is spent

Operating Expenses 2026-2027



Total operating expenses are forecast to be \$387 million for 2026-2027 and split into the following four main categories:

MATERIALS AND SERVICES \$149.19M

The major expense categories for material and services are contract expenses of \$47.9 million, which includes costs involved in the maintenance of roads and parks amounting to \$25.4 million and costs related to waste disposal and collection of \$19.3 million. Utilities, fuel and insurance amount to \$25.8 million. Repairs and Maintenance of properties, building and equipment is forecast to be \$18.1 million. Consultant costs are budgeted at about \$12.3 million. External equipment hire is budgeted at \$4.1 million. Council's Procurement Policy is underpinned by the principle of supporting local business. This leads to significant investment in the regional economy.

FINANCE COSTS \$4.92M

Finance cost related to interest and fees for loans held with Queensland Treasury Corporation (QTC). Council is anticipating to borrow \$35 million in 2026-2027 to assist in funding infrastructure development via the capital works program.

EMPLOYEE COSTS \$124.93M

Council maintains a large workforce to provide an extensive range of services to the community including maintenance of our roads, water and sewerage networks, town planning, community and sport and cultural services. All employee-related expenditure including allowances, superannuation and leave entitlements are recognised. In addition to operating employee costs, council also recognised \$16.3 million related to the implementation of infrastructure projects charged to the capital works program.

DEPRECIATION \$107.89M

Depreciation represents the decline in the value of assets. This expenditure can be impacted by the age, condition and disposal of existing assets, along with the purchase and construction of new assets.



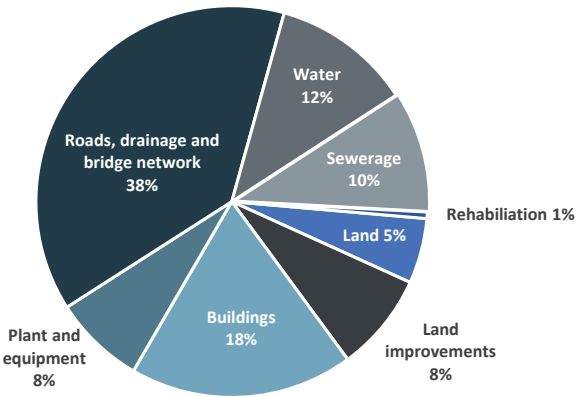
6.

CAPITAL WORKS PROGRAM

Council manages a diverse range of infrastructure assets valued at over \$6.6 billion and is responsible for the construction, upgrade and renewal of these assets through its capital works program. Planned spend on capital projects is higher than in previous years due to a number of higher-value projects underway and to address escalations. Council is budgeting \$127.3 million on capital projects (excluding donated capital) and expects to receive \$4 million in donated assets from developers.

This expenditure consists of \$52 million on renewing existing assets, \$22.8 million on upgrades and \$52.5 million on new assets.

Capital Expenditure by Asset Type (including donated)



Capital budget highlights



18.92M

Northern Beaches Community Hub



16.93M

Pioneer River Levy



9.04M

Trunk Drainage and Culvert Rehabilitation



8.39M

Parks Playground and Infrastructure



7.9M

Water Main Renewals



4.9M

Bridge Renewals and Reconstruction



4.7M

Sewerage Pump Stations



3.65M

Footpaths

The 2026-2027 budget includes the adoption of a 10-year forecasted capital works program. This represents an investment of almost \$1.7 billion in community infrastructure assets. The 10-year capital works program takes into account new assets to support and attract growth while maintaining and renewing ageing assets. Refer to the Long-Term Financial Forecast report for more information.

7.**STATEMENT OF FINANCIAL POSITION**

The Statement of Financial Position (attached) shows council's Assets and Liabilities. The result of these two components determines the net worth of our community (what we own less what we owe) which is forecast to be approximately \$4.65 billion at the end of 2026-2027.

CASH

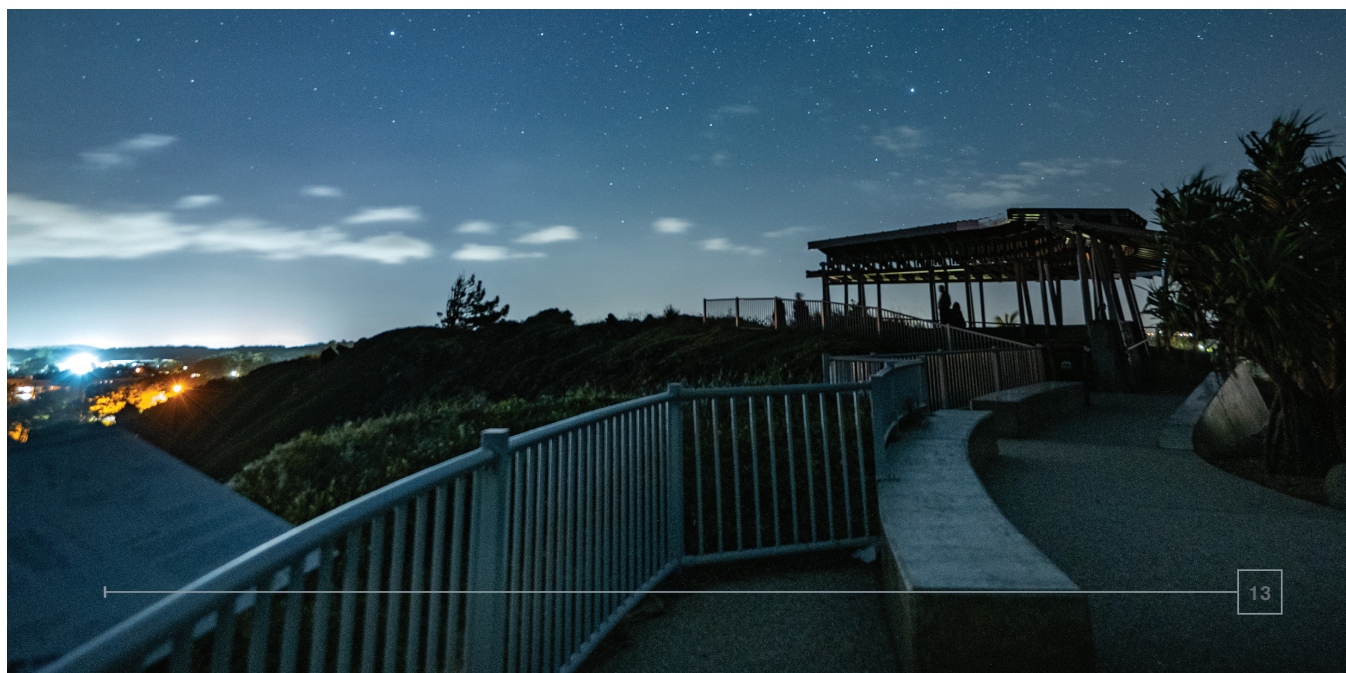
Council invests surplus funds throughout the year in low-risk, short-term investments in accordance with council's investment policy and regulatory guidelines. The short and long-term cash flows indicate that sufficient cash is available to meet recurring activities and capital expenditure. The cash position at the end of the 10-year period is sufficient to operate and allow for the \$1.7 billion of capital spent in that period. The capital projects in the latter half of the forecast period require a more detailed analysis and scoping before delivery.

DEBT

Borrowing for long-term assets is an effective way of spreading the cost of community infrastructure over the life of the assets in such a way that those deriving a benefit from the investment pay for it as it is being used.

Over the last five years to date, council's debt has been reduced by \$45.8 million, which allows the scope to take new borrowings to assist in funding key new infrastructure. Council is planning for new loans of \$35 million in 2026-2027 and is set to increase borrowings in the following two years to support the extensive capital works program.

Council maintains strong liquidity and adequate debt servicing capacity, resulting in an adequate level of financial flexibility.



8.

KEY FINANCIAL SUSTAINABILITY RATIOS

The following ratios indicate council's budget performance against key financial sustainability criteria to ensure prudent management of financial risks in accordance with section 169(5) of Local Government Regulation 2012. The ratios have been calculated for the ten-year period and can be found below. Further information on sustainability ratios is available in Appendix 5. Ratio's for the 10-year period including the three-year budget forecast are shown in the Long-Term Financial Forecast document.

Ratio		Description					Formula		Benchmark	
Operating Surplus		This is an indicator of the extent to which operating revenues raised cover operational expenses only or are available for capital funding purposes					Net Operating Result		Greater than 0%	
							Total Operating Revenue			
Result:										
2026/27 5yr average	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
-1.5%	0.4%	0.7%	0.5%	0.8%	0.9%	0.5%	0.4%	0.4%	0.6%	0.5%
Comments:										
Over the life of the Long-Term Financial Forecast council is within the benchmark range. Council is forecasting operating surpluses for the forecast period available for capital funding, to service long-term debt required to fund the capital program and allows scope to absorb financial shocks.										

Ratio		Description					Formula		Benchmark	
Leverage Ratio		This is an indicator of councillor's ability to repay its existing debt, it measures the relative size of the councils debt to it's operating performance.					Book value of debt		Between 0 and 4 times	
							Operating result add depreciation and amortisation and finance costs			
Result:										
2026/27 5yr average	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
0.4	0.4	0.5	0.5	0.6	0.7	0.8	0.8	0.7	0.8	0.7
Comments:										
The leverage ratio is within acceptable limits for the life of the 10-year plan, indicating that council has the ability to repay it's existing debt and capacity to increase loan borrowings if required. Council's debt reduction strategy in recent years has now allowed scope to increase borrowings to fund an increased capital projects program.										

MACKAY REGIONAL COUNCIL
BUDGET 2026-2027

Ratio	Description						Formula	Benchmark		
Asset Sustainability	This is an approximation of the extent to which the infrastructure assets managed by council are being replaced as these reach the end of their useful lives.						Capital expenditure on renewals of infrastructure assets	>60%		
							Depreciation expense on infrastructure assets			
Result:										
2026/27 5yr average	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
56%	43%	71%	61%	85%	97%	72%	82%	61%	66%	64%
Comments:										
Council is forecasting a sustainable asset replacement and renewal program for the forecast period. A number of asset classes are reaching an age requiring rehabilitation, renewal or replacement, which will result in higher investment in existing assets in certain years. An increased focus on asset management and long-term capital planning will further improve council's ability to make informed decisions regarding asset management into the future.										



Community Budget Report 2026-2027



Appendices

- **Statement of Income and Expenses**
Presents council's consolidated revenues (where the money comes from) and expenses (where the money is spent).
- **Statement of Financial Position**
Identifies the predicted financial position of council, including assets (what we own), liabilities (what we owe) and equity (our net worth).
- **Statement of Changes in Equity**
Reports changes to equity (council's assets net of liabilities).
- **Statement of Cash Flow**
Reports how revenue received, and expenses paid, impact council's cash balances.
- **Key Financial Sustainability Ratios**
Key financial indicators that measure council's financial performance.
- **Capital Works Program**
Details the budget for the period ending 30 June 2027 and the next two years.





Community Budget Report 2026-2027

MACKAY REGIONAL COUNCIL – STATEMENT OF INCOME AND EXPENSES
For the year ending 30 June 2027 (including next two financial years)

	Budget 2026/27 \$000	Forward Estimate	
		2027/28 \$000	2028/29 \$000
Revenue			
Recurrent revenue			
Rates and charges	298,041	310,686	324,668
Fees and charges	27,113	28,252	29,749
Sales Revenue	13,224	5,638	5,892
Contracts and recoverable works	8,426	8,805	9,201
Grants, subsidies, contributions and donations	32,948	15,336	16,026
Total recurrent revenue	\$ 379,752	\$ 368,717	\$ 385,536
Capital revenue			
Grants, subsidies, contributions and donations	39,286	52,152	60,532
Total capital revenue	\$ 39,286	\$ 52,152	\$ 60,532
Interest received	6,816	12,943	13,358
Rental income	1,345	1,406	1,469
Other income	692	620	647
Other capital income	1,150	750	750
Total revenue	\$ 429,041	\$ 436,588	\$ 462,292
Expenses			
Recurrent expenses			
Employee benefits	124,932	132,528	139,234
Materials and services	149,189	133,945	141,105
Finance costs	4,919	6,230	6,555
Depreciation and amortisation	107,892	108,133	112,056
Total recurrent expenses	\$ 386,932	\$ 380,836	\$ 398,950
Capital expenses			
Loss on disposal of assets	1,103	980	923
Other capital expenses	2,000	2,000	2,000
Total capital expenses	\$ 3,103	\$ 2,980	\$ 2,923
Total expenses	\$ 390,035	\$ 383,816	\$ 401,873
Net result	\$ 39,006	\$ 52,772	\$ 60,419
Other comprehensive income			
Increase or (decrease) in asset revaluation surplus	-	192,865	203,578
Total comprehensive income for the year	\$ 39,006	\$ 245,637	\$ 263,997

MACKAY REGIONAL COUNCIL
BUDGET 2026-2027

MACKAY REGIONAL COUNCIL – STATEMENT OF FINANCIAL POSITION
For the year ending 30 June 2027 (including next two financial years)

	Budget 2026/27 \$000	Forward Estimate	
		2027/28 \$000	2028/29 \$000
Current assets			
Cash and cash equivalents	197,786	204,386	213,065
Trade and other receivables	28,242	27,350	28,676
Contract assets	3,500	3,500	3,500
Other assets	3,924	3,924	3,924
Inventories	4,312	4,312	4,312
Total current assets	\$ 237,764	\$ 243,472	\$ 253,477
Non-Current Assets			
Investment property	5,175	5,175	5,175
Trade and other receivables	-	-	-
Property, plant and equipment	4,605,864	4,840,189	5,093,708
Right-of-use assets	918	839	760
Intangible assets	4,713	4,688	4,673
Total non-current assets	\$ 4,616,670	\$ 4,850,891	\$ 5,104,316
Total assets	\$ 4,854,434	\$ 5,094,363	\$ 5,357,793
Current liabilities			
Trade and other payables	12,589	11,318	11,952
Employee entitlements	24,380	24,518	24,654
Borrowings	6,625	5,139	3,419
Lease liabilities	76	79	82
Provisions	1,716	6,121	14,375
Contract liabilities	15,403	10,000	10,000
Other liabilities	13,727	10,970	10,970
Total current liabilities	\$ 74,516	\$ 68,145	\$ 75,452
Non-current liabilities			
Employee entitlements	2,223	2,223	2,223
Borrowings	43,463	50,325	56,908
Lease liabilities	1,042	963	881
Provisions	76,921	70,801	56,426
Other liabilities	3,068	3,068	3,068
Total non-current liabilities	\$ 126,717	\$ 127,380	\$ 119,506
Total liabilities	\$ 201,233	\$ 195,525	\$ 194,958
Net community assets	\$ 4,653,201	\$ 4,898,838	\$ 5,162,835
Community equity			
Retained surplus	2,389,866	2,442,638	2,503,057
Asset revaluation surplus	2,263,335	2,456,200	2,659,778
Total community assets	\$ 4,653,201	\$ 4,898,838	\$ 5,162,835

Community Budget Report 2026-2027

MACKAY REGIONAL COUNCIL – **STATEMENT OF CHANGES IN EQUITY**
For the year ending 30 June 2027 (including next two financial years)

	Budget 2026/27 \$000	Forward Estimate	
		2027/28 \$000	2028/29 \$000
Retained Surplus			
Opening balance	2,350,860	2,389,867	2,442,639
Adjustment to opening balance	-	-	-
Net result for the period	39,006	52,772	60,419
Closing balance	\$ 2,389,867	\$ 2,442,639	\$ 2,503,058
Asset Revaluation Reserve			
Opening balance	2,263,335	2,263,335	2,456,200
Adjustment to opening balance	-	-	-
Asset revaluation adjustments	-	192,865	203,578
Closing balance	\$ 2,263,335	\$ 2,456,200	\$ 2,659,778
Total			
Opening balance	4,614,195	4,653,201	4,898,838
Adjustment to opening balance	-	-	-
Net result for the period	39,006	52,772	60,419
Asset revaluation adjustments	-	192,865	203,578
Transfers to/(from) capital and reserves	-	-	-
TOTAL COMMUNITY EQUITY	\$ 4,653,201	\$ 4,898,838	\$ 5,162,835

MACKAY REGIONAL COUNCIL
BUDGET 2026-2027

MACKAY REGIONAL COUNCIL – STATEMENT OF CASH FLOW
For the year ending 30 June 2027 (including next two financial years)

	Budget 2026/27 \$000	Forward Estimate	
		2027/28 \$000	2028/29 \$000
Cash flows from operating activities:			
Receipts from customers	345,702	354,993	370,355
Payments to suppliers and employees	(290,616)	(273,445)	(290,002)
	\$ 55,086	\$ 81,548	\$ 80,353
Interest received	6,816	12,943	13,358
Non capital grants and contributions	32,558	16,642	15,972
Borrowing Costs	(959)	(2,104)	(2,243)
Net cash inflow (outflow) from operating activities	\$ 93,501	\$ 109,029	\$ 107,440
Cash flow from investing activities:			
Payments for property, plant and equipment	(126,599)	(147,776)	(160,191)
Payments for intangible assets	-	-	-
Net movement in loans and advances	-	-	-
Proceeds from sale of property plant and equipment	1,250	1,306	1,365
Grants, subsidies, contributions and donations	23,986	42,749	56,532
Other investing activities	(3,924)	(4,008)	(1,250)
Net cash inflow (outflow) from investing activities	\$ (105,287)	\$ (107,729)	\$ (103,544)
Cash flow from financing activities:			
Proceeds from borrowings	35,000	12,000	10,000
Repayment of borrowings	(5,166)	(6,624)	(5,138)
Principal lease repayments	-	(76)	(79)
Net cash inflow (outflow) from financing activities	\$ 29,834	\$ 5,300	\$ 4,783
Net increase (decrease) in cash held	\$ 18,048	\$ 6,600	\$ 8,679
Cash at beginning of reporting period	179,738	197,786	204,386
Cash at end of reporting period	\$ 197,786	\$ 204,386	\$ 213,065

Community Budget Report 2026-2027

2027 Current Sustainability Statement

Type	Measure	Target (Tier 2)	2027	5-Year Average	Ratio calculation	Council Narrative
Financial Capacity	Council-Controlled Revenue*	N/A	83.7%	87.7%	(Net Rates, Levies and Charges add Fees and Charges) / Total Operating Revenue	With a result close to 85% Council has the financial flexibility to absorb any financial shocks associated with the reduction of external funding.
	Population Growth*	N/A	1.1%	1.0%	(Prior year estimated population / Previous Year estimated population) - 1	Council is committed to growing our region, the next 10 years will see over \$1.7b invested in capital infrastructure to continue to promote sustainable population growth.
Operating Performance	Operating Surplus Ratio	Greater than 0%	0.4%	-1.5%	Operating Result / Total Operating Revenue	Council is expecting to see this ratio meet target expectations throughout the forecast 10 Year period, Council is committed to adopting a minor operating surplus to ensure financial sustainability without applying increased financial pressure to ratepayers through significant increases in rates above CPI.
	Operating Cash Ratio	Greater than 0%	29.5%	29.7%	(Operating Result add Depreciation and Amortisation add Finance Costs) / Total Operating Revenue	
Liquidity	Unrestricted Cash Expense Cover Ratio	Greater than 2 months	8.5	N/A	(Total Cash and Equivalents add Current Investments add Available Ongoing QTC Working Capital Facility Limit less Externally Restricted Cash) / (Total Operating Expenditure less Depreciation and Amortisation less Finance Costs) x 12	Council aims to maintain a high unrestricted cash expense cover result in the early years of the Long Term Financial Forecast in order to fund planned expenditure in infrastructure investment.
	Asset Sustainability Ratio	Greater than 60%	39.4%	52.3%	Capital Expenditure on Replacement of Infrastructure Assets (Renewals) / Depreciation Expenditure on Infrastructure Assets	Council's investment in infrastructure assets is well above the target minimum of 60%, this continues throughout the life of the 10-year forecast period.
Asset Management	Asset Consumption Ratio	Greater than 60%	61.8%	64.7%	Written Down Replacement Cost of Depreciable Infrastructure Assets / Current Replacement Cost of Depreciable Infrastructure Assets	Council's 5-year average is above the target minimum as per the Financial Management Sustainability Guideline.
	Asset Renewal Funding Ratio*	N/A	Information not currently available to calculate ratio.	N/A	Total of Planned Capital Expenditure on Infrastructure Asset Renewals over 10 years / Total of Required Capital Expenditure on Infrastructure Assets Renewals over 10 years	Information not currently available to calculate ratio.
Debt Servicing Capacity	Leverage Ratio**	0 to 4 times	0.4	0.4	Book Value of Debt / Total Operating Results add Depreciation and Amortisation and Finance Costs	Council's capacity to undertake borrowings to fund capital growth is high. This capacity will reduce over the life of the LTFF reflective of additional borrowings undertaken.

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

**The Leverage Ratio is not required to be reported if a council has not held any QTC or other debt within the last five financial years.

MACKAY REGIONAL COUNCIL
BUDGET 2026-2027

MACKAY REGIONAL COUNCIL – CAPITAL WORKS PROGRAM
For the year ending 30 June 2027 (including next two financial years)

	Budget 2026/27 \$000	Forward Estimate	
		2027/28 \$000	2028/29 \$000
Buildings and Facilities	23,270	18,350	16,763
Renewal	3,358	12,733	12,728
Upgrade	253	1,068	3,942
New	19,659	4,549	93
Parks, Gardens, Coastal & Foreshores, Waste	10,362	9,554	12,830
Renewal	2,791	4,473	4,392
Upgrade	1,606	2,361	1,475
New	5,965	2,720	6,962
Land	6,855	-	-
Renewal	-	-	-
Upgrade	-	-	-
New	6,855	-	-
Plant & Equipment	9,614	19,748	12,561
Renewal	7,920	17,657	12,377
Upgrade	1,686	1,534	184
New	8	556	-
Roads, Drainage & Network	49,087	48,730	54,177
Renewal	20,375	26,097	21,201
Upgrade	10,542	11,076	15,793
New	18,169	11,558	17,183
Sewerage	12,730	20,510	27,364
Renewal	7,664	12,010	11,292
Upgrade	3,910	6,543	10,099
New	1,156	1,958	5,973
Water	14,681	30,885	36,496
Renewal	9,158	16,483	13,508
Upgrade	4,838	8,486	11,734
New	685	5,916	11,253
Quarry and Landfill Remediation	680	1,716	6,121
Renewal	680	1,716	6,121
Upgrade	-	-	-
New	-	-	-
Other Capital Expense	73	-	-
Renewal	73	-	-
Upgrade	-	-	-
New	-	-	-
	\$ 127,352	\$ 149,492	\$ 166,311

Community Budget Report 2026-2027

MACKAY REGIONAL COUNCIL
BUDGET 2026-2027



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Disclaimer

While every care has been taken in preparing this publication, Mackay Regional Council accepts no responsibility for decisions or actions taken as a result of any data, information, statement or advice, expressed or implied, contained within. To the best of our knowledge the content was correct at the time of publishing.

COUNCIL POLICY**DEBT POLICY**

Program: Financial Services
Date of Adoption: 29 June 2026
Resolution Number:
Review Date: 30 June 2027

Scope

This policy applies to the use of loan borrowings by Council to fund infrastructure and other capital projects.

Objective

To ensure that appropriate forward financial planning is undertaken, and the level of Council debt is within acceptable limits to Council, its ratepayers and other interested external parties.

Policy Statement

Council recognises that loan borrowings for capital works are an important funding source for local government and that the full cost of infrastructure should not be borne entirely by present-day ratepayers but be contributed to by future ratepayers who will also benefit.

This process to remain in force until otherwise determined
by Mackay Regional Council

COUNCIL POLICY

DEBT POLICY

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COUNCIL POLICY

DEBT POLICY

1.0 Principles

Council recognises that loan borrowings for capital works are an important funding source for local government and that the full cost of infrastructure should not be borne entirely by present-day ratepayers but be contributed to by future ratepayers who will also benefit. Whilst recognising the importance of loan borrowings, Council should not treat loans as a source of income.

Council will maintain a Long-Term Financial Forecast (LTFF) to demonstrate its long-term financial viability and ability to service loan repayments.

This forecast includes future revenue and expenditure levels including loan borrowing and servicing costs. This forecast will be reviewed annually during the budget process to ensure MRC remains financially viable in the long term.

New borrowings will only be made to fund capital expenditure, for a period less than or equal to the estimated useful life of the asset(s) and not exceeding 20 years.

New borrowings will be undertaken in accordance with the Queensland Treasury Corporation Guidelines, the *Statutory Bodies Financial Arrangements Act 1982* and section 192 of the Regulation.

1.1 Purpose of the Borrowings

Loan funds can be raised to finance a range of infrastructure assets over the maximum time frames stated. MRC will not utilise loan funding to finance operating activities or recurrent expenditure.

The types of projects that are funded by loan borrowings are those that will have a financial impact over a number of years. This method ensures that the region's ratepayers are not burdened by unrealistic expenditure levels. The funding for these capital works, which creates an asset for Council and / or the community, can then be repaid over the years relating to the life of the asset, where appropriate.

Council recognises that infrastructure demands placed upon MRC can often only be met through borrowings but will always be mindful of the additional cost incurred by the community when assets are acquired through borrowings, which increases the cost of providing capital infrastructure. MRC may meet long term debt requirements by first using any surplus cash and investments currently available (even if these are surplus only for a short time) before undertaking new borrowing. This is the case even if existing funds only defers the need to borrow for a short period of time.

MRC undertakes a full analysis of all funding options in preparing its LTFF, including a forward program of capital works to determine loan funding requirements. MRC will maintain close scrutiny of its level of debt to ensure its relevant financial sustainability indicators will not exceed the maximum limits recommended by QTC.

Where capital expenditure is deferred from one year to the next, the drawdown of approved loan funds will be reviewed to minimise interest expenses.

COUNCIL POLICY

DEBT POLICY

1.2 Repayment Term

Unless otherwise noted, the repayment term of new borrowings is projected at 20 years, noting that market conditions and any other principles agreed to with QTC may change over time.

The loan portfolio of MRC is mainly with QTC via their fixed rate loan product.

A fixed rate loan is a loan where the interest rate does not fluctuate for the term of the fixed period. A fixed rate loan provides rate certainty; however, an early repayment adjustment applies for any unscheduled repayments.

The amount required to extinguish a fixed rate loan at any point in time is the market value of the loan. The market value reflects the remaining cash flows required to repay the debt, valued at the current market rates of interest.

An early repayment adjustment reflects the difference between the loan balance and the market value of a fixed rate loan. The adjustment can be a loss or a gain depending on whether market rates for the remaining term are lower or higher than the original fixed rate.

MRC intends maintaining principal and interest repayment schedules consistent with the fixed rate terms of individual loans so that exposure to early repayment adjustment losses are minimised. However, in circumstances where the early repayment adjustment will result in a gain to Council, consideration will be given to early repayment of the relevant loan facilities, subject to evaluation of Council's financial position at the time.

The repayment term of existing loans varies between 1 and 20 years.

Details of outstanding loans will be reported annually in MRC's Financial Statements and Annual Report.

Council will raise all external borrowings at the most competitive rates available and from sources available as defined by legislation.

1.3 Proposed New Borrowings

New borrowings planned for the 2026/27 and the subsequent nine years are as follows:

Year and Purpose of Borrowing	Amount \$'000
2026/27 – new and upgrade infrastructure assets	\$35,000
2027/28 – new and upgrade infrastructure assets	\$12,000
2028/29 – new and upgrade infrastructure assets	\$10,000
2029/30 – new and upgrade infrastructure assets	\$17,000
2030/31 – new and upgrade infrastructure assets	\$15,000
2031/32 – new and upgrade infrastructure assets	\$15,000
2032/33 – new and upgrade infrastructure assets	\$10,000
2033/34 – new and upgrade infrastructure assets	\$0

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2034/35 – new and upgrade infrastructure assets	\$10,000
2035/36 – new and upgrade infrastructure assets	\$0

The default repayment term of new loans is 20 years, however, will be set on a case-by-case basis to ensure best use of Council's surplus funds.

1.4 Loan Drawdowns

The Queensland Treasury Corporation (QTC) and the Department of State Development, Infrastructure, Local Government and Planning (DSDILGP) approve proposed borrowings for a particular financial year.

In order to minimise finance costs, loan drawdowns should be deferred as long as possible after taking into consideration MRC's overall cash flow requirements.

Should the completion of capital works be delayed during the financial year, the loan drawdown amount will be adjusted to avoid drawing down funds not required until the following financial year.

2.0 Definitions

To assist in interpretation the following definitions shall apply:

Council shall mean *the Mayor and Councillors of Mackay Regional Council*.

MRC shall mean *Mackay Regional Council*.

QTC shall mean *Queensland Treasury Corporation*.

The Act shall mean *the Local Government Act 2009*.

The Regulation shall mean *the Local Government Regulation 2012*.

3.0 Review of Policy

This policy will be reviewed when any of the following occur:

- The related documents are amended or replaced.
- Other circumstances as determined from time to time by a resolution of Council.

Notwithstanding the above, this policy is to be reviewed at intervals of no more than three (3) years.

4.0 Reference

- *Local Government Act 2009*.
- *Local Government Regulation 2012*.
- *Statutory Bodies Financial Arrangements Act 1982*.
- *Queensland Treasury Corporation Guidelines*.

COUNCIL POLICY**INVESTMENT POLICY**

Program: Financial Services
Date of Adoption: 30 June 2026
Resolution Number:
Review Date: 30 June 2027

Scope

This policy applies to the investment of surplus funds in accordance with category 1 investment powers, allocated under Part 6 of the *Statutory Bodies Financial Arrangements Act 1982*.

Objective

To provide Mackay Regional Council (MRC) with an investment policy which outlines investment objectives, risk tolerance philosophies and portfolio performance measures, within the statutory framework of all associated legislation.

Policy Statement

Council has authority to exercise category 1 investment powers under Part 6 of the Statutory Bodies Financial Arrangement Act 1982 (the SBFA Act). Council aims to maximise investment returns on all surplus cash within agreed risk parameters. Capital preservation and liquidity management are the key consideration when entering into investment transactions.

This process to remain in force until otherwise determined
by Mackay Regional Council

COUNCIL POLICY

INVESTMENT POLICY

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COUNCIL POLICY

INVESTMENT POLICY

1.0 Principles

In accordance with s191(1) of the Regulation, Council must prepare and adopt an investment policy. The policy must outline investment objectives and overall risk philosophy; and procedures for achieving the goals related to investment.

MRC has been allocated authority to exercise category 1 investment power under Part 6 of the *SBFAA*. All investments are to be made in accordance with:

- *Local Government Act 2009.*
- *Local Government Regulation 2012.*
- *Statutory Bodies Financial Arrangements Act 1982.*
- *Statutory Bodies Financial Arrangements Regulation 2007.*

1.1 Ethics and Conflicts of Interest

1.1.1 *Prudent Person Standard* - Prudence is to be used by the Investment Officer when managing the investment portfolio. Investments will be managed with the care, diligence and skill that a prudent person would exercise in managing the affairs of other persons.

The Investment Officer is to manage the investment portfolio in accordance with the spirit of this policy, and not for speculation. Any transactions that would harm confidence in MRC or its associated entities are to be strictly avoided.

1.1.2 *Ethics and Conflicts of Interest* - The Investment Officer is to refrain from personal activities that conflict with the proper execution and management of MRC's investment portfolio. Any activities that impair the Investment Officer's ability to make impartial decisions are to be avoided.

This policy requires that the Investment Officer disclose to the CEO any conflict of interest or holding of investment positions that could be related to the investment portfolio.

1.1.3 *Delegation of Authority* - Authority for the implementation of this policy is delegated to the CEO in accordance with s257(1)(b) of the Act.

Authority for the day-to-day management of the investment portfolio is delegated by the CEO to the Director Corporate Services, Chief Financial Officer and the Revenue & Treasury Coordinator.

1.2 Investment Objectives

In order of priority, the objectives of undertaking investment activities shall be preservation of capital, maintenance of liquidity, and return on investments.

1.2.1 *Preservation of Capital* - Preservation of capital shall be the principal objective of the investment portfolio. The Investment Officer will endeavour to preserve capital through the effective management of the investment portfolios exposure to credit risk, interest rate risk, liquidity risk and transaction risk.

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- 1.2.1.1 *Credit Risk* - The Investment Officer will evaluate and assess credit risk prior to investment and aim to mitigate credit risk in the investment portfolio by ensuring diversification, limiting transactions to secure investments and pre-qualifying all transactions including the dealers with which they do business.
- 1.2.1.2 *Interest Rate Risk* - The Investment Officer shall seek to minimise the risk of a change in the market value of the investment portfolio due to a change in interest rates, by considering the cash flow requirements of MRC and structuring the portfolio accordingly. This will avoid the need to sell investments prior to maturity in the open market. Interest rate risk can also be limited by investing in shorter term investments.
- 1.2.1.3 *Transaction Risk* - The Investment Officer shall mitigate loss through transaction risk by exercising due diligence, and employing adequate processes, procedures and systems when placing investment funds. An appropriate separation of duties shall also exist.
- 1.2.1.4 *Liquidity Risk* - The Investment Officer shall undertake an analysis of cash flow prior to placement of investment funds to mitigate the risk of having insufficient cash on hand to meet working capital requirements.

1.2.2 *Maintenance of Liquidity* - The investment portfolio will maintain sufficient liquidity to meet all reasonably anticipated working capital cash flow requirements of MRC as, and when they fall due, without incurring significant transaction costs due to any need to sell an investment prior to maturity.

This can be facilitated by ensuring that maturity dates for individual investments are selected to ensure regular maturities throughout the year and maintaining a minimum of 10% of the portfolio at call or maturing within 14 days.

1.2.3 *Return on Investments* - The investment portfolio is expected to achieve a market average rate of return, considering MRC's risk tolerance, current interest rates, budget considerations, and the economic cycle.

Any additional return target set by MRC will also consider the risk limitations, prudent investment principles and cash flow characteristics identified within this policy.

Section 47 of the SBFAA dictates that MRC must exercise its best effort to place investment funds at the most advantageous interest rate available at the time of the investment, for an investment of the proposed type. Records must be kept showing MRC invested in the most appropriate way for the circumstances.

This will generally be achieved, for term deposits, by calling for interest rate quotes, from investment organisations (banks) registered with MRC, for a variety of maturity terms and evaluating the benefits of the various options received.

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The officers delegated under section 6.1.3 of this policy may accept offers of rates and terms made outside this process provided proper due diligence is followed, considering the last call for rates, an evaluation of the prevailing economic circumstances, and the other provisions of this policy.

1.3 Portfolio Implementation

1.3.1 *Internal Controls* - The Chief Financial Officer shall establish internal controls and processes that ensure investment objectives are met, and that the investment portfolio is protected from loss, theft or misuse, as prescribed by s191(1) of The Regulation.

The internal controls will address the following:

- Collusion
- Separation of transaction authority from accounting and record keeping
- Safekeeping of records
- Avoidance of physical delivery of securities
- Clear delegation of authority to the Investment Officer
- Confirmation requirements for the settlement of securities
- Compliance and oversight of investment parameters
- Reporting of breaches of this policy.

The established processes will include regular reporting, as well as an annual review of this policy.

In addition, a letter must be signed by an authority delegated under ADEL01, advising any approved counterparty that, upon maturity/sale of an investment, all funds must be deposited into MRC's consolidated bank account on the morning of maturity date. This instruction can only be varied by providing a written request signed by the CEO, Director of Corporate Services, or a relevant account signatory.

1.4 Investment Parameters

1.4.1 *Investable Funds* - For the purposes of this policy, investable funds are the surplus funds available for investment at any one time. However, this policy does not apply to monies held in trust where those funds are subject to specific conditions.

It is appropriate for the Investment Officer to be conservative so that, where possible, it is not necessary to sell an investment prior to maturity to meet cash flow obligations. It is the responsibility of the Investment Officer to assess the cost of direct investment management by MRC, relative to the return generated. This should be compared with the cost of investing funds with a capital guaranteed cash fund, such as the QTC Capital Guaranteed Cash Fund.

1.4.2 *Authorised Investments* - MRC approves dealings with all financial institutions, as defined by the *Banking Act 1959*.

Authorised investments are limited to those prescribed by s44(1) of the *SBFAA*:

- deposits with a financial institution;

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- investment arrangements accepted, guaranteed or issued by or for the Commonwealth or a State or a financial institution;
- other investment arrangements secured by investment arrangements accepted, guaranteed or issued by or for the Commonwealth or a State or a financial institution;
- investment arrangements, managed or operated by QIC or QTC, prescribed under a regulation for this paragraph; and
- an investment arrangement with a rating prescribed under a regulation for this paragraph.

1.4.3 *Prohibited Investments* - This policy prohibits any investment carried out for speculative purposes.

The following investments are prohibited:

- derivative based instruments (excluding floating rate notes)
- principal only investments or securities that provide potentially nil or negative cash flow
- stand-alone securities that have underlying futures, options, forward contracts and swaps of any kind
- securities issued in non-Australian dollars.

1.4.4 *Portfolio Investment Parameters and Credit Requirements* - The following tables show the credit rating and counterparty limits for MRC, as a percentage of the market value of the investment portfolio:

Rating Rank (as below)	Maximum Individual Counterparty Limit	Maximum Portfolio Limit
QTC	100%	100%
1	40%	100%
2	20%	50%
3	10%	15%

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INVESTMENT POLICY

Rating Rank	Short Term Rating Standard and Poors Global	Short Term Rating Fitch Ratings	Short Term Rating Moody's investors Service
QTC	N/A	N/A	N/A
1	(A-1)	(F1)	(P1)
2	(A2)	(F2)	(P2)
3	(A3)	(F3)	(P3)

Overall, the amount invested with institutions should not exceed the above stated percentage ranges of the cash and investment balances at the time the investment is made, and appropriate documentation must be maintained, although future estimated cashflows must be considered in making the decision. When placing investments, consideration should also be given to the relationship between credit rating and interest rate.

Reporting and credit rating verification will be completed regularly for financial institutions that hold investments within MRC's portfolio to establish whether at that time, the above limits have been breached or the institution has been downgraded.

1.4.5 Maturity - All prescribed by s44(2) of the SBFAA, all investments will either be at call or for a fixed term of no longer than one year.

1.4.6 Breaches - Any breach of this policy is to be reported to the Director Corporate Services within 7 days of the breach occurring. The Director Corporate Services is delegated discretion to take appropriate action to rectify breaches.

Where MRC holds an investment that is downgraded below the minimum acceptable level (as specified by the SBFAA for the investment arrangement), MRC shall, within 28 days after the change becomes known to MRC, either:

- obtain the Treasurer's approval for continuing with the investment arrangement,
- or sell/redeem/withdraw the investment arrangement.

1.4.7 Safekeeping of Records - Pursuant to s48 of the SBFAA, written confirmation of each investment arrangement shall be held by MRC.

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2.0 Definitions

To assist in interpretation the following definitions shall apply:

At call shall mean simple investments where the investment can be redeemed within 30 days without penalty.

CEO shall mean the person appointed to the position of Chief Executive Officer under s194 of the Local Government Act 2009. This includes anyone acting in that position.

Council shall mean the Mayor and Councillors of Mackay Regional Council.

Counterparty shall mean the other individual or institution to an agreement or contract. See financial institution.

Credit risk shall mean the risk of Mackay Regional Council suffering financial loss due to the failure of a counterparty to meet its obligations.

Financial institution shall mean an authorised deposit-taking institution within the meaning of the Banking Act 1959 (Cwlth). See counterparty.

Interest rate risk shall mean the risk of a change in the market value of the investment portfolio, which arises due to a change in interest rates.

Investment Officer shall mean an employee engaged in activities related to the physical investment of funds (e.g. investment placement and redemption, reconciliations etc.).

Investment portfolio shall mean a collection of cash deposit investment accounts.

Investments shall mean arrangements that are undertaken or acquired for producing income and made in accordance with all applicable legislation.

Liquidity risk shall mean the risk that Mackay Regional Council will have insufficient cash available to meet its working capital needs.

Major Banks shall mean the big four Australian Banks – Commonwealth Bank of Australia, Westpac Banking Corporation, Australia and New Zealand Banking Group and National Australia Bank.

Market average rate of return shall mean for performance purposes, the investment portfolio will be compared to the Bloomberg AusBond Bank Bill Index.

MRC shall mean Mackay Regional Council.

Preservation of capital shall mean an investment strategy with the primary goal of preventing losses in an investment's total value.

QIC shall mean Queensland Investment Corporation.

QTC shall mean Queensland Treasury Corporation.

SBFAA shall mean Statutory Bodies Financial Arrangements Act 1982.

The Act shall mean the *Local Government Act 2009*.

The Regulation shall mean the *Local Government Regulation 2012*.

Transaction risk shall mean the risk of a direct or indirect loss resulting from inadequate or failed internal processes, people or systems.

COUNCIL POLICY**INVESTMENT POLICY****3.0 Review of Policy**

This policy will be reviewed when any of the following occur:

- The related documents are amended or replaced.
- Other circumstances as determined from time to time by a resolution of Council

Notwithstanding the above, this policy is to be reviewed at intervals of no more than three (3) years.

4.0 Reference

- Australian Prudential Regulation Authority; List of Approved Deposit-Taking Institutions
- *Banking Act 1959 (Cwlth)*
- Investment Internal Control Procedure
- *Investment Policy Guidelines for Local Governments 2015*
- *Local Government Act 2009*
- *Local Government Regulation 2012*
- Register of Administrative Delegations
- *Statutory Bodies Financial Arrangements Act 1982*
- *Statutory Bodies Financial Arrangements Regulation 2007*

5.0 Attachments

4.6. FINANCIAL STRATEGY AND LONG TERM FINANCIAL FORECAST

4.6.1. FINANCIAL STRATEGY AND LONG-TERM FINANCIAL FORECAST 2027-2036

Author	Acting Chief Financial Officer (Tania Caldwell)
Responsible Officer	Director Corporate Services (Chris Kelly)
File Reference	Budget 2026/27

Attachments

1. Long Term Financial Forecast 2026-27 Final [4.6.1.1 - 28 pages]

Purpose

The purpose of this report is to adopt Council's Financial Strategy and Long-Term Financial Forecast 2027-2036.

Related Parties

Nil

Corporate Plan Linkage

Financial Strength

Affordable Living - Our rates and charges provide value for residents and are sufficient in providing for required infrastructure, facilities and services.

Planned Capital and Forecasting - Our planned capital and operational projects are delivered with agility in the line with our business needs.

Background/Discussion

Under the requirements of Section 171 of the *Local Government Regulation 2012*, Councils must prepare a forecast covering a period of at least 10 years. The forecast must include income, expenditure and the value of assets, liabilities and equity of the Council. The Council must consider its long-term financial forecast before planning new borrowings and it must be reviewed at a minimum annually.

Council's Financial Strategy and Long-Term Financial Forecast sets a plan for the long-term financial sustainability of Mackay Regional Council (MRC). It considers the risk and opportunities associated with meeting its long-term financial goals. In conjunction, MRC demonstrates due diligence by monitoring sustainability ratios to review the impact of changes over the long term.

Consultation and Communication

The Mayor, Councillors, Chief Executive Officer, Directors and the Senior Leadership Team.

Resource Implications

This report sets a financial plan for the future. This is continually monitored in line with changes to Council's budget, and other factors that influence the financial performance of Council now and into the future.

Risk Management Implications

The long-term financial forecast is updated during the year in line with changes to the annual budget. A review of the financial strategy and forecast is carried out annually.

Conclusion

The Financial Strategy and Long-Term Financial Forecast 2027-2036 sets the financial plan for MRC's future. The plan is based on current and known activities, available data and future assumptions. It demonstrates MRC is in a healthy financial position and has the fiscal flexibility to deal with unknown future financial impacts.

The long-term financial forecast is updated regularly in line with changes to the current budget and comprehensively reviewed at a minimum annually.

Officer's Recommendation

THAT Council adopts the Financial Strategy and Long-Term Financial Forecast 2027-2036.



MACKAY REGIONAL COUNCIL
BUDGET 2026-2027

Long-Term Financial Forecast 2027-2036







LONG-TERM FINANCIAL FORECAST
2027-2036

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Long-Term Financial Forecast 2027-2036



Executive Summary

The Long-Term Financial Forecast (LTFF) highlights council's long term financial sustainability including early identification of financial pressures and potential impacts and financial strategies to balance financial pressures with competing demands for services and facilities to the community. This plan balances funding needs of asset renewal and new infrastructure assets, managing services against rating and fee expectations, and managing debt compared to cash reserves.

The LTFF demonstrates council's ability to manage the wide range of services and infrastructure over the long term by maintaining sufficient liquidity, adequate debt servicing capacity and a reasonable level of financial flexibility. The plan will be continuously reviewed to reflect the prevailing economic conditions, updated asset management plans and community requirements.

Long-Term Financial Forecast 2027-2036

1.

COUNCIL’S FINANCIAL STRATEGY

The Financial Strategy is council's roadmap for managing its financial resources and processes and is aligned with the objectives and priorities of the Corporate Plan. This strategy establishes the framework under which sound and sustainable financial decisions can be made, outlines the economic environment that council operates in and identifies challenges to be addressed.

The strategy provides guidance on council's operating position, capital project delivery and cash and revenue management and is measured through a series of financial sustainability targets that demonstrate alignment with the asset management system and appropriate levels of service to support the community.

The following principles are identified to achieve this:

- Revenue generation is sufficient to achieve efficient and effective service delivery to meet the needs of the community.
- Key inter-generational infrastructure and service issues and initiatives are addressed with the right mix of debt, grant funding and council-generated funding to spread the financial impact over several years.
- Sufficient funding is provided to meet capital expenditure requirements identified in the Local Government Infrastructure Plan (LGIP) to support development and population growth.
- Sufficient funding is provided to meet asset management requirements with agreed and affordable service levels over the long term.
- Strategic risks have been identified and are reflected in financial forecasts and asset management planning.
- Prudent management of investments and loan borrowings are ensured.
- A fair and equitable rating structure is provided.

Long-Term Financial Forecast 2027-2036**Key Initiatives**

Council will deliver ongoing financial sustainability through the implementation of several initiatives including:

- Prioritising the capital program focused on asset class budget targets to ensure the right projects are delivered at the right time.
- Improving long-term infrastructure planning and continuing to review robust systems around the review and management of the LTFF.
- Ensuring full lifecycle costs are considered as part of project evaluation.
- Focusing on asset management practices and reviewing asset service level standards.
- Reviewing the mix of cash versus borrowings to balance affordability with equitable distribution of costs between current and future generations of ratepayers.
- Improving State and Federal grant allocations through improved advocacy and improved grants and liveability project planning.
- Maximising returns from cash investments to reduce financial impacts on ratepayers.
- Continuing to explore benefits of scale and shared services arrangements including through the Greater Whitsunday Council of Mayors (GWCoM).

Economic Climate and Financial Risks

The following external risks are considered in the LTFF:

- Risks around price increases of capital projects driven primarily by skilled labour shortages, rising prices of materials and supply chain constraints.

- For specific projects and services, the ability to accurately quantify the financial risks over a long period is hampered by uncertainties surrounding the availability of funding such as grants and contributions from State and Federal governments.
- Climate change may impact council's operations and the economic, social and environmental viability of the local government region and the community. Council is progressing a Climate Risk Assessment to identify key risks, impact on assets, and responsive actions.

The following internal risks are considered in the LTFF:

- Maintaining the extensive local road network of approximately 2500km and over 350km of pathways and shared paths.
- Managing an extensive levee system, with various opportunities identified for improved flood immunity. Some major flood protection improvement works are now underway.
- Managing 550km of mainland coastline (including estuaries and inlets).
- A number of asset classes (e.g., timber bridges, community facilities, city centre services) nearing the end of their life, requiring increased rehabilitation or renewal, and required to be renewed at current (higher cost) standards.
- A number of larger asset network changes are planned in the medium term to support the continued growth of the region (including sewerage, water, trunk road and road drainage network improvements).



MACKAY REGIONAL COUNCIL

2.

FORECAST ASSUMPTIONS

Council has a range of assumptions grouped into the following categories:

- Growth increase (%)
- Price increase (%)
- Additional parameters

These assumptions are the main drivers in council's model to manage assets and services in the long term, used in conjunction with capital expenditure and associated funding assumptions from the ten-year capital works program. Note percentages are indicative and annual forecasts are adjusted for known changes in service levels or other impacts.

	26/27	27/28	28/29	29/30	30/31	31/32	32/33	33/34	34/35	35/36
Growth increase %										
General rates	0.75%	0.75%	0.75%	0.80%	0.80%	0.85%	0.85%	0.85%	0.85%	0.85%
Rates levies and charges	0.75%	0.75%	0.75%	0.80%	0.80%	0.85%	0.85%	0.85%	0.85%	0.85%
Employee costs	0.00%	2.00%	2.00%	2.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Material and Services	0.00%	3.40%	2.97%	2.38%	2.22%	3.86%	2.90%	3.07%	2.85%	2.99%
Price increase %										
Underlying CPI	4.70%	4.50%	4.50%	4.00%	4.00%	3.50%	3.50%	3.00%	3.00%	3.00%
General rates	7.50%	4.20%	5.30%	5.10%	4.90%	4.80%	4.80%	4.80%	4.70%	4.70%
Waste rates	10.10%	4.50%	4.50%	4.00%	4.00%	3.00%	3.00%	2.50%	2.50%	2.50%
Water Rates	7.50%	2.50%	2.50%	2.25%	2.25%	2.25%	2.25%	2.00%	1.50%	1.50%
Sewerage Rates	7.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
Fees and charges	4.70%	4.20%	5.30%	5.10%	4.90%	4.80%	4.80%	4.80%	4.70%	4.70%
Employee costs	3.50%	4.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Electricity	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
Material and Services	4.70%	4.50%	4.50%	4.00%	4.00%	3.50%	3.50%	3.00%	3.00%	3.00%
Additional parameters										
Vacancy factor	-7.50%	-7.50%	-7.50%	-7.50%	-7.50%	-7.50%	-7.50%	-7.50%	-7.50%	-7.50%
Developer contributions (\$'000)	7,500	8,000	8,000	8,000	8,500	8,500	8,500	9,000	9,000	9,500

Note: Assumptions are reviewed annually as part of the LTFF, based on the best available information at the time.

Long-Term Financial Forecast 2027-2036

3.

FORECAST REVENUE

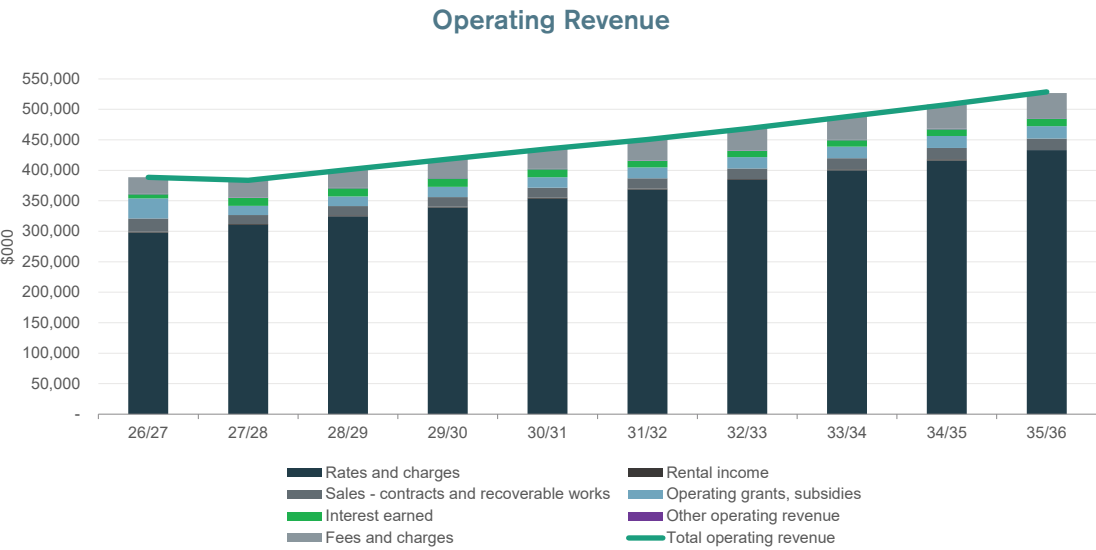
Council is required to raise revenue to maintain assets and provide services to the region, guided by the principles detailed in council's *Revenue Policy*.

Council's main source of revenue is rates and charges, including:

- General rates.
- Utility charges (e.g. sewerage, water utility, trade waste, waste management and waste facilities operations).

Council also generate revenue from other sources including:

- Fees and charges.
- Rental income.
- Interest earned.
- Sales – contract and recoverable works.
- Grants, subsidies and contributions.



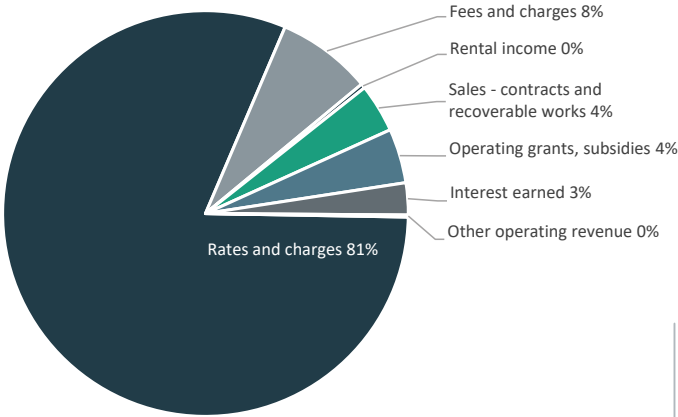
Total revenue by source over the next 10 years informed by the forecast assumptions



Average Operating Revenue Distribution 2027-2036

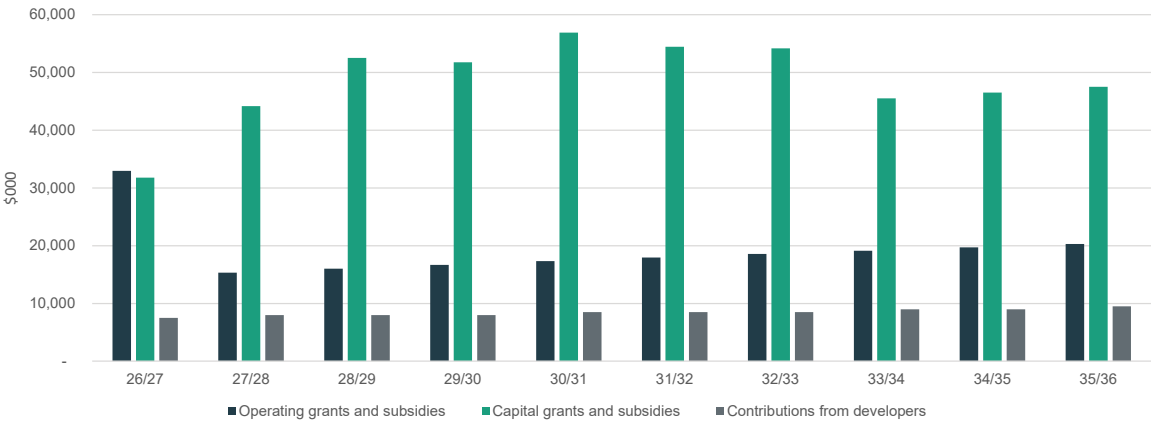
Cash flow requirements are monitored closely to identify any funds not immediately required for operational purposes with surplus cash invested as detailed in council's *Investment Policy*.

Through increased advocacy and ongoing development of council's grants management processes, council is projecting increased contributions from State and Federal Government grants to support various liveability projects and major asset management projects planned in the LTFF timeframe. Capital contributions are also received through infrastructure charges received from development to fund infrastructure projects identified in infrastructure agreements and the LGIP.



Total revenue by source over the next 10 years informed by the forecast assumptions

Grants, Subsidies and Contributions

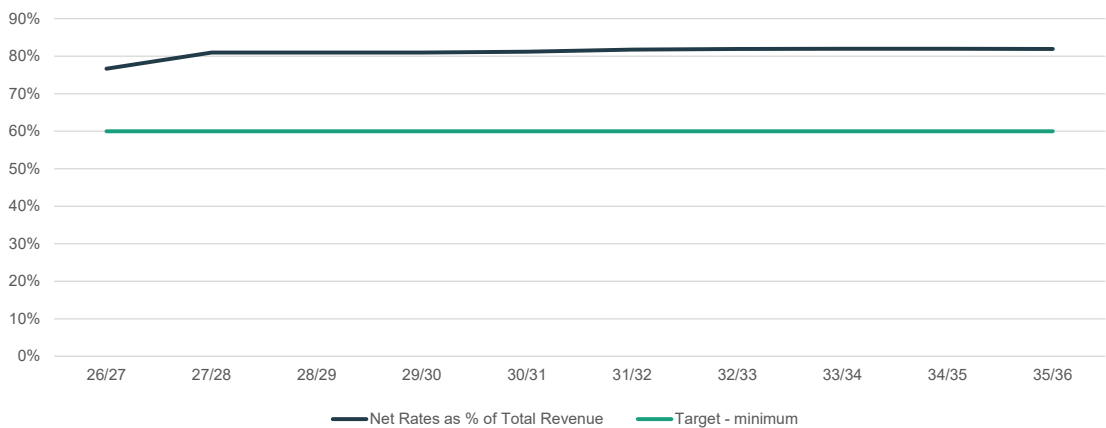




Key Performance Information

The council Controlled Revenue Ratio measures net rates as a percentage of total operating revenue and indicates the degree of reliance on external funding sources. Council's financial flexibility improves with higher levels of council-controlled revenue, with the optimum target being greater than 60 per cent. Council maintains this ratio well above the 60 per cent target across the 10-year span.

Council Controlled Revenue Ratio

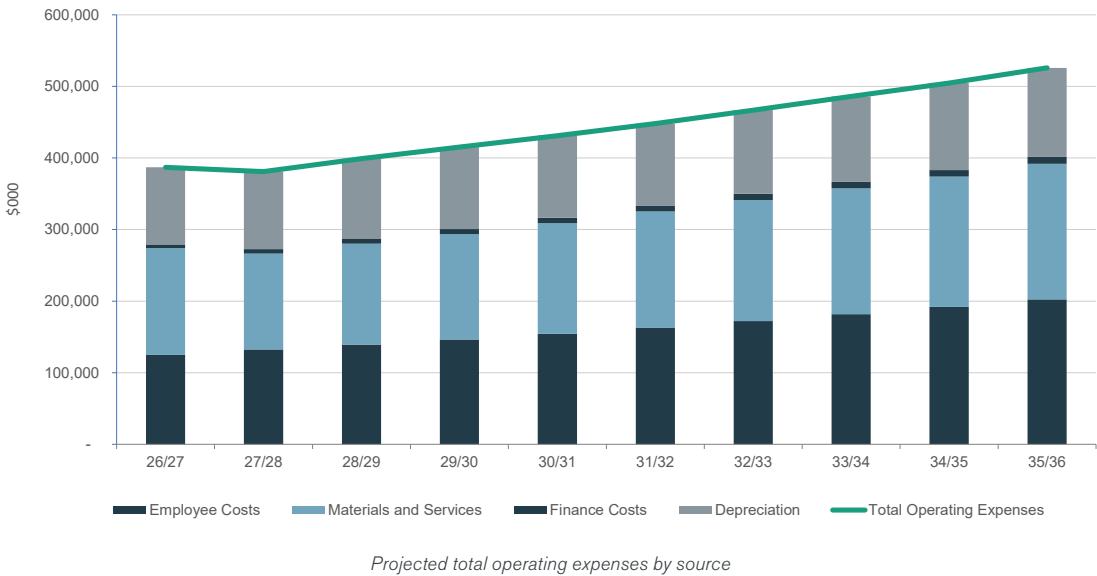


4.

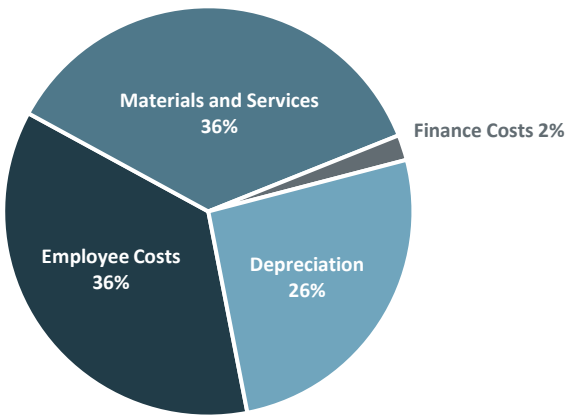
FORECAST EXPENDITURE

Total operating expenses will increase annually because of inflation and organisational growth.

Operating Expenses



Average Operating Expenses 2027-2036



Employee costs include limited employee growth, estimated pay increases are based on the current certified agreement and predicted future increases. A vacancy factor of seven and a half per cent is deducted from the full establishment costs to reflect staff turnover and timing to fill vacancies in a competitive market.

Materials and services are reflective of the costs necessary to continue delivering council services. These costs account for 36 per cent of total operating expenses, in addition to this is employee costs at 36 per cent.

Long-Term Financial Forecast 2027-2036

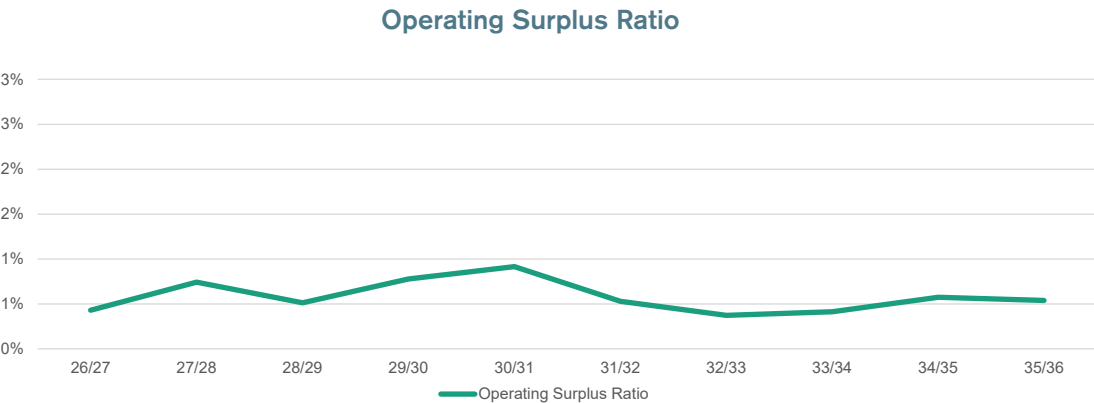


Depreciation is the recognition of consumption of service potential of council's asset base, this is then subsequently recognised as an expense in the Statement of Income and Expenses. Council's non-current assets are valued in excess of \$6.6 billion with depreciation of \$107.9 million in 2026-2027 and projected to be 26 per cent of expenses for the forecast period. Ongoing review of depreciation charges is undertaken to ensure this expense reflects the estimated annual use and service potential of assets.

Finance costs are the smallest component of the operating expense budget making up around 2 per cent. These costs mainly relate to interest and costs associated with council's long-term debt and council's landfill provision requirements.

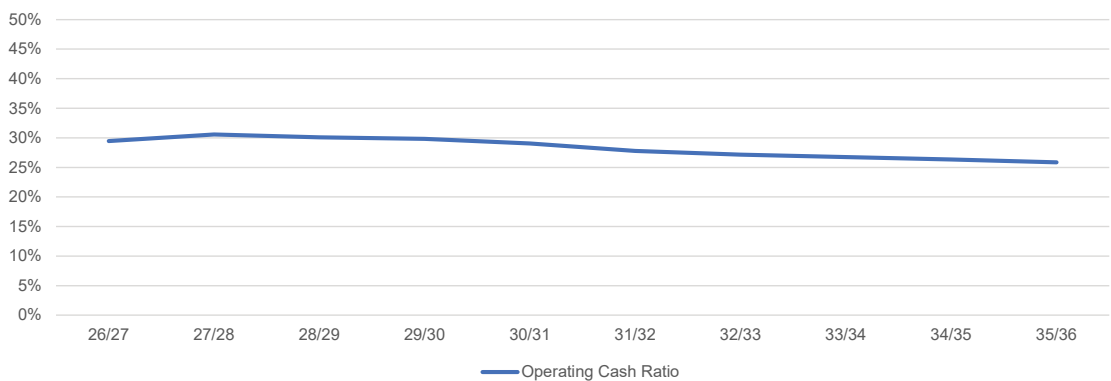
Key Performance Information

The Operating Surplus Ratio measures the extent to which revenue raised covers operating expenses with any additional surpluses available for capital funding. A five-year average of greater than 0 per cent means council is expecting to generate sufficient levels of revenue to meet operating requirements. Council is expecting to see this ratio meet target expectations within the forecast 10-year period.





Operating Cash Ratio



The Operating Cash Ratio measures the extent to which council is covering its core operational expenses and generating a cash surplus excluding depreciation, amortisation, and finance costs. A cash surplus suggests that council has the ability to self-fund its capital expenditure requirements.

Long-Term Financial Forecast 2027-2036

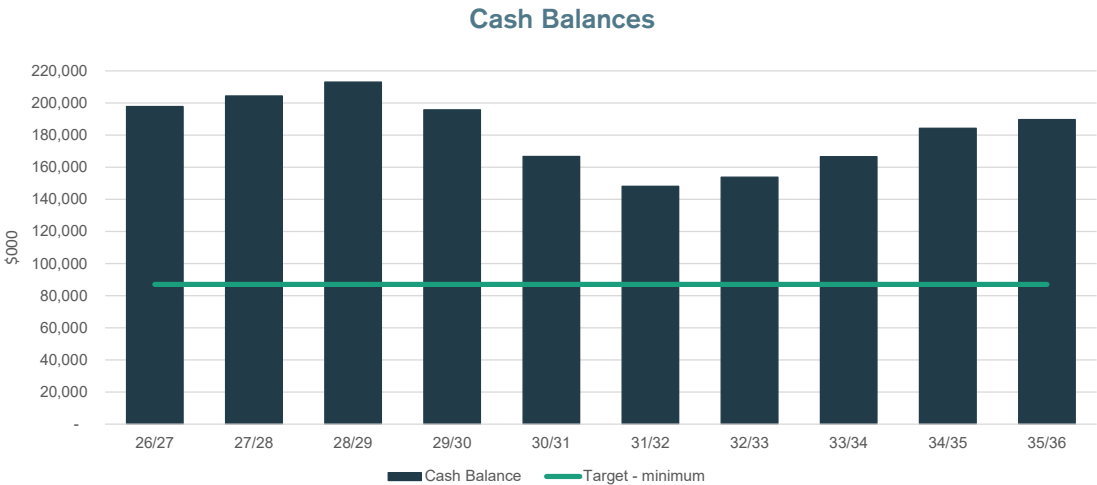


5.

CASH MANAGEMENT

Maintaining a cash balance adequate to cover cash operating requirements is fundamental to any organisation and particularly important given council's bi-annual rating cycle requiring a cash balance adequate to cover cash operating requirements for at least two months (minimum target). Cash balances reduce steadily and then begin to rebuild in alignment with the proposed capital works program.

Cash reserves are invested as detailed in council's *Investment Policy*.

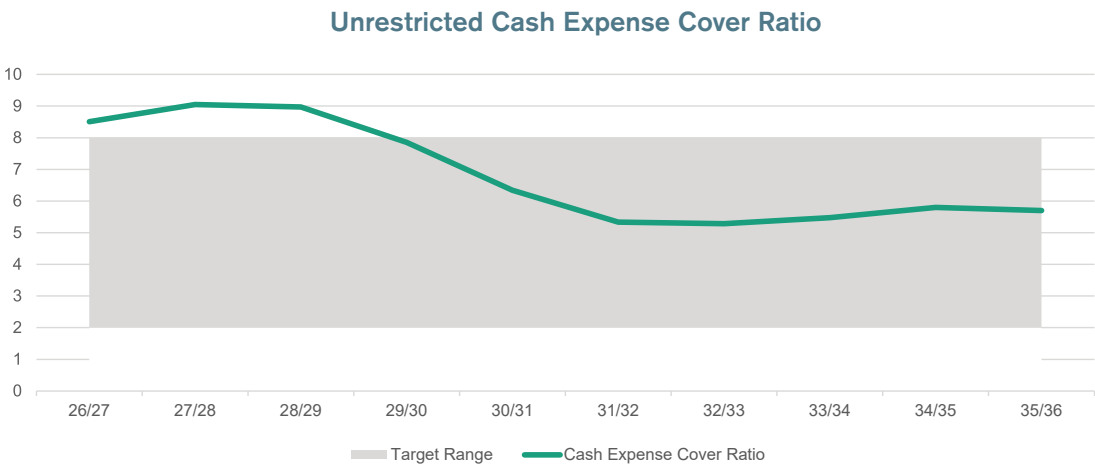


MACKAY REGIONAL COUNCIL



Key Performance Information

The Unrestricted Cash Expense Cover Ratio is an indicator of councils unconstrained liquidity available to meet ongoing and emergent financial needs. A high unrestricted cash expense cover ratio indicates that council has sufficient free cash available to contribute to the cost of future planned and unplanned expenditures such as infrastructure investment or disaster recovery. The unrestricted cash expense cover ratio is within target bounds for the life of the forecast period.



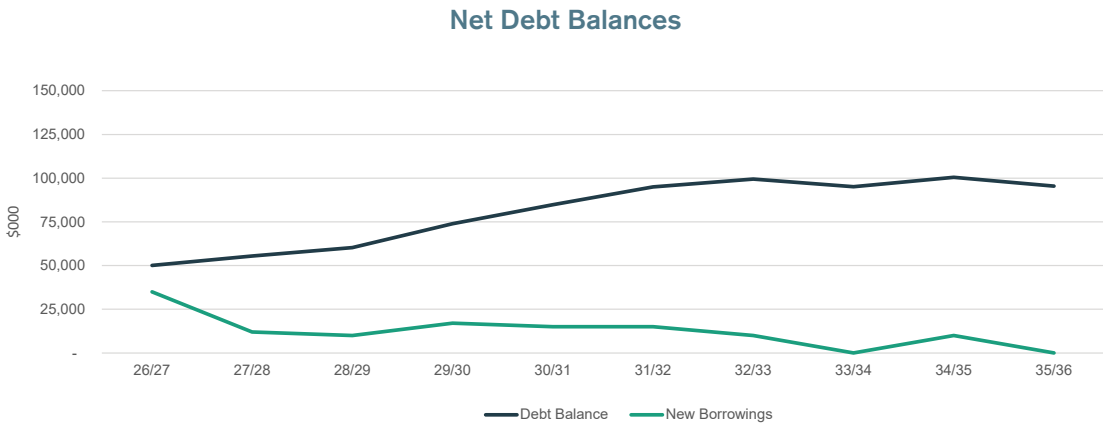
Long-Term Financial Forecast 2027-2036

6.

DEBT MANAGEMENT

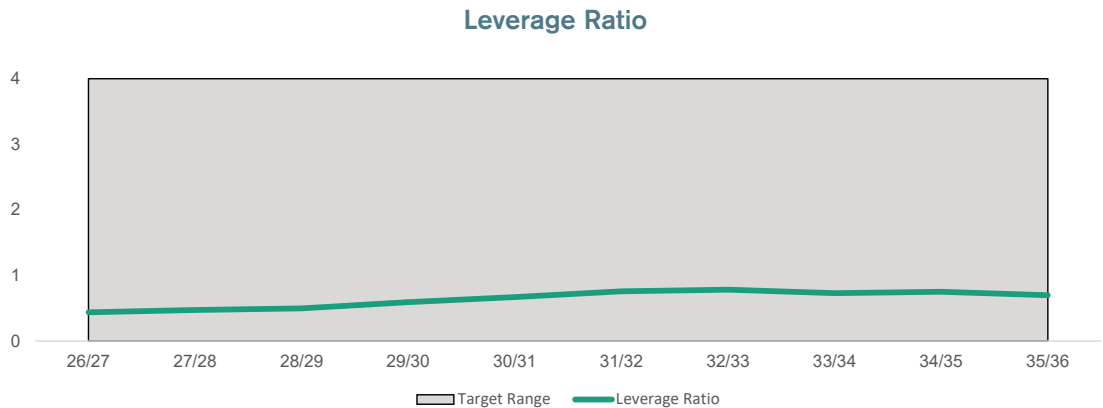
In accordance with council's *Debt Policy*, new borrowings are only used to fund capital expenditure, for a period less than or equal to the estimated useful life of the asset(s) and not exceeding 20 years.

Council is committed to growing our region and this is reflected through the investment of over \$1.7 billion in capital infrastructure over the next 10 years. This plan will require new borrowings of \$124 million over the 10-year term of this plan. New debt and long-term debt balances (indexed values) are shown in the graph below.



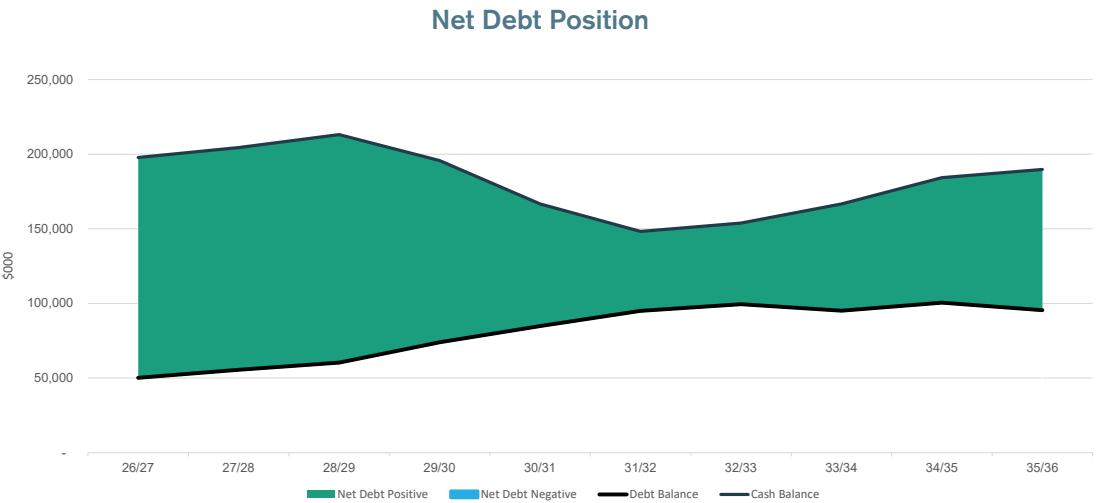
Sustainability reviews are undertaken by Queensland Treasury Corporation to ensure current budgeting, forecasting and financing assumptions are sustainable. Market conditions are also reviewed annually to determine the optimum time to make additional loan repayments.

The Leverage Ratio indicates council's ability to repay existing loans. It measures the relative size of council's debt to its operating performance. A higher leverage ratio indicates an increasingly limited capacity to support additional borrowings due to already high debt levels. Council maintains a relatively low leverage ratio over the life of the 10-year forecast period.



MACKAY REGIONAL COUNCIL

Net debt, calculated as total debt minus cash and cash equivalents, is a factor considered in Queensland Treasury sustainability reviews. The graph indicates council's strategy to use surplus cash balances and constrained cash reserves first before increasing borrowings to fund increased capital programme in later years. The Leverage Ratio demonstrates council's ability to continue to service debt during the forecast period.



Long-Term Financial Forecast 2027-2036

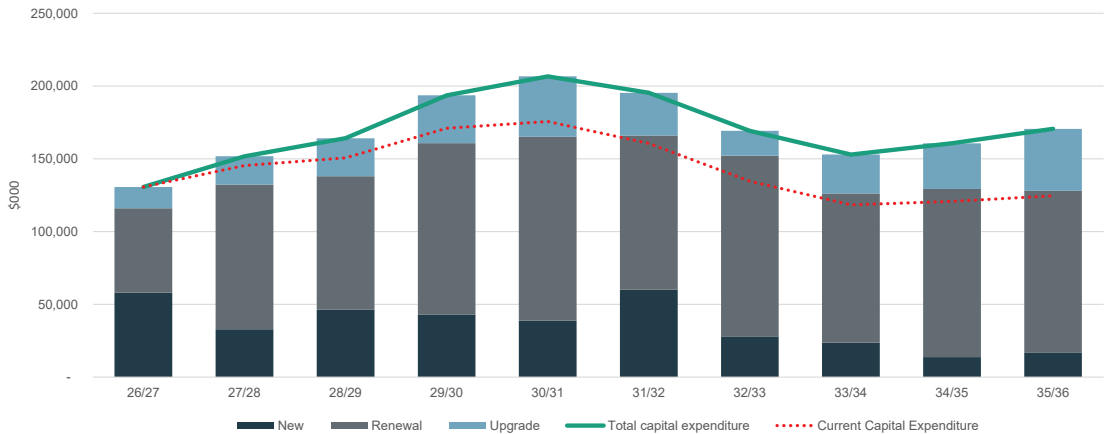


7.

ASSET MANAGEMENT AND CAPITAL EXPENDITURE

Council is responsible for the provision of a diverse range of services to meet community needs and expectations. A significant number of these services are provided through infrastructure and other non-current assets (referred to as property, plant and equipment). Each year council invests in planned renewal, upgrade or new projects to maintain or enhance our existing asset base through the asset plan as guided by the Corporate Plan. Council's Asset Management Plans quantify the asset portfolio and requirements to manage assets across their life cycle in a financially sustainable manner by incorporating the knowledge of asset condition, risk and impact of reviewing and setting intervention and service levels for each asset class.

Capital Expenditure (including donated capital)

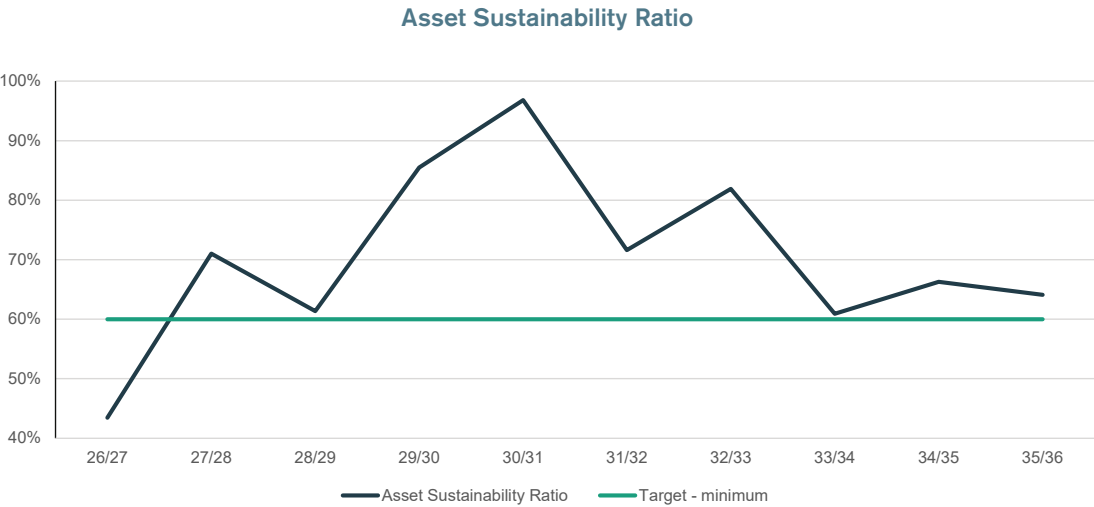


Council's projected ten-year capital program by spending type

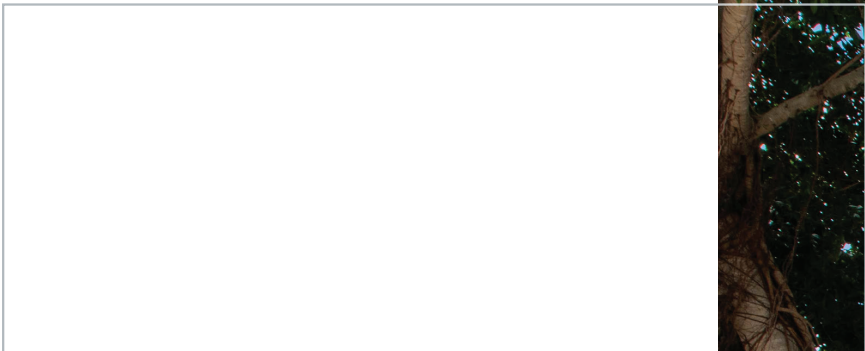
MACKAY REGIONAL COUNCIL

Key Performance Information

The Asset Sustainability Ratio approximates the extent to which the infrastructure assets are being replaced as they reach the end of their useful lives. Continuing refinement of council's asset management plans will improve council's ability to make informed decisions regarding asset management in the future.



Long-Term Financial Forecast 2027-2036



Appendices

- **Statement of Income and Expenses**
(including long term forecast until 2035/36)
Presents council's consolidated revenues (where the money comes from) and expenses (where the money is spent).
- **Statement of Financial Position**
(including long term forecast until 2035/36)
Identifies the predicted financial position of council, including assets (what we own), liabilities (what we owe) and equity (our net worth).
- **Statement of Changes in Equity**
(including long term forecast until 2035/36)
Reports changes to equity (council's assets net of liabilities).
- **Statement of Cash Flow**
(including long term forecast until 2035/36)
Reports how revenue received, and expenses paid impact council's cash balances.
- **Key Financial Sustainability Ratios**
(including long term forecast until 2035/36)
- **Long Term Capital Works Program**





Long-Term Financial Forecast 2027-2036

MACKAY REGIONAL COUNCIL
STATEMENT OF COMPREHENSIVE INCOME
For the year ending 30 June 2027
(including long term forecast until 2035/36)

	Budget 2026/27 \$000	Forward Estimate								
		2027/28 \$000	2028/29 \$000	2029/30 \$000	2030/31 \$000	2031/32 \$000	2032/33 \$000	2033/34 \$000	2034/35 \$000	2035/36 \$000
Revenue										
Recurrent revenue										
Rates and charges	298,041	310,686	324,668	338,877	353,448	368,343	383,960	399,966	416,174	433,153
Fees and charges	27,113	28,252	29,749	31,266	32,798	34,372	36,022	37,751	39,526	41,383
Sales Revenue	13,224	5,638	5,892	6,128	6,373	6,596	6,827	7,031	7,242	7,460
Contracts and recoverable works	8,426	8,805	9,200	9,569	9,952	10,300	10,661	10,981	11,310	11,650
Grants, subsidies, contributions and donations	32,948	15,336	16,026	16,667	17,333	17,940	18,568	19,125	19,699	20,290
Total recurrent revenue	\$ 379,752	\$ 368,717	\$ 385,535	\$ 402,507	\$ 419,904	\$ 437,551	\$ 456,038	\$ 474,854	\$ 493,951	\$ 513,936
Capital revenue										
Grants, subsidies, contributions and donations	39,286	52,152	60,532	59,749	65,386	62,948	62,688	54,519	55,510	57,030
Total capital revenue	\$ 39,286	\$ 52,152	\$ 60,532	\$ 59,749	\$ 65,386	\$ 62,948	\$ 62,688	\$ 54,519	\$ 55,510	\$ 57,030
Interest received	6,816	12,943	13,358	13,723	12,989	10,491	10,011	10,509	11,136	12,035
Rental income	1,345	1,406	1,469	1,528	1,589	1,645	1,702	1,753	1,806	1,860
Other income	692	620	648	673	701	725	750	773	796	820
Other capital income	1,150	750	750	750	750	750	750	750	750	750
Total revenue	\$ 429,041	\$ 436,588	\$ 462,292	\$ 478,930	\$ 501,319	\$ 514,110	\$ 531,939	\$ 543,158	\$ 563,949	\$ 586,431
Expenses										
Recurrent expenses										
Employee benefits	124,932	132,528	139,234	146,279	154,434	163,044	172,134	181,730	191,862	202,558
Materials and services	149,189	133,945	141,105	147,327	154,363	162,259	169,129	175,737	182,109	189,367
Finance costs	4,919	6,230	6,555	6,957	7,671	8,267	8,822	9,166	9,138	9,521
Depreciation and amortisation	107,892	108,133	112,056	114,607	114,729	114,451	116,660	119,234	121,657	124,349
Total recurrent expenses	\$ 386,932	\$ 380,836	\$ 398,950	\$ 415,170	\$ 431,197	\$ 448,021	\$ 466,745	\$ 485,867	\$ 504,766	\$ 525,795
Capital expenses										
Loss on disposal of assets	1,103	980	923	908	1,315	1,290	1,101	1,046	1,099	960
Other capital expenses	2,000	2,000	2,000	2,000	2,000	2,052	2,000	2,000	2,000	2,000
Total capital expenses	\$ 3,103	\$ 2,980	\$ 2,923	\$ 2,908	\$ 3,315	\$ 3,342	\$ 3,101	\$ 3,046	\$ 3,099	\$ 2,960
Total expenses	\$ 390,035	\$ 383,816	\$ 401,873	\$ 418,078	\$ 434,512	\$ 451,363	\$ 469,846	\$ 488,913	\$ 507,865	\$ 528,755
Net result	\$ 39,006	\$ 52,772	\$ 60,419	\$ 60,852	\$ 66,807	\$ 62,747	\$ 62,093	\$ 54,245	\$ 56,084	\$ 57,676
Other comprehensive income										
Increase or (decrease) in asset revaluation surplus	-	192,865	203,578	190,084	194,568	182,283	184,948	171,221	169,690	174,722
Total comprehensive income for the year	\$ 39,006	\$ 245,637	\$ 263,997	\$ 250,936	\$ 261,375	\$ 245,030	\$ 247,041	\$ 225,466	\$ 225,774	\$ 232,398

MACKAY REGIONAL COUNCIL

MACKAY REGIONAL COUNCIL
STATEMENT OF FINANCIAL POSITION
For the year ending 30 June 2027
(Including long term forecast until 2035/36)

	Budget 2026/27 \$000	Forward Estimate									
		2027/28 \$000	2028/29 \$000	2029/30 \$000	2030/31 \$000	2031/32 \$000	2032/33 \$000	2033/34 \$000	2034/35 \$000	2035/36 \$000	
Current assets											
Cash and cash equivalents	197,786	204,386	213,065	195,695	166,687	148,191	153,811	166,606	184,252	189,734	
Trade and other receivables	28,242	27,350	28,676	29,937	31,231	32,453	33,916	35,313	36,731	38,111	
Contract assets	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	
Other assets	3,924	3,924	3,924	3,924	3,924	3,924	3,924	3,924	3,924	3,924	
Inventories	4,312	4,312	4,312	4,312	4,312	4,312	4,312	4,312	4,312	4,312	
Total current assets	\$ 237,764	\$ 243,472	\$ 253,477	\$ 237,368	\$ 209,654	\$ 192,380	\$ 199,463	\$ 213,655	\$ 232,719	\$ 239,581	
Non-Current Assets											
Investment property	5,175	5,175	5,175	5,175	5,175	5,175	5,175	5,175	5,175	5,175	
Trade and other receivables	-	-	-	-	-	-	-	-	-	-	
Property, plant and equipment	4,605,864	4,840,189	5,093,708	5,380,822	5,644,553	5,902,566	6,137,883	6,340,650	6,547,188	6,766,193	
Right-of-use assets	918	839	760	681	602	523	484	454	424	393	
Intangible assets	4,713	4,688	4,673	4,669	4,669	4,669	4,669	4,669	4,669	4,669	
Total non-current assets	\$ 4,616,670	\$ 4,850,891	\$ 5,104,316	\$ 5,371,147	\$ 5,654,999	\$ 5,912,933	\$ 6,148,211	\$ 6,350,948	\$ 6,557,456	\$ 6,776,430	
Total assets	\$ 4,854,434	\$ 5,094,363	\$ 5,357,793	\$ 5,608,515	\$ 5,864,653	\$ 6,105,313	\$ 6,347,674	\$ 6,564,603	\$ 6,790,175	\$ 7,016,011	
Current liabilities											
Trade and other payables	12,589	11,318	11,952	12,477	13,070	13,697	14,313	14,867	15,404	15,968	
Employee entitlements	24,380	24,518	24,654	24,789	24,945	25,102	25,285	25,469	25,663	25,858	
Borrowings	6,625	5,139	3,419	4,135	4,804	5,520	4,389	4,564	5,077	5,298	
Lease liabilities	76	79	82	85	88	65	31	32	32	32	
Provisions	1,716	6,121	14,375	16,769	15,312	9,895	4,855	6,339	2,213	1,000	
Contract liabilities	15,403	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	
Other liabilities	13,727	10,970	10,970	10,970	10,970	10,970	10,970	10,970	10,970	10,970	
Total current liabilities	\$ 74,516	\$ 68,145	\$ 75,452	\$ 79,225	\$ 79,189	\$ 75,249	\$ 69,843	\$ 72,241	\$ 69,359	\$ 69,126	
Non-current liabilities											
Trade and other payables	-	-	-	-	-	-	-	-	-	-	
Employee entitlements	2,223	2,223	2,223	2,223	2,223	2,223	2,223	2,223	2,223	2,223	
Borrowings	43,463	50,325	56,908	69,775	79,973	89,454	95,066	90,502	95,427	90,129	
Lease liabilities	1,042	963	881	796	708	642	611	579	547	515	
Provisions	76,921	70,801	56,426	39,657	24,345	14,501	9,646	3,307	1,095	95	
Other liabilities	3,068	3,068	3,068	3,068	3,068	3,068	3,068	3,068	3,068	3,068	
Total non-current liabilities	\$ 126,717	\$ 127,380	\$ 119,506	\$ 115,519	\$ 110,317	\$ 105,888	\$ 110,614	\$ 99,679	\$ 102,360	\$ 96,030	
Total liabilities	\$ 201,233	\$ 195,525	\$ 194,958	\$ 194,744	\$ 189,506	\$ 185,137	\$ 180,457	\$ 171,920	\$ 171,719	\$ 165,156	
Net community assets	\$ 4,653,201	\$ 4,898,838	\$ 5,162,835	\$ 5,413,771	\$ 5,675,147	\$ 5,920,176	\$ 6,167,217	\$ 6,392,683	\$ 6,618,456	\$ 6,850,855	
Community equity											
Retained surplus	2,389,866	2,442,638	2,503,057	2,563,909	2,630,716	2,693,463	2,755,556	2,809,801	2,865,885	2,923,561	
Asset revaluation surplus	2,263,335	2,456,200	2,659,778	2,849,862	3,044,431	3,226,713	3,411,661	3,582,882	3,752,571	3,927,294	
Total community assets	\$ 4,653,201	\$ 4,898,838	\$ 5,162,835	\$ 5,413,771	\$ 5,675,147	\$ 5,920,176	\$ 6,167,217	\$ 6,392,683	\$ 6,618,456	\$ 6,850,855	

Long-Term Financial Forecast 2027-2036

MACKAY REGIONAL COUNCIL
STATEMENT OF CHANGES IN EQUITY
For the year ending 30 June 2027
(including long term forecast until 2035/36)

	Budget 2026/27 \$000	Forward Estimate									
		2027/28 \$000	2028/29 \$000	2029/30 \$000	2030/31 \$000	2031/32 \$000	2032/33 \$000	2033/34 \$000	2034/35 \$000	2035/36 \$000	
Retained Surplus											
	Opening balance	2,350,860	2,389,867	2,503,058	2,563,910	2,630,718	2,693,464	2,755,557	2,809,802	2,865,885	
	Adjustment to opening balance	-	-	-	-	-	-	-	-	-	
	Net result for the period	39,006	52,772	60,419	60,852	66,807	62,747	62,093	54,245	56,084	
Closing balance	\$ 2,389,867	\$ 2,442,639	\$ 2,503,058	\$ 2,563,910	\$ 2,630,718	\$ 2,693,464	\$ 2,755,557	\$ 2,809,802	\$ 2,865,885	\$ 2,923,562	
Asset Revaluation Reserve											
	Opening balance	2,263,335	2,456,200	2,659,778	2,849,862	3,044,430	3,226,713	3,411,661	3,582,882	3,752,572	
	Adjustment to opening balance	-	-	-	-	-	-	-	-	-	
	Asset revaluation adjustments	-	192,865	203,578	190,084	194,568	182,283	184,948	171,221	169,690	
Closing balance	\$ 2,263,335	\$ 2,456,200	\$ 2,659,778	\$ 2,849,862	\$ 3,044,430	\$ 3,226,713	\$ 3,411,661	\$ 3,582,882	\$ 3,752,572	\$ 3,927,294	
Total											
	Opening balance	4,614,195	4,653,201	5,162,835	5,413,771	5,675,147	5,920,176	6,167,217	6,392,683	6,618,456	
	Adjustment to opening balance	-	-	-	-	-	-	-	-	-	
	Net result for the period	39,006	52,772	60,419	60,852	66,807	62,747	62,093	54,245	56,084	
Asset revaluation adjustments	-	192,865	203,578	190,084	194,568	182,283	184,948	171,221	169,690	174,722	
TOTAL COMMUNITY EQUITY	\$ 4,653,201	\$ 4,898,838	\$ 5,162,835	\$ 5,413,771	\$ 5,675,147	\$ 5,920,176	\$ 6,167,217	\$ 6,392,683	\$ 6,618,456	\$ 6,850,855	

MACKAY REGIONAL COUNCIL

MACKAY REGIONAL COUNCIL
STATEMENT OF CASH FLOW
For the year ending 30 June 2027
(including long term forecast until 2035/36)

	Budget 2026/27 \$000	Forward Estimate								
		2027/28 \$000	2028/29 \$000	2029/30 \$000	2030/31 \$000	2031/32 \$000	2032/33 \$000	2033/34 \$000	2034/35 \$000	2035/36 \$000
Cash flows from operating activities:										
Receipts from customers	345,702	354,993	370,355	386,827	403,616	420,800	438,509	456,900	475,478	494,985
Receipts from grantors, donors for operational activities	32,558	16,642	15,972	16,619	17,284	17,899	18,518	19,084	19,656	20,250
Payments to suppliers and employees	(290,616)	(273,445)	(290,002)	(311,805)	(329,480)	(344,661)	(355,356)	(366,731)	(384,878)	(398,836)
Interest received	6,816	12,943	13,358	13,723	12,989	10,491	10,011	10,509	11,136	12,035
Borrowing costs	(959)	(2,104)	(2,243)	(2,472)	(3,007)	(3,440)	(3,825)	(4,020)	(3,837)	(4,061)
Net cash inflow from operating activities	\$ 93,501	\$ 109,029	\$ 107,440	\$ 102,892	\$ 101,402	\$ 101,089	\$ 107,857	\$ 115,742	\$ 117,555	\$ 124,373
Cash flow from investing activities:										
Payments for property, plant and equipment	(126,599)	(147,776)	(160,191)	(189,682)	(202,728)	(191,393)	(165,241)	(149,002)	(156,727)	(166,651)
Payments for capital projects	(3,924)	(4,008)	(1,250)	(1,250)	(1,250)	(1,250)	(1,250)	(1,250)	(1,250)	(1,250)
Proceeds from sale of property, plant and equipment	1,250	1,306	1,365	1,420	1,400	4,000	1,150	1,206	1,089	1,153
Receipts from grantors, donors for capital projects	23,986	42,749	56,532	55,749	61,386	58,948	58,688	50,519	51,510	53,030
Net cash outflow from investing activities	\$ (105,287)	\$ (107,729)	\$ (103,544)	\$ (133,763)	\$ (141,192)	\$ (129,695)	\$ (106,653)	\$ (98,527)	\$ (105,314)	\$ (113,782)
Cash flow from financing activities:										
Proceeds from borrowings	35,000	12,000	10,000	17,000	15,000	15,000	10,000	-	10,000	-
Repayment of borrowings	(5,166)	(6,624)	(5,138)	(3,417)	(4,133)	(4,802)	(5,519)	(4,389)	(4,563)	(5,077)
Repayments made on leases (principal only)	-	(76)	(79)	(82)	(85)	(88)	(65)	(31)	(32)	(32)
Net cash outflow from financing activities	\$ 29,834	\$ 5,300	\$ 4,783	\$ 13,501	\$ 10,782	\$ 10,110	\$ 4,416	\$ (4,420)	\$ 5,405	\$ (5,109)
Net increase or (decrease) in cash and cash equivalents	\$ 18,048	\$ 6,600	\$ 8,679	\$ (17,370)	\$ (29,008)	\$ (18,496)	\$ 5,620	\$ 12,795	\$ 17,646	\$ 5,482
Cash and cash equivalents at beginning of the period	179,738	197,786	204,386	213,065	195,695	166,687	148,191	153,811	166,606	184,252
Cash and cash equivalents at end of the period	\$ 197,786	\$ 204,386	\$ 213,065	\$ 195,695	\$ 166,687	\$ 148,191	\$ 153,811	\$ 166,606	\$ 184,252	\$ 189,734

Long-Term Financial Forecast 2027-2036

2027 Long-Term Sustainability Statement

Type	Measure	Target (Tier 2)	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Financial Capacity	Council-Controlled Revenue*	N/A	83.7%	88.3%	88.4%	88.5%	88.8%	89.4%	89.6%	89.7%	89.8%	89.8%
	Population Growth*	N/A	1.1%	1.1%	1.1%	1.0%	1.0%	1.1%	1.0%	1.0%	1.0%	0.0%
Operating Performance	Operating Surplus Ratio	5 Year Average Greater than 0%	0.4%	0.7%	0.5%	0.8%	0.9%	0.5%	0.4%	0.4%	0.6%	0.5%
	Operating Cash Ratio	5 Year Average Greater than 0%	29.5%	30.5%	30.1%	29.8%	29.0%	27.8%	27.2%	26.7%	26.3%	25.9%
Liquidity	Unrestricted Cash Expense Cover Ratio	Greater than 2 months	8.5	N/A for long-term sustainability statement								
Asset Management	Asset Sustainability Ratio	5 Year Average Greater than 60%	39.4%	56.1%	42.8%	51.9%	54.1%	44.0%	60.7%	51.4%	55.8%	51.3%
	Asset Consumption Ratio	5 Year Average Greater than 60%	61.8%	67.0%	68.9%	70.5%	72.3%	74.1%	75.9%	77.3%	78.4%	79.3%
	Asset Renewal Funding Ratio*	N/A	Information not currently available to calculate ratio.	N/A for long-term sustainability statement								
Debt Servicing Capacity	Leverage Ratio**	0 to 4 times	0.4	0.5	0.5	0.6	0.7	0.8	0.8	0.7	0.8	0.7

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

The **Leverage Ratio is not required to be reported if a council has not held any QTC or other debt within the last five financial years.

MACKAY REGIONAL COUNCIL

**MACKAY REGIONAL COUNCIL
CAPITAL WORKS PROGRAM**
For the year ending 30 June 2027
(including long term forecast until 2035/36)

	Budget 2026/27 \$000	Forward Estimate											
		2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36			
		\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000			
Buildings and Facilities	\$ 23,270	\$ 18,350	\$ 16,763	\$ 12,519	\$ 6,965	\$ 5,801	\$ 6,591	\$ 4,153	\$ 4,278	\$ 4,406			
Renewal	3,358	12,733	12,728	11,190	6,965	5,801	6,591	4,153	4,278	4,406			
Upgrade	253	1,068	942	928	-	-	-	-	-	-			
New	19,659	4,549	93	401	-	-	-	-	-	-			
Parks, Gardens, Coastal & Foreshores, Waste	\$ 10,362	\$ 9,554	\$ 12,530	\$ 17,815	\$ 16,350	\$ 16,760	\$ 17,408	\$ 7,889	\$ 11,895	\$ 7,579			
Renewal	2,791	4,473	4,392	5,867	6,016	8,690	14,010	3,791	3,588	4,021			
Upgrade	1,606	2,361	1,475	1,711	3,241	1,657	305	1,107	1,057	1,173			
New	5,965	2,720	6,962	10,237	7,093	8,413	3,094	2,991	7,249	2,384			
Land	\$ 6,855	\$ -	\$ -	\$ 1,500	\$ -	\$ -	\$ -	\$ 38	\$ 149	\$ 2,406			
Renewal	-	-	-	-	-	-	-	-	-	-			
Upgrade	6,855	-	-	1,500	-	-	-	38	149	2,406			
New	-	-	-	-	-	-	-	-	-	-			
Plant & Equipment	\$ 9,614	\$ 19,748	\$ 12,561	\$ 16,639	\$ 14,007	\$ 16,956	\$ 17,959	\$ 17,588	\$ 23,105	\$ 21,601			
Renewal	7,920	17,657	12,377	16,443	14,007	16,956	17,959	17,588	22,496	21,194			
Upgrade	1,696	1,534	184	196	-	-	-	-	610	407			
New	8	556	-	-	-	-	-	-	-	-			
Roads, Drainage & Network	\$ 49,087	\$ 48,730	\$ 54,177	\$ 77,362	\$ 99,920	\$ 98,985	\$ 98,874	\$ 91,983	\$ 87,083	\$ 95,090			
Renewal	20,375	26,097	21,201	41,933	59,501	40,337	48,177	38,251	42,795	39,376			
Upgrade	10,542	11,076	15,793	18,506	27,145	23,878	28,029	38,192	43,244	52,669			
New	18,169	11,558	17,183	16,924	13,273	34,770	20,667	15,541	1,044	3,045			
Sewerage	\$ 12,730	\$ 20,510	\$ 27,364	\$ 32,171	\$ 32,919	\$ 25,264	\$ 7,780	\$ 8,071	\$ 9,948	\$ 13,551			
Renewal	7,664	12,010	11,292	11,169	14,903	11,047	4,200	4,338	5,912	5,695			
Upgrade	3,910	6,543	10,099	11,019	8,853	7,494	3,581	3,707	3,862	4,262			
New	1,156	1,958	5,973	9,983	9,062	6,724	-	26	174	3,594			
Water	\$ 14,681	\$ 30,885	\$ 36,496	\$ 31,676	\$ 32,567	\$ 25,628	\$ 18,629	\$ 19,280	\$ 20,269	\$ 22,018			
Renewal	9,158	16,483	13,508	18,804	14,805	10,896	16,440	17,025	17,946	19,626			
Upgrade	4,838	8,486	11,734	11,783	11,775	8,927	1,445	1,489	1,533	1,579			
New	685	5,916	11,253	1,089	5,987	5,805	744	767	790	813			
Quarry and Landfill Remediation	\$ 680	\$ 1,716	\$ 6,121	\$ 14,375	\$ 16,769	\$ 15,312	\$ 9,895	\$ 4,855	\$ 6,339	\$ 2,213			
Renewal	680	1,716	6,121	14,375	16,769	15,312	9,895	4,855	6,339	2,213			
Upgrade	-	-	-	-	-	-	-	-	-	-			
New	-	-	-	-	-	-	-	-	-	-			
Other Capital Expense	\$ 73	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Renewal	73	-	-	-	-	-	-	-	-	-			
Upgrade	-	-	-	-	-	-	-	-	-	-			
New	-	-	-	-	-	-	-	-	-	-			
Total	\$ 127,352	\$ 149,492	\$ 166,311	\$ 204,057	\$ 219,497	\$ 206,705	\$ 175,137	\$ 153,857	\$ 163,066	\$ 168,864			

Long-Term Financial Forecast 2027-2036

MACKAY REGIONAL COUNCIL
BUDGET 2026-2027



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4.7. CODE OF COMPETITIVE CONDUCT STATEMENT

4.7.1. CODE OF COMPETITIVE CONDUCT STATEMENT

Author Acting Chief Financial Officer (Tania Caldwell)
Responsible Officer Director Corporate Services (Chris Kelly)
File Reference Code of Competitive Statement - FY2026/27

Attachments

1. 2026 2027 BUDGET Activity Statement [4.7.1.1 - 1 page]

Purpose

This report seeks to identify Council's business activities where Council has resolved to apply the Code of Competitive Conduct (the Code) and confirm their treatment under the National Competition Policy guidelines.

Related Parties

Nil

Corporate Plan Linkage

Financial Strength

Affordable Living - Our rates and charges provide value for residents and are sufficient in providing for required infrastructure, facilities and services.

Ethical Decision-Making and Good Governance - We are committed to keeping our community informed about our activities and performance and employing robust governance policies and procedures to ensure legislative compliance and organisational integrity.

Background/Discussion

In accordance with the *Local Government Act 2009* (the Act) and the *Local Government Regulation 2012* (the Regulation), Council is required to make certain assessments and disclosures in relation to business activities:

Significant Business Activities

Section 19 of the Regulation prescribes the threshold that a business activity must meet to be a significant business activity for a financial year:

- If the business activity is the provision of combined water and sewerage services, the threshold is 10,000 or more premises being connected to a water service as at 30 June of the financial year ending immediately before the current financial year.
- For any other business activity, the threshold is expenditure of at least \$9.7m for the financial year ending immediately before the current financial year.

Section 20 of the Regulation requires Council to use this information to present significant business activities in either the performance report or at the budget meeting for the financial year ending immediately before the current financial year.

The following are significant business activities of Mackay Regional Council (MRC):

- Mackay Water Services, which manages water and sewerage activities; and
- Mackay Waste Services, which manages solid waste activities.

Code of Competitive Conduct

The Act requires Council to decide each financial year (by resolution) whether to apply the code of competitive conduct to a business activity prescribed under a regulation.

The Regulation (section 39) states that a business activity is prescribed if the amount of current expenditure for a financial year is \$340,000 or more. If Council decides not to apply the Code, then the reasons for not doing so must be stated per the Act (section 47(8)).

The following activities are primarily involved in trading goods and services, and have been considered:

Building Certification

The Regulation (section 38) prescribes that any building certification activity of MRC is a prescribed business activity. As Council does not presently conduct a building certification activity, the requirements of this section do not apply.

Roads Activities

The Act (section 47(3)) states that the local government must apply the code of competitive conduct to a roads activity. A roads activity is defined to only include business activities which the state or local government has put out to tender. Council does not presently perform any such road activities and therefore the requirements of this section do not apply.

Mackay Entertainment & Convention Centre (MECC)

Whilst the activity receives a large component of its funding by trading in goods and services, the overall objective of the Mackay Entertainment and Convention Centre is to promote and support the performing arts in the region and to encourage artistic and cultural development within the community. It is anticipated that applying the code of competitive conduct to the business activity will add an administrative expense without necessarily improving decision-making or the financial results of the activity. Therefore, it is proposed that the code of competitive conduct should not be applied to this activity.

Sarina Sugar Shed

The primary activity of the Sarina Sugar Shed is to promote economic development within the region through tourism. A portion of its funding is generated by trading in goods and services. It is anticipated that an increase in administrative expense would occur from the application of the code of competitive conduct, with no measurable improvement in decision-making or the activity's financial result. Therefore, it is proposed that the code of competitive conduct should not be applied to this activity.

Off-street Parking

MRC operates off-street parking facilities within the city center for the community's use. These facilities offer an alternative to on-street parking and have been provided to facilitate the demand for parking within the defined area. Application of the code of competitive conduct to the business activity is anticipated to add an administrative expense without necessarily improving decision-making or the financial results of the activity. Therefore, it is proposed that the code of competitive conduct should not be applied to this activity.

Sporting Facilities

Mackay Stadium and Mackay Aquatic and Recreation Complex are significant sporting and recreational facilities owned by MRC. These facilities and services are provided to meet community service obligations, and provide access to sporting and recreational facilities, and other related attractions.

These activities, along with the various aquatic facilities across the region, do not have the necessary commercial or profit-making focus, and application of the code of competitive conduct is anticipated to add an administrative expense without necessarily improving decision-making or financial results of the activity. Therefore, it is proposed that the code of competitive conduct should not be applied to this activity.

Other Business Activities

Council does not conduct any other activities which are primarily involved in trading goods and services.

Principles of Community Service Obligations

Community service obligations (CSO) arise when the Council specifically requires a business unit to carry out operations that are not in the commercial interest of the business entity or alternatively would only deliver at higher prices or through some other form of compensation.

The process for establishing new CSO's by Council business activities is:

- determine the specific policy objective of Council to which the CSO is linked;
- propose the CSO after undertaking research into its validity and delivery;
- cost the CSO according to an acceptable method; and
- ongoing negotiation and review of performance and size of CSO.

Types of Community Service Obligations

This policy recognises five basic types of Community Service Obligations:

Type CSO	Description
Uniform	Where Council considers it desirable that certain goods and services be supplied to all users at a uniform or affordable price regardless of the cost of the provision.
Concession	Where Council has social welfare objectives to provide concessions to consumers who are considered disadvantaged eg: pensioner concessions, sporting bodies, charitable organisations etc.
Industry	Where Council may wish to provide incentives to industry, eg: rate rebates.
Purchasing	Where Council may require business activities to purchase specific goods and services as inputs. This may apply for a number of reasons, including economies of scale, maintaining a certain quality or stimulating the local economy.
Other	Where Council may require business activities to abide by environmental, consumer, cultural heritage or some similar policy, which may not usually apply.

Implications of CSO's for Full Cost Pricing (FCP)

The net cost of providing the CSO or additional CSO's are required to be identified as part of the budget process.

As part of this process, the performance of the CSO in achieving policy objectives needs to be reported to Council and the size of the CSO reviewed where appropriate.

The method for reporting on the CSO's is through reporting to Council as part of the Annual Report for the significant business unit.

Consultation and Communication

Consultation has been undertaken with the appropriate business areas.

Resource Implications

There are internal administrative costs associated with applying the code of competitive conduct, and consultancy fees associated with reviewing NCP processes. The proposed resolution will minimise these costs by focusing on the application of the National Competition Policy principles to where there is a clear public benefit.

Risk Management Implications

Nil

Conclusion

This report concludes that the following National Competition Policy reforms should apply for the financial year 2026/27:

Business Activity	Level of NCP Reform
Water and Sewerage	Full Cost Pricing
Waste Services	Full Cost Pricing
MECC	No application of the code of competitive conduct or full cost pricing
Sarina Sugar Shed	No application of the code of competitive conduct or full cost pricing
Off street Parking	No application of the code of competitive conduct or full cost pricing
Sporting Facilities	No application of the code of competitive conduct or full cost pricing

Officer's Recommendation

THAT Council:

1. Determine that water and sewerage and waste business activities will continue as significant business activities; and
2. Determines that the code of competitive conduct should not apply to the Mackay Entertainment & Convention Centre, Sarina Sugar Shed, Off-street Parking and Sporting Facilities as prescribed business activities for the 2026/27 financial year, as the cost of applying the code will outweigh the benefits, and the activities have significant non-commercial objectives; and
3. Determines that it does not conduct any other business activities or prescribed business activities.

Mackay Regional Council
 Significant Business Activities - Activity Statement
 For the year ended 30 June 2027

National Competition Policy

MRC applies the competitive code of conduct to:

- Mackay Water Services, which manages water and sewerage activities; and
- Mackay Waste Services, which manages waste activities.

This requires the application of full cost pricing, identifying the cost of community service obligations (CSO) and eliminating the advantages and disadvantages of public ownership within that activity.

The CSO value represents a cost which would not be incurred if the primary objective of the activities was to make a profit. MRC provides funding from general revenue to the business activity to cover the cost of providing non-commercial community services or costs deemed to be CSO's by MRC.

The following operating statement is for activities subject to the code of competitive conduct for the period ended 30 June 2027:

	Mackay Water Services 2027 \$'000	Mackay Waste Services 2027 \$'000
Revenue for services provided to MRC	5,647	1,290
Revenue for services provided to external clients	126,250	45,000
Community service obligations	357	1,759
	132,254	48,049
Less: Expenditure	89,946	38,399
Operating surplus/(deficit)	42,308	9,650

Description of CSO's provided to business activities

Activities	CSO description	Net cost
Mackay Water Services	Water concession for concealed leaks, water discounts and reduced charges for charities and not for profit organisations	278,090
Mackay Water Services	Catchment management, protecting of community health within recreational waters by monitoring the state of waterways and primary contact recreation areas	74,777
Mackay Water Services	In Kind Contributions	4,000
Mackay Waste Services	Waste concession, and disposal for charity and non-profit entities	105,450
Mackay Waste Services	Waste disposal vouchers provided with bi-annual rates notices	766,248
Mackay Waste Services	Provision of solid waste collection and disposal services / administrative support	400
Mackay Waste Services	In Kind Collections	56,000
Mackay Waste Services	Rural Transfer Station Sites	830,440

5. MEETING CLOSURE