



MINUTES

SPECIAL BUDGET MEETING

Monday, 23 June 2025

**The Council Chambers
91 - 93 Bloomfield Street
CLEVELAND QLD**

Order Of Business

1	Declaration of Opening.....	3
2	Record of Attendance and Leave of Absence.....	4
3	Declaration of prescribed Conflict of Interests and Declarable Conflict of Interests.....	5
4	Business	6
4.1	Statement of Estimated Financial Position 2024-2025	7
4.2	National Competition Policy Requirements for Significant and Other Business Activities in 2025-2026	15
4.3	Debt Policy 2025-2026	21
4.4	Categorisation of Land for Differential Rating 2025-2026	29
4.5	Environment and Coastal Management Separate Charge 2025-2026	42
4.6	Landfill Remediation Separate Charge 2025-2026	45
4.7	Redland City State Emergency Service Administration Separate Charge 2025-2026.....	48
4.8	Redland City Rural Fire Brigade Separate Charge 2025-2026.....	52
4.9	Adoption of Budget Estimates and Fixing of Rates and Charges 2025-2026.....	56
4.10	Financial Strategy 2025-2035	165
4.11	Adoption of Due Date Period for 2025-2026 Quarterly Rating	225
4.12	Operational Plan 2025-2026	229
5	Meeting Closure	306

1 DECLARATION OF OPENING

The Mayor declared the meeting open at 9.31am and acknowledged the Quandamooka people, who are the traditional custodians on the land on which Council meetings.

The Mayor also paid Council's respect to their elders, past and present, and extended that respect to other Indigenous Australians who were present.

2 RECORD OF ATTENDANCE AND LEAVE OF ABSENCE

MEMBERS PRESENT: Cr Jos Mitchell (Mayor), Cr Wendy Boglary (Division 1), Cr Peter Mitchell (Division 2), Cr Paul Gollè (Division 3), Cr Lance Hewlett (Division 4), Cr Shane Rendalls (Division 5), Cr Julie Talty (Division 6), Cr Rowanne McKenzie (Division 7), Cr Tracey Huges (Division 8), Cr Jason Colley (Division 9), Cr Paul Bishop (Division 10)

VIRTUAL ATTENDANCE: Cr Rowanne McKenzie from 2.43pm

EXECUTIVE LEADERSHIP TEAM: Louise Rusan (Chief Executive Officer), Graham Simpson (Proxy for Acting General Manager Community & Customer Services), Sandra Bridgeman (Executive Group Manager Financial Services & Chief Financial), Micah Beaumont (Executive Group Manager People, Culture & Organisational Performance), Andrew Ross (Executive Group Manager Risk & Legal Services), Amanda Pafumi (General Manager Organisational Services), Jason Lee (Acting General Manager Infrastructure & Operations), Daniel Harris (Acting General Manager Advocacy, Major Projects & Economic Development)

MINUTES: Lizzi Striplin – Senior Governance Services Adviser

COUNCILLOR ABSENCES DURING THE MEETING

Cr Tracey Huges left the meeting at 10.59am and returned at 11.02am during the suspension of standing orders (Item 4.3)

Cr Peter Mitchell left the meeting at 11.37am and returned at 11.39am (during Item 5.6)

Cr Rowanne McKenzie left the meeting at 12.29pm and returned at 12.32pm (during Item 4.8)

Cr Wendy Boglary left the meeting at 12.32pm and returned at 12.35pm (during Item 4.8)

Cr Julie Talty left the meeting at 12.03pm and returned at 12.06pm (during Item 4.9)

Cr Shane Rendalls left the meeting at 12.04pm and returned at 12.07pm (during Item 4.9)

Cr Tracy Huges left the meeting at 12.40pm and returned at 12.42pm during (during Item 4.9)

Cr Wendy Boglary left the meeting at 12.31pm and returned at 12.34pm (during Item 4.9)

Cr Rowanne McKenzie left the meeting at 2.39pm and rejoined via Teleconference at 2.43pm (during Item 4.11)

3 DECLARATION OF PRESCRIBED CONFLICT OF INTERESTS AND DECLARABLE CONFLICT OF INTERESTS

Nil.

4 BUSINESS**SUSPENSION OF STANDING ORDERS AT 9.59AM****PROCEDURAL RESOLUTION 2025/169**

Moved by: Cr Paul Bishop
Seconded by: Cr Tracey Huges

That Council Meeting Standing Orders are suspended, excluding sections 8.1.1, 8.1.3, 8.1.5, 8.1.6 and 8.1.8, and the Unsuitable Meeting Conduct Process, at Appendix 1 of Council Meeting Standing Orders, to allow Councillors up to five (5) minutes each to speak to the Budget.

CARRIED 10/1

Crs Jos Mitchell, Wendy Boglary, Peter Mitchell, Paul Gollè, Lance Hewlett, Shane Rendalls, Rowanne McKenzie, Tracey Huges, Jason Colley and Paul Bishop voted FOR the motion.

Cr Julie Talty voted AGAINST the motion.

A point of order was raised by Cr Boglary pursuant to section 8.1.8 of Council Meeting Standing Orders.

The point of order was UPHeld by the Chair.

RESUMPTION OF STANDING ORDERS AT 11.07AM**PROCEDURAL RESOLUTION 2025/170**

Moved by: Cr Paul Bishop
Seconded by: Cr Jason Colley

That the Standing Orders resume.

CARRIED 11/0

Crs Jos Mitchell, Wendy Boglary, Peter Mitchell, Paul Gollè, Lance Hewlett, Shane Rendalls, Julie Talty, Rowanne McKenzie, Tracey Huges, Jason Colley and Paul Bishop voted FOR the motion.

4.1 STATEMENT OF ESTIMATED FINANCIAL POSITION 2024-2025**Objective Reference:** A12022927**Authorising Officer:** Sandra Bridgeman, Executive Group Manager Financial Services & Chief Financial Officer**Responsible Officer:** Sandra Bridgeman, Executive Group Manager Financial Services & Chief Financial Officer**Report Author:** Katharine Bremner, Budget & Systems Manager
Udaya Panambala Arachchilage, Corporate Financial Reporting Manager**Attachments:** 1. Estimated Financial Position 2024-25 [↓](#)**PURPOSE**

To present Council's statement of estimated financial position for the 2024-2025 financial year for noting, in accordance with section 205(1) of the *Local Government Regulation 2012*.

BACKGROUND

The information contained in the attached financial report provides details of Council's original budget, revised budget and a forecast position as at the end of June 2025. It is only for noting by Councillors.

ISSUES

The attached statement of estimated financial position 2024-2025 represents a combination of April year-to-date actuals and May to June budgeted movement as adopted by Council during the 2024-2025 Second Budget Review on 21 May 2025.

The attachment represents an estimated result only, based on forecasted movements in the financial reporting system at a particular point in time.

The financial position of Council will be determined following the end of the 2024-2025 year and in accordance with the requirements of Australian Accounting Standards and other appropriate accounting principles. Particular points to note:

- As per previous years, the attachment is for Redland City Council parent entity and not the consolidated group.
- The estimated financial position and financial performance do not include accruals or deferrals and other adjustments that would ordinarily be considered as part of the end of year processes.
- Comprehensive assessments of asset valuations are presently underway, encompassing land and building asset classes. Indexation, as advised by the independent valuers, will be applied to the following asset categories: roads, other infrastructure, stormwater, water and wastewater. These statements do not reflect the outcomes of these comprehensive valuations or indexations.
- Final 2024-2025 results and position will be reflected in the audited financial statements for the year ended 30 June 2025 with Queensland Audit Office certification expected in September 2025.

STRATEGIC IMPLICATIONS**Legislative Requirements**

Section 205(1) of the *Local Government Regulation 2012* requires the Chief Executive Officer to present a statement of estimated financial position at the annual budget meeting.

Risk Management

Finance Officers, the Executive Group Manager Financial Services and Chief Financial Officer and the Executive Leadership Team review the monthly performance and position and discuss possible courses of action when appropriate. Additionally, Council's Audit and Risk Management Committee also reviews the financial statements and discusses variances when necessary.

Financial

This report does not have any financial implications. The attachment compares the adopted original budget and annual revised budget against year-end forecasts for the 2024-2025 financial year. As the figures are anticipated and unaudited, they are subject to change with the completion of the financial year-end account process and finalisation of the external audit by the Queensland Audit Office later in the calendar year.

People

Nil impact expected as the purpose of the attached report is to provide financial information to Council based on original budget versus forecasted financial performance and position for the 2024-2025 financial year.

Environmental

Nil impact expected as the purpose of the attached report is to provide financial information to Council based on original budget versus forecasted financial performance and position for the 2024-2025 financial year.

Social

Nil impact expected as the purpose of the attached report is to provide financial information to Council based on original budget versus forecasted financial performance and position for the 2024-2025 financial year.

Human Rights

The report is part of being an open and transparent government and providing opportunities for the community to, without discrimination, take part in public life, consistent with section 4 of the *Local Government Act 2009* and section 23 of the *Human Rights Act 2019*.

Alignment with Council's Policy and Plans

This report aligns with Council's Corporate Plan: *Our Future Redlands – A Corporate Plan to 2026 and Beyond*. In particular, the attachment underpins objective 7.4 Demonstrate good governance through transparent, accountable processes and sustainable practices and asset management.

CONSULTATION

Consulted	Consultation Date	Comments/Actions
Legal Services	May 2025	Reviewed report and attachment for compliance with legislation
Executive Group Manager Financial Services & Chief Financial Officer	May 2025	Reviewed report and attachment
Finance Officers	May 2025	Prepared and reviewed the Statement of Estimated Financial Position 2024-2025

OPTIONS**Option One**

That, pursuant to section 205 of the *Local Government Regulation 2012*, Council resolves that the statement of estimated financial position for the 2024-2025 financial year, as presented in the attached report, is received and its contents noted.

Option Two

That Council resolves to request additional information.

OFFICER'S RECOMMENDATION/COUNCIL RESOLUTION 2025/171

Moved by: Cr Tracey Huges

Seconded by: Cr Wendy Boglary

That, pursuant to section 205 of the *Local Government Regulation 2012*, Council resolves that the statement of estimated financial position for the 2024-2025 financial year, as presented in the attached report, is received and its contents noted.

CARRIED 11/0

Crs Jos Mitchell, Wendy Boglary, Peter Mitchell, Paul Gollè, Lance Hewlett, Shane Rendalls, Julie Talty, Rowanne McKenzie, Tracey Huges, Jason Colley and Paul Bishop voted FOR the motion.



Statement of Estimated Financial Position

As at 30 June 2025



CONTENTS

1.	Executive Summary	3
2.	Statement of Estimated Financial Position	4
3.	Statement of Estimated Comprehensive Income	5

1. EXECUTIVE SUMMARY

Section 205(1) of the *Local Government Regulation 2012* requires the Chief Executive Officer to present a Statement of Estimated Financial Position to the annual budget meeting.

This Statement of Estimated Financial Position states the financial operations and financial position of Council for the 2024-2025 financial year in accordance with section 205(2) of the *Local Government Regulation 2012*.

The estimated financial position and operational results were determined with reference to the actual financial results for the year to date up to 30 April 2025, as well as the revised budget movements for the months of May to June 2025. The variance included in this report represents the difference between the annual revised budget and the forecasted position and results for the end of the year.

The following are key items to note:

- * the estimated financial position and operating results do not include all accruals or deferrals and other adjustments that would ordinarily be considered as part of the end of year processes
- * the results of the asset revaluation and indexation undertaken in the 2024-2025 financial year are not reflected in these statements.

Forecast Financial Position

Line Item	Comment
Cash and cash equivalents	The higher cash balance is mainly due to lower payments for property, plant and equipment (PPE) and lower payments to suppliers.
Property, plant and equipment (PPE)	Estimated PPE balance is behind budget due to timing of works for a number of capital projects which are delayed or still in the early stages as well as impact to capital delivery from higher than expected wet weather days this financial year, including the recent impacts of Tropical Cyclone Alfred. End of year accruals and results of asset revaluation and indexation are not included in the estimated balance.
Trade and other payables	Trade and other payables are lower than expected due to end of year accruals not included in the actual balance.
Provisions - current and non-current	Current and non-current provisions include employee long service leave and landfill remediation provision. End of year journals will be posted to record the end of year adjustments for landfill remediation provision and end of year long service leave provision.
Other current liabilities	Other current liabilities are higher mainly due to unearned operating and capital grants.

Forecast Financial Results (Comprehensive Income)

Line Item	Comment
Rates, levies and charges	Estimated balance is lower due to lower bulk water consumption revenue.
Other revenue	Other revenue is higher due to expected insurance proceeds for cyclone TC Alfred.
Employee benefits	Expected employee expenses are higher than revised budget due to additional works associated with disaster management activities related to Tropical Cyclone Alfred. Council's External Funding Team are working to recover costs through the Queensland Reconstruction Authority.
Materials and services	Expected material and services expenses lower than revised budget largely due to less water consumption than expected year to date and lower than expected operating costs incurred on general contractors and consultants.
Operating result	Council's estimated operating result for the year ended 30 June 2025 forecasts an operating deficit of \$4.57m. This is largely due to higher employee costs with disaster management activities related to Tropical Cyclone Alfred and depreciation expenses. The operating result will change with the end of year accruals and landfill remediation provision adjustments.
Capital revenue	Capital revenue is below budget due to lower capital grants. End of year accruals are not included in the estimated revenue.

Note: As per previous years, finance officers expect movement in the accounts to close out end of year accounting requirements. Therefore the forecasted results will not reflect the final operating or capital performance.

2. STATEMENT OF ESTIMATED FINANCIAL POSITION As at 30 June 2025					
	Annual Original Budget \$000	Annual Revised Budget \$000	Estimated Forecasted Balance \$000	Estimated Variance to Revised Budget \$000	Estimated Variance to Revised Budget %
CURRENT ASSETS					
Cash and cash equivalents	190,355	183,564	190,687	7,123	3.9%
Short-term investment - CBA	50,000	50,000	50,000	-	0.0%
Trade and other receivables	52,508	50,791	50,931	140	0.3%
Inventories	1,123	1,042	1,258	216	20.7%
Other current assets	3,052	5,838	3,975	(1,863)	-31.9%
Total current assets	297,038	291,236	296,851	5,615	1.9%
NON-CURRENT ASSETS					
Investment property	1,403	1,474	1,474	-	0.0%
Property, plant and equipment	3,266,103	3,460,762	3,447,969	(12,793)	-0.4%
Intangible assets	294	316	325	9	2.8%
Right-of-use assets	2,469	2,523	2,539	16	0.6%
Other financial assets	73	73	73	-	0.0%
Investment in other entities	11,357	11,769	11,769	-	0.0%
Equity investment	-	2,831	2,831	-	0.0%
Total non-current assets	3,281,699	3,479,748	3,466,980	(12,768)	-0.4%
TOTAL ASSETS	3,578,737	3,770,983	3,763,831	(7,152)	-0.2%
CURRENT LIABILITIES					
Trade and other payables	38,992	56,810	41,903	(14,907)	-26.2%
Borrowings - current	5,252	6,391	6,391	-	0.0%
Lease liability - current	781	537	537	-	0.0%
Provisions - current	10,540	13,742	15,121	1,379	10.0%
Other current liabilities	6,080	4,250	8,632	4,382	103.1%
Total current liabilities	61,645	81,730	72,584	(9,146)	-11.2%
NON-CURRENT LIABILITIES					
Borrowings - non-current	85,169	84,052	84,022	(30)	0.0%
Lease liability - non-current	2,112	2,508	2,120	(388)	-15.5%
Provisions - non-current	22,036	32,603	34,777	2,174	6.7%
Other non-current liabilities	4,368	5,026	4,697	(329)	-6.5%
Total non-current liabilities	113,685	124,189	125,616	1,427	1.1%
TOTAL LIABILITIES	175,331	205,918	198,200	(7,718)	-3.7%
NET COMMUNITY ASSETS	3,403,407	3,565,065	3,565,631	566	0.0%
COMMUNITY EQUITY					
Asset revaluation surplus	1,441,319	1,612,203	1,612,203	-	0.0%
Retained surplus	1,871,903	1,844,369	1,836,359	(8,010)	-0.4%
Constrained cash reserves	90,184	108,493	117,069	8,576	7.9%
TOTAL COMMUNITY EQUITY	3,403,407	3,565,065	3,565,631	566	0.0%

3. STATEMENT OF ESTIMATED COMPREHENSIVE INCOME For the year ending 30 June 2025					
	Annual Original Budget \$000	Annual Revised Budget \$000	Estimated Forecasted Results \$000	Estimated Variance to Revised Budget \$000	Estimated Variance to Revised Budget %
Recurrent revenue					
Rates, levies and charges	331,206	328,756	328,079	(677)	-0.2%
Fees	20,936	22,442	22,785	343	1.5%
Grants, subsidies and contributions	9,534	12,424	12,307	(117)	-0.9%
Interest received	13,583	13,583	13,650	67	0.5%
Other revenue	7,053	7,224	10,625	3,401	47.1%
Total recurrent revenue	382,312	384,428	387,446	3,018	0.8%
Recurrent expenses					
Employee benefits	117,020	117,151	118,965	1,814	1.5%
Material and services	184,694	182,153	181,311	(842)	-0.5%
Finance costs	3,995	3,963	3,853	(110)	-2.8%
Depreciation and amortisation	78,067	87,906	87,890	(16)	0.0%
Total recurrent expenses	383,777	391,174	392,019	845	0.2%
OPERATING SURPLUS / (DEFICIT)	(1,465)	(6,746)	(4,573)	2,173	-32.2%
Capital revenue					
Grants, subsidies and contributions	20,232	28,409	27,038	(1,371)	-4.8%
Non-cash contributions	121,013	121,013	121,018	5	0.0%
Total capital revenue	141,244	149,421	148,056	(1,365)	-0.9%
TOTAL INCOME	523,556	533,850	535,502	1,652	0.3%
Capital expenses					
(Gain)/Loss on disposal of non-current assets	9,603	9,603	9,844	241	2.5%
Total capital expenses	9,603	9,603	9,844	241	2.5%
TOTAL EXPENSES	393,380	400,777	401,863	1,086	0.3%
NET RESULT	130,177	133,073	133,639	566	0.4%
Other comprehensive income/(loss)					
Items that will not be reclassified to net result					
Revaluation of property, plant and equipment	-	-	-	-	0.0%
TOTAL COMPREHENSIVE INCOME	130,177	133,073	133,639	566	0.4%

4.2 NATIONAL COMPETITION POLICY REQUIREMENTS FOR SIGNIFICANT AND OTHER BUSINESS ACTIVITIES IN 2025-2026

Objective Reference: A12022961

Authorising Officer: Sandra Bridgeman, Executive Group Manager Financial Services & Chief Financial Officer

Responsible Officer: Sandra Bridgeman, Executive Group Manager Financial Services & Chief Financial Officer

Report Author: Katharine Bremner, Budget & Systems Manager
Pauline Sydenham, Service Manager Business Partnering

Attachments: 1. Register of Business Activities 2025-2026 [↓](#)

PURPOSE

To present Council's Significant Business Activities and/or business activities prescribed under section 47(7) of the *Local Government Act 2009* (Prescribed Business Activities) for 2025-2026, and to identify activities for which it is proposed that Council decides to apply the Code of Competitive Conduct (CoCC).

BACKGROUND

The financial statements containing the estimated costs of the significant and other business activities (as appropriate) will be included in the 2025-2026 Budget Publication for adoption at the Special Budget Meeting on 23 June 2025, in accordance with section 169(3)(i) of the *Local Government Regulation 2012*.

In accordance with section 45 of the *Local Government Act 2009*, Council's 2024-2025 annual financial report will separately include a list of all the business activities that Council conducted during the financial year, identify those business activities that are Significant Business Activities, whether or not the competitive neutrality principle was applied to those activities, if the principle was not applied, the reason why it was not applied and whether there were any new significant business activities (i.e. any that had not been conducted in the preceding financial year).

Schedule 4 of the *Local Government Act 2009* defines a business activity of a local government as meaning "trading in goods and services by the local government".

Section 43(4) of the *Local Government Act 2009* states that a Significant Business Activity is an activity of a local government that:

- a) *is conducted in competition, or potential competition, with the private sector (including off-street parking, quarries, sporting facilities, for example); and*
- b) *meets the threshold requirement prescribed under a regulation.*

Sections 19(2) and 19(3) of the *Local Government Regulation 2012* prescribe the following thresholds for a Significant Business Activity:

- (2) *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.*

(3) For a business activity of a type other than the activity mentioned in subsection (2), the threshold is expenditure of at least \$9.7M for the financial year ending immediately before the current financial year.

Section 47(7) of the *Local Government Act 2009* states a local government must decide each financial year, by resolution, whether or not to apply the CoCC to a business activity prescribed under a regulation. To the extent the CoCC is decided to not apply to the business activity, the resolution must state the reasons for doing so.

Section 39 of the *Local Government Regulation 2012* says that a business activity is prescribed for a financial year for section 47(7) of the Act if the amount of current expenditure for the business activity for the previous financial year is \$340,000 or more.

The amount of current expenditure for a business activity for a financial year is the total of the following amounts spent in conducting the activity for the year:

- (a) Operational costs
- (b) Administrative and overhead costs
- (c) Cost of resources
- (d) Depreciation

Section 47(3) of the *Local Government Act 2009* requires that Council apply the CoCC to any business activities of the local government that is a “building certifying activity” (as defined in section 47(4) of the *Local Government Act 2009*) or a “roads activity” (as defined in section 47(5) of the *Local Government Act 2009*).

Separately, section 47(9) of the *Local Government Act 2009* allows Council to decide to apply the CoCC to a business activity even if not otherwise required to do so.

Section 56 of the *Local Government Regulation 2012* requires Council to maintain a register of business activities to which the competitive neutrality principle applies, in accordance with the requirements of section 56(2) of the *Local Government Regulation 2012*.

ISSUES

In terms of the CoCC, the Business Partnering Unit in Financial Services has reviewed Council’s business activities, and it is proposed that City Water and City Waste be the only activities subject to that code in the 2025-2026 financial year. These are also the only activities considered to give rise to any material competition with the private sector and Council has elected to apply the CoCC to these businesses under section 47(7) of the *Local Government Act 2009*.

Council does not have any business activities which meet the criteria for a “building certifying activity” or a “roads activity” which would have to have the CoCC applied to them under section 47(3) of the *Local Government Act 2009* as noted above.

Pursuant to section 19(3) of the *Local Government Regulation 2012*, the following activities do not meet the threshold expenditure of at least \$9.7M for the financial year ending immediately before the current financial year. Nonetheless, the subsequent activities have been reviewed in preparing this report and the following is noted:

- Council conducts no “roads activities” as defined in section 47(5) of the *Local Government Act 2009*.
- Fleet activity does not provide any services external to Council.

- Council's building certification functions are no longer "business activities", as Council now only carries out its regulatory responsibilities under the *Building Act 1975*.
- Marine services provide minor levels of commercial revenue and do not compete with other commercial businesses in the Redlands Coast.
- Redlands Performing Arts Centre typically operates at a loss which is contrary to standard commercial principles.
- IndigiScapes café is typically not profit making with the café being unique in its focus on natural product, promoting sustainable living and the use of indigenous sources (bush tucker).
- Council's quarry operations is not a business activity as defined by the regulation.

Business Activity	Classification	Comments
City Water	Significant business activity that is commercialised	No change from 2024-2025
City Waste	Significant business activity that is commercialised	No change from 2024-2025

STRATEGIC IMPLICATIONS

The annual review of Council's business activities is for Redland City Council as a Local Government. Council's wholly owned subsidiary Redland Investment Corporation Pty Ltd reviews its business model separately to Council.

Council has in place a number of policies and administrative directives to provide a framework to ensure long-term financial and infrastructure sustainability for the community. These include Application of Dividends and Tax Equivalent Payments, Capital Portfolio Prioritisation, Revenue, Debt, Investment, Asset and Service Management, Corporate Procurement and Constrained Cash Reserves.

Legislative Requirements

Section 47(7) of the *Local Government Act 2009* states a local government must decide each financial year, by resolution, whether or not to apply the CoCC to a business activity prescribed under a regulation.

If Council resolves not to apply the CoCC to a business activity, section 47(8) of the *Local Government Act 2009* requires that the resolution must state the reasons for not doing so.

In light of the statutory threshold requirements for Council's significant or prescribed business activities, this report contains a proposal for the 2025-2026 financial year that will be reviewed again on the completion of the 2024-2025 end of year financial statements.

Risk Management

Risks and opportunities for business activities are discussed as part of both the annual review of the Long-Term Financial Strategy and also the annual budget workshops.

Financial

There are no financial implications impacting Council as a result of this report.

People

Nil impact expected as the purpose of this document is to identify Council's business activities for the 2025-2026 financial year and determine whether to apply the CoCC to these business activities in accordance with the legislative requirements.

Environmental

Nil impact expected as the purpose of this document is to identify Council's business activities for the 2025-2026 financial year and determine whether to apply the CoCC to these business activities in accordance with the legislative requirements.

Social

Nil impact expected as the purpose of this document is to identify Council's business activities for the 2025-2026 financial year and determine whether to apply the CoCC to these business activities in accordance with the legislative requirements.

Human Rights

The report is part of being an open and transparent government and providing opportunities for the community to, without discrimination, take part in public life, consistent with section 4 of the *Local Government Act 2009* and section 23 of the *Human Rights Act 2019*.

Alignment with Council's Policy and Plans

This report aligns with Council's Corporate Plan: *Our Future Redlands – A Corporate Plan to 2026 and Beyond*. In particular, this report and attachment underpins objective 7.4 Demonstrate good governance through transparent, accountable processes and sustainable practices and asset management.

CONSULTATION

Consulted	Consultation Date	Comments/Actions
General Counsel Group	May 2025	Report reviewed for compliance with legislation.
Finance Officers	May 2025	Review of legislation and thresholds.
Finance Officers, Officers from City Water and City Waste, Executive Leadership Team, Councillors	3 and 10 April 2025	Budget workshops to discuss Water and Wastewater pricing and Waste/Refuse pricing respectively.

OPTIONS

Option One

That Council resolves as follows:

1. To note that for 2025-2026 City Water and City Waste are expected to be significant business activities as defined in section 43(4) of the *Local Government Act 2009*, and business activities prescribed for the purposes of section 47(7) of the *Local Government Act 2009*.
2. Accordingly note, that it is proposed, subject to review of the 2024-2025 end of year financial statements, that pursuant to section 47(7) of the *Local Government Act 2009*, the Code of Competitive Conduct be applied to City Water and City Waste.
3. To note that there are no other business activities of Council that are expected to be significant business activities as defined in section 43(4) of the *Local Government Act 2009*, and business activities prescribed for the purposes of section 47(7) of the *Local Government Act 2009*.

Option Two

That Council resolves to request further information.

OFFICER'S RECOMMENDATION/COUNCIL RESOLUTION 2025/172

Moved by: Cr Rowanne McKenzie

Seconded by: Cr Peter Mitchell

That Council resolves as follows:

1. To note that for 2025-2026 City Water and City Waste are expected to be significant business activities as defined in section 43(4) of the Local Government Act 2009, and business activities prescribed for the purposes of section 47(7) of the Local Government Act 2009.
2. Accordingly note, that it is proposed, subject to review of the 2024-2025 end of year financial statements, that pursuant to section 47(7) of the Local Government Act 2009, the Code of Competitive Conduct be applied to City Water and City Waste.
3. To note that there are no other business activities of Council that are expected to be significant business activities as defined in section 43(4) of the Local Government Act 2009, and business activities prescribed for the purposes of section 47(7) of the Local Government Act 2009.

CARRIED 11/0

Crs Jos Mitchell, Wendy Boglary, Peter Mitchell, Paul Gollè, Lance Hewlett, Shane Rendalls, Julie Talty, Rowanne McKenzie, Tracey Huges, Jason Colley and Paul Bishop voted FOR the motion.

REDLAND CITY COUNCIL - REGISTER OF BUSINESS ACTIVITIES TO WHICH THE COMPETITIVE NEUTRALITY PRINCIPLE APPLIES

Section 56 of the *Local Government Regulation 2012*, requires Council to hold a register of business activities:

“Section 56 Register

- (1) A local government must establish a register of business activities to which the competitive neutrality principle applies.
- (2) The register must state the following—
 - a) business activities to which the local government has applied the competitive neutrality principle, and the date from which the competitive neutrality principle applied to each business activity;
 - b) business activities to which the code of competitive conduct applies, and the date from which the code applied to each business activity;
 - c) a list of-
 - (i) current investigation notices for competitive neutrality complaints; and
 - (ii) the business activities to which the complaints relate; and
 - (iii) the local government’s responses to the competition authority’s recommendations on the complaints.”

Business Activity	Business Activity	Competitive Neutrality Commenced	Code of Competitive Conduct Commenced	QCA as a Referee	Investigation Notices for Complaints	Decision on Referees Recommendations
City Water	Significant	1 July 1998	1 July 1998	Nil	Nil	
City Waste	Significant	1 July 1998	1 July 1998	Nil	Nil	

4.3 DEBT POLICY 2025-2026**Objective Reference:** A12022969**Authorising Officer:** Sandra Bridgeman, Executive Group Manager Financial Services & Chief Financial Officer**Responsible Officer:** Sandra Bridgeman, Executive Group Manager Financial Services & Chief Financial Officer**Report Author:** Katharine Bremner, Budget & Systems Manager
Anne-Marie Norris, Service Manager Financial Planning**Attachments:** 1. FIN-009-P Debt Policy [↓](#)**PURPOSE**

To adopt a Debt Policy for the 2025-2026 financial year in accordance with section 192 of the *Local Government Regulation 2012*.

BACKGROUND

Council has conducted an annual review of its Long-Term Financial Strategy (Financial Strategy). The annual financial management policies are finalised in concert with the Financial Strategy and the budget development process. The proposed debt policy and proposed borrowings were most recently discussed with Councillors at a budget workshop on 29 May 2025.

ISSUES

The attached policy outlines the strategic intent of Council with respect to borrowings for the 2025-2026 financial year and an indication of new borrowings and reflects supported outcomes from the 2025-2026 budget development workshops. Council reviews its long-term borrowings with respect to new loans at least twice a year, during the development of the annual financial strategy and also during the annual budget development process.

Proposed borrowings are indicative only and the long-term debt schedule is subject to change during future budget development processes.

STRATEGIC IMPLICATIONS**Legislative Requirements**

Section 192 of the *Local Government Regulation 2012* requires a local government to prepare and adopt a debt policy for a financial year.

The Debt Policy also forms part of Council's financial management system alongside other key financial policies, in particular Revenue and Investment.

Risk Management

Council ensures its borrowings are financially sustainable and debt is reviewed on a monthly basis. Council officers work closely with Queensland Treasury Corporation to ensure financial sustainability and only propose to borrow monies when the funds are required in addition to surplus cash holdings and the interest and repayment amounts are affordable over the life of the loan.

Financial

The financial implications contained within the attached policy have been discussed as part of the budget development process and the Financial Sustainability Measures contained within Council's Financial Strategy demonstrate that the forecast indicative borrowings are financially sustainable.

People

Nil impact is expected as the purpose of the report is to present a debt policy in accordance with section 192 of the *Local Government Regulation 2012*.

Environmental

Nil impact is expected as the purpose of the report is to present a debt policy in accordance with section 192 of the *Local Government Regulation 2012*.

Social

Nil impact is expected as the purpose of the report is to present a debt policy in accordance with section 192 of the *Local Government Regulation 2012*.

Human Rights

The report is part of being an open and transparent government and providing opportunities for the community to, without discrimination, take part in public life, consistent with section 4 of the *Local Government Act 2009* and section 23 of the *Human Rights Act 2019*.

Alignment with Council's Policy and Plans

This report and the attached document aligns with Council's Corporate Plan: *Our Future Redlands – A Corporate Plan to 2026 and Beyond*. In particular, the attachment underpins objective 7.4 Demonstrate good governance through transparent, accountable processes and sustainable practises and asset management.

CONSULTATION

Consulted	Consultation Date	Comments/Actions
General Counsel Group	June 2025	Review of report and policy for compliance with legislation
Finance Officers, Executive Leadership Team, Councillors	29 May 2025	2025-2026 Budget Workshop – Proposed borrowings for 2025-2026 and the long-term debt schedule presented for consideration
Queensland Treasury Corporation, Finance Officers, Executive Leadership Team, Councillors	8 May 2025	Presentation from Queensland Treasury Corporation on types of debt, borrowing capacity and Council's healthy debt levels
Finance Officers, Executive Leadership Team, Councillors	27 March 2025	2025-2026 Budget Workshop - Policy document reviewed for 2025-2026
Finance Officers, Executive Leadership Team, Councillors	29 October 2025	Annual Financial Strategy Workshop – discussion on Debt and Investment

OPTIONS

Option One

That Council resolves, for the purposes of section 192(1) of the *Local Government Regulation 2012*, to adopt the attached Debt Policy for 2025-2026.

Option Two

That Council resolves to amend the attached Debt Policy for 2025-2026 prior to its adoption.

OFFICER'S RECOMMENDATION/COUNCIL RESOLUTION 2025/173

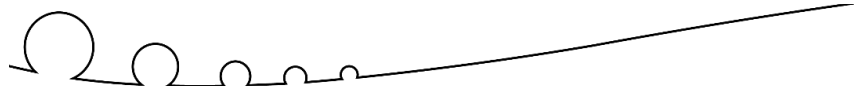
Moved by: Cr Peter Mitchell

Seconded by: Cr Jason Colley

That Council resolves, for the purposes of section 192(1) of the Local Government Regulation 2012, to adopt the attached Debt Policy for 2025-2026.

CARRIED 11/0

Crs Jos Mitchell, Wendy Boglary, Peter Mitchell, Paul Gollè, Lance Hewlett, Shane Rendalls, Julie Talty, Rowanne McKenzie, Tracey Huges, Jason Colley and Paul Bishop voted FOR the motion.



Debt Policy

Policy Identifier: FIN-009-P
 Approved by: Special Budget Meeting
 Date of Approval:
 Effective Date:
 Review Date:
 Version:

Head of Power

Local Government Act 2009 (Act)

Section 104 requires a local government to establish a system of financial management that includes various financial policies, including a debt policy.

Local Government Regulation 2012

Section 192(1) requires a local government to prepare and adopt a debt policy for a financial year. *The Act* also defines Council as a statutory body and subsequently Council's borrowing activities continue to be governed by the *Statutory Bodies Financial Arrangements Act 1982*.

Policy Objective

To ensure the sound management of Council's existing and future debt after assessing and minimising all associated risks in accordance with the annually revised and adopted Long-Term Financial Strategy (Financial Strategy). Further, to comply with section 192 of the *Local Government Regulation 2012*, this policy states the new borrowings planned for the 2025-2026 financial year, and the next nine financial years, and the period over which Council plans to repay existing and new borrowings.

This policy applies to all of Redland City Council business areas. Redland Investment Corporation (RIC), being a wholly owned separate legal entity, and any of its subsidiaries may utilise the provisions of this policy but are not bound to the Redland City Council policy statements as outlined in this document.

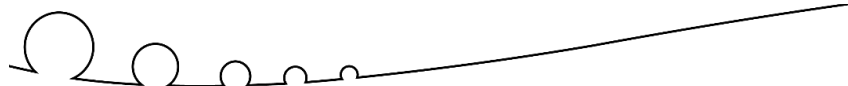
Policy Statement

Redland City Council, through its Corporate Plan, is committed to providing services that deliver our community's shared vision and collective aspirations: *Naturally wonderful lifestyle. Connected community. Embracing opportunities.* We are a values led organisation and our organisational values encapsulate what we care about, influence how we operate and support our mission: Make a difference, make it count.

The Debt Policy is aligned to the objectives of Council's Corporate Plan and is achieved through Council's commitment to:

- Only using long-term borrowings (between 2 and 20 years) to finance capital works that will provide services now and into the future. No long-term borrowings will be used to finance recurrent expenditure and the operational activities of the Council.
- Utilising its existing constrained cash reserves when seeking funding for capital works. The use of any existing cash reserves will be subject to the purpose of the reserve in addition to maintaining all relevant financial ratios and measures of sustainability within adopted Financial Strategy targets.
- Undertaking long-term borrowings for capital works only if the interest and debt principal repayments can be serviced and relevant financial ratios and measures are maintained within approved Financial Strategy targets.

For Corporate Governance Use Only			
Department:	Organisational Services	Group:	Financial Services
			Page 1 of 5



Debt Policy

- Aligning borrowings to specific projects and/or asset classes rather than being pooled to ensure transparency and accountability is maintained. Borrowings will be nominated through the priority needs of the capital program and will be determined through the normal budgetary and approval process of Council.
- Paying debt service payments annually in July in order to minimise Council's interest expense.
- Reviewing its debt regularly and seeking to repay or restructure its debt to ensure repayment in the shortest possible time or resulting in a reduction in interest payments subject to maintenance of key performance indicators in the Financial Strategy.
- Considering new loans only if the subsequent increase in debt servicing payments allows the total debt servicing ratio to remain within Financial Strategy targets.
- Ensuring the term of any new loans will be a maximum of twenty years for Water, Waste and General requirements. The debt term shall not exceed the finite life of the related asset/s.
- Recovering costs of new loans taken out on behalf of commercial businesses, commercial opportunities, joint ventures, associates or subordinates through the administration of a management fee in line with current market rates.
- Restricting new borrowings to work that falls into specific categories such as:
 - Risk Management
 - Asset Management
 - Inter-Generational Projects

Definitions

Nil

Associated Documents

Financial Strategy 2025-2035
Strategic Asset Management Plan

Document Control

Only Council can approve amendments to this document by resolution of a Council Meeting, with the exception of administrative amendments which can be approved by the relevant ELT member. Refer to *Policy Instrument Development Manual* for an explanation on administrative amendments ([A4063988](#)).

Any requests to change the content of this document must be forwarded to relevant Service Manager(s).

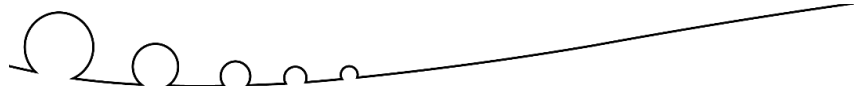
Approved documents must be submitted to the Corporate Meetings and Registers Team for registration.

Version Control

Version number	Date	Key Changes
17	May 2017	<ul style="list-style-type: none"> • Updated for Budget 2017-18 process • Item 7 changed from previously only considering new loans where cash balances were insufficient • Added in proposed debt schedule
18	March 2018	<ul style="list-style-type: none"> • Updated for 2018-19 process • Added in Policy Scope to clarify RIC is a separate legal entity • Clarified Head of Power to show requirements of the <i>Local</i>

For Corporate Governance Use Only

Department:	Organisational Services	Group:	Financial Services	Page 2 of 5
-------------	-------------------------	--------	--------------------	-------------



Debt Policy

Version number	Date	Key Changes
		<i>Government Act 2009</i> <ul style="list-style-type: none"> Policy Objective amended to confirm policy objectives and compliance with <i>Local Government Regulation 2012</i>
19	May 2019	<ul style="list-style-type: none"> Updated for the 2019-20 Budget process Inclusion of Document Control Section
20	June 2020	<ul style="list-style-type: none"> Administrative updates resulting from policy framework review
21	June 2020	<ul style="list-style-type: none"> Updated for the 2020-21 Budget process
22	June 2021	<ul style="list-style-type: none"> Updated for the 2021-22 Budget process Inclusion of tables with New and Existing Loans
23	March 2022	<ul style="list-style-type: none"> Administrative update to include reference the new Corporate Plan Updated for the 2022-23 Budget process
24	May 2023	<ul style="list-style-type: none"> Updated for the 2023-24 Budget process
25	April 2024	<ul style="list-style-type: none"> Updated for the 2024-25 Budget process
26	March 2025	<ul style="list-style-type: none"> Updated for the 2025-26 Budget process

For Corporate Governance Use Only			
Department:	Organisational Services	Group:	Financial Services
			Page 3 of 5



Debt Policy

Schedule of forecasted debt 2025-2034: Local Government Regulation 2012 section 192(2)(a)

	Budget Year 1 2025-26 \$000	Forecast Year 2 2026-27 \$000	Forecast Year 3 2027-28 \$000	Forecast Year 4 2028-29 \$000	Forecast Year 5 2029-30 \$000	Forecast Year 6 2030-31 \$000	Forecast Year 7 2031-32 \$000	Forecast Year 8 2032-33 \$000	Forecast Year 9 2033-34 \$000	Forecast Year 10 2034-35 \$000
Opening Balance	90,406	101,049	108,939	120,613	129,039	135,319	144,990	153,332	161,862	169,839
New Loans	15,211	12,500	15,991	13,417	11,890	15,890	15,300	16,287	16,586	16,586
Accrued Interest on Loans	3,876	4,521	5,052	5,720	6,224	6,612	7,208	7,690	8,205	8,689
Debt Service Payment (principal and interest)	(8,444)	(9,131)	(9,369)	(10,710)	(11,835)	(12,832)	(14,165)	(15,448)	(16,814)	(18,205)
Closing Balance	101,049	108,939	120,613	129,039	135,319	144,990	153,332	161,862	169,839	176,909

Schedule of forecasted remaining repayment terms in years 2025-2034: Local Government Regulation 2012 section 192(2)(b)

	Budget Year 1 2025-26	Forecast Year 2 2026-27	Forecast Year 3 2027-28	Forecast Year 4 2028-29	Forecast Year 5 2029-30	Forecast Year 6 2030-31	Forecast Year 7 2031-32	Forecast Year 8 2032-33	Forecast Year 9 2033-34	Forecast Year 10 2034-35
Weighted Average in Years (existing loans)	17.15	16.33	15.35	14.38	13.40	12.43	11.46	10.50	9.54	8.59
Weighted Average in Years (incl. new loans)	17.58	17.12	16.65	16.13	15.59	15.22	14.85	14.53	14.25	13.99

In accordance with section 192(2)(b):

- Council plans to repay its existing borrowings over their remaining terms, with all existing debt planned to be repaid by 2044.
- With respect to new debt, Council will consider the repayment period at the time of the application based on factors including the size of loan and nature of the asset to be funded. Of note, the maximum repayment term will be 20 years for all new borrowings.

For Corporate Governance Use Only			
Department:	Organisational Services	Group:	Financial Services
Page 4 of 5			



Debt Policy

NEW LOANS

Financial Year Ending 30 June	Indicative Amount \$000*	Purpose	Repayment Period^
2026	15,211	Major Capital Works and Acquisitions	20 years
2027	12,500	Major Capital Works and Acquisitions	20 years
2028	15,991	Major Capital Works and Acquisitions	20 years
2029	13,417	Major Capital Works and Acquisitions	20 years
2030	11,890	Major Capital Works and Acquisitions	20 years
2031	15,890	Major Capital Works and Acquisitions	20 years
2032	15,300	Major Capital Works and Acquisitions	20 years
2033	16,287	Major Capital Works and Acquisitions	20 years
2034	16,586	Major Capital Works and Acquisitions	20 years
2035	16,586	Major Capital Works and Acquisitions	20 years

^Assumed 20 years for forecasting purposes, will be in line with the lives of the assets funded by the loan

**Council reviews its debt profiles as part of the annual budget development and capital expenditure programs.*

EXISTING LOANS

Year Borrowed**	Amount Borrowed \$000	Purpose	Repayment Period	Year to be Repaid	Principal Outstanding 30/6/2025 \$000
2016	632	Community Buildings	9 years	2025	85
2016	7,649	Land Acquisitions	9 years	2025	1,025
2016	1,754	Other Infrastructure	10 years	2026	411
2016	1,085	Paths and Trails	10 years	2026	252
2016	3,925	Road Infrastructure	10 years	2026	910
2016	6,859	Tidal Works	9 years	2025	880
2019	2,500	Infrastructure-Transport Weinam	20 years	2039	1,907
2020	9,800	Infrastructure Works Program	20 years	2040	7,821
2021	9,612	Major Capital Works and Acquisitions	20 years	2041	8,173
2022	10,301	Major Capital Works and Acquisitions	20 years	2042	9,724
2023	10,483	Major Capital Works and Acquisitions	20 years	2043	10,643
2024	20,159	Major Capital Works and Acquisitions	20 years	2044	20,592
2025	27,922	Major Capital Works and Acquisitions	20 years	2045	27,985

***The existing loan accounts were converted to fixed rate loans on 1 April 2016 following a QTC restructure of loans and policies.*

For Corporate Governance Use Only

4.4 CATEGORISATION OF LAND FOR DIFFERENTIAL RATING 2025-2026**Objective Reference:** A12022986**Authorising Officer:** Sandra Bridgeman, Executive Group Manager Financial Services & Chief Financial Officer**Responsible Officer:** Sandra Bridgeman, Executive Group Manager Financial Services & Chief Financial Officer**Report Author:** Katharine Bremner, Budget & Systems Manager
Yolanda Batterbee, Service Manager Financial Operations**Attachments:**
1. Raby Bay Canal Estate Map [↓](#)
2. Aquatic Paradise Canal Estate Map [↓](#)**PURPOSE**

To submit to Council for adoption the differential rating categories for 2025-2026.

BACKGROUND

Section 81(1) of the *Local Government Regulation 2012* (Regulation) prescribes that, before a local government levies differential general rates, it must decide the different categories of rateable land in the local government area. Section 81(2) of the Regulation states that the local government must, by resolution, make the decision at the local government's budget meeting.

ISSUES

Council annually reviews the differential rating categories and determines, in accordance with the objectives and principles outlined in the Revenue Policy and the Long-Term Financial Strategy, the differential rating categories that will be adopted for the following financial year.

The differential rating categories for the 2025-2026 financial year have been determined in the course of budget deliberations on specific topics including Council objectives, the Revenue Policy and the Long-Term Financial Strategy.

In adopting the rating categories for the 2025-2026 financial year, it is recommended Council:

1. Add four additional rating categories to the existing 28 rating categories to separately categorise residential rural zoned properties.
2. Continues a principle based differential general rate approach whereby the rate in the dollar for all rating categories, excluding rating category 1a, is determined by a multiplier applied against the rate in the dollar for residential owner occupied rating category 1a. This methodology improves consistency across financial years.

The multipliers for 2025-2026 are:

Rating Category	Multiplier (to 3 decimal places)
1a	1.000
1b	0.898
1d	1.637
1e	1.388
1f	1.666
1g	0.956

Rating Category	Multiplier (to 3 decimal places)
1h	1.000
1i	0.898
2a	1.205
2b	1.129
2d	1.897
2e	1.778
2f	2.014
2g	1.222
2h	1.205
2i	1.129
4a	1.391
4b	2.640
4c	1.315
6a	2.053
6b	5.665
6c	1.932
8	5.656
10	1.892
11a	2.303
11b	5.295
11c	6.010
16	3.263
16a	3.992
16b	4.303
17	2.145
19	2.374

3. Continues to take into account whether residential land is a principal place of residence for the owner.

STRATEGIC IMPLICATIONS

Legislative Requirements

Section 81(1) of the Regulation prescribes that, before a local government levies differential general rates, it must decide the different categories of rateable land in its local government area.

Section 81(2) of the Regulation prescribes that the local government must, by resolution, make the decision at the local government's budget meeting.

Section 81(3) of the Regulation prescribes that the resolution must state the rating categories of rateable land, in the local government area and the description of each of the rating categories.

Risk Management

The recommendations contained in this report have been reviewed for compliance with the applicable legislation by external legal advisors.

Financial

This determination of rating categories provides the platform for the making and levying of differential general rates for the financial year.

People

Nil impact expected as the purpose of this report is to submit to Council for adoption the differential rating categories for 2025-2026.

Environmental

Nil impact expected as the purpose of this report is to submit to Council for adoption the differential rating categories for 2025-2026.

Social

Nil impact expected as the purpose of this report is to submit to Council for adoption the differential rating categories for 2025-2026.

Human Rights

The report is part of being an open and transparent government and providing opportunities for the community to, without discrimination, take part in public life, consistent with section 4 of the *Local Government Act 2009* and section 23 of the *Human Rights Act 2019*.

Alignment with Council's Policy and Plans

This report and the attached document align with Council's Corporate Plan: *Our Future Redlands – A Corporate Plan to 2026 and Beyond*. In particular, the attachment underpins objective 7.4 Demonstrate good governance through transparent, accountable processes and sustainable practises and asset management.

CONSULTATION

Consulted	Consultation Date	Comments/Actions
General Counsel Group	June 2025	Report and attachments reviewed for compliance with legislation.
Finance Officers, Executive Leadership Team, Councillors	27 March, 3 & 10 April, 8, 14, 19 & 29 May 2025	2025-2026 Budget Workshops to discuss and develop rate modelling options and rating categories.
Finance Officers, Executive Leadership Team, Councillors	11 April 2025	2025-2026 Budget Workshop to initially review rating categories.
Finance Officers, Executive Leadership Team, Councillors	29 October 2024 & 5 December 2024	Financial Strategy Workshop to review 2024-2034 General Rate Parameters.

OPTIONS**Option One**

That Council resolves that pursuant to sections 81(1) and (2) of the *Local Government Regulation 2012*, the categories in which rateable land is categorised be those set out below in the Officer's recommendation.

Option Two

That Council resolves to request further information through a workshop on the Differential General Rating Categories, noting that this would delay adoption of the 2025-2026 annual budget.

OFFICER'S RECOMMENDATION

Moved by: Cr Peter Mitchell

Seconded by: Cr Rowanne McKenzie

That Council resolves that pursuant to sections 81(1) and (2) of the *Local Government Regulation 2012*, the categories in which rateable land is categorised be those set out below:

Rating Category	Rating Category Description
1a	Includes all rateable land that: <ol style="list-style-type: none"> 1) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes; 2) the residential structure is an approved dwelling and is the registered owner's principal place of residence; 3) has a value less than or equal to \$680,000; 4) is NOT categorised in rating category 1d or 1f; and 5) is NOT zoned as Rural in the Redland City Plan.
1b	Includes all rateable land that: <ol style="list-style-type: none"> 1) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes; 2) the residential structure is an approved dwelling and is the registered owner's principal place of residence; 3) has a value greater than \$680,000; 4) is NOT categorised in rating category 1e or 1g; and 5) is NOT zoned as Rural in the Redland City Plan.
1d	Includes all rateable land that: <ol style="list-style-type: none"> 1) adjoins a canal revetment wall in the estate commonly referred to as Raby Bay and shown on Attachment 1 – Raby Bay Canal Estate Map;* 2) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes; 3) the residential structure is an approved dwelling and is the registered owner's principal place of residence; and 4) has a value less than or equal to \$680,000.
1e	Includes all rateable land that: <ol style="list-style-type: none"> 1) adjoins a canal revetment wall in the estate commonly referred to as Raby Bay and shown on Attachment 1 – Raby Bay Canal Estate Map;* 2) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes; 3) the residential structure is an approved dwelling and is the registered owner's principal place of residence; and 4) has a value greater than \$680,000.
1f	Includes all rateable land that: <ol style="list-style-type: none"> 1) adjoins a canal revetment wall in the estate commonly referred to as Aquatic Paradise and shown on Attachment 2 – Aquatic Paradise Canal Estate Map;* 2) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes; 3) the residential structure is an approved dwelling and is the registered owner's principal place of residence; and 4) has a value less than or equal to \$680,000.
1g	Includes all rateable land that: <ol style="list-style-type: none"> 1) adjoins a canal revetment wall in the estate commonly referred to as Aquatic Paradise and shown on Attachment 2 – Aquatic Paradise Canal Estate Map;* 2) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes; 3) the residential structure is an approved dwelling and is the registered owner's principal place of residence; and 4) has a value greater than \$680,000.
1h	Includes all rateable land that: <ol style="list-style-type: none"> 1) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes; 2) the residential structure is an approved dwelling and is the registered owner's principal place of residence;

	<ul style="list-style-type: none"> 3) has a value less than or equal to \$680,000; 4) is NOT categorised in rating category 1d or 1f; and 5) is zoned Rural in the Redland City Plan.
1i	<p>Includes all rateable land that:</p> <ul style="list-style-type: none"> 1) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes; 2) the residential structure is an approved dwelling and is the registered owner's principal place of residence; 3) has a value greater than \$680,000; 4) is NOT categorised in rating category 1e or 1g; and 5) is zoned Rural in the Redland City Plan.
2a	<p>Includes all rateable land that:</p> <ul style="list-style-type: none"> 1) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes; 2) the residential structure is an approved dwelling and is NOT the registered owner's principal place of residence; 3) has a value less than or equal to \$680,000; 4) is NOT categorised in rating category 2d or 2f; and 5) is NOT zoned Rural in the Redland City Plan.
2b	<p>Includes all rateable land that:</p> <ul style="list-style-type: none"> 1) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes; 2) the residential structure is an approved dwelling and is NOT the registered owner's principal place of residence; 3) has a value greater than \$680,000; 4) is NOT categorised in rating category 2e or 2g; and 5) is NOT zoned Rural in the Redland City Plan.
2d	<p>Includes all rateable land that:</p> <ul style="list-style-type: none"> 1) adjoins a canal revetment wall in the estate commonly referred to as Raby Bay and shown on Attachment 1 – Raby Bay Canal Estate Map;* 2) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes; 3) the residential structure is an approved dwelling and is NOT the registered owner's principal place of residence; and 4) has a value less than or equal to \$680,000.
2e	<p>Includes all rateable land that:</p> <ul style="list-style-type: none"> 1) adjoins a canal revetment wall in the estate commonly referred to as Raby Bay and shown on Attachment 1 – Raby Bay Canal Estate Map;* 2) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes; 3) the residential structure is an approved dwelling and is NOT the registered owner's principal place of residence; and 4) has a value greater than \$680,000.
2f	<p>Includes all rateable land that:</p> <ul style="list-style-type: none"> 1) adjoins a canal revetment wall in the estate commonly referred to as Aquatic Paradise and shown on Attachment 2 – Aquatic Paradise Canal Estate Map;* 2) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes; 3) the residential structure is an approved dwelling and is NOT the registered owner's principal place of residence; and 4) has a value less than or equal to \$680,000.
2g	<p>Includes all rateable land that:</p> <ul style="list-style-type: none"> 1) adjoins a canal revetment wall in the estate commonly referred to as Aquatic Paradise and shown on Attachment 2 – Aquatic Paradise Canal Estate Map;* 2) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes; 3) the residential structure is an approved dwelling and is NOT the registered owner's principal place of residence; and 4) has a value greater than \$680,000.
2h	<p>Includes all rateable land that:</p> <ul style="list-style-type: none"> 1) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes; 2) the residential structure is an approved dwelling and is NOT the registered owner's principal

	place of residence; 3) has a value less than or equal to \$680,000; 4) is NOT categorised in rating category 2d or 2f; and 5) is zoned Rural in the Redland City Plan.
2i	Includes all rateable land that: 1) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes; 2) the residential structure is an approved dwelling and is NOT the registered owner's principal place of residence; 3) has a value greater than \$680,000; 4) is NOT categorised in rating category 2e or 2g; and 5) is zoned Rural in the Redland City Plan.
4a	Includes all vacant rateable land, other than that categorised in rating categories 4b, 4c, 10, 11a, 11b or 11c. This category may also include land with an unapproved residential structure or non-commercial out-buildings, for example domestic garage, farm shed.
4b	Includes all vacant rateable land, other than that categorised in rating category 10, 11a, 11b or 11c that adjoins a canal revetment wall in the estate commonly referred to as Raby Bay and shown on Attachment 1 – Raby Bay Canal Estate Map.*
4c	Includes all vacant rateable land, other than that categorised in rating category 10, 11a, 11b or 11c that adjoins a canal revetment wall in the estate commonly referred to as Aquatic Paradise and shown on Attachment 2 – Aquatic Paradise Canal Estate Map.*
6a	Includes all rateable land that, having regard to any improvements or activities conducted upon the land, is primarily used in whole or in part for commercial or industrial purposes, other than land categorised in rating categories 6b, 6c or 19.
6b	Includes all rateable land that: 1) adjoins a canal revetment wall in the estate commonly referred to as Raby Bay and shown on Attachment 1 – Raby Bay Canal Estate Map;* 2) having regard to any improvements or activities conducted upon the land, is primarily used in whole or in part for commercial or industrial purposes; and 3) is NOT categorised in rating category 19.
6c	Includes all rateable land that: 1) adjoins a canal revetment wall in the estate commonly referred to as Aquatic Paradise and shown on Attachment 2 – Aquatic Paradise Canal Estate Map;* 2) having regard to any improvements or activities conducted upon the land, is primarily used in whole or in part for commercial or industrial purposes; and 3) is NOT categorised in rating category 19.
8	Includes all rateable land that, having regard to any improvements or activities conducted upon the land, is primarily used in whole or in part, or intended for use in whole or in part, for quarry or extractive industry purposes.
10	Includes all rateable land that has been identified as having an insurmountable drainage constraint and/or significant conservation values that it is unlikely a development permit, or permits, for the erection of a dwelling house on the land would be granted. All rateable land included in this category identified with insurmountable drainage problems or conservation values is zoned Conservation in the City Plan. This category also includes all rateable land on the Southern Moreton Bay Islands that is vacant and has been included within the Recreation and Open Space zone of the City Plan.
11a	Includes subdivided land that is not yet developed in accordance with sections 49 and 50 of the <i>Land Valuation Act 2010</i> , other than that categorised in rating category 11b or 11c.
11b	Includes subdivided land that adjoins a canal revetment wall in the estate commonly referred to as Raby Bay, and shown on Attachment 1 – Raby Bay Canal Estate Map* that is not yet developed in accordance with sections 49 and 50 of the <i>Land Valuation Act 2010</i> .
11c	Includes subdivided land that adjoins a canal revetment wall in the estate commonly referred to as Aquatic Paradise, and shown on Attachment 2 – Aquatic Paradise Canal Estate Map*, that is not yet developed in accordance with sections 49 and 50 of the <i>Land Valuation Act 2010</i> .
16	One or more land parcels where the land: 1) is used for shopping centre purposes, or has the potential predominant use of shopping centre purposes, by virtue of its improvements or the activities conducted upon the land; and 2) is characterised in Council's land records with the property use code of COM071.
16a	One or more land parcels where the land: 1) is used for shopping centre purposes, or has the potential predominant use of shopping centre purposes, by virtue of its improvements or the activities conducted upon the land; 2) is characterised in Council's land records with the property use code of COM072; and 3) has a value less than \$20,000,000.

16b	One or more land parcels where the land: 1) is used for shopping centre purposes, or has the potential predominant use of shopping centre purposes, by virtue of its improvements or the activities conducted upon the land; 2) is characterised in Council's land records with the property use code of COM023; and 3) has a value greater than or equal to \$20,000,000.
17	One or more land parcels where the land: 1) is used for shopping centre purposes, or has the potential predominant use of shopping centre purposes, by virtue of its improvements or the activities conducted upon the land; and 2) is characterised in Council's land records with the property use code of COM074.
19	One or more land parcels where: 1) two or more self-contained places of business are located in one or more buildings; 2) the buildings are separated by common areas, other areas owned by the owner or a road; and 3) the total land area is greater than or equal to 4,000 square metres.

*Editor's Note - The purpose of this differential rating category is to ensure that canal property owners contribute towards the cost of repairing revetment walls.

MOTION TO AMEND

COUNCIL RESOLUTION 2025/174

Moved by: Cr Wendy Boglary

Seconded by: Cr Paul Bishop

That 1h, 1i, 2h and 2i are removed from the recommendation.

LOST 4/7

Crs Jos Mitchell, Wendy Boglary, Lance Hewlett and Paul Bishop voted FOR the motion.

Crs Peter Mitchell, Paul Gollè, Shane Rendalls, Julie Talty, Rowanne McKenzie, Tracey Huges and Jason Colley voted AGAINST the motion.

The motion to amend the motion was LOST therefore the original motion remained and was resolved as follows:

A point of order was raised by Cr Talty pursuant to section 8.1.6 of Council Meeting Standing Orders.

The point of order was UPHeld by the chair.

OFFICER'S RECOMMENDATION/COUNCIL RESOLUTION 2025/175

Moved by: Cr Peter Mitchell

Seconded by: Cr Rowanne McKenzie

That Council resolves that pursuant to sections 81(1) and (2) of the *Local Government Regulation 2012*, the categories in which rateable land is categorised be those set out below:

Rating Category	Rating Category Description
1a	Includes all rateable land that: <ol style="list-style-type: none"> 1) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes; 2) the residential structure is an approved dwelling and is the registered owner's principal place of residence; 3) has a value less than or equal to \$680,000; 4) is NOT categorised in rating category 1d or 1f; and 5) is NOT zoned as Rural in the Redland City Plan.
1b	Includes all rateable land that: <ol style="list-style-type: none"> 1) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes; 2) the residential structure is an approved dwelling and is the registered owner's principal place of residence; 3) has a value greater than \$680,000; 4) is NOT categorised in rating category 1e or 1g; and 5) is NOT zoned as Rural in the Redland City Plan.
1d	Includes all rateable land that: <ol style="list-style-type: none"> 1) adjoins a canal revetment wall in the estate commonly referred to as Raby Bay and shown on Attachment 1 – Raby Bay Canal Estate Map;* 2) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes; 3) the residential structure is an approved dwelling and is the registered owner's principal place of residence; and 4) has a value less than or equal to \$680,000.
1e	Includes all rateable land that: <ol style="list-style-type: none"> 1) adjoins a canal revetment wall in the estate commonly referred to as Raby Bay and shown on Attachment 1 – Raby Bay Canal Estate Map;* 2) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes; 3) the residential structure is an approved dwelling and is the registered owner's principal place of residence; and 4) has a value greater than \$680,000.
1f	Includes all rateable land that: <ol style="list-style-type: none"> 1) adjoins a canal revetment wall in the estate commonly referred to as Aquatic Paradise and shown on Attachment 2 – Aquatic Paradise Canal Estate Map;* 2) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes; 3) the residential structure is an approved dwelling and is the registered owner's principal place of residence; and 4) has a value less than or equal to \$680,000.
1g	Includes all rateable land that: <ol style="list-style-type: none"> 1) adjoins a canal revetment wall in the estate commonly referred to as Aquatic Paradise and shown on Attachment 2 – Aquatic Paradise Canal Estate Map;* 2) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes; 3) the residential structure is an approved dwelling and is the registered owner's principal place of residence; and 4) has a value greater than \$680,000.
1h	Includes all rateable land that: <ol style="list-style-type: none"> 1) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes; 2) the residential structure is an approved dwelling and is the registered owner's principal place of residence;

	<ul style="list-style-type: none"> 3) has a value less than or equal to \$680,000; 4) is NOT categorised in rating category 1d or 1f; and 5) is zoned Rural in the Redland City Plan.
1i	<p>Includes all rateable land that:</p> <ul style="list-style-type: none"> 1) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes; 2) the residential structure is an approved dwelling and is the registered owner's principal place of residence; 3) has a value greater than \$680,000; 4) is NOT categorised in rating category 1e or 1g; and 5) is zoned Rural in the Redland City Plan.
2a	<p>Includes all rateable land that:</p> <ul style="list-style-type: none"> 1) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes; 2) the residential structure is an approved dwelling and is NOT the registered owner's principal place of residence; 3) has a value less than or equal to \$680,000; 4) is NOT categorised in rating category 2d or 2f; and 5) is NOT zoned Rural in the Redland City Plan.
2b	<p>Includes all rateable land that:</p> <ul style="list-style-type: none"> 1) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes; 2) the residential structure is an approved dwelling and is NOT the registered owner's principal place of residence; 3) has a value greater than \$680,000; 4) is NOT categorised in rating category 2e or 2g; and 5) is NOT zoned Rural in the Redland City Plan.
2d	<p>Includes all rateable land that:</p> <ul style="list-style-type: none"> 1) adjoins a canal revetment wall in the estate commonly referred to as Raby Bay and shown on Attachment 1 – Raby Bay Canal Estate Map;* 2) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes; 3) the residential structure is an approved dwelling and is NOT the registered owner's principal place of residence; and 4) has a value less than or equal to \$680,000.
2e	<p>Includes all rateable land that:</p> <ul style="list-style-type: none"> 1) adjoins a canal revetment wall in the estate commonly referred to as Raby Bay and shown on Attachment 1 – Raby Bay Canal Estate Map;* 2) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes; 3) the residential structure is an approved dwelling and is NOT the registered owner's principal place of residence; and 4) has a value greater than \$680,000.
2f	<p>Includes all rateable land that:</p> <ul style="list-style-type: none"> 1) adjoins a canal revetment wall in the estate commonly referred to as Aquatic Paradise and shown on Attachment 2 – Aquatic Paradise Canal Estate Map;* 2) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes; 3) the residential structure is an approved dwelling and is NOT the registered owner's principal place of residence; and 4) has a value less than or equal to \$680,000.
2g	<p>Includes all rateable land that:</p> <ul style="list-style-type: none"> 1) adjoins a canal revetment wall in the estate commonly referred to as Aquatic Paradise and shown on Attachment 2 – Aquatic Paradise Canal Estate Map;* 2) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes; 3) the residential structure is an approved dwelling and is NOT the registered owner's principal place of residence; and 4) has a value greater than \$680,000.
2h	<p>Includes all rateable land that:</p> <ul style="list-style-type: none"> 1) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes; 2) the residential structure is an approved dwelling and is NOT the registered owner's principal

	<p>place of residence;</p> <p>3) has a value less than or equal to \$680,000;</p> <p>4) is NOT categorised in rating category 2d or 2f; and</p> <p>5) is zoned Rural in the Redland City Plan.</p>
2i	<p>Includes all rateable land that:</p> <p>1) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes;</p> <p>2) the residential structure is an approved dwelling and is NOT the registered owner's principal place of residence;</p> <p>3) has a value greater than \$680,000;</p> <p>4) is NOT categorised in rating category 2e or 2g; and</p> <p>5) is zoned Rural in the Redland City Plan.</p>
4a	Includes all vacant rateable land, other than that categorised in rating categories 4b, 4c, 10, 11a, 11b or 11c. This category may also include land with an unapproved residential structure or non-commercial out-buildings, for example domestic garage, farm shed.
4b	Includes all vacant rateable land, other than that categorised in rating category 10, 11a, 11b or 11c that adjoins a canal revetment wall in the estate commonly referred to as Raby Bay and shown on Attachment 1 – Raby Bay Canal Estate Map.*
4c	Includes all vacant rateable land, other than that categorised in rating category 10, 11a, 11b or 11c that adjoins a canal revetment wall in the estate commonly referred to as Aquatic Paradise and shown on Attachment 2 – Aquatic Paradise Canal Estate Map.*
6a	Includes all rateable land that, having regard to any improvements or activities conducted upon the land, is primarily used in whole or in part for commercial or industrial purposes, other than land categorised in rating categories 6b, 6c or 19.
6b	<p>Includes all rateable land that:</p> <p>1) adjoins a canal revetment wall in the estate commonly referred to as Raby Bay and shown on Attachment 1 – Raby Bay Canal Estate Map;*</p> <p>2) having regard to any improvements or activities conducted upon the land, is primarily used in whole or in part for commercial or industrial purposes; and</p> <p>3) is NOT categorised in rating category 19.</p>
6c	<p>Includes all rateable land that:</p> <p>1) adjoins a canal revetment wall in the estate commonly referred to as Aquatic Paradise and shown on Attachment 2 – Aquatic Paradise Canal Estate Map;*</p> <p>2) having regard to any improvements or activities conducted upon the land, is primarily used in whole or in part for commercial or industrial purposes; and</p> <p>3) is NOT categorised in rating category 19.</p>
8	Includes all rateable land that, having regard to any improvements or activities conducted upon the land, is primarily used in whole or in part, or intended for use in whole or in part, for quarry or extractive industry purposes.
10	<p>Includes all rateable land that has been identified as having an insurmountable drainage constraint and/or significant conservation values that it is unlikely a development permit, or permits, for the erection of a dwelling house on the land would be granted. All rateable land included in this category identified with insurmountable drainage problems or conservation values is zoned Conservation in the City Plan.</p> <p>This category also includes all rateable land on the Southern Moreton Bay Islands that is vacant and has been included within the Recreation and Open Space zone of the City Plan.</p>
11a	Includes subdivided land that is not yet developed in accordance with sections 49 and 50 of the <i>Land Valuation Act 2010</i> , other than that categorised in rating category 11b or 11c.
11b	Includes subdivided land that adjoins a canal revetment wall in the estate commonly referred to as Raby Bay, and shown on Attachment 1 – Raby Bay Canal Estate Map* that is not yet developed in accordance with sections 49 and 50 of the <i>Land Valuation Act 2010</i> .
11c	Includes subdivided land that adjoins a canal revetment wall in the estate commonly referred to as Aquatic Paradise, and shown on Attachment 2 – Aquatic Paradise Canal Estate Map*, that is not yet developed in accordance with sections 49 and 50 of the <i>Land Valuation Act 2010</i> .
16	<p>One or more land parcels where the land:</p> <p>1) is used for shopping centre purposes, or has the potential predominant use of shopping centre purposes, by virtue of its improvements or the activities conducted upon the land; and</p> <p>2) is characterised in Council's land records with the property use code of COM071.</p>
16a	<p>One or more land parcels where the land:</p> <p>1) is used for shopping centre purposes, or has the potential predominant use of shopping centre purposes, by virtue of its improvements or the activities conducted upon the land;</p> <p>2) is characterised in Council's land records with the property use code of COM072; and</p> <p>3) has a value less than \$20,000,000.</p>

16b	One or more land parcels where the land: 1) is used for shopping centre purposes, or has the potential predominant use of shopping centre purposes, by virtue of its improvements or the activities conducted upon the land; 2) is characterised in Council's land records with the property use code of COM023; and 3) has a value greater than or equal to \$20,000,000.
17	One or more land parcels where the land: 1) is used for shopping centre purposes, or has the potential predominant use of shopping centre purposes, by virtue of its improvements or the activities conducted upon the land; and 2) is characterised in Council's land records with the property use code of COM074.
19	One or more land parcels where: 1) two or more self-contained places of business are located in one or more buildings; 2) the buildings are separated by common areas, other areas owned by the owner or a road; and 3) the total land area is greater than or equal to 4,000 square metres.

CARRIED 6/5

Crs Peter Mitchell, Shane Rendalls, Julie Talty, Rowanne McKenzie, Tracey Huges and Jason Colley voted FOR the motion.

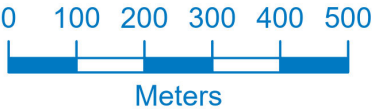
Crs Jos Mitchell, Wendy Boglary, Paul Gollè, Lance Hewlett and Paul Bishop voted AGAINST the motion.



Produced by
Spatial Business Intelligence
Redland City Council

Raby Bay Canal Estate Map

Data correct at time of production - 9/05/2025



Legend

Privately Owned Land

Public Land



1:10,000



4.5 ENVIRONMENT AND COASTAL MANAGEMENT SEPARATE CHARGE 2025-2026**Objective Reference:** A12023024**Authorising Officer:** Sandra Bridgeman, Executive Group Manager Financial Services & Chief Financial Officer**Responsible Officer:** Sandra Bridgeman, Executive Group Manager Financial Services & Chief Financial Officer**Report Author:** Katharine Bremner, Budget & Systems Manager
Anne-Marie Norris, Service Manager Financial Planning**Attachments:** Nil**PURPOSE**

To submit to Council for adoption the Environment and Coastal Management Separate Charge for the 2025-2026 financial year.

BACKGROUND

In accordance with section 94 of the *Local Government Act 2009*, Council may levy a separate charge as defined in section 92(5).

Council has determined that the community in general will benefit from (1) the protection, management, promotion and enhancement of biodiversity and (2) the management of foreshores and mitigation of coastal hazards.

Environmental management includes programs of work including fire management, bushland regeneration and weed management for bushland and conservation areas, education and awareness programs, green spaces, water ways, catchments, and ecosystems across the city.

Coastal Management includes foreshore maintenance activities, as well as enacting the recommendations of Shoreline Erosion Management Plans and Coastal Hazard Adaptation Strategy to manage and protect significant community assets and values.

The charge is applied on a 'per lot' basis and is subject to Council's Farming Concession.

ISSUES

The Environment and Coastal Management Separate Charge will be \$258.00 per annum charged on a per lot basis in 2025-2026. The charge will fund operational programs under the service categories:

- Conservation area maintenance
- Bushfire mitigation
- Tracks and trails maintenance
- Corridor management
- Fauna management
- Waterway management
- Environmental education
- Conservation support (administration)
- Coastal protection

STRATEGIC IMPLICATIONS**Legislative Requirements**

Section 92(5) of the *Local Government Act 2009* states separate rates and charges are for any other service, facility or activity that is not subject to another type of rate or charge.

Section 94(1)(b)(iii) of the *Local Government Act 2009* states that a local government may levy separate rates and charges.

Section 94(2) of the *Local Government Act 2009* states a local government must decide, by resolution at the local government's budget meeting for a financial year, what rates and charges are to be levied for that financial year.

Section 103(3) of the *Local Government Regulation 2012* states that a local government may levy separate rates or charges for a service, facility or activity, whether or not the service, facility or activity is supplied by the local government.

Risk Management

Council reviews the planned revenue and expenditure on an annual basis in order to best align value for money against Council's strategic direction and the community's needs and values and supports Council's 2041 Vision of a naturally wonderful lifestyle, connected communities and embracing opportunities.

Financial

The financial implication for the financial year 2025-2026 is revenue in the order of \$19.2M.

People

Nil impact expected as the purpose of the report is to submit to Council for adopting the Environment and Coastal Management Separate Charge for 2025-2026.

Environmental

Nil impact expected as the purpose of the report is to submit to Council for adopting the Environment and Coastal Management Separate Charge for 2025-2026.

Social

Nil impact expected as the purpose of the report is to submit to Council for adopting the Environment and Coastal Management Separate Charge for 2025-2026.

Human Rights

The report is part of being an open and transparent government and providing opportunities for the community to, without discrimination, take part in public life, consistent with section 4 of the *Local Government Act 2009* and section 23 of the *Human Rights Act 2019*.

Alignment with Council's Policy and Plans

This report aligns with Council's Corporate Plan: *Our Future Redlands – A Corporate Plan to 2026 and Beyond*. In particular, this report underpins Corporate Plan goal 4 - Natural Environment: Our environment enhances our identity, lifestyle, wellbeing, economy and cultural values. Opportunities to be immersed in our naturally wonderful environment are harnessed and drive our commitment to protect and enhance our natural assets.

CONSULTATION

Consulted	Consultation Date	Comments/Actions
General Counsel Group	May 2025	Report reviewed for compliance with legislation
Finance Officers, Officers from Environment and Regulation, City Assets and City Operations Groups, Executive Leadership Team, Councillors	10 April 2025	Budget workshop to review options and works programs for 2025-2026

OPTIONS**Option One**

That Council resolves, pursuant to section 94 of the *Local Government Act 2009* and section 103 of the *Local Government Regulation 2012*, to make and levy a separate charge (to be known as the “Environment and Coastal Management Separate Charge”), in the sum of \$258.00 per annum, to be levied equally on all rateable land in the local government area, on a per lot basis, for the purposes of funding the operational environment and coastal management program.

Option Two

That Council resolves to request further information.

OFFICER’S RECOMMENDATION/COUNCIL RESOLUTION 2025/176

Moved by: Cr Julie Talty

Seconded by: Cr Jason Colley

That Council resolves, pursuant to section 94 of the Local Government Act 2009 and section 103 of the Local Government Regulation 2012, to make and levy a separate charge (to be known as the “Environment and Coastal Management Separate Charge”), in the sum of \$258.00 per annum, to be levied equally on all rateable land in the local government area, on a per lot basis, for the purposes of funding the operational environment and coastal management program.

CARRIED 9/2

Crs Jos Mitchell, Wendy Boglary, Peter Mitchell, Lance Hewlett, Shane Rendalls, Julie Talty, Rowanne McKenzie, Jason Colley and Paul Bishop voted FOR the motion.

Crs Paul Gollè and Tracey Huges voted AGAINST the motion.

4.6 LANDFILL REMEDIATION SEPARATE CHARGE 2025-2026**Objective Reference:** A12023042**Authorising Officer:** Sandra Bridgeman, Executive Group Manager Financial Services & Chief Financial Officer**Responsible Officer:** Sandra Bridgeman, Executive Group Manager Financial Services & Chief Financial Officer**Report Author:** Katharine Bremner, Budget & Systems Manager
Anne-Marie Norris, Service Manager Financial Planning**Attachments:** Nil**PURPOSE**

To submit to Council for adoption the Landfill Remediation Separate Charge for the 2025-2026 financial year.

BACKGROUND

In accordance with section 94 of the *Local Government Act 2009*, Council may levy a separate charge as defined at section 92(5). Council has determined the community in general will benefit from the activity of Council's monitoring and remediating closed landfills and incidental activities. The charge is applied on a 'per lot' basis and is subject to Council's Farming Concession.

Management and expenditure of the charge is determined by policy WST-002-P Landfill Remediation Separate Charge.

ISSUES

The Landfill Remediation Separate Charge will be \$77.60 per annum and charged on a per lot basis in 2025-2026. The charge will fund operational projects relating to the monitoring and remediation of closed landfills, including activities such as:

- Remediation South Street Sanitary
- North Stradbroke Site Remediation
- Remediation Redland Bay
- Russell Island Waste Transfer Closed Landfill Management
- Birkdale Landfill Remediation
- Giles Road Hardfill Remediation
- Judy Holt Northern Landfill Batters
- Landfill Survey and Surface Remediation
- Landfill Monitoring Sharks Football Park, Victoria Point
- Judy Holt Park – Testing, Leachate and Minor Works
- Duncan Road Baseball Fields
- Laurie Burns Closed Landfill Coochiemudlo
- John Fredericks Park – Testing and Minor Works
- Closed Landfill Administration
- Landfill Remediation - Minor Works
- Landfill Site Investigations Program

STRATEGIC IMPLICATIONS**Legislative Requirements**

Section 92(5) of the *Local Government Act 2009* states separate rates and charges are for any other service, facility or activity that is not subject to another type of rate or charge.

Section 94(1)(b)(iii) of the *Local Government Act 2009* states that a local government may levy separate rates and charges.

Section 94(2) of the *Local Government Act 2009* states a local government must decide, by resolution at the local government's budget meeting for a financial year, what rates and charges are to be levied for that financial year.

Section 103(3) of the *Local Government Regulation 2012* states that a local government may levy separate rates or charges for a service, facility or activity, whether or not the service, facility or activity is supplied by the local government.

Risk Management

Council monitors the closed landfill remediation program regularly and also provides for the landfill remediation provision in the Statement of Financial Position.

Financial

The financial implication for the financial year 2025-2026 is revenue in the order of \$5.8M. The net impact of the ten-year landfill remediation program when contrast against its separate charge revenue is nil over the long-term financial forecast. The budget will continue to be monitored against the original delivery schedule.

People

Nil impact expected as the purpose of the report is to submit to Council for adopting the Landfill Remediation Separate Charge for 2025-2026.

Environmental

Nil impact expected as the purpose of the report is to submit to Council for adopting the Landfill Remediation Separate Charge for 2025-2026.

Social

Nil impact expected as the purpose of the report is to submit to Council for adopting the Landfill Remediation Separate Charge for 2025-2026.

Human Rights

The report is part of being an open and transparent government and providing opportunities for the community to, without discrimination, take part in public life, consistent with section 4 of the *Local Government Act 2009* and section 23 of the *Human Rights Act 2019*.

Alignment with Council's Policy and Plans

This report aligns with Council's Corporate Plan: *Our Future Redlands – A Corporate Plan to 2026 and Beyond*. In particular, this report underpins Corporate Plan goal 4 – Natural Environment: Our environment enhances our identity, lifestyle, wellbeing, economy and cultural values. Opportunities to be immersed in our naturally wonderful environment are harnessed and drive our commitment to protect and enhance our natural assets.

CONSULTATION

Consulted	Consultation Date	Comments/Actions
General Counsel Group	May 2025	Review of report for compliance with legislation
Finance Officers, Service Manager Waste Infrastructure Asset Management, Senior Waste Planner, Executive Leadership Team, Councillors	3 April 2025	Budget workshop to review different funding scenarios for 2025-2026
Service Manager Waste Infrastructure Asset Management	February & March 2025	Provision of landfill remediation program for 2025-2026 on which to base a separate charge

OPTIONS**Option One**

That, pursuant to section 94 of the *Local Government Act 2009* and section 103 of the *Local Government Regulation 2012*, Council resolves to make and levy a separate charge (to be known as the “Landfill Remediation Separate Charge”), in the sum of \$77.60 per annum, to be levied equally on all rateable land in the local government area, on a per lot basis, for the purposes of funding operational projects and activities relating to the monitoring and remediation of closed landfills.

Option Two

That Council resolves to request further information.

OFFICER’S RECOMMENDATION/COUNCIL RESOLUTION 2025/177

Moved by: Cr Paul Bishop

Seconded by: Cr Wendy Boglary

That, pursuant to section 94 of the *Local Government Act 2009* and section 103 of the *Local Government Regulation 2012*, Council resolves to make and levy a separate charge (to be known as the “Landfill Remediation Separate Charge”), in the sum of \$77.60 per annum, to be levied equally on all rateable land in the local government area, on a per lot basis, for the purposes of funding operational projects and activities relating to the monitoring and remediation of closed landfills.

CARRIED 10/1

Crs Jos Mitchell, Wendy Boglary, Peter Mitchell, Lance Hewlett, Shane Rendalls, Julie Talty, Rowanne McKenzie, Tracey Huges, Jason Colley and Paul Bishop voted FOR the motion.

Cr Paul Gollè voted AGAINST the motion.

PROCEDURAL MOTIONS

A Point of Order was raised by Cr Talty pursuant to section 7.6.8(b) of Council Meeting Standing Orders.

The point of order was UPHeld by the Chair.

A Point of order was raised by Cr Bishop pursuant to section 7.6.8(b) of Council Meeting Standing Orders.

The point of order was UPHeld by the Chair.

4.7 REDLAND CITY STATE EMERGENCY SERVICE ADMINISTRATION SEPARATE CHARGE 2025-2026**Objective Reference:** A12023064**Authorising Officer:** Sandra Bridgeman, Executive Group Manager Financial Services & Chief Financial Officer**Responsible Officer:** Sandra Bridgeman, Executive Group Manager Financial Services & Chief Financial Officer**Report Author:** Katharine Bremner, Budget & Systems Manager
Anne-Marie Norris, Service Manager Financial Planning
Michael Tait, Service Manager Disaster Management**Attachments:** Nil**PURPOSE**

To submit to Council for adoption the Redland City State Emergency Service (SES) Administration Separate Charge for the 2025-2026 financial year.

BACKGROUND

Under section 4A(c) of the *Disaster Management Act 2003*, local governments should primarily be responsible for managing disaster events in their local government areas. On 14 July 2016, and in each subsequent financial year, Council has levied the Redland City SES Administration Separate Charge, determining that the community in general will benefit from:

- 1) Improved governance and proactive management of the SES resources through a full-time employee to undertake the function of an SES Local Controller and Community Resilience Officer.
- 2) Visibility of the costs associated with the operational funding of the Redland SES.

The charge is applied on a 'per rateable property' basis and is subject to Council's Farming Concession.

ISSUES**Disaster Management**

Events across Queensland in recent years have highlighted the importance of a quick and well-resourced response from volunteer emergency services. Redland SES has demonstrated its ongoing capacity to provide services across Redland City in responding to a variety of emergency incidents.

The response of the Redland SES is not restricted geographically, with the benefit of its services being applied throughout the entire city.

Local Controller of SES Unit

The appointment and functions of a local controller of SES unit are set out in sections 24 and 25 of the *State Emergency Service Act 2024*. In brief, a local controller is a member of an SES unit and is nominated by the local government for the area and is appointed by the Commissioner of the Queensland Police Service. The function of a local controller is to maintain the operational effectiveness of a SES unit by ensuring:

- The unit's members have the necessary skills to competently perform their roles within the unit.
- The unit's equipment is maintained in an appropriate condition.
- The unit performs its functions and other activities in a way that is consistent with departmental or local government policies about the performance of the functions and activities.

The revenue raised from the Redland City SES Administration Separate Charge will fund the ongoing costs of maintaining the Redland SES to an appropriate level of operational readiness, covering the Local Controller's salary and administration costs, along with the purchase and maintenance of critical equipment.

In 2025-2026 the Redland City SES Administration Separate Charge is set at \$7.40 per annum and is charged on a per rateable property basis.

STRATEGIC IMPLICATIONS

Legislative Requirements

Section 92(5) of the *Local Government Act 2009* states separate rates and charges are for any other service, facility or activity that is not subject to another type of rate or charge.

Section 94(1)(b)(iii) of the *Local Government Act 2009* states that a local government may levy separate rates and charges.

Section 94(2) of the *Local Government Act 2009* states a local government must decide, by resolution at the local government's budget meeting for a financial year, what rates and charges are to be levied for that financial year.

Section 103(3) of the *Local Government Regulation 2012* states that a local government may levy separate rates or charges for a service, facility or activity, whether or not the service, facility or activity is supplied by the local government.

Section 4 of the *Disaster Management Act 2003* states that the main object of that same Act are to be achieved primarily by making provision about the following:

- a) establishing disaster management groups for the State, disaster districts and local government areas;*
- b) preparing disaster management plans and guidelines;*
- c) ensuring communities receive appropriate information about preparing for, responding to and recovering from a disaster;*
- d) declaring a disaster situation;*
- e) establishing the Office of the Inspector-General of Emergency Management.*

Section 4A(c) of the *Disaster Management Act 2003* states that local governments should primarily be responsible for managing events in their local government area.

Section 80(1) of the *Disaster Management Act 2003* sets out the functions of local government under the Act as follows:

- a) *to ensure it has a disaster response capability (which means the ability to provide equipment and a suitable number of persons using the resources of the local government to effectively deal with or help another entity to deal with an emergency situation or a disaster in the local government's area);*
- b) *to approve its local disaster management plan prepared under part 3 of that same Act;*
- c) *to ensure information about an event or a disaster in its area is promptly given to the district disaster coordinator for the disaster district in which its area is situated;*
- d) *to perform other functions given to the local government under that same Act.*

Risk Management

The establishment of a paid full-time position has improved governance and the management of SES assets and resources as the incumbent is required to discharge the duties for Council under the *Local Government Act 2009* and *Disaster Management Act 2003*. The engagement improves the focus on building community resilience and preparedness through community engagement and preparedness programs.

Financial

The Redland City SES Administration Separate Charge, together with grant funding, is estimated to fully meet Council's operational requirements of the Redland SES for the financial year 2025-2026. The financial implication for the financial year 2025-2026 is revenue in the order of \$540K from the separate charge.

People

Nil impact expected as the purpose of the report is to submit to Council for adopting the Redland City SES Administration Separate Charge for 2025-2026.

Environmental

Nil impact expected as the purpose of the report is to submit to Council for adopting the Redland City SES Administration Separate Charge for 2025-2026.

Social

Nil impact expected as the purpose of the report is to submit to Council for adopting the Redland City SES Administration Separate Charge for 2025-2026.

Human Rights

The report is part of being an open and transparent government and providing opportunities for the community to, without discrimination, take part in public life, consistent with section 4 of the *Local Government Act 2009* and section 23 of the *Human Rights Act 2019*.

Alignment with Council's Policy and Plans

This report aligns with Council's Corporate Plan: *Our Future Redlands: A Corporate Plan to 2026 and Beyond*. In particular, it underpins the following goals:

2. Strong communities: Our strong and vibrant community spirit is nurtured through services, programs, organisations, facilities and community partnerships that promote resilience, care and respect for residents of all ages, cultures, abilities and needs.

- 2.1 Enhance the health, safety and wellbeing of our community through the delivery of inclusive and responsive services focused on preserving and improving our naturally wonderful lifestyle by leveraging partnerships, networks, facilities and infrastructure.
4. Natural environment: Our environment enhances our identity, lifestyle, wellbeing, economy and cultural values. Opportunities to be immersed in our naturally wonderful environment are harnessed and drive our commitment to protect and enhance our natural assets.
- 4.5 Proactively manage climate change and extreme weather impacts through adaptive strategy and planning.

CONSULTATION

Consulted	Consultation Date	Comments/Actions
General Counsel Group	May 2025	Report reviewed for compliance with legislation
Finance Officers, Disaster Planning & Operations Officers, Executive Leadership Team, Councillors	3 April 2025	Budget workshop to review options for 2025-2026

OPTIONS

Option One

That Council resolves, pursuant to section 94 of the *Local Government Act 2009* and section 103 of the *Local Government Regulation 2012*, to make and levy a separate charge (to be known as the “Redland City SES Administration Separate Charge”), in the sum of \$7.40 per annum, to be levied equally on all rateable land in the local government area, on a per rateable property basis, for the purposes of funding the Redland City State Emergency Service Unit.

Option Two

That Council resolves to request further information.

OFFICER’S RECOMMENDATION/COUNCIL RESOLUTION 2025/178

Moved by: Cr Wendy Boglary

Seconded by: Cr Julie Talty

That Council resolves, pursuant to section 94 of the *Local Government Act 2009* and section 103 of the *Local Government Regulation 2012*, to make and levy a separate charge (to be known as the “Redland City SES Administration Separate Charge”), in the sum of \$7.40 per annum, to be levied equally on all rateable land in the local government area, on a per rateable property basis, for the purposes of funding the Redland City State Emergency Service Unit.

CARRIED 10/1

Crs Jos Mitchell, Wendy Boglary, Peter Mitchell, Lance Hewlett, Shane Rendalls, Julie Talty, Rowanne McKenzie, Tracey Huges, Jason Colley and Paul Bishop voted FOR the motion.

Cr Paul Gollè voted AGAINST the motion.

4.8 REDLAND CITY RURAL FIRE BRIGADE SEPARATE CHARGE 2025-2026**Objective Reference:** A12023116**Authorising Officer:** Sandra Bridgeman, Executive Group Manager Financial Services & Chief Financial Officer**Responsible Officer:** Sandra Bridgeman, Executive Group Manager Financial Services & Chief Financial Officer**Report Author:** Katharine Bremner, Budget & Systems Manager
Anne-Marie Norris, Service Manager Financial Planning
Yolanda Batterbee, Service Manager Financial Operations**Attachments:** Nil**PURPOSE**

To submit to Council for adoption the Redland City Rural Fire Brigade Separate Charge for the 2025-2026 financial year.

BACKGROUND

In accordance with section 94 of the *Local Government Act 2009*, Council may levy a special rates and charges as defined in section 92(3) and separate rates and charges charge as defined in section 92(5). Whereas the power to levy separate rates and charges is broad, special rates and charges can only be levied on land for services, facilities, or facilities that the land specially benefits from, or has special access to.

Section 152ZD of the *Fire Services Act 1990* allows Council to levy either special rates and charges or separate rates and charges to contribute to the funding of rural fire brigades in Council's local government area.

Since 2015-2016, Council has contributed to the funding of rural fire brigades by levying a special charge on certain rateable land in Council's local government area. As requested by Queensland Fire Department (QFD), the collected funds were paid bi-annually to the Local Area Finance Committee (LAFC) chaired by QFD for distribution to the four Southern Moreton Bay Islands (SMBI) Rural Fire Brigades.

This report proposes that, for the 2025-2026 financial year, Council instead contribute to the funding of rural fire brigades by making and levying a separate charge (to be known as the "Redland City Rural Fire Brigade Separate Charge"), in the sum of \$6.00 per annum per lot on all rateable properties in the city.

ISSUES

A rural fire service provides a service to the community that is separate to and distinct from the urban fire service and it is fully staffed by volunteers from the community.

Under the direction of QFD, Council is to distribute funds to Redland City rural fire brigades following the levying of a separate charge.

The brigades provide the following services (among others):

- Responding to the outbreak of fires.

- Working in conjunction with staff from QFD undertaking a range of planning and preparation activities throughout the year to ensure communities are prepared for the fire season, including hazard reduction burns.
- Controlling the use of fire by providing authorised Fire Wardens to manage permits to light fires.
- Supporting brigade members to engage in delivering community education and awareness on fire behaviour and prevention.

As at April 2025, there are 72,975 rateable properties that are proposed to be levied a Redland City Rural Fire Brigade Separate Charge. For the 2025-2026 financial year, it is proposed that the separate charge be levied in the sum of \$6.00 per annum per lot.

STRATEGIC IMPLICATIONS

Legislative Requirements

Section 152ZD of the *Fire Services Act 1990* states that a local government may make and levy separate rates and charges and contribute the amounts raised to rural fire brigades operating in its local government area.

Section 94(2) of the *Local Government Act 2009* states a local government must decide, by resolution at the local government's budget meeting for a financial year, what rates and charges are to be levied for that financial year.

Section 94(1)(b)(iii) of the *Local Government Act 2009* states that a local government may levy separate rates and charges.

Section 92(5) of the *Local Government Act 2009* states separate rates and charges are for any other service, facility, or activity that is not subject to another type of rate or charge.

Section 103(3) of the *Local Government Regulation 2012* states that a local government may levy separate rates or charges for a service, facility or activity, whether or not the service, facility or activity is supplied by the local government.

Risk Management

Council annually reviews separate charges during the budget process. For the 2025-2026 financial year, it is proposed to support the QFD by raising revenue through a separate charge in order for the Redland City rural fire brigades to continue to provide an essential service to the local community.

Financial

The separate charge proposed for the 2025-2026 financial year has been set in consultation with Council, Executive Leadership Team, Finance Officers and the QFD.

Based on the number of rateable properties at the time of budget creation, it is forecast that over \$437K will be raised in the 2025-2026 financial year, due to the annual amount needing to be divisible by four as a consequence of rates and charges being levied quarterly. All funds received will be paid to the Local Area Finance Committee under the direction of the Queensland Fire Department.

People

Nil impact expected as the purpose of the report is to submit to Council for adopting the Redland City Rural Fire Brigade Separate Charge 2025-2026.

Environmental

The Separate Charge supports the rural fire brigades in providing an essential service to their local communities. The activities undertaken by the brigades' members include responding to the outbreak of fires within their local areas and in surrounding areas in support of other rural fire brigades and emergency service workers.

The brigades work in conjunction with QFD undertaking a range of planning and preparation activities throughout the year to ensure communities are prepared for the fire season, which includes hazard reduction burns. They control the use of fire by providing authorised Fire Wardens to manage permits to light fires. Brigade members also engage in delivering community education and awareness on fire behaviour and prevention.

Social

Nil impact expected as the purpose of the report is to submit to Council for adopting the Redland City Rural Fire Brigade Separate Charge 2025-2026.

Human Rights

This report is part of being an open and transparent government and providing opportunities for the community to, without discrimination, take part in public life, consistent with section 4 of the *Local Government Act 2009* and section 23 of the *Human Rights Act 2019*.

Alignment with Council's Policy and Plans

This report aligns with Council's Corporate Plan: *Our Future Redlands: A Corporate Plan to 2026 and Beyond*. In particular, it underpins the following goals:

2. Strong communities: Our strong and vibrant community spirit is nurtured through services, programs, organisations, facilities and community partnerships that promote resilience, care and respect for residents of all ages, cultures, abilities and needs.
 - 2.1 Enhance the health, safety and wellbeing of our community through the delivery of inclusive and responsive services focused on preserving and improving our naturally wonderful lifestyle by leveraging partnerships, networks, facilities and infrastructure.
4. Natural environment: Our environment enhances our identity, lifestyle, wellbeing, economy and cultural values. Opportunities to be immersed in our naturally wonderful environment are harnessed and drive our commitment to protect and enhance our natural assets.
 - 4.5 Proactively manage climate change and extreme weather impacts through adaptive strategy and planning.

CONSULTATION

Consulted	Consultation Date	Comments/Actions
General Counsel Group	May 2025	Report reviewed for compliance with legislation
Finance Officers, Disaster Management, Executive Leadership Team, Councillors	3 & 10 April 2025	Budget workshop to review recommendation for 2025-2026

OPTIONS**Option One**

That, pursuant to section 94 of the *Local Government Act 2009* and section 103 of the *Local Government Regulation 2012*, Council resolves to make and levy a separate charge (to be known as the “Redland City Rural Fire Brigade Separate Charge”), in the sum of \$6.00 per annum, to be levied equally on all rateable land in the local government area, on a per lot basis, for the purposes of contributing to the funding of rural fire brigades operating in Council’s local government area.

Option Two

That Council resolves to request further information.

OFFICER’S RECOMMENDATION/COUNCIL RESOLUTION 2025/179

Moved by: Cr Julie Talty

Seconded by: Cr Shane Rendalls

That, pursuant to section 94 of the *Local Government Act 2009* and section 103 of the *Local Government Regulation 2012*, Council resolves to make and levy a separate charge (to be known as the “Redland City Rural Fire Brigade Separate Charge”), in the sum of \$6.00 per annum, to be levied equally on all rateable land in the local government area, on a per lot basis, for the purposes of contributing to the funding of rural fire brigades operating in Council’s local government area.

CARRIED 10/1

Crs Jos Mitchell, Wendy Boglary, Peter Mitchell, Lance Hewlett, Shane Rendalls, Julie Talty, Rowanne McKenzie, Tracey Huges, Jason Colley and Paul Bishop voted FOR the motion.

Cr Paul Gollè voted AGAINST the motion.

4.9 ADOPTION OF BUDGET ESTIMATES AND FIXING OF RATES AND CHARGES 2025-2026**Objective Reference:** A12023172**Authorising Officer:** Sandra Bridgeman, Executive Group Manager Financial Services & Chief Financial Officer**Responsible Officer:** Sandra Bridgeman, Executive Group Manager Financial Services & Chief Financial Officer**Report Author:** Katharine Bremner, Budget & Systems Manager
Anne-Marie Norris, Service Manager Financial Planning
Yolanda Batterbee, Service Manager Financial Operations**Attachments:** 1. Budget Publication 2025-2026 [↓](#)**PURPOSE**

To present to Council:

- The 2025-2026 Annual Budget, including a Revenue Statement for adoption.
- The list of business activities to which it is proposed to apply the code of competitive conduct.
- Rates and charges proposed to be levied for the financial year, and related matters, including in relation to periods for levying and payment, interest, concessions, and identification of the rating category of rateable land.

BACKGROUND**Annual Budget**

Section 104(5)(a)(iv) of the *Local Government Act 2009* (Act) requires the system of financial management established by Council to include an annual budget including revenue statement.

Section 170 of the *Local Government Regulation 2012* (Regulation) prescribes that Council must adopt its budget for a financial year after 31 May in the year before the financial year but before 1 August in the financial year, or a later date decided by the Minister.

Section 169(9) of the Regulation requires the budget to be consistent with Council's 5-year corporate plan and annual operational plan.

Section 169(2)(b) of the Regulation requires Council to include a revenue statement, prepared in accordance with section 172 of the Regulation, in Council's budget.

Rates and Charges

Section 94(2) of the Act requires Council to decide, by resolution at its budget meeting for a financial year, the rates and charges that are to be levied for that financial year.

As detailed in the Issues and Strategic Implications sections below, the Act and Regulation also require a number of other resolutions and decisions in relation to rates and charges.

Code of Competitive Conduct

Section 47(7) of the Act requires Council to decide each financial year, by resolution, whether or not to apply the code of competitive conduct to a business activity prescribed under a regulation.

Section 32 of the Regulation sets out the elements of the code of competitive conduct (code) that must be applied if Council applies the code to a business activity.

ISSUES

Section 104(5)(a)(iv) of the Act requires the system of financial management established by Council to include an annual budget including a revenue statement.

Annual Budget

The 2025-2026 Annual Budget presented with this report has been prepared in accordance with section 169 of the Regulation.

Revenue Statement

The 2025-2026 Revenue Statement presented with this report, as part of the budget, has been prepared in accordance with section 172 of the Regulation.

Rates and Charges

The power for Council to levy rates and charges is provided for under section 94 of the Act. Section 92 of the Act defines four types of rates and charges that Council has the power to levy:

- General rates (including differential rates)
- Special rates and charges
- Utility charges
- Separate rates and charges

For the 2025-2026 financial year it is proposed that Council will levy three of the four types of rates and charges.

Under section 94 of the Act, Council must levy general rates on all rateable land within its local government area and may levy special rates and charges, utility charges and separate rates and charges.

Under section 80 of the Regulation, Council may levy general rates that differ for different categories of rateable land (differential general rates). For the 2025-2026 year, 32 rating categories are proposed. Sections 81(4) and (5) of the Regulation require that, after deciding the rating categories and descriptions, Council must identify the rating category of each parcel of rateable land, in the way Council considers appropriate.

Under section 77 of the Regulation, Council may fix a minimum amount of general rates.

In accordance with section 103 of the Regulation, it is proposed Council will levy separate charges (Environment and Coastal Management Separate Charge, Landfill Remediation Separate Charge, Redland City Rural Fire Brigade Separate Charge and Redland City SES Administration Separate Charge) where it has been determined the community in general will benefit from the service, facility or activity for which the separate charges are levied.

In accordance with section 99 of the Regulation, it is proposed Council will levy utility charges for services supplied for waste, water, sewerage and trade waste.

Under section 118 of the Regulation, Council must, by resolution, at its budget meeting, decide the date by which, or the period within which, rates or charges must be paid. It is proposed rates and charges must be paid at least 30 days after a rate notice for the rates or charges is issued.

Section 119 of the Regulation provides Council may grant a concession for rates or charges for land. It is proposed that a concession on differential general rates will be provided to eligible pensioner ratepayers in accordance with section 120(1)(a) of the Regulation and as set out in the Revenue Statement.

It is also proposed a concession will be provided to pensioner ratepayers under section 120(1)(a) of the Regulation on Separate and Special charges who fulfil the eligibility criteria of an eligible pensioner detailed in the Revenue Statement 2025-2026 if they are the owner occupiers of adjoining residential lots that are amalgamated for rating purposes and either:

- The main roof structure of the occupied dwelling is constructed over the boundary line of these lots.
- One of the adjoining lots would, if sold separately, be unable to lawfully accommodate a dwelling.
- One of the adjoining lots would not be issued a building permit unless an existing approved structure was removed.

In accordance with section 120(1)(f) of the Regulation, it is proposed that a concession will be provided on water access and sewerage charges, and separate and special charges to eligible owners carrying on a business of primary production where the land is used exclusively for the purpose of farming as detailed in the Revenue Statement 2025-2026.

It is proposed that charitable organisations, community groups, sporting associations and independent schools may also attract concessions under section 120(1)(b)(i) of the Regulation, or reduced charges under a Community Service Obligation granted by Council as set out in the Revenue Statement.

Under section 133 of the Regulation interest is payable on overdue rates and charges. It is proposed that the interest rate for the 2025-2026 financial year will be 12.12 per cent and payable from the day the rates or charges become overdue.

The rates and charges proposed to be levied for the 2025-2026 financial year are detailed within the 2025-2026 Revenue Statement that is presented for adoption with the 2025-2026 Annual Budget.

Competitive Neutrality

In accordance with sections 43 and 47 of the Act it is proposed that for the 2025-2026 financial year the significant business activities of City Water and City Waste will be operated as commercialised business activities and be subject to the code of competitive conduct. It is noted that there are no other business activities of Council which meet the threshold prescribed in section 39 of the Regulation, for the purposes of section 47(7) of the Act.

STRATEGIC IMPLICATIONS

Legislative Requirements

Section 104(5)(a)(iv) of the Act requires the system of financial management established by Council to include an annual budget including revenue statement.

Section 170(2) of the Regulation provides that, if the budget does not comply with section 169 of the Regulation when it is adopted, the adoption of the budget is of no effect.

Section 170(1) of the Regulation requires the budget to be adopted after 31 May in the year before the relevant financial year or before 1 August in the financial year or a later day decided by the Minister.

Section 169(2)(b) of the Regulation requires Council to include a revenue statement in accordance with section 172 of the same Regulation in the budget.

Section 94(2) of the Act requires Council to decide, by resolution at its budget meeting for a financial year, the rates and charges that are to be levied for that financial year.

As further detailed in the Issues section above, the Act and Regulation also require a number of other resolutions and decisions in relation to rates and charges.

Section 47(7) of the Act requires Council to decide each financial year, by resolution, whether or not to apply the code of competitive conduct to a business activity prescribed under section 39 of the Regulation.

Risk Management

The preparation for the annual budget and rates and charges for the 2025-2026 financial year involved extensive modelling and successive review by Council and the Executive Leadership Team. Council's budget meeting documentation was also reviewed by external legal advisers for compliance with legislation.

Financial

The financial implications of the 2025-2026 annual budget are in line with Council's:

- Long-Term Financial Strategy
- 5-year Corporate Plan
- Annual Operational Plan

Council's long-term financial forecast remains sustainable with all financial stability ratios and measures of financial sustainability expected to be met or exceeded in the 2025-2026 financial year.

People

Nil impact expected as the purpose of the report is to present the 2025-2026 annual budget to Council for adoption.

Environmental

Nil impact expected as the purpose of the report is to present the 2025-2026 annual budget to Council for adoption.

Social

Nil impact expected as the purpose of the report is to present the 2025-2026 annual budget to Council for adoption.

Human Rights

The report is part of being an open and transparent government and providing opportunities for the community to, without discrimination, take part in public life, consistent with section 4 of the *Local Government Act 2009* and section 23 of the *Human Rights Act 2019*.

Alignment with Council's Policy and Plans

This report and the attached 2025-2026 Budget align with Council's Corporate Plan: *Our Future Redlands – A Corporate Plan to 2026 and Beyond*. In particular, the attachment underpins objective 7.4 - Demonstrate good governance through transparent, accountable processes and sustainable practises and asset management.

CONSULTATION

Consulted	Consultation Date	Comments/Actions
General Counsel Group	June 2025	Report reviewed for compliance with legislation
Finance Officers, Executive Leadership Team and Councillors	April & May 2025	2025-2026 Budget workshops to review and consider various options for the development of the 2025-2026 budget
Finance Officers, Executive Leadership Team and Councillors (2020-2024 term)	29 October 2024, 5 December 2024	2025-2026 Financial Strategy Workshops to review and consider parameter and guidelines for development of 2025-2026 budget and long-term financial forecasting

OPTIONS**Option One**

That Council resolves to make each of the resolutions set out in the Officer's recommendation.

Option Two

That Council resolves to make only some, or none, of the listed resolutions in the Officer's recommendation.

OFFICER'S RECOMMENDATION/COUNCIL RESOLUTION 2025/180

Moved by: Cr Paul Bishop
 Seconded by: Cr Lance Hewlett

That Council resolves as follows:

1. Code of Competitive Conduct

Subject to review of the 2025-2026 end of year financial statements, in accordance with section 47(7) of the *Local Government Act 2009*, Council resolves to apply the code of competitive conduct to the following significant business activities and operate each as a commercialised business activity:

- a) City Water
- b) City Waste

2. Identification of rating categories of rateable land

Pursuant to sections 81(4) and 81(5) of the *Local Government Regulation 2012*, Council delegates to the Chief Executive Officer the power to identify the rating category to which each parcel of rateable land belongs.

3. Differential general rates

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

Rating Category	Rate in the dollar (<i>Local Government Act 2009</i> , s.94; <i>Local Government Regulation 2012</i> , s.80)	Minimum differential general rate (<i>Local Government Act 2009</i> , s.94; <i>Local Government Regulation 2012</i> , s.77)	
		Minimum General Rate \$	Minimum General Rate Value Threshold \$
1a	0.00315245	1,348	427,603
1b	0.00282970	2,161	763,685
1d	0.00516157	1,996	386,704
1e	0.00437572	4,584	1,047,599
1f	0.00525136	1,526	290,591
1g	0.00301306	2,206	732,147
1h	0.00315245	1,348	427,603
1i	0.00282970	2,161	763,685
2a	0.00379738	1,471	387,372
2b	0.00355908	2,594	728,841
2d	0.00598024	2,053	343,297
2e	0.00560647	6,144	1,095,876
2f	0.00634888	1,650	259,888
2g	0.00385305	2,630	682,576
2h	0.00379738	1,471	387,372

2i	0.00355908	2,594	728,841
4a	0.00438441	1,506	343,489
4b	0.00832262	2,043	245,476
4c	0.00414430	1,687	407,065
6a	0.00647344	1,835	283,466
6b	0.01785928	2,347	131,416
6c	0.00609158	2,029	333,082
8	0.01783047	3,186	178,683
10	0.00596422	420	70,420
11a	0.00725963	N/a	N/a
11b	0.01669167	N/a	N/a
11c	0.01894593	N/a	N/a
16	0.01028618	50,433	4,902,989
16a	0.01258388	115,210	9,155,367
16b	0.01356621	251,678	18,551,835
17	0.00676230	3,719	549,961
19	0.00748488	6,527	872,025

4. Sewerage Utility Charges

Pursuant to section 94 of the *Local Government Act 2009* and section 99 of the Local Government Regulation 2012, Council makes and levies sewerage utility charges, for the supply of wastewater services by the Council, as follows:

Sewerage charges will be applied in accordance with the Revenue Statement 2025-2026.

Charge Code (RCC Use)	Charge Description	Charge Amount \$	Charge Basis
VSW01 VSW02 VCSW01	Sewerage	36.60	per unit

5. Water Utility Charges

Pursuant to section 94 of the *Local Government Act 2009* and section 99 of the Local Government Regulation 2012, council makes and levies water utility charges, for the supply of water services by the Council as follows:

Fixed Water Access charges will be applied in accordance with the Revenue Statement 2025-2026.

Residential			
Meter Size	Charge Description	Charge Code (RCC Use)	Charge Amount Per Annum \$
20mm	Residential fixed water access 20mm	VBM20	377.20
25mm	Residential fixed water access 25mm	VBM25	589.40
32mm	Residential fixed water access 32mm	VBM32	965.64
40mm	Residential fixed water access 40mm	VBM40	1,508.76

50mm	Residential fixed water access 50mm	VBM50	2,357.52
80mm	Residential fixed water access 80mm	VBM80	6,035.20
100mm	Residential fixed water access 100mm	VBM100	9,429.96
150mm	Residential fixed water access 150mm	VBM150	21,217.52
Boundary Meter			
20mm	Residential boundary meter fixed water access 20mm	VCBM20	377.20
25mm	Residential boundary meter fixed water access 25mm	VCBM25	589.40
32mm	Residential boundary meter fixed water access 32mm	VCBM32	965.64
40mm	Residential boundary meter fixed water access 40mm	VCBM40	1,508.76
50mm	Residential boundary meter fixed water access 50mm	VCBM50	2,357.52
80mm	Residential boundary meter fixed water access 80mm	VCBM80	6,035.20
100mm	Residential boundary meter fixed water access 100mm	VCBM100	9,429.96
150mm	Residential boundary meter fixed water access 150mm	VCBM150	21,217.52

Non-residential			
Meter Size	Charge Description	Charge Code (RCC Use)	Charge Amount Per Annum \$
20mm	Non-residential fixed water access 20mm	VBW20	490.28
25mm	Non-residential fixed water access 25mm	VBW25	766.16
32mm	Non-residential fixed water access 32mm	VBW32	1,255.40
40mm	Non-residential fixed water access 40mm	VBW40	1,961.44
50mm	Non-residential fixed water access 50mm	VBW50	3,064.76
80mm	Non-residential fixed water access 80mm	VBW80	7,845.76
100mm	Non-residential fixed water access 100mm	VBW100	12,259.08
150mm	Non-residential fixed water access 150mm	VBW150	27,582.80
Boundary Meter			
20mm	Non-residential boundary meter fixed water access 20mm	VCBW20	490.28
25mm	Non-residential boundary meter fixed water access 25mm	VCBW25	766.16
32mm	Non-residential boundary meter fixed water access 32mm	VCBW32	1,255.40
40mm	Non-residential boundary meter fixed water access	VCBW40	1,961.44

	40mm	0	
50mm	Non-residential boundary meter fixed water access 50mm	VCBW50	3,064.76
80mm	Non-residential boundary meter fixed water access 80mm	VCBW80	7,845.76
100mm	Non-residential boundary meter fixed water access 100mm	VCBW100	12,259.08
150mm	Non-residential boundary meter fixed water access 150mm	VCBW150	27,582.80
Council Meter			
20mm	Council fixed water access 20mm	VCW20	490.28
25mm	Council fixed water access 25mm	VCW25	766.16
32mm	Council fixed water access 32mm	VCW32	1,255.40
40mm	Council fixed water access 40mm	VCW40	1,961.44
50mm	Council fixed water access 50mm	VCW50	3,064.76
80mm	Council fixed water access 80mm	VCW80	7,845.76
100mm	Council fixed water access 100mm	VCW100	12,259.08
150mm	Council fixed water access 150mm	VCW150	27,582.80

The consumption charge is calculated at a flat rate for Residential and Concessional and at a separate flat rate for Non-residential and Council. Pursuant to section 102(2) of the Local Government Regulation 2012, a water meter is taken to have been read during the period that starts two weeks before, and ends two weeks after, the day on which the meter is actually read.

Charge Description	Retail Water Price (RCC) \$ Per Kilolitre	State Bulk Water Price \$ Per Kilolitre	Total Price \$ Per Kilolitre
Residential	0.820	3.517	4.337
Concessional	0.820	3.517	4.337
Non-residential	1.875	3.517	5.392
Council	1.875	3.517	5.392

Trade Waste charges are comprised of three parts, one for access, one based on the volume, and one based on strength and quantity of waste accepted by Council for treatment.

Trade Waste charges will be applied in accordance with the Revenue Statement 2025-2026.

Charge Code (RCC Use)	Charge Description	Charge Amount \$	Charge Basis
VTP01	Trade Waste Generator Charge	562.68	per annum
VTP02	Council Trade Waste Generator Charge	562.68	per annum
VTW01	Trade Waste Discharge Treatment	Calculation as set out in the Trade Waste Charges section of the Revenue Statement 2025-2026.	
VTW02	Council Trade Waste Discharge		

Trade Waste Discharge Treatment – charge per kilogram/kilolitre				
Pedestal Allowance (Pa)		75kL / pedestal / annum		
Category 1				
Standard volume charge (k)			3.1168	per kilolitre
Category 2				
Base volume charge (a)			3.1168	per kilolitre
Trade Waste Discharge	\$ per kg	mg/L		
Chemical Oxygen Demand (C.O.D)	2.2918	1500	3.4377	per kilolitre
Total Suspended Solids (T.S.S.)	1.0301	600	0.6181	per kilolitre
Total Oil and Grease (T.O.G.)	1.0301	200	0.2060	per kilolitre
Phosphorus	9.4560	10	0.0946	per kilolitre
Nitrogen	2.8263	50	0.1413	per kilolitre
Standard volume plus quality charge			7.6144	per kilolitre
Category 3				
Pollutant concentrations dependant on test results				
Constant ‘d’		Factor of 1		

6. Waste Management Utility Charges

Pursuant to section 94 of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012*, Council makes and levies waste management utility charges, for the supply of waste management services by Council, as follows:

Residential Kerbside Collection Services				
Charge Description	Mainland		Island	
	Charge Code (RCC Use)	Annual Amount \$	Charge Code (RCC Use)	Annual Amount \$
Residential 240Lt Waste / 240Lt Recycle	RF01	650.04	RF201	687.56
Residential 140Lt Waste / 240Lt Recycle	RF15	544.72	RF215	645.68
Residential 240Lt Waste / 340Lt Recycle	RF301	650.04	RF218	687.56
Residential 140Lt Waste / 340Lt Recycle	RF302	544.72	RF219	645.68
Residential 140Lt Waste / 140Lt Recycle	RF303	507.28	RF220	623.40
Residential 240Lt Green Waste	RFG01	75.00		
Additional Bin and Service – Scheduled Days				
Residential 240Lt addit. Waste	RF09	330.36	RF209	425.68
Residential 240Lt addit. Recycle	RF16	179.92	RF216	232.32
Residential 140Lt addit. Waste	RF17	294.36	RF217	415.60
Residential 340Lt addit. Recycle	RF53	232.76	RF253	264.08
Residential 240Lt addit. Green Waste	RFG02	83.08		

Additional Service Existing Bin (Temporary Lift) – Scheduled Days	Charge Code (RCC Use)	Amount per Lift \$		
Residential 140Lt Waste (temp. lift)	RF12	23.80		
Residential 240Lt Waste (temp. lift)	RF13	26.68		
Residential 240Lt Recycle (temp. lift)	RF14	24.52		
Residential 340Lt Recycle (temp. lift)	RF54	17.32		
Residential 240Lt Green Waste (temp. lift)	RFG03	13.00		
Additional Service Existing Bin (Temporary Lift) – Outside Scheduled Days	Charge Code (RCC Use)	Amount per Lift \$		
Residential 240Lt addit. Waste (temp. lift)	RF40	86.60		
Residential 140Lt addit. Waste (temp. lift)	RF41	63.48		
Residential 240Lt addit. Recycle (temp. lift)	RF42	49.08		
Residential 340Lt addit. Recycle (temp. lift)	RF55	50.56		

Residential Waste Bulk Bin Collection Services				
Charge Description	Mainland		Island	
	Charge Code (RCC Use)	Annual Amount \$	Charge Code (RCC Use)	Annual Amount \$
Waste Service - 1 service per week				
Residential 0.66m3 Waste (Rear lift)	RF20	1,486.36		
Residential 0.66m3 Waste (Front lift)	RF80	1,305.36	RF180	3,727.60
Residential 1.10m3 Waste (Rear lift)	RF23	2,456.60		
Residential 1.10m3 Waste (Front lift)	RF19	2,424.68		
Residential 1.50m3 Waste	RF26	3,078.04	RF106	4,444.64
Residential 2.00m3 Waste	RF84	4,000.40	RF184	5,925.12
Residential 2.25m3 Waste	RF29	4,448.28	RF109	6,664.68
Residential 3.00m3 Waste	RF32	5,860.48	RF112	8,832.40
Residential 4.00m3 Waste	RF35	7,761.92	RF115	11,375.84
Additional Waste Service - Lift only; 1 service per week	Charge Code (RCC Use)	Amount per Lift \$	Charge Code (RCC Use)	Amount per Lift \$
Residential 0.66m3 addit. Waste lift	RF21	65.92		
Residential 1.10m3 addit. Waste lift	RF24	78.08		
Residential 1.50m3 addit. Waste lift	RF27	80.04	RF107	123.36
Residential 2.00m3 addit. Waste lift	RF85	84.88	RF185	149.76
Residential 2.25m3 addit. Waste lift	RF30	92.48	RF110	165.88
Residential 3.00m3 addit. Waste lift	RF33	110.00	RF113	204.52
Residential 4.00m3 addit. Waste lift	RF36	137.16	RF116	253.32

Temporary Waste Service (≤3 months) - Bin and Lift; 1 service	Charge Code (RCC Use)	Amount per Bin & Lift \$	Charge Code (RCC Use)	Amount per Bin & Lift \$
Residential 0.66m3 Waste (temp. bin & lift)	RF22	141.92		
Residential 1.10m3 Waste (temp. bin & lift)	RF25	254.84		
Residential 1.50m3 Waste (temp. bin & lift)	RF28	259.44	RF108	308.36
Residential 2.00m3 Waste (temp. bin & lift)	RF86	271.48	RF186	327.84
Residential 2.25m3 Waste (temp. bin & lift)	RF31	277.24	RF111	344.28
Residential 3.00m3 Waste (temp. bin & lift)	RF34	294.96	RF114	382.52
Residential 4.00m3 Waste (temp. bin & lift)	RF37	318.76	RF117	431.76

Residential and Commercial Bulk Bin Recycle Collection Services				
Charge Description	Mainland		Island	
	Charge Code (RCC Use)	Annual Amount \$	Charge Code (RCC Use)	Annual Amount \$
Recycle Service - 1 service per fortnight				
Residential/Commercial 0.66m3 Recycle (Rear lift)	RF81	850.12		
Residential/Commercial 0.66m3 Recycle (Front lift)	RF82	866.76	RF182	1,589.20
Residential/Commercial 1.10m3 Recycle (Rear lift)	RF63	1,336.84		
Residential/Commercial 1.10m3 Recycle (Front lift)	RF83	1,432.48	RF183	2,546.72
Residential/Commercial 1.50m3 Recycle	RF66	1,913.76	RF136	3,583.24
Residential/Commercial 2.00m3 Recycle	RF87	2,556.04		
Residential/Commercial 2.25m3 Recycle	RF69	2,756.08	RF139	5,292.32
Residential/Commercial 3.00m3 Recycle	RF72	3,582.60	RF142	7,048.24
Residential/Commercial 4.00m3 Recycle	RF75	3,840.72	RF145	9,344.80
Additional Recycle Service Lift only – 1 service	Charge Code (RCC Use)	Amount per Lift \$	Charge Code (RCC Use)	Amount per Lift \$
Residential/Commercial 1.10m3 addit. Recycle lift	RF65	191.20		
Residential/Commercial 1.50m3 addit.	RF68	196.60	RF138	344.68

Recycle lift				
Residential/Commercial 2.00m3 addit. Recycle lift	RF88	199.28		
Residential/Commercial 2.25m3 addit. Recycle lift	RF71	203.36	RF141	344.68
Residential/Commercial 3.00m3 addit. Recycle lift	RF74	207.40	RF144	344.68
Residential/Commercial 4.00m3 addit. Recycle lift	RF77	215.60	RF147	344.68
Temporary Recycle Service (≤3 months) - Bin and Lift – 1 service	Charge Code (RCC Use)	Amount per Bin & Lift \$	Charge Code (RCC Use)	Amount Per Bin & Lift \$
Residential/Commercial 1.10m3 Recycle (temp. bin & lift)	RF64	336.24		
Residential/Commercial 1.50m3 Recycle (temp. bin & lift)	RF67	255.64	RF137	630.48
Residential/Commercial 2.00m3 Recycle (temp. bin & lift)	RF89	277.92		
Residential/Commercial 2.25m3 Recycle (temp. bin & lift)	RF70	279.84	RF140	630.48
Residential/Commercial 3.00m3 Recycle (temp. bin & lift)	RF73	303.72	RF143	630.48
Residential/Commercial 4.00m3 Recycle (temp. bin & lift)	RF76	334.88	RF146	630.48

Commercial Kerbside Collection Services				
Charge Description	Mainland		Island	
	Charge Code (RCC Use)	Annual Amount \$	Charge Code (RCC Use)	Annual Amount \$
Commercial 240L Waste / 240L Recycle	RFC01	653.40	RFC201	791.40
Commercial 140L Waste / 240L Recycle	RFC15	534.12	RFC215	717.20
Commercial 240L Waste / 340L Recycle	RFC301	653.40	RFC218	791.40
Commercial 140L Waste / 340L Recycle	RFC302	534.12	RFC219	717.20
Commercial 140L Waste / 140L Recycle	RFC303	501.64	RFC220	694.92
Commercial 240L Recycle (Stand Alone)	RFC16	155.92	RFC216	232.32
Commercial 340L Recycle (Stand Alone)	RFC53	201.72	RFC253	264.08
Commercial 240L Green Waste	RFCG01	72.00		
Additional Bin and Service				
Commercial 240L Additional Waste	RFC09	376.32	RFC209	529.52
Commercial 240L Additional Green Waste	RFCG02	72.00		
Additional Service Existing Bin (Temporary Lift)	Charge Code (RCC Use)	Amount per Lift \$		
Commercial 240L Green Waste lift	RFCG03	11.28		

Commercial Waste Bulk Bin Collection Services				
Charge Description	Mainland		Island	
	Charge Code (RCC Use)	Annual Amount \$	Charge Code (RCC Use)	Annual Amount \$
Waste Service - 1 service per week				
Commercial 0.66m3 Waste (Rear lift)	RFC20	1,873.32		
Commercial 0.66m3 Waste (Front lift)	RFC80	1,692.28	RFC180	3,908.44
Commercial 1.10m3 Waste (Rear lift)	RFC23	3,101.88		
Commercial 1.10m3 Waste (Front lift)	RFC19	3,069.96	RFC119	2,847.08
Commercial 1.50m3 Waste	RFC26	3,957.64	RFC106	5,078.48
Commercial 2.00m3 Waste	RFC84	5,173.24	RFC184	6,770.36
Commercial 2.25m3 Waste	RFC29	5,768.28	RFC109	7,616.12
Commercial 3.00m3 Waste	RFC32	7,620.84	RFC112	10,104.36
Commercial 4.00m3 Waste	RFC35	10,108.72	RFC115	13,093.56
Additional Waste Service - Lift only – 1 service per week	Charge Code (RCC Use)	Amount per Lift \$	Charge Code (RCC Use)	Amount per Lift \$
Commercial 0.66m3 addit. Waste lift	RFC21	73.56		
Commercial 1.10m3 addit. Waste lift	RFC24	91.16	RFC124	75.20
Commercial 1.50m3 addit. Waste lift	RFC27	97.48	RFC107	133.96
Commercial 2.00m3 addit. Waste lift	RFC85	107.76	RFC185	164.36
Commercial 2.25m3 addit. Waste lift	RFC30	118.64	RFC110	182.84
Commercial 3.00m3 addit. Waste lift	RFC33	144.88	RFC113	228.08
Commercial 4.00m3 addit. Waste lift	RFC36	182.96	RFC116	285.12
Temporary Waste Service (≤3 months) – Bin and Lift – 1 service	Charge Code (RCC Use)	Amount per Bin & Lift \$	Charge Code (RCC Use)	Amount per Bin & Lift \$
Commercial 0.66m3 Waste (temp. bin & lift)	RFC22	149.56		
Commercial 1.10m3 Waste (temp. bin & lift)	RFC25	267.92	RFC125	218.04
Commercial 1.50m3 Waste (temp. bin & lift)	RFC28	276.88	RFC108	308.72

Commercial 2.00m3 Waste (temp. bin & lift)	RFC86	294.40	RFC186	332.60
Commercial 2.25m3 Waste (temp. bin & lift)	RFC31	303.40	RFC111	351.44
Commercial 3.00m3 Waste (temp. bin & lift)	RFC34	329.84	RFC114	396.24
Commercial 4.00m3 Waste (temp. bin & lift)	RFC37	364.52	RFC117	453.64

7. Interest

Pursuant to section 133 of the Local Government Regulation 2012, compound interest on daily rests at the rate of 12.12 per cent per annum is to be charged on all overdue rates or charges.

8. Levy and Payment

- a) Pursuant to section 107 of the Local Government Regulation 2012, Council's rates and charges be levied quarterly on the first day of July, October, January and April.
- b) Pursuant to section 118 of the Local Government Regulation 2012, Council's rates and charges must be paid at least 30 days after the date of the issue of the rate notice.

9. Rates Concessions

- a) Pursuant to sections 120, 121 and 122 of the Local Government Regulation 2012, a rebate of the differential general rate will be granted to all ratepayers who are pensioners on the basis of the Revenue Statement 2025-2026 during the 2025-2026 financial year:
 - For ratepayers in receipt of the maximum rate of pension
 - o \$335.00 per annum
 - For ratepayers not in receipt of the maximum rate of pension
 - o \$167.50 per annum
- b) Pursuant to sections 120, 121 and 122 of the Local Government Regulation 2012, a rebate will be provided to land that Council is satisfied is being used exclusively for the purpose of farming by an owner who is carrying on a business of primary production on the land.

Council will remit all but one of each Water Fixed Access charge, Sewerage charge, Separate and Special charge that may be properly made and levied on the subject land parcels.

The farming concession is available to eligible land owners with contiguous parcels of land in the same ownership name. Land will be considered contiguous when separated by a road.

Land will not be considered contiguous where water connections are made to separate parcels of land.

For the purposes this concession farming includes activities such as aquaculture production, horticulture and agriculture production and the raising, breeding or production of poultry or livestock for the purpose of selling them or their bodily produce.

10. Adoption of Budget including the rates and charges to be levied for 2025-2026

Pursuant to sections 169 and 170 of the Local Government Regulation 2012, Council's Budget for the 2025-2026 financial year, incorporates the following:

- i. statement of financial position
- ii. statement of cash flows
- iii. statement of income and expenditure including:
 - a. rates and utility charges excluding discounts and rebates
 - b. contributions from developers
 - c. fees and charges
 - d. interest
 - e. grants and subsidies
 - f. depreciation
 - g. finance costs
 - h. net result
 - i. the estimated costs of:
 - i. significant business activities carried on using a full cost pricing basis;
 - ii. the activities of the local government's commercial business units; and
 - iii. significant business activities including:
 1. statement of income and expenditure for City Water
 2. statement of income and expenditure for City Waste
- iv. statement of changes in equity
- v. financial sustainability measures for the financial year for which it is prepared and the next 9 financial years
- vi. total value of the change, expressed as a percentage, in the rates and utility charges levied for the financial year compared with the rates and utility charges levied in the previous budget as tabled, be adopted
- vii. long-term financial forecast
- viii. revenue policy (adopted by Council resolution on 18 June 2025)
- ix. revenue statement including the rates and charges to be levied for 2025-2026

LOST 5/6

Crs Wendy Boglary, Peter Mitchell, Lance Hewlett, Jason Colley and Paul Bishop voted FOR the motion.

Crs Jos Mitchell, Paul Gollè, Julie Talty, Rowanne McKenzie and Tracey Huges voted AGAINST the motion.

Cr Shane Rendalls abstained from voting, which was counted in the negative.

PROCEDURAL MOTIONS

During voting of the item the following procedural motions were moved.

PROCEDURAL MOTION TO ADJOURN THE MEETING

Moved by: Cr Julie Talty

That the meeting stands adjourned.

Cr Talty did not give a timeframe for the motion to be adjourned.

A Point of Order was raised by Cr Bishop pursuant to section 8.1.8 of Council Meeting Standing Orders.

The point of order was UPHELD by the Chair.

After more discussion the Chair gave Cr Talty a Warning.

Cr Talty moved a motion of dissent on the Mayor's ruling on this point of order and a procedural Motion of Dissent was moved as follows:

PROCEDURAL RESOLUTION 2025/181

Moved by: Cr Julie Talty

That Council dissents the ruling by the Chair on Cr Bishop's point of order.

LOST 4/7

Crs Peter Mitchell, Shane Rendalls, Julie Talty and Rowanne McKenzie voted FOR the motion.

Crs Jos Mitchell, Wendy Boglary, Paul Gollè, Lance Hewlett, Tracey Huges and Paul Bishop voted AGAINST the motion.

Cr Jason Colley abstained from voting, which was therefore counted as in the negative.

The Motion of Dissent was LOST therefore the Point of Order was UPHELD.

Cr Talty then withdrew her motion to adjourn the meeting.

The voting on the item then resumed with questions.

The Item was LOST and a motion to adjourn the meeting was moved as follows:

MOTION TO ADJOURN THE MEETING

Moved by: Cr Jos Mitchell

That the meeting stand adjourned until 7 July 2025.

Mayor Mitchell withdrew the motion to adjourn and another motion to adjourn the meeting was moved as follows:

MOTION TO ADJOURN THE MEETING AT 12.43PM**PROCEDURAL RESOLUTION 2025/182**

Moved by: Cr Wendy Boglary

That the meeting stand adjourned for one hour.

CARRIED 11/0

Crs Jos Mitchell, Wendy Boglary, Peter Mitchell, Paul Gollè, Lance Hewlett, Shane Rendalls, Julie Talty, Rowanne McKenzie, Tracey Huges, Jason Colley and Paul Bishop voted FOR the motion.

RESUMPTION OF STANDING ORDERS**PROCEDURAL RESOLUTION 2025/183**

Moved by: Cr Paul Bishop

Seconded by: Cr Julie Talty

That the meeting resumes.

CARRIED 11/0

Crs Jos Mitchell, Wendy Boglary, Peter Mitchell, Paul Gollè, Lance Hewlett, Shane Rendalls, Julie Talty, Rowanne McKenzie, Tracey Huges, Jason Colley and Paul Bishop voted FOR the motion.

The Mayor confirmed upon advice from the Department of Local Government that the Item remains live, therefore the voting on the Item resumed with a new motion as follows:

COUNCIL RESOLUTION 2025/184

Moved by: Cr Peter Mitchell

Seconded by: Cr Jason Colley

That Council resolves as follows:

1. Code of Competitive Conduct

Subject to review of the 2025-2026 end of year financial statements, in accordance with section 47(7) of the *Local Government Act 2009*, Council resolves to apply the code of competitive conduct to the following significant business activities and operate each as a commercialised business activity:

- a) City Water
- b) City Waste

2. Identification of rating categories of rateable land

Pursuant to sections 81(4) and 81(5) of the *Local Government Regulation 2012*, Council delegates to the Chief Executive Officer the power to identify the rating category to which each parcel of rateable land belongs.

3. Differential general rates

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

Rating Category	Rate in the dollar (<i>Local Government Act 2009</i> , s.94; <i>Local Government Regulation 2012</i> , s.80)	Minimum differential general rate (<i>Local Government Act 2009</i> , s.94; <i>Local Government Regulation 2012</i> , s.77)	
		Minimum General Rate \$	Minimum General Rate Value Threshold \$
1a	0.00315245	1,348	427,603
1b	0.00282970	2,161	763,685
1d	0.00516157	1,996	386,704
1e	0.00437572	4,584	1,047,599
1f	0.00525136	1,526	290,591
1g	0.00301306	2,206	732,147
1h	0.00315245	1,348	427,603
1i	0.00282970	2,161	763,685
2a	0.00379738	1,471	387,372
2b	0.00355908	2,594	728,841
2d	0.00598024	2,053	343,297
2e	0.00560647	6,144	1,095,876
2f	0.00634888	1,650	259,888
2g	0.00385305	2,630	682,576
2h	0.00379738	1,471	387,372

2i	0.00355908	2,594	728,841
4a	0.00438441	1,506	343,489
4b	0.00832262	2,043	245,476
4c	0.00414430	1,687	407,065
6a	0.00647344	1,835	283,466
6b	0.01785928	2,347	131,416
6c	0.00609158	2,029	333,082
8	0.01783047	3,186	178,683
10	0.00596422	420	70,420
11a	0.00725963	N/a	N/a
11b	0.01669167	N/a	N/a
11c	0.01894593	N/a	N/a
16	0.01028618	50,433	4,902,989
16a	0.01258388	115,210	9,155,367
16b	0.01356621	251,678	18,551,835
17	0.00676230	3,719	549,961
19	0.00748488	6,527	872,025

4. Sewerage Utility Charges

Pursuant to section 94 of the *Local Government Act 2009* and section 99 of the Local Government Regulation 2012, Council makes and levies sewerage utility charges, for the supply of wastewater services by the Council, as follows:

Sewerage charges will be applied in accordance with the Revenue Statement 2025-2026.

Charge Code (RCC Use)	Charge Description	Charge Amount \$	Charge Basis
VSW01 VSW02 VCSW01	Sewerage	36.60	per unit

5. Water Utility Charges

Pursuant to section 94 of the *Local Government Act 2009* and section 99 of the Local Government Regulation 2012, council makes and levies water utility charges, for the supply of water services by the Council as follows:

Fixed Water Access charges will be applied in accordance with the Revenue Statement 2025-2026.

Residential			
Meter Size	Charge Description	Charge Code (RCC Use)	Charge Amount Per Annum \$
20mm	Residential fixed water access 20mm	VBM20	377.20
25mm	Residential fixed water access 25mm	VBM25	589.40
32mm	Residential fixed water access 32mm	VBM32	965.64
40mm	Residential fixed water access 40mm	VBM40	1,508.76

50mm	Residential fixed water access 50mm	VBM50	2,357.52
80mm	Residential fixed water access 80mm	VBM80	6,035.20
100mm	Residential fixed water access 100mm	VBM100	9,429.96
150mm	Residential fixed water access 150mm	VBM150	21,217.52
Boundary Meter			
20mm	Residential boundary meter fixed water access 20mm	VCBM20	377.20
25mm	Residential boundary meter fixed water access 25mm	VCBM25	589.40
32mm	Residential boundary meter fixed water access 32mm	VCBM32	965.64
40mm	Residential boundary meter fixed water access 40mm	VCBM40	1,508.76
50mm	Residential boundary meter fixed water access 50mm	VCBM50	2,357.52
80mm	Residential boundary meter fixed water access 80mm	VCBM80	6,035.20
100mm	Residential boundary meter fixed water access 100mm	VCBM100	9,429.96
150mm	Residential boundary meter fixed water access 150mm	VCBM150	21,217.52
Non-residential			
Meter Size	Charge Description	Charge Code (RCC Use)	Charge Amount Per Annum \$
20mm	Non-residential fixed water access 20mm	VBW20	490.28
25mm	Non-residential fixed water access 25mm	VBW25	766.16
32mm	Non-residential fixed water access 32mm	VBW32	1,255.40
40mm	Non-residential fixed water access 40mm	VBW40	1,961.44
50mm	Non-residential fixed water access 50mm	VBW50	3,064.76
80mm	Non-residential fixed water access 80mm	VBW80	7,845.76
100mm	Non-residential fixed water access 100mm	VBW100	12,259.08
150mm	Non-residential fixed water access 150mm	VBW150	27,582.80
Boundary Meter			
20mm	Non-residential boundary meter fixed water access 20mm	VCBW20	490.28
25mm	Non-residential boundary meter fixed water access 25mm	VCBW25	766.16
32mm	Non-residential boundary meter fixed water access 32mm	VCBW32	1,255.40
40mm	Non-residential boundary meter fixed water access 40mm	VCBW40	1,961.44

50mm	Non-residential boundary meter fixed water access 50mm	VCBW50	3,064.76
80mm	Non-residential boundary meter fixed water access 80mm	VCBW80	7,845.76
100mm	Non-residential boundary meter fixed water access 100mm	VCBW100	12,259.08
150mm	Non-residential boundary meter fixed water access 150mm	VCBW150	27,582.80
Council Meter			
20mm	Council fixed water access 20mm	VCW20	490.28
25mm	Council fixed water access 25mm	VCW25	766.16
32mm	Council fixed water access 32mm	VCW32	1,255.40
40mm	Council fixed water access 40mm	VCW40	1,961.44
50mm	Council fixed water access 50mm	VCW50	3,064.76
80mm	Council fixed water access 80mm	VCW80	7,845.76
100mm	Council fixed water access 100mm	VCW100	12,259.08
150mm	Council fixed water access 150mm	VCW150	27,582.80

The consumption charge is calculated at a flat rate for Residential and Concessional and at a separate flat rate for Non-residential and Council. Pursuant to section 102(2) of the Local Government Regulation 2012, a water meter is taken to have been read during the period that starts two weeks before, and ends two weeks after, the day on which the meter is actually read.

Charge Description	Retail Water Price (RCC) \$ Per Kilolitre	State Bulk Water Price \$ Per Kilolitre	Total Price \$ Per Kilolitre
Residential	0.820	3.517	4.337
Concessional	0.820	3.517	4.337
Non-residential	1.875	3.517	5.392
Council	1.875	3.517	5.392

Trade Waste charges are comprised of three parts, one for access, one based on the volume, and one based on strength and quantity of waste accepted by Council for treatment.

Trade Waste charges will be applied in accordance with the Revenue Statement 2025-2026.

Charge Code (RCC Use)	Charge Description	Charge Amount \$	Charge Basis
VTP01	Trade Waste Generator Charge	562.68	per annum
VTP02	Council Trade Waste Generator Charge	562.68	per annum
VTW01	Trade Waste Discharge Treatment	Calculation as set out in the Trade Waste Charges section of the Revenue Statement 2025-2026.	
VTW02	Council Trade Waste Discharge		

Trade Waste Discharge Treatment – charge per kilogram/kilolitre				
Pedestal Allowance (Pa)		75kL / pedestal / annum		
Category 1				
Standard volume charge (k)			3.1168	per kilolitre
Category 2				
Base volume charge (a)			3.1168	per kilolitre
Trade Waste Discharge	\$ per kg	mg/L		
Chemical Oxygen Demand (C.O.D)	2.2918	1500	3.4377	per kilolitre
Total Suspended Solids (T.S.S.)	1.0301	600	0.6181	per kilolitre
Total Oil and Grease (T.O.G.)	1.0301	200	0.2060	per kilolitre
Phosphorus	9.4560	10	0.0946	per kilolitre
Nitrogen	2.8263	50	0.1413	per kilolitre
Standard volume plus quality charge			7.6144	per kilolitre
Category 3				
Pollutant concentrations dependant on test results				
Constant ‘d’		Factor of 1		

6. Waste Management Utility Charges

Pursuant to section 94 of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012*, Council makes and levies waste management utility charges, for the supply of waste management services by Council, as follows:

Residential Kerbside Collection Services				
Charge Description	Mainland		Island	
	Charge Code (RCC Use)	Annual Amount \$	Charge Code (RCC Use)	Annual Amount \$
Residential 240Lt Waste / 240Lt Recycle	RF01	650.04	RF201	687.56
Residential 140Lt Waste / 240Lt Recycle	RF15	544.72	RF215	645.68
Residential 240Lt Waste / 340Lt Recycle	RF301	650.04	RF218	687.56
Residential 140Lt Waste / 340Lt Recycle	RF302	544.72	RF219	645.68
Residential 140Lt Waste / 140Lt Recycle	RF303	507.28	RF220	623.40
Residential 240Lt Green Waste	RFG01	75.00		
Additional Bin and Service – Scheduled Days				
Residential 240Lt addit. Waste	RF09	330.36	RF209	425.68
Residential 240Lt addit. Recycle	RF16	179.92	RF216	232.32
Residential 140Lt addit. Waste	RF17	294.36	RF217	415.60
Residential 340Lt addit. Recycle	RF53	232.76	RF253	264.08
Residential 240Lt addit. Green Waste	RFG02	83.08		
Additional Service Existing Bin (Temporary Lift) – Scheduled Days	Charge Code (RCC Use)	Amount per Lift \$		

Residential 140Lt Waste (temp. lift)	RF12	23.80		
Residential 240Lt Waste (temp. lift)	RF13	26.68		
Residential 240Lt Recycle (temp. lift)	RF14	24.52		
Residential 340Lt Recycle (temp. lift)	RF54	17.32		
Residential 240Lt Green Waste (temp. lift)	RFG03	13.00		
Additional Service Existing Bin (Temporary Lift) – Outside Scheduled Days	Charge Code (RCC Use)	Amount per Lift \$		
Residential 240Lt addit. Waste (temp. lift)	RF40	86.60		
Residential 140Lt addit. Waste (temp. lift)	RF41	63.48		
Residential 240Lt addit. Recycle (temp. lift)	RF42	49.08		
Residential 340Lt addit. Recycle (temp. lift)	RF55	50.56		

Residential Waste Bulk Bin Collection Services				
Charge Description	Mainland		Island	
	Charge Code (RCC Use)	Annual Amount \$	Charge Code (RCC Use)	Annual Amount \$
Waste Service - 1 service per week				
Residential 0.66m3 Waste (Rear lift)	RF20	1,486.36		
Residential 0.66m3 Waste (Front lift)	RF80	1,305.36	RF180	3,727.60
Residential 1.10m3 Waste (Rear lift)	RF23	2,456.60		
Residential 1.10m3 Waste (Front lift)	RF19	2,424.68		
Residential 1.50m3 Waste	RF26	3,078.04	RF106	4,444.64
Residential 2.00m3 Waste	RF84	4,000.40	RF184	5,925.12
Residential 2.25m3 Waste	RF29	4,448.28	RF109	6,664.68
Residential 3.00m3 Waste	RF32	5,860.48	RF112	8,832.40
Residential 4.00m3 Waste	RF35	7,761.92	RF115	11,375.84
Additional Waste Service - Lift only; 1 service per week	Charge Code (RCC Use)	Amount per Lift \$	Charge Code (RCC Use)	Amount per Lift \$
Residential 0.66m3 addit. Waste lift	RF21	65.92		
Residential 1.10m3 addit. Waste lift	RF24	78.08		
Residential 1.50m3 addit. Waste lift	RF27	80.04	RF107	123.36
Residential 2.00m3 addit. Waste lift	RF85	84.88	RF185	149.76
Residential 2.25m3 addit. Waste lift	RF30	92.48	RF110	165.88
Residential 3.00m3 addit. Waste lift	RF33	110.00	RF113	204.52
Residential 4.00m3 addit. Waste lift	RF36	137.16	RF116	253.32
Temporary Waste Service (≤3 months) - Bin and Lift; 1 service	Charge Code (RCC Use)	Amount per Bin & Lift \$	Charge Code (RCC Use)	Amount per Bin & Lift \$
Residential 0.66m3 Waste (temp. bin & lift)	RF22	141.92		

Residential 1.10m3 Waste (temp. bin & lift)	RF25	254.84		
Residential 1.50m3 Waste (temp. bin & lift)	RF28	259.44	RF108	308.36
Residential 2.00m3 Waste (temp. bin & lift)	RF86	271.48	RF186	327.84
Residential 2.25m3 Waste (temp. bin & lift)	RF31	277.24	RF111	344.28
Residential 3.00m3 Waste (temp. bin & lift)	RF34	294.96	RF114	382.52
Residential 4.00m3 Waste (temp. bin & lift)	RF37	318.76	RF117	431.76

Residential and Commercial Bulk Bin Recycle Collection Services				
Charge Description	Mainland		Island	
	Charge Code (RCC Use)	Annual Amount \$	Charge Code (RCC Use)	Annual Amount \$
Recycle Service - 1 service per fortnight				
Residential/Commercial 0.66m3 Recycle (Rear lift)	RF81	850.12		
Residential/Commercial 0.66m3 Recycle (Front lift)	RF82	866.76	RF182	1,589.20
Residential/Commercial 1.10m3 Recycle (Rear lift)	RF63	1,336.84		
Residential/Commercial 1.10m3 Recycle (Front lift)	RF83	1,432.48	RF183	2,546.72
Residential/Commercial 1.50m3 Recycle	RF66	1,913.76	RF136	3,583.24
Residential/Commercial 2.00m3 Recycle	RF87	2,556.04		
Residential/Commercial 2.25m3 Recycle	RF69	2,756.08	RF139	5,292.32
Residential/Commercial 3.00m3 Recycle	RF72	3,582.60	RF142	7,048.24
Residential/Commercial 4.00m3 Recycle	RF75	3,840.72	RF145	9,344.80
Additional Recycle Service Lift only – 1 service	Charge Code (RCC Use)	Amount per Lift \$	Charge Code (RCC Use)	Amount per Lift \$
Residential/Commercial 1.10m3 addit. Recycle lift	RF65	191.20		
Residential/Commercial 1.50m3 addit. Recycle lift	RF68	196.60	RF138	344.68
Residential/Commercial 2.00m3 addit. Recycle lift	RF88	199.28		
Residential/Commercial 2.25m3 addit. Recycle lift	RF71	203.36	RF141	344.68
Residential/Commercial 3.00m3 addit. Recycle lift	RF74	207.40	RF144	344.68
Residential/Commercial 4.00m3 addit. Recycle lift	RF77	215.60	RF147	344.68
Temporary Recycle Service (≤3 months) - Bin and Lift – 1 service	Charge Code (RCC Use)	Amount per Bin & Lift	Charge Code (RCC Use)	Amount Per Bin & Lift

	Use)	\$		\$
Residential/Commercial 1.10m3 Recycle (temp. bin & lift)	RF64	336.24		
Residential/Commercial 1.50m3 Recycle (temp. bin & lift)	RF67	255.64	RF137	630.48
Residential/Commercial 2.00m3 Recycle (temp. bin & lift)	RF89	277.92		
Residential/Commercial 2.25m3 Recycle (temp. bin & lift)	RF70	279.84	RF140	630.48
Residential/Commercial 3.00m3 Recycle (temp. bin & lift)	RF73	303.72	RF143	630.48
Residential/Commercial 4.00m3 Recycle (temp. bin & lift)	RF76	334.88	RF146	630.48

Commercial Kerbside Collection Services				
Charge Description	Mainland		Island	
	Charge Code (RCC Use)	Annual Amount \$	Charge Code (RCC Use)	Annual Amount \$
Commercial 240L Waste / 240L Recycle	RFC01	653.40	RFC201	791.40
Commercial 140L Waste / 240L Recycle	RFC15	534.12	RFC215	717.20
Commercial 240L Waste / 340L Recycle	RFC301	653.40	RFC218	791.40
Commercial 140L Waste / 340L Recycle	RFC302	534.12	RFC219	717.20
Commercial 140L Waste / 140L Recycle	RFC303	501.64	RFC220	694.92
Commercial 240L Recycle (Stand Alone)	RFC16	155.92	RFC216	232.32
Commercial 340L Recycle (Stand Alone)	RFC53	201.72	RFC253	264.08
Commercial 240L Green Waste	RFCG01	72.00		
Additional Bin and Service				
Commercial 240L Additional Waste	RFC09	376.32	RFC209	529.52
Commercial 240L Additional Green Waste	RFCG02	72.00		
Additional Service Existing Bin (Temporary Lift)	Charge Code (RCC Use)	Amount per Lift \$		
Commercial 240L Green Waste lift	RFCG03	11.28		

Commercial Waste Bulk Bin Collection Services				
Charge Description	Mainland		Island	
	Charge Code (RCC Use)	Annual Amount \$	Charge Code (RCC Use)	Annual Amount \$
Waste Service - 1 service per week				
Commercial 0.66m3 Waste (Rear lift)	RFC20	1,873.32		
Commercial 0.66m3 Waste (Front lift)	RFC80	1,692.28	RFC180	3,908.44

Commercial 1.10m3 Waste (Rear lift)	RFC23	3,101.88		
Commercial 1.10m3 Waste (Front lift)	RFC19	3,069.96	RFC119	2,847.08
Commercial 1.50m3 Waste	RFC26	3,957.64	RFC106	5,078.48
Commercial 2.00m3 Waste	RFC84	5,173.24	RFC184	6,770.36
Commercial 2.25m3 Waste	RFC29	5,768.28	RFC109	7,616.12
Commercial 3.00m3 Waste	RFC32	7,620.84	RFC112	10,104.36
Commercial 4.00m3 Waste	RFC35	10,108.72	RFC115	13,093.56
Additional Waste Service - Lift only – 1 service per week	Charge Code (RCC Use)	Amount per Lift \$	Charge Code (RCC Use)	Amount per Lift \$
Commercial 0.66m3 addit. Waste lift	RFC21	73.56		
Commercial 1.10m3 addit. Waste lift	RFC24	91.16	RFC124	75.20
Commercial 1.50m3 addit. Waste lift	RFC27	97.48	RFC107	133.96
Commercial 2.00m3 addit. Waste lift	RFC85	107.76	RFC185	164.36
Commercial 2.25m3 addit. Waste lift	RFC30	118.64	RFC110	182.84
Commercial 3.00m3 addit. Waste lift	RFC33	144.88	RFC113	228.08
Commercial 4.00m3 addit. Waste lift	RFC36	182.96	RFC116	285.12
Temporary Waste Service (≤3 months) – Bin and Lift – 1 service	Charge Code (RCC Use)	Amount per Bin & Lift \$	Charge Code (RCC Use)	Amount per Bin & Lift \$
Commercial 0.66m3 Waste (temp. bin & lift)	RFC22	149.56		
Commercial 1.10m3 Waste (temp. bin & lift)	RFC25	267.92	RFC125	218.04
Commercial 1.50m3 Waste (temp. bin & lift)	RFC28	276.88	RFC108	308.72
Commercial 2.00m3 Waste (temp. bin & lift)	RFC86	294.40	RFC186	332.60
Commercial 2.25m3 Waste (temp. bin & lift)	RFC31	303.40	RFC111	351.44
Commercial 3.00m3 Waste (temp. bin & lift)	RFC34	329.84	RFC114	396.24
Commercial 4.00m3 Waste (temp. bin & lift)	RFC37	364.52	RFC117	453.64

7. Interest

Pursuant to section 133 of the Local Government Regulation 2012, compound interest on daily rests at the rate of 12.12 per cent per annum is to be charged on all overdue rates or charges.

8. Levy and Payment

- a) Pursuant to section 107 of the Local Government Regulation 2012, Council's rates and charges be levied quarterly on the first day of July, October, January and April.
- b) Pursuant to section 118 of the Local Government Regulation 2012, Council's rates and charges must be paid at least 30 days after the date of the issue of the rate notice.

9. Rates Concessions

- a) Pursuant to sections 120, 121 and 122 of the Local Government Regulation 2012, a rebate of the differential general rate will be granted to all ratepayers who are pensioners on the basis of the Revenue Statement 2025-2026 during the 2025-2026 financial year:
- For ratepayers in receipt of the maximum rate of pension
 - o \$335.00 per annum
 - For ratepayers not in receipt of the maximum rate of pension
 - o \$167.50 per annum
- b) Pursuant to sections 120, 121 and 122 of the Local Government Regulation 2012, a rebate will be provided to land that Council is satisfied is being used exclusively for the purpose of farming by an owner who is carrying on a business of primary production on the land.

Council will remit all but one of each Water Fixed Access charge, Sewerage charge, Separate and Special charge that may be properly made and levied on the subject land parcels.

The farming concession is available to eligible land owners with contiguous parcels of land in the same ownership name. Land will be considered contiguous when separated by a road. Land will not be considered contiguous where water connections are made to separate parcels of land.

For the purposes this concession farming includes activities such as aquaculture production, horticulture and agriculture production and the raising, breeding or production of poultry or livestock for the purpose of selling them or their bodily produce.

10. Adoption of Budget including the rates and charges to be levied for 2025-2026

Pursuant to sections 169 and 170 of the Local Government Regulation 2012, Council's Budget for the 2025-2026 financial year, incorporates the following:

- i. statement of financial position
- ii. statement of cash flows
- iii. statement of income and expenditure including:
 - a. rates and utility charges excluding discounts and rebates
 - b. contributions from developers
 - c. fees and charges
 - d. interest
 - e. grants and subsidies
 - f. depreciation
 - g. finance costs
 - h. net result
 - i. the estimated costs of:
 - i. significant business activities carried on using a full cost pricing basis;
 - ii. the activities of the local government's commercial business units; and
 - iii. significant business activities including:

1. statement of income and expenditure for City Water
 2. statement of income and expenditure for City Waste
 - iv. statement of changes in equity
 - v. financial sustainability measures for the financial year for which it is prepared and the next 9 financial years
 - vi. total value of the change, expressed as a percentage, in the rates and utility charges levied for the financial year compared with the rates and utility charges levied in the previous budget as tabled, be adopted
 - vii. long-term financial forecast
 - viii. revenue policy (adopted by Council resolution on 18 June 2025)
 - ix. revenue statement including the rates and charges to be levied for 2025-2026
11. That officers provide a Council briefing session on the 2025/26 budget process in July to identify lessons learned.

CARRIED 6/5

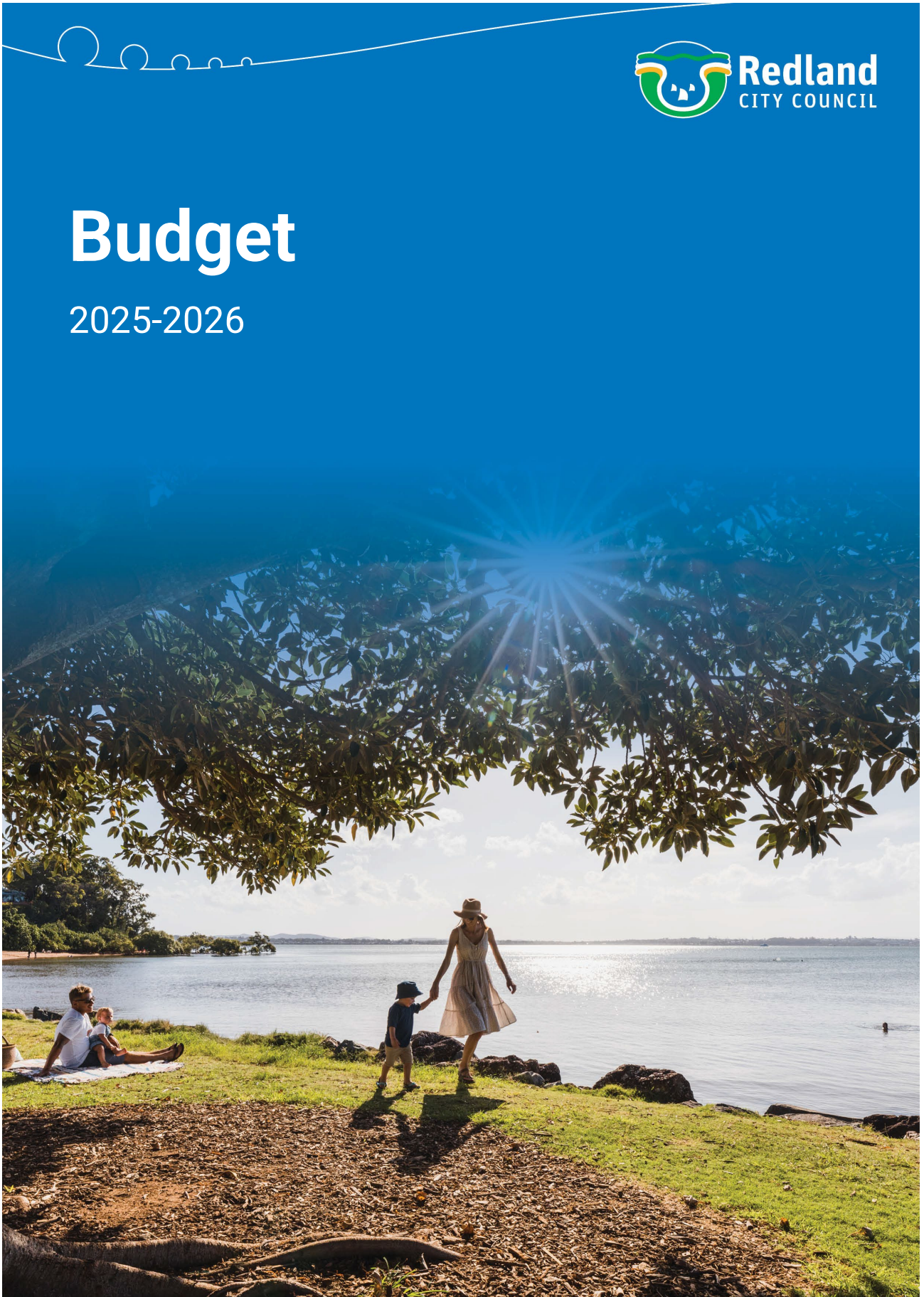
Crs Wendy Boglary, Peter Mitchell, Paul Gollè, Lance Hewlett, Jason Colley and Paul Bishop voted FOR the motion.

Crs Jos Mitchell, Shane Rendalls, Julie Talty, Rowanne McKenzie and Tracey Huges voted AGAINST the motion.



Budget

2025-2026



Budget 2025-2026

Table of Contents

Elected Members	5
Executive Leadership Team	6
Council's Corporate Plan	7
Budget at a Glance	8
Capital Investment	9
Rates and Charges	10
Council (RCC) Rates and Charges	10
Environment and Coastal Management Separate Charge	10
Landfill Remediation Separate Charge	10
Redland City SES Administration Separate Charge	10
Redland City Rural Fire Brigade Separate Charge	10
Water Pricing – RCC controlled	10
Water Pricing – State controlled	10
Wastewater Pricing	10
Waste Levy in Queensland	10
Financial Budget Overview 2025-2026	12
Investment in the City	13
Funding the Investment in the City	14
Budgeted Financial Statements	15
Financial Budget Summary	15
Key Balance Sheet Items	15
Redland City Council - Statement of Financial Position	16
Redland City Council - Statement of Cash Flows	17
Redland City Council - Statement of Income and Expenditure	18
Redland City Council - Statement of Comprehensive Income	18
Redland City Council - Statement of Changes in Equity	19
Redland City Council - Operating Statement	20
Redland City Council - Capital Funding Statement	21
Redland City Council - Other Budgeted Items	21
Contributions from Developers	22
Long-term Financial Forecast	22
Financial Sustainability Measures Overview	23
Redlands Rates Comparison	23
Significant Business Activities	24
City Water	24
City Waste	26
Capital Investment 2025-2026	29
Funding Capital Investment 2025-2026	29
Capital Investment Program 2025-2026	31

p.2

Budget 2025-2026

Key Financial Policies and Administrative Directive	32
Investment Policy (FIN-001-P)	33
Debt Policy (FIN-009-P)	34
Application of Dividends and Tax Equivalent Payments Policy (FIN-005-P)	36
Constrained Cash Reserves Administrative Directive (FIN-007-A)	37
Revenue Policy (FIN-017-P)	38
Revenue Statement 2025-2026.....	43
Outline and Explanation of Measures Adopted for Revenue Raising	44
Rates and Charges	44
Differential General Rates	44
Separate Charges.....	50
Environment and Coastal Management Separate Charge	50
Landfill Remediation Separate Charge	50
Redland City SES Administration Separate Charge	50
Redland City Rural Fire Brigade Separate Charge	51
Utility Charges	51
Waste/Recycle Charges	51
Water Charges	55
Fixed Water Access Charges	55
Consumption Charges.....	57
Sewerage Charges.....	58
Trade Waste Charges	60
Interest on Overdue Rates	63
Rating Concessions and Exemptions.....	64
Pensioner Concessions	64
State Lease Agreements – Community Organisations	66
Community Service Obligations (CSOs)	67
Other Matters.....	72
Revenue Statement Definitions.....	72
Appendices and Glossary	75
Appendix A – Raby Bay Canal Estate Map	76
Appendix B – Aquatic Paradise Canal Estate Map.....	77
Glossary – Financial Sustainability Measures	78

Figures in tables and generally in the text throughout this document have been rounded. Any discrepancies in tables between totals and sums of components are due to casting.

A full-page photograph of a man and a woman walking hand-in-hand on a wooden boardwalk. The boardwalk is built on a grassy hillside and overlooks a coastal area. In the background, there is a sandy beach, rocky outcrops, and a building with a green roof situated on a hill. The sky is clear and blue. The word "INTRODUCTION" is overlaid in large blue capital letters in the upper left quadrant.

INTRODUCTION

Acknowledgement of Country

Redland City Council is committed to working with Traditional Owners, supporting their role as custodians of their traditional lands and helping ensure the future prosperity and cultural enrichment of the community.

Council recognises that the Quandamooka People are the Traditional Owners of much of Redlands Coast. Council also extends its acknowledgement of Traditional Owners to the Danggan Balun (Five Rivers) People who are currently in the process of Native Title determination for an area that crosses into southern Redlands Coast.

Budget 2025-2026

Elected Members



COUNCILLOR JOS MITCHELL
MAYOR OF REDLAND CITY



COUNCILLOR WENDY BOGLARY
DIVISION 1
Wellington Point (part)/Ormiston



COUNCILLOR PETER MITCHELL
DIVISION 2
Cleveland (part)/
North Stradbroke Island



COUNCILLOR PAUL GOLLE
DIVISION 3
Cleveland (part)/Thornlands (part)/
Victoria Point (part)



COUNCILLOR LANCE HEWLETT
DIVISION 4
Victoria Point (part)/
Coochiemudlo Island



COUNCILLOR SHANE RENDALLS
DIVISION 5
Redland Bay (part)/
Southern Moreton Bay Islands



COUNCILLOR JULIE TALTY
DEPUTY MAYOR
DIVISION 6
Mount Cotton/Redland Bay (part)



COUNCILLOR ROWANNE MCKENZIE
DIVISION 7
Capalaba (part)/Alexandra Hills (part)/
Thornlands (part)/Cleveland (part)



COUNCILLOR TRACEY HUGES
DIVISION 8
Birkdale (part)/Alexandra Hills (part)/
Capalaba (part)/Wellington Point (part)



COUNCILLOR JASON COLLEY
DIVISION 9
Sheldon/Capalaba (part)/
Thornlands (part)



COUNCILLOR PAUL BISHOP
DIVISION 10
Birkdale (part)/Thorneside

Budget 2025-2026

Executive Leadership Team



LOUISE RUSAN
Chief Executive Officer



MICAH BEAUMONT
Executive Group Manager
People, Culture and
Organisational Performance



AMANDA PAFUMI
General Manager
Organisational Services



ANDREW ROSS
Executive Group Manager
Risk and Legal Services



CHRIS ISLES
Acting General Manager
Infrastructure and Operations



SANDRA BRIDGEMAN
Executive Group Manager Financial
Services and Chief Financial Officer



DAVID JEANES
Acting General Manager
Community and Customer Services



DANIEL HARRIS
Acting General Manager Advocacy,
Major Projects & Economic
Development

Budget 2025-2026

Council's Corporate Plan

On 16 December 2020, Redland City Council ('Council') adopted its Corporate Plan, for the five year period 2021-2026, to commence 1 July 2021. *Our Future Redlands - A Corporate Plan to 2026 and Beyond* introduced our city vision delivering on our community's collective aspirations. The Corporate Plan presents a 2041 vision for Redlands Coast as a city of *connected communities, naturally wonderful lifestyle and embracing opportunities* and identifies Council's following seven Vision Goals:

OUR 2041 GOALS

CITY LEADERSHIP

Our city is enriched through a spirit of collaboration and respect across Council and the community, which drives our shared community values and achieves outcomes for our people, place and prosperity.

EFFICIENT AND EFFECTIVE ORGANISATION

Council employees are proud to deliver efficient, valued and sustainable services for the betterment of the community.

THRIVING ECONOMY

Our thriving economy recognises the benefit of our unique geography and is underpinned by enabling infrastructure, supportive policy and successful partnerships which maximise opportunity for growth in industry, job creation, innovation and investment.

STRONG COMMUNITIES

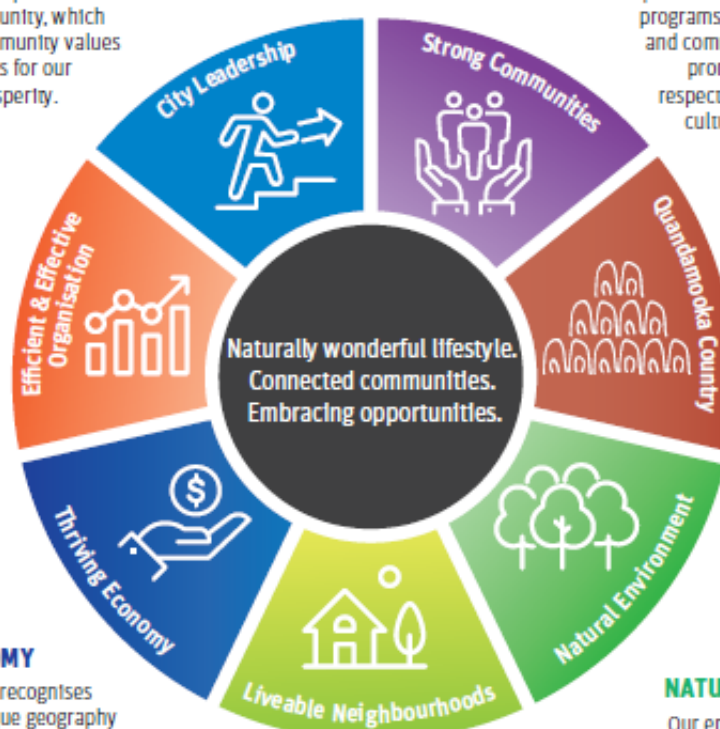
Our strong and vibrant community spirit is nurtured through services, programs, organisations, facilities and community partnerships that promote resilience, care and respect for residents of all ages, cultures, abilities and needs.

QUANDAMOOKA COUNTRY

Our city embraces the rich Aboriginal heritage of Redlands Coast (Quandamooka) and the Traditional Owners' ongoing custodianship of Quandamooka land and waters. We work together for the future of Redlands Coast on Quandamooka Country.

NATURAL ENVIRONMENT

Our environment enhances our identity, lifestyle, wellbeing, economy and cultural values. Opportunities to be immersed in our naturally wonderful environment are harnessed, and drive our commitment to protect and enhance our natural assets.



LIVEABLE NEIGHBOURHOODS

Our unique local lifestyle is enhanced by a well-planned network of island, urban, rural and bushland areas which connect and support our natural assets, communities and businesses.

Council's 2025-2026 budget supports, and is consistent with, the 2021-2026 Corporate Plan: *'Our Future Redlands - A Corporate Plan to 2026 and Beyond'*, in delivering services, programs and facilities to its community.

p.7



Annual Capital Works Program at a glance 2025–2026

Each year, Council allocates funds as part of its Operational Plan to invest in our Infrastructure, streets, parks and public spaces across the city. This is known as the Annual Capital Works Program.

TOTAL PROGRAM: \$151,677,767



Community & Cultural Development
\$1,714,600



Infrastructure
\$27,769,343



Marine & Foreshore
\$5,355,092



Open space, parks and conservation
\$17,538,052



Other Capital Investment
\$7,707,525



Transport, roads and traffic
\$43,324,000



Water/Wastewater/Waste
\$48,269,155

Budget 2025-2026

Rates and Charges

Prior to determining rates and charges, Council considers both internal and external indices and other factors which inform the rates and charges as shown below.

Council (RCC) Rates and Charges

- Increase to the Minimum General Rate (MGR) of 7.89%

Environment and Coastal Management Separate Charge

- Increased by \$55.48 per annum from \$202.52 to \$258.00 per annum for 2025-2026 to fund an extended program

Landfill Remediation Separate Charge

- Increased by \$35.72 per annum from \$41.88 to \$77.60 per annum for 2025-2026

Redland City SES Administration Separate Charge

- Increased by 76 cents from \$6.64 to \$7.40 per annum for 2025-2026

Redland City Rural Fire Brigade Separate Charge

- New city-wide charge of \$6.00 per annum for 2025-2026 replacing the previous Southern Moreton Bay Island Special charge

Water Pricing – RCC controlled

- 2025-2026 water fixed access (domestic) charge increased by 12.02% from \$336.72 per annum to \$377.20
- 2025-2026 water consumption - Variable Water Residential charge has increased by 8.8 cents from 73.2 to 82.0 cents per kilolitre

Water Pricing – State controlled

- Water consumption - State Controlled Bulk Water increased by 7.3 cents from \$3.444 per kilolitre to \$3.517 per kilolitre for 2025-2026

Wastewater Pricing

- Average domestic sewerage charge has increased from \$34.92 to \$36.60 per unit (an average residential property has 25 units)

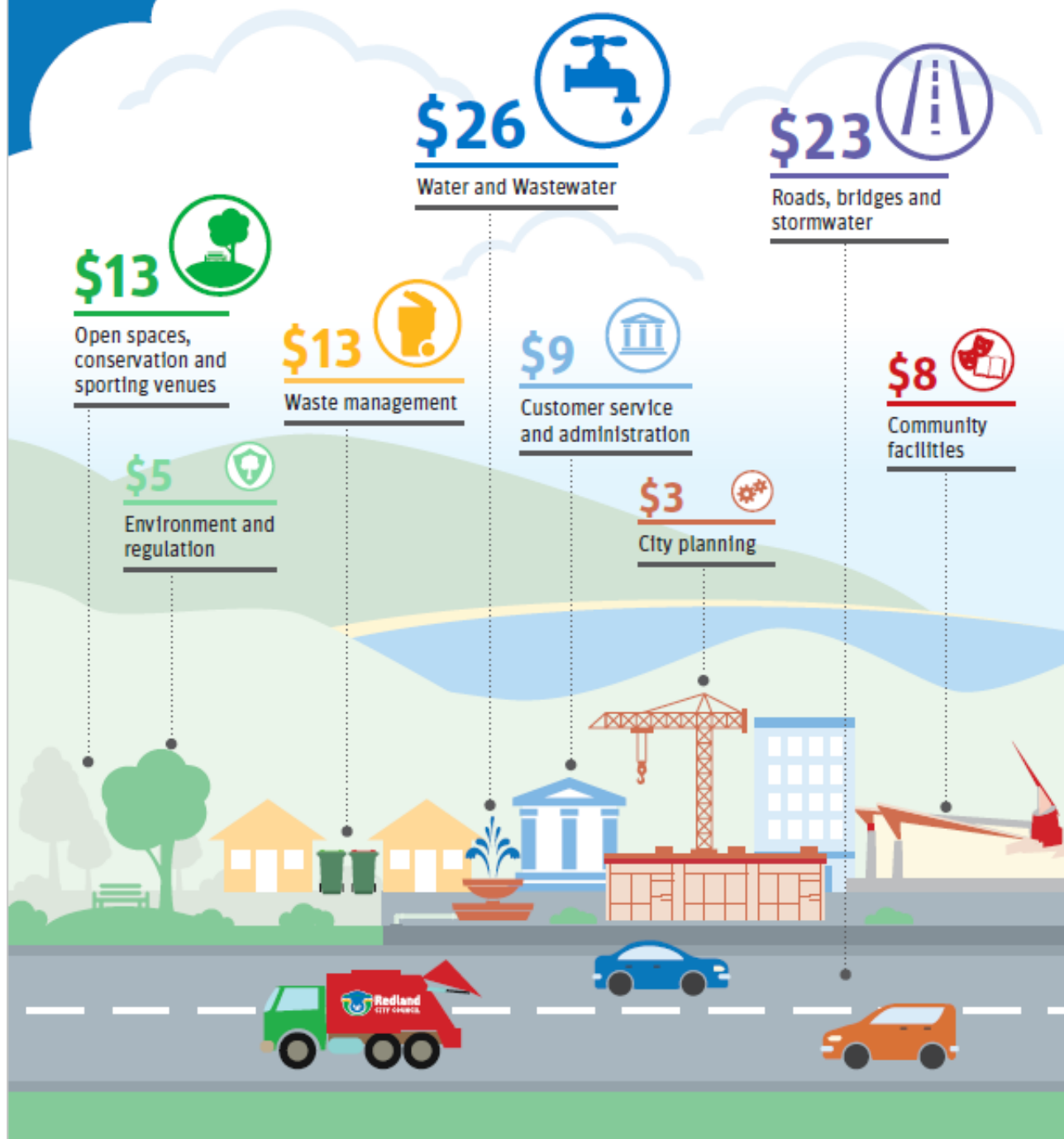
Comparative Bill for Pricing 2025-26				
Domestic Average Water User				
	2024-25	2025-26	Variance	Variance
	\$	\$	\$	%
Water Access	336.72	377.20	40.48	12.02
Water Consumption (193.24kL):*				
Bulk (State Controlled)	665.52	679.62	14.10	2.12
Retail (RCC Controlled)	141.39	158.38	16.99	12.02
Total Water excluding Wastewater	1,143.63	1,215.20	71.57	6.26
Wastewater	873.00	915.00	42.00	4.81
TOTAL WATER CHARGES	2,016.63	2,130.20	113.57	5.63

* RCC calculates average annual consumption by applying historical consumption data to derive a residential daily average usage. In contrast, the Queensland Competition Authority applies an average annual consumption of 160kL. 2024-25 figures have been re-calculated based on current water consumption forecast for 2025-26

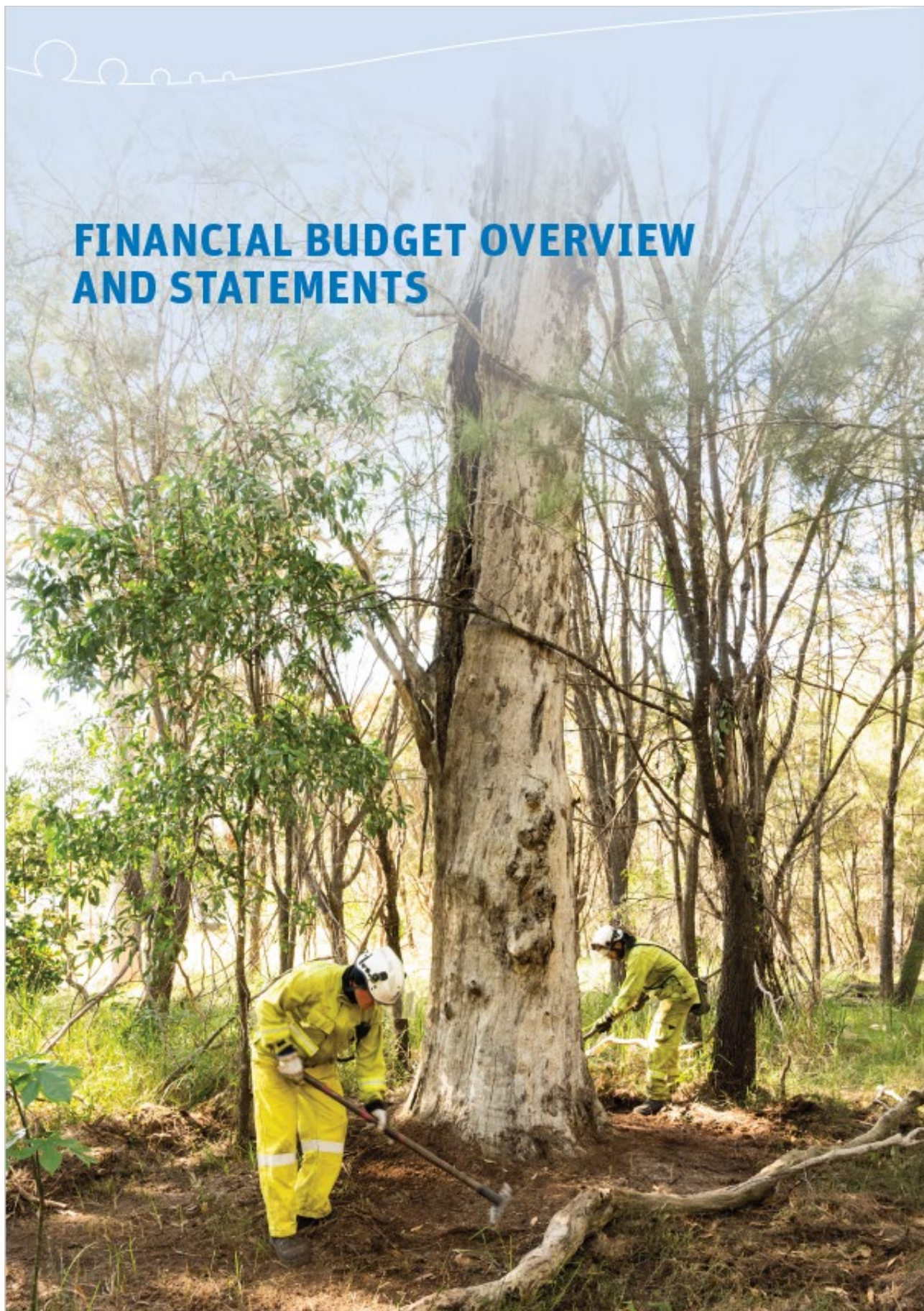
Waste Levy in Queensland

- In 2021-2022, the Queensland Government under the *Waste Reduction and Recycling Act 2011*, brought forward four years of the waste levy advance payment. The purpose of this payment is to mitigate any direct impacts of the waste disposal levy to households in the Redland City local government area. For the financial year 2025-2026, Redland City Council will recognise \$5,019,821 of the advance payment as revenue.

Every \$100 of your rates enables Council to deliver a range of services



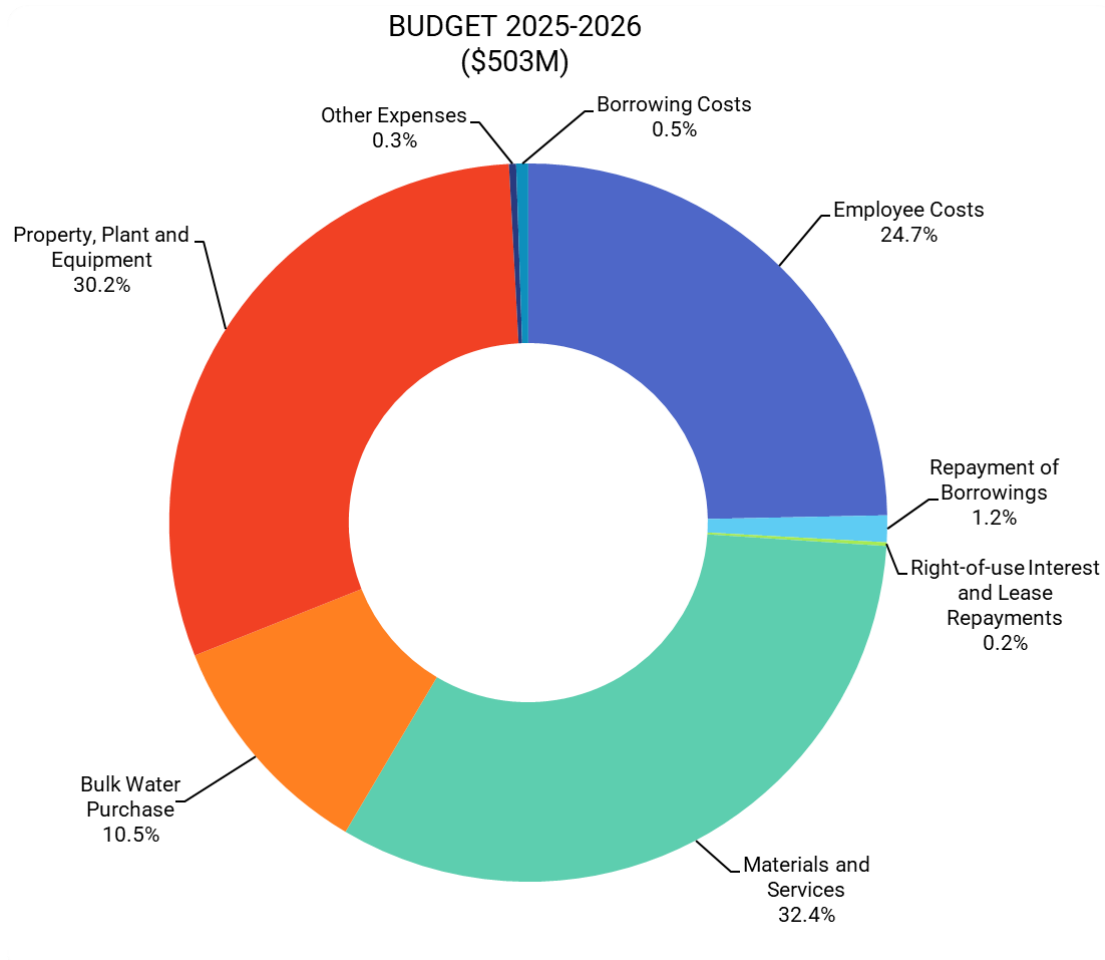
FINANCIAL BUDGET OVERVIEW AND STATEMENTS



Budget 2025-2026

Investment in the City

For 2025-2026, 32.4% of the budget has been allocated to purchase materials and deliver services to support the Redlands community. Additionally, 10.5% relates to the purchase of bulk water from the Queensland Government. 30.2% has been set aside for new infrastructure and other capital programs. A further 24.7% is required for Council employees who contribute towards the delivery of services and maintenance programs to the Redlands community.



Borrowing costs are the expenses relating to the interest that has accrued on loans. The repayment of borrowings is associated with the principal amount borrowed.

Council's Financial Strategy includes the outputs of a ten-year financial model that is aligned to Budget 2025-2026 and provides the most recent long-term financial forecast. The following policies have also been updated for the 2025-2026 financial year to provide Council with a framework to ensure long-term financial and infrastructure sustainability for the community:

- Debt
- Investment
- Revenue
- Application of Dividends and Tax Equivalent Payments

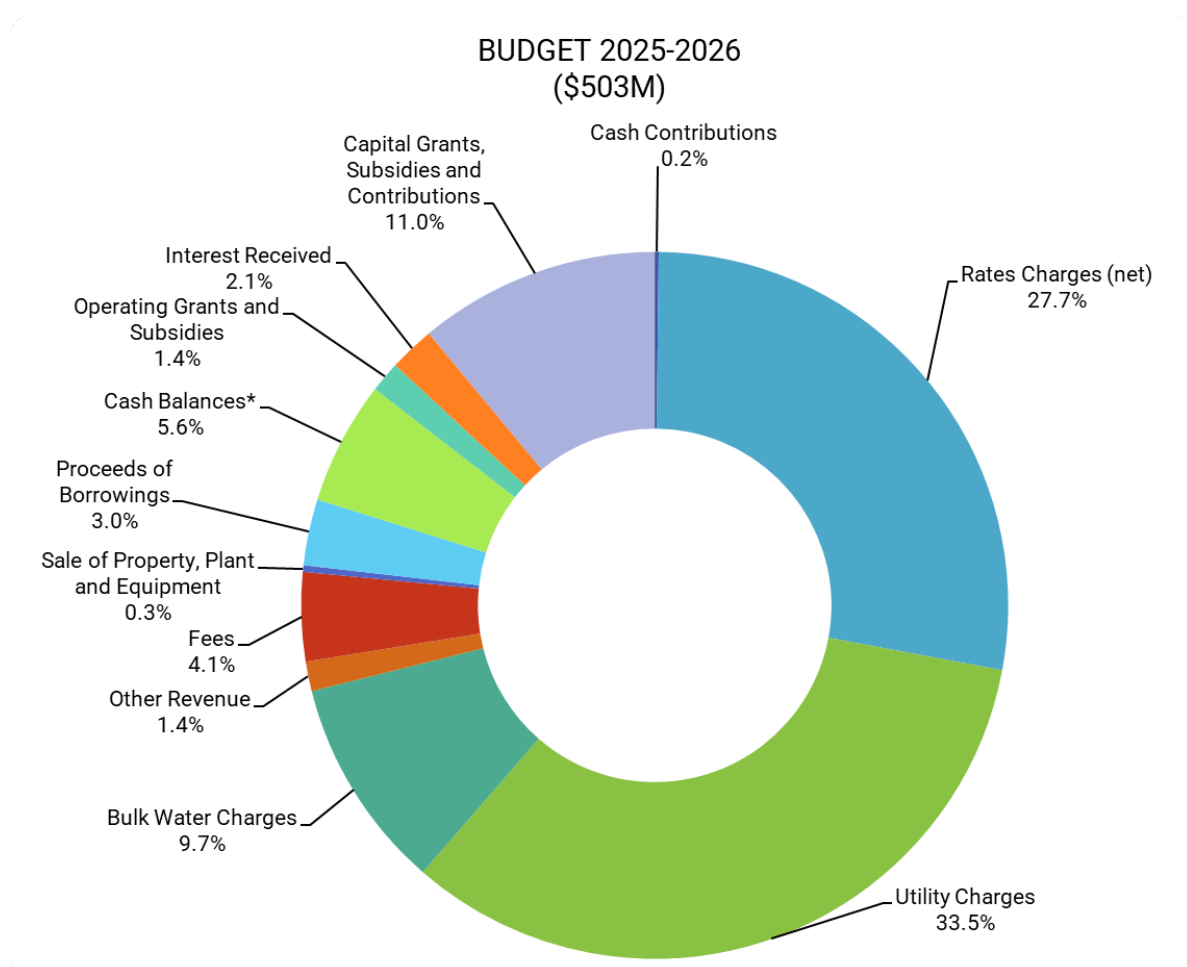
p.13

Budget 2025-2026

Funding the Investment in the City

Redland City Council's cash funding originates from a range of sources, with net general rate charges representing 27.7% of total cash funding. Utility charges make up 33.5% of the cash funding with a further 9.7% for the State Bulk Water charges. Council monitors its 'Council controlled revenue' ratio which demonstrates its ability to influence its operating income, and capacity to respond to financial shocks. Cash received from interest will decrease in 2025-2026 as interest rates continue to fall.

Capital and operating grants, subsidies and contributions are forecast to provide 12.4% of cash funding. This revenue assists Council in delivering a variety of capital programs and various operational maintenance activities. Additionally, fees collected from the issue of permits and consideration of applications and community related services contribute to approximately 4.1% of the funds received by Council.



*Utilisation of existing cash balances is due in part to the advance waste levy payment in early 2022 but also due to Council funding a portion of the landfill remediation program by using monies already levied and unspent.

Budget 2025-2026

Budgeted Financial Statements

These statements provide key revenue, expense and balance sheet items. Future years' estimates ensue from our internal financial strategy and financial forecasting model, drawing on assumptions and parameters that are revised throughout the year.

Financial Budget Summary

	Budget Year 1 2025-26 \$000	Forecast Year 2 2026-27 \$000	Forecast Year 3 2027-28 \$000
Revenue from Operating Activities	416,703	437,536	458,738
Expenses from Operating Activities	410,909	430,739	451,325
Finance Costs	5,090	5,824	6,386
Result from Operating Activities	704	972	1,027
Capital Revenue	73,499	52,244	35,970
Capital Expenses	289	-	-
Total Change in Community Equity	73,915	53,216	36,997

Key Balance Sheet Items

Budgeted assets and liabilities are established using anticipated closing balances at 30 June 2025, except where items have been specifically budgeted to the balance sheet, such as movements in cash and cash equivalents, borrowings and property, plant and equipment. Budgeted balances for all other line items do not necessarily reflect actual movements during 2024-25. Finalised and audited opening balances as at 1 July 2025 will be reflected in Council's 2024-2025 annual report.

	Budget Year 1 2025-26 \$000	Forecast Year 2 2026-27 \$000	Forecast Year 3 2027-28 \$000
Total Assets	3,817,569	3,872,790	3,922,990
Total Liabilities	178,024	180,028	193,231
Net Community Assets	3,639,546	3,692,762	3,729,759
Total Cash at Year End	162,341	125,025	124,860
Total Debt at Year End	101,049	108,939	120,613

p.15

Budget 2025-2026

Redland City Council - Statement of Financial Position

The statement below includes community's assets, Council's liabilities and equity, as required by section 169(1)(b)(i) of the *Local Government Regulation 2012*.

	Budget Year 1 2025-26 \$000	Forecast Year 2 2026-27 \$000	Forecast Year 3 2027-28 \$000
CURRENT ASSETS			
Cash and cash equivalents	162,341	125,025	124,860
Short-term investment	50,000	50,000	50,000
Trade and other receivables	57,676	60,436	63,441
Inventories	1,258	1,258	1,258
Other current assets	3,980	3,980	3,980
Total current assets	275,255	240,700	243,539
NON-CURRENT ASSETS			
Investment property	1,474	1,474	1,474
Property, plant and equipment	3,524,262	3,614,407	3,662,064
Intangible assets	158	219	353
Right-of-use assets	1,747	1,317	887
Other financial assets	73	73	73
Investment in other entities	11,769	11,769	11,769
Equity Investment	2,831	2,831	2,831
Total non-current assets	3,542,314	3,632,091	3,679,451
TOTAL ASSETS	3,817,569	3,872,790	3,922,990
CURRENT LIABILITIES			
Trade and other payables	41,118	42,958	44,424
Borrowings - current	6,391	4,320	4,992
Lease liability - current	237	339	363
Provisions - current	5,904	6,516	6,516
Other current liabilities	(267)	(276)	(284)
Total current liabilities	53,383	53,857	56,011
NON-CURRENT LIABILITIES			
Borrowings - non-current	94,658	104,619	115,620
Lease liability - non-current	1,595	1,154	768
Provisions - non-current	28,009	20,397	20,832
Other non-current liabilities	379	-	-
Total non-current liabilities	124,641	126,171	137,220
TOTAL LIABILITIES	178,024	180,028	193,231
NET COMMUNITY ASSETS	3,639,546	3,692,762	3,729,759
COMMUNITY EQUITY			
Asset revaluation surplus	1,612,203	1,612,203	1,612,203
Retained surplus	1,914,077	1,997,293	2,074,290
Constrained cash reserves	113,266	83,266	43,266
TOTAL COMMUNITY EQUITY	3,639,546	3,692,762	3,729,759

Budget 2025-2026

Redland City Council - Statement of Cash Flows

Cash movement is illustrated in three areas: operating, investing and financing, as required by section 169(1)(b)(ii) of the *Local Government Regulation 2012*.

	Budget Year 1 2025-26 \$000	Forecast Year 2 2026-27 \$000	Forecast Year 3 2027-28 \$000
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers	382,776	415,809	436,926
Payments to suppliers and employees	(341,480)	(337,600)	(340,938)
	41,296	78,209	95,987
Interest received	10,477	8,336	7,244
Rental income	964	991	1,021
Non-capital grants and contributions	8,007	9,859	10,757
Borrowing costs	(2,714)	(4,521)	(5,052)
Right-of-use assets interest expense	(301)	(312)	(312)
Net cash inflow / (outflow) from operating activities	57,728	92,562	109,646
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for property, plant and equipment	(151,678)	(157,528)	(142,761)
Payments for intangible assets	-	(234)	(188)
Proceeds from sale of property, plant and equipment	1,514	725	924
Capital grants, subsidies and contributions	55,432	19,996	20,912
Other cash flows from investing activities	-	(388)	(8)
Net cash inflow / (outflow) from investing activities	(94,731)	(137,430)	(121,122)
CASH FLOW FROM FINANCING ACTIVITIES			
Proceeds of borrowings	15,211	12,500	15,991
Repayment of borrowings	(6,030)	(4,610)	(4,318)
Right-of-use lease payments	(525)	(339)	(363)
Net cash inflow / (outflow) from financing activities	8,657	7,551	11,310
Net increase / (decrease) in cash held	(28,346)	(37,316)	(165)
Cash and cash equivalents at the beginning of the year	190,687	162,341	125,025
Cash and cash equivalents at the end of the year	162,341	125,025	124,860

p.17

Budget 2025-2026

Redland City Council - Statement of Income and Expenditure

In accordance with section 169(1)(b)(iii) of the *Local Government Regulation 2012*, the following items are components of Council's Statement of Income and Expenditure:

- statement of comprehensive income, in compliance with section 169(3)(a) to (h) of the *Local Government Regulation 2012*
- contributions from developers, in compliance with section 169(3)(b) of the *Local Government Regulation 2012* (also captured in the statement of comprehensive income)
- estimated costs of Council's significant business activities and business units, in compliance with section 169(3)(i) of the *Local Government Regulation 2012*.

Redland City Council - Statement of Comprehensive Income

	Budget Year 1 2025-26 \$000	Forecast Year 2 2026-27 \$000	Forecast Year 3 2027-28 \$000
Recurrent revenue			
Rates charges	143,632	149,841	156,208
Levies and utility charges	227,034	240,291	254,154
Less: pensioner remissions and rebates	(4,102)	(4,273)	(4,446)
Fees	24,952	26,184	27,504
Rental income	964	995	1,025
Interest received	10,477	8,336	7,244
Sales revenue	5,250	5,421	5,583
Other income	589	609	627
Grants, subsidies and contributions	7,908	10,133	10,840
Total recurrent revenue	416,703	437,536	458,738
Capital revenue			
Grants, subsidies and contributions	55,432	19,996	20,912
Non-cash contributions	18,067	32,248	15,059
Total capital revenue	73,499	52,244	35,970
TOTAL INCOME	490,202	489,780	494,708
Recurrent expenses			
Employee benefits	124,045	127,146	130,324
Materials and services	194,783	204,628	211,841
Finance costs	5,090	5,824	6,386
Depreciation and amortisation	92,607	99,509	109,724
Other expenditure	680	704	729
Net internal costs	(1,205)	(1,249)	(1,293)
Total recurrent expenses	415,999	436,564	457,712
Capital expenses			
(Gain) / loss on disposal of non-current assets	289	-	-
Impairment loss on non-current assets held-for-sale	-	-	-
Total capital expenses	289	-	-
TOTAL EXPENSES	416,287	436,564	457,712
NET RESULT	73,915	53,216	36,997
Other comprehensive income / (loss)			
Items that will not be reclassified to a net result			
Revaluation of property, plant and equipment	-	-	-
TOTAL COMPREHENSIVE INCOME	73,915	53,216	36,997

Budget 2025-2026

Redland City Council - Statement of Changes in Equity

The movement in reserves and retained earnings for the following three years is forecast below, as required by section 169(1)(b)(iv) of the *Local Government Regulation 2012*.

	Asset Revaluation Surplus \$000	Retained Surplus \$000	Constrained Cash Reserves \$000	Total Community Equity \$000
Balance as at 1 July 2025	1,612,203	1,836,359	117,069	3,565,631
Net result	-	73,915	-	73,915
Total comprehensive income for the year	-	73,915	-	73,915
Transfers to and from reserves:				
Transfers to reserves	-	(27,929)	27,929	-
Transfers from reserves	-	31,732	(31,732)	-
Total transfers to and from reserves	-	3,803	(3,803)	-
Balance as at 30 June 2026	1,612,203	1,914,077	113,266	3,639,546

	Asset Revaluation Surplus \$000	Retained Surplus \$000	Constrained Cash Reserves \$000	Total Community Equity \$000
Balance as at 1 July 2026	1,612,203	1,914,077	113,266	3,639,546
Net result	-	53,216	-	53,216
Total comprehensive income for the year	-	53,216	-	53,216
Transfers to and from reserves:				
Transfers to reserves	-	(44,561)	44,561	-
Transfers from reserves	-	74,561	(74,561)	-
Total transfers to and from reserves	-	30,000	(30,000)	-
Balance as at 30 June 2027	1,612,203	1,997,293	83,266	3,692,762

	Asset Revaluation Surplus \$000	Retained Surplus \$000	Constrained Cash Reserves \$000	Total Community Equity \$000
Balance as at 1 July 2027	1,612,203	1,997,293	83,266	3,692,762
Net result	-	36,997	-	36,997
Total comprehensive income for the year	-	36,997	-	36,997
Transfers to and from reserves:				
Transfers to reserves	-	(46,223)	46,223	-
Transfers from reserves	-	86,223	(86,223)	-
Total transfers to and from reserves	-	40,000	(40,000)	-
Balance as at 30 June 2028	1,612,203	2,074,290	43,266	3,729,759

p.19

Budget 2025-2026

Redland City Council - Operating Statement

The information below outlines the revenue and expenditure for operational activities, projects and programs by line item and category.

	Budget Year 1 2025-26 \$000	Forecast Year 2 2026-27 \$000	Forecast Year 3 2027-28 \$000
Revenue			
Rates charges	143,632	149,841	156,208
Levies and utility charges	227,034	240,291	254,154
Less: Pensioner remissions and rebates	(4,102)	(4,273)	(4,446)
Fees	24,952	26,184	27,504
Operating grants and subsidies	6,997	9,185	9,854
Operating contributions and donations	912	948	986
Interest external	10,477	8,336	7,244
Other revenue	6,803	7,024	7,235
Total revenue	416,703	437,536	458,738
Expenses			
Employee benefits	124,045	127,146	130,324
Materials and services	194,783	204,628	211,841
Finance costs other	921	1,304	1,335
Other expenditure	680	704	729
Net internal costs	(1,205)	(1,249)	(1,293)
Total expenses	319,223	332,533	342,936
Earnings before interest, tax and depreciation	97,480	105,003	115,802
Interest expense	4,169	4,521	5,052
Depreciation and amortisation	92,607	99,509	109,724
OPERATING SURPLUS / (DEFICIT)	704	972	1,027

Please refer to the City Water and City Waste operating and capital funding statements on pages 24 to 27 for the estimated revenues and costs of Council's commercial business activities. City Water and City Waste revenues and expenditures are included in the above RCC statements although are broken out for transparency as part of full operating and capital funding statements for these commercial businesses.

Budget 2025-2026

Redland City Council - Capital Funding Statement

This statement presents the capital funds expected by Council and how these funds will be allocated to capital projects and activities.

	Budget Year 1 2025-26 \$000	Forecast Year 2 2026-27 \$000	Forecast Year 3 2027-28 \$000
Proposed sources of capital funding			
Capital contributions and donations	18,281	19,045	19,961
Capital grants and subsidies	37,151	951	951
Proceeds on disposal of non-current assets	1,514	725	924
Capital transfers (to) / from reserves	7,973	30,000	40,000
Non-cash contributions	18,067	32,248	15,059
New loans	15,211	12,500	15,991
Funding from general revenue	76,648	99,491	69,803
Total sources of capital funding	174,845	194,960	162,688
Proposed application of capital funds			
Contributed assets	18,067	32,248	15,059
Capitalised goods and services	141,952	145,142	131,513
Capitalised employee costs	9,725	12,621	11,436
Loan redemption	5,100	4,949	4,681
Total application of capital funds	174,845	194,960	162,688

Redland City Council - Other Budgeted Items

	Budget Year 1 2025-26 \$000	Forecast Year 2 2026-27 \$000	Forecast Year 3 2027-28 \$000
Other budgeted items			
Transfers to constrained operating reserves	(29,753)	(25,352)	(25,985)
Transfers from constrained operating reserves	25,584	25,352	25,985
Written down value (WDV) of assets disposed	1,803	725	924

p.21

Budget 2025-2026

Contributions from Developers

Section 169(3)(b) of the *Local Government Regulation 2012* requires the disclosure of contributions from developers in Council's annual budget. Forecast capital and operational developer contributions are reflected in the table below. Capital contributions and donations are cash contributions from developers. Non-cash contributions are developer contributed assets.

	Budget Year 1 2025-26 \$000	Forecast Year 2 2026-27 \$000	Forecast Year 3 2027-28 \$000
Operating developer contributions	33	34	35
Capital developer contributions	18,281	19,045	19,961
Developer non-cash contributed assets	18,067	32,248	15,059
Total developer contributions	36,380	51,327	35,054

Long-term Financial Forecast

Pursuant to section 169(2)(a) of the *Local Government Regulation 2012*, Council's budget is required to include a long-term financial forecast. The forecast includes Council's income, expenses and the value of Council's assets, liabilities and community equity.

Year one of the forecast depicts the adopted budget for financial year 2025-2026. From year two to year ten of the forecast, values have been derived from Council's Long-Term Financial Forecast that works towards balancing the increase in revenue from the community to fund the replacement and renewal of assets.

	Budget Year 1 2025-26 \$000	Forecast Year 2 2026-27 \$000	Forecast Year 3 2027-28 \$000	Forecast Year 4 2028-29 \$000	Forecast Year 5 2029-30 \$000
Total Income	490,202	489,780	494,708	513,631	533,522
Total Expenses	416,287	436,564	457,712	478,079	498,668
Total Assets	3,817,569	3,872,790	3,922,990	3,969,564	4,013,502
Total Liabilities	178,024	180,028	193,231	204,254	213,337
Community Equity	3,639,546	3,692,762	3,729,759	3,765,310	3,800,165

	Forecast Year 6 2030-31 \$000	Forecast Year 7 2031-32 \$000	Forecast Year 8 2032-33 \$000	Forecast Year 9 2033-34 \$000	Forecast Year 10 2034-35 \$000
Total Income	556,921	589,730	602,791	624,081	648,342
Total Expenses	522,408	547,288	570,456	595,340	621,491
Total Assets	4,061,187	4,115,770	4,160,450	4,201,330	4,239,961
Total Liabilities	226,510	238,650	250,995	263,134	274,912
Community Equity	3,834,678	3,877,120	3,909,455	3,938,197	3,965,049

Please note that Redland City Council's ten-year financial forecast is updated during formal budget review processes and also as part of the annual budget development. The figures above reflect assumptions, parameters and indices as part of the 2025-2026 budget development and, as in previous years, are subject to change following budget adoption.

The difference between the City's assets and liabilities is community equity, which is estimated to be \$3.64 billion at the end of the 2025-2026 financial year. Community equity continues to grow each year as the city grows and develops whilst maintaining equity across current and future generations. The increase in community equity is largely driven by capital revenues from infrastructure charges, grants, subsidies and contributed assets in addition to utilising cash balances for levied but unspent charges.

Financial Sustainability Measures Overview

Council's ten-year financial forecast is frequently updated to reflect changes to policy direction, budget review movements and market influences. The figures below reflect assumptions, parameters and indices as agreed for 2025-2026 budget development and, as in previous years, are subject to change following budget adoption. The below financial sustainability measures are provided in accordance with the requirements of section 169(4) and (5) of the *Local Government Regulation 2012* and the Financial Management (Sustainability) Guideline 2024.

Of note, Council's renewal spend is equal to the planned or budgeted renewal spend for the long-term as demonstrated through the Asset Renewal Funding ratio below. In other words, we are renewing what needs renewing, when it needs renewing.

A definition of each of the ratios is given in the Glossary – Financial Sustainability Measures on page 78.

Redland City Council	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35
Council Controlled Revenue Ratio	93.96%	94.17%	94.48%	94.81%	95.33%	95.40%	95.38%	95.55%	95.60%	95.64%
Contextual purposes only										
Population Growth Ratio**	1.23%	1.23%	1.23%	1.23%	1.23%	1.23%	1.23%	1.23%	1.23%	1.23%
Contextual purposes only										
Operating Surplus Ratio	0.17%	0.22%	0.22%	0.35%	0.34%	0.35%	0.50%	0.56%	0.54%	0.55%
Target greater than 0% on five-year average										
Operating Cash Ratio	23.13%	23.90%	25.15%	24.99%	24.93%	24.52%	24.07%	24.01%	23.66%	23.05%
Target greater than 0% on five-year average										
Unrestricted Cash Expense Cover Ratio	4.06 months	3.64 months	4.92 months	4.85 months	4.85 months	5.22 months	5.13 months	5.14 months	5.41 months	5.38 months
Target greater than 2 months										
Asset Sustainability Ratio	67.39%	82.27%	60.98%	61.06%	63.69%	68.53%	87.35%	80.69%	60.18%	88.26%
Target greater than 60% on five-year average										
Asset Consumption Ratio	66.59%	67.06%	65.98%	64.93%	63.95%	62.92%	61.86%	60.81%	59.74%	58.61%
Target greater than 60% on five-year average										
Asset Renewal Funding Ratio	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Contextual purposes only										
Leverage Ratio	1.05 times	1.04 times	1.05 times	1.08 times	1.08 times	1.13 times	1.16 times	1.17 times	1.20 times	1.23 times
Target between 0 and 4 times on five-year average										
Net Financial Liabilities Ratio	-23.33%	-13.87%	-10.97%	-9.60%	-9.08%	-10.47%	-9.36%	-8.73%	-10.02%	-9.73%
Less than 60% (on average over the long-term)										

* The Council-Controlled Revenue, Population Growth, and Asset Renewal Funding Ratio measures are reported for contextual purposes only and are not audited by the Queensland Audit Office (QAO)

** Population growth forecasts are sourced from Queensland Government Statistician's Office (QGSO) and the latest available Census Data

Redlands Rates Comparison

Section 169(7) of the *Local Government Regulation 2012* requires the disclosure of the following information in Council's annual budget: *The budget must include the total value of the change, expressed as a percentage, in the rates and utility charges levied for the financial year compared with the rates and utility charges levied in the budget for the previous financial year.*

The total increase in the rates and charges levied for the 2025-2026 budget compared with the rates and utility charges levied in the 2024-2025 budget is 10.68% (comprising growth and price increases). Growth increases means more land or properties are being created in the city so are then rateable in line with the *Local Government Act 2009*.

Budget 2025-2026

Significant Business Activities

In accordance with section 169(3)(i) of the *Local Government Regulation 2012*, Council's budget must include the estimated costs for the local government's significant business activities carried on using a full cost pricing basis. Of note, the two significant business activities of Council are also Commercial Business Units. The following estimated significant business activity statements are in accordance with section 34 of the *Local Government Regulation 2012*.

These statements provide key revenue, expense and balance sheet items. Future years' estimates result from our internal financial strategy and financial forecasting models, drawing on assumptions and parameters that are revised throughout the year.

City Water

CITY WATER OPERATING STATEMENT

	Budget Year 1 2025-26 \$000	Forecast Year 2 2026-27 \$000	Forecast Year 3 2027-28 \$000
Revenue			
Levies and utility charges	156,507	162,777	172,461
Less: Pensioner remissions and rebates	(635)	(656)	(676)
Fees	699	727	755
Operating grants and subsidies	-	-	-
Operating contributions and donations	-	-	-
Interest external	5,440	6,193	6,219
Community service obligations	669	693	716
Other revenue	2,803	2,894	2,981
Total revenue	165,483	172,627	182,456
Expenses			
Employee benefits	12,479	12,927	13,344
Materials and services	73,810	78,239	86,063
Finance costs other	-	-	-
Other expenditure	2	2	2
Net internal costs	7,158	7,551	8,231
Total expenses	93,449	98,719	107,640
Earnings before interest, tax and depreciation	72,034	73,908	74,816
Interest expense	991	1,014	1,016
Internal interest	19,061	19,766	19,740
Depreciation and amortisation	33,732	33,557	34,364
OPERATING SURPLUS / (DEFICIT)	18,251	19,572	19,696

Budget 2025-2026

CITY WATER CAPITAL FUNDING STATEMENT

	Budget Year 1 2025-26 \$000	Forecast Year 2 2026-27 \$000	Forecast Year 3 2027-28 \$000
Proposed sources of capital funding			
Capital contributions and donations	3,196	3,456	3,733
Capital grants and subsidies	5,450	-	-
Proceeds on disposal of non-current assets	-	-	-
Capital transfers (to) / from reserves	3,684	1,258	952
Non-cash contributions	1,530	3,430	3,479
New loans	-	-	-
Funding (to) / from general revenue	23,910	35,312	39,265
Total sources of capital funding	37,770	43,456	47,429
Proposed application of capital funds			
Contributed assets	1,530	3,430	3,479
Capitalised goods and services	34,368	36,430	40,073
Capitalised employee costs	1,625	2,544	2,795
Loan redemption	247	1,053	1,083
Total application of capital funds	37,770	43,456	47,429
Other budgeted items			
Transfers to constrained operating reserves	-	-	-
Transfers from constrained operating reserves	-	-	-
Written down value (WDV) of assets disposed	-	-	-
Income tax	8,069	6,908	7,029
Dividend	14,121	12,090	12,300

CITY WATER COMMUNITY SERVICE OBLIGATIONS (CSOs)

Job Name	Nature of the CSO	Budget Year 1 2025-26 \$000	Forecast Year 2 2026-27 \$000	Forecast Year 3 2027-28 \$002
Water concession not for profit	Reduced charges for water for charities and not for profit organisations	129	133	138
Wastewater concession not for profit	Reduced charges for wastewater for charities and not for profit organisations	374	388	400
Concealed leaks	A remission provided to eligible customers on the estimated water lost due to a concealed leak	166	172	178
		669	693	716

p.25

Budget 2025-2026

City Waste

CITY WASTE OPERATING STATEMENT

	Budget Year 1 2025-26 \$000	Forecast Year 2 2026-27 \$000	Forecast Year 3 2027-28 \$000
Revenue			
Levies and utility charges	44,987	50,958	54,068
Less: Pensioner remissions and rebates	-	-	-
Fees	596	620	644
Operating grants and subsidies	248	248	248
Operating contributions and donations	-	-	-
Interest external	935	1,183	1,225
Community service obligations	252	261	269
Other revenue	882	911	938
Total revenue	47,902	54,182	57,392
Expenses			
Employee benefits	1,525	1,585	1,647
Materials and services	32,563	36,144	37,572
Finance costs other	5	5	5
Other expenditure	-	-	-
Net internal costs	3,673	3,819	3,969
Total expenses	37,765	41,553	43,194
Earnings before interest, tax and depreciation	10,137	12,630	14,199
Interest expense	5	506	581
Internal interest	-	-	-
Depreciation and amortisation	922	1,430	1,807
OPERATING SURPLUS / (DEFICIT)	9,210	10,694	11,811

Budget 2025-2026

CITY WASTE CAPITAL FUNDING STATEMENT

	Budget Year 1 2025-26 \$000	Forecast Year 2 2026-27 \$000	Forecast Year 3 2027-28 \$000
Proposed sources of capital funding			
Capital contributions and donations	-	-	-
Capital grants and subsidies	-	-	-
Proceeds on disposal of non-current assets	-	-	-
Capital transfers (to) / from reserves	-	-	-
Non-cash contributions	-	-	-
New loans	-	-	-
Funding (to) / from general revenue	1,702	3,766	2,032
Total sources of capital funding	1,702	3,766	2,032
Proposed application of capital funds			
Contributed assets	-	-	-
Capitalised goods and services	1,565	3,725	1,989
Capitalised employee costs	101	-	-
Loan redemption	37	42	42
Total application of capital funds	1,702	3,766	2,032
Other budgeted items			
Transfers to constrained operating reserves	(5,020)	(5,168)	(5,313)
Transfers from constrained operating reserves	5,020	5,168	5,313
Written down value (WDV) of assets disposed	-	-	-
Income tax	2,989	3,208	3,543
Dividend	3,487	3,743	4,134

CITY WASTE COMMUNITY SERVICE OBLIGATIONS (CSOs)

Job Name	Description of the nature of the CSO	Budget Year 1 2025-26 \$000	Forecast Year 2 2026-27 \$000	Forecast Year 3 2027-28 \$000
Clean Up Australia Day	Acceptance of Clean Up Australia Day waste transfer stations, provision of bulk waste bins and waste disposal for clean-up sites.	2	2	2
Waste Disposal from Community Groups and Islands	Disposal of construction and demolition (C&D) waste originating from islands not accepted at island waste transfer stations; and waiving of disposal fees for community groups and not for profit organisations.	57	59	61
In-Home Waste, Recycling and Green Waste Collection Service	In-Home wheelie bin collection services to residents who are unable to place their bin at the kerb for collection due to ill health, physical or mental capacity.	148	153	158
Bulky Item Collection Service (Elderly & People with Disability)	Removal and disposal of bulky items and green waste to eligible clients.	44	46	48
		252	261	269

p.27

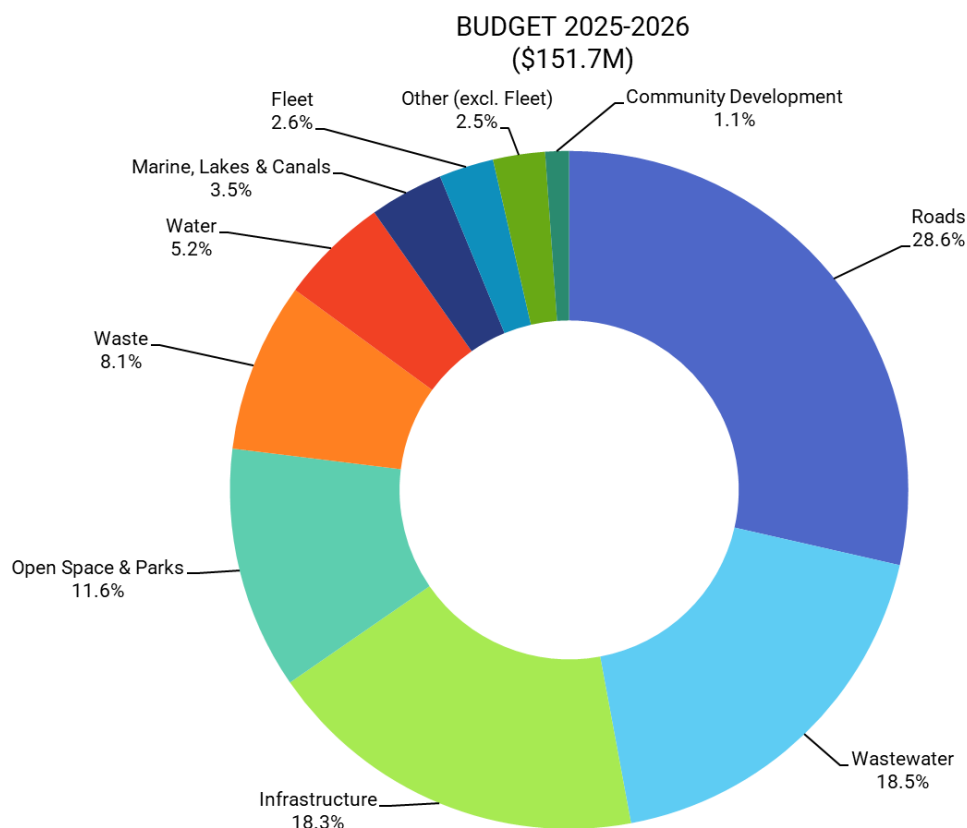
CAPITAL INVESTMENT



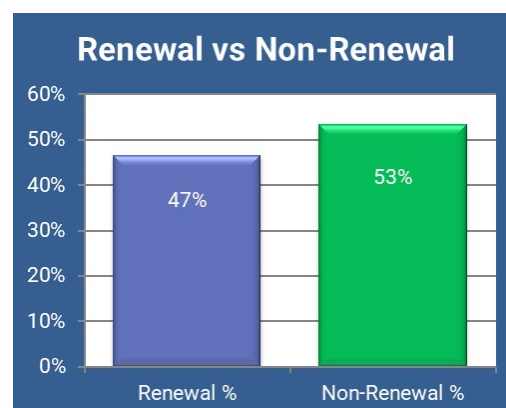
Budget 2025-2026

Capital Investment 2025-2026

Council reviewed its most recent 10-year capital program throughout the 2025-2026 budget development process, adjusting for affordability, sustainability and deliverability. As per previous years, financial and asset sustainability were the focus of the capital program, with Council prioritising funding the renewal and compliance of existing assets, before considering new asset acquisition priorities. Timely renewal for existing assets seeks to achieve the lowest whole-of-life service cost, while new assets not only impact on capital expenditure but also bring new operating and maintenance costs, that need to be balanced with the benefits they propose to deliver. Other key factors in the development of the capital expenditure program are deliverability and overall portfolio balance. A total of \$151.7M has been planned for capital works in 2025-2026 which has been allocated across the work programs as displayed in the chart below.



Category	Amount \$000	2025-26 %
Roads	43,324	28.6%
Wastewater	28,078	18.5%
Infrastructure	27,769	18.3%
Open Space & Parks	17,538	11.6%
Waste	12,276	8.1%
Water	7,916	5.2%
Marine, Lakes & Canals	5,355	3.5%
Fleet	3,950	2.6%
Other (excl. Fleet)	3,757	2.5%
Community Development	1,715	1.1%
Total	151,678	100.0%

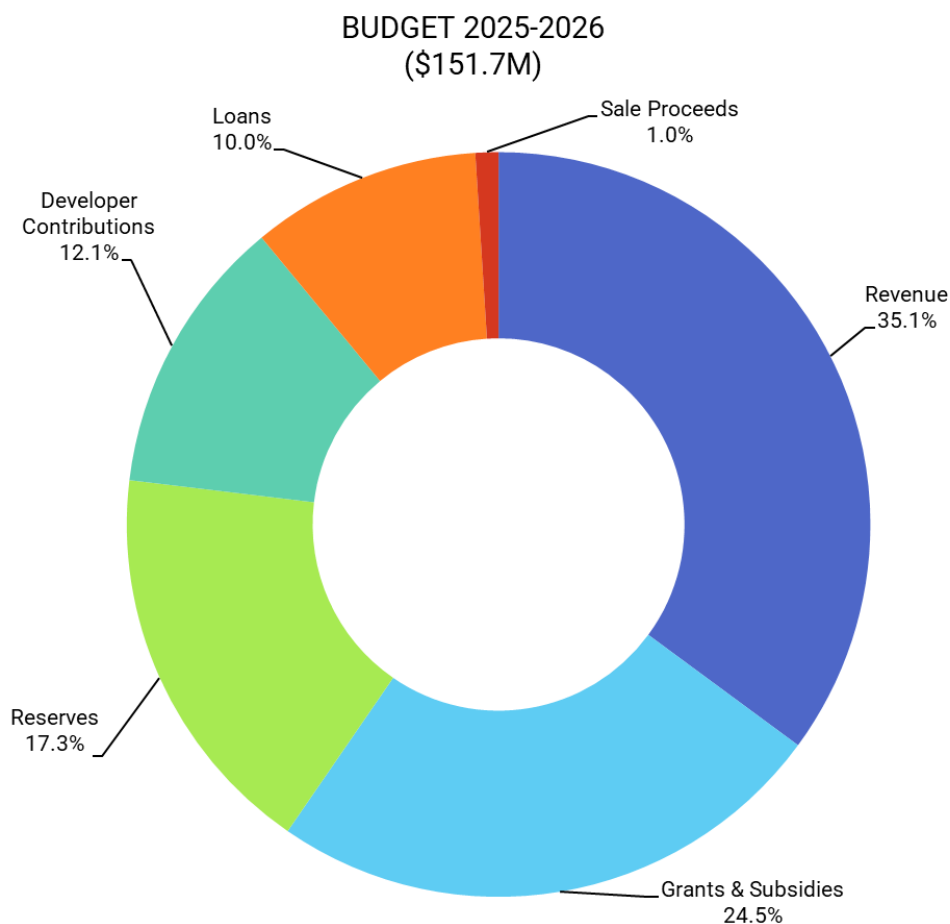


p.29

Budget 2025-2026

Funding Capital Investment 2025-2026

The sources of capital expenditure funding are shown below:



Category	Amount \$000	2025-26 %
Revenue	53,266	35.1%
Grants & Subsidies	37,151	24.5%
Reserves	26,254	17.3%
Developer Contributions	18,281	12.1%
Loans	15,211	10.0%
Sale Proceeds	1,514	1.0%
Total	151,678	100.0%

p.30

Budget 2025-2026

Capital Investment Program 2025-2026

The capital works program for 2025-2026 has been constructed to address the priorities of *Our Future Redlands – A Corporate Plan to 2026 and Beyond*, as well as the outputs from the Asset and Service Management Plans. These plans have ensured Council focuses on renewing and maintaining assets to provide financial and asset sustainability to the community.

Additionally, the program also includes capital investment into Council's technology and capability that will assist in the delivery and maintenance of the infrastructure throughout the City. The overall expenditure on capital works is budgeted to be \$151.7M for 2025-2026 and is listed below by category of expenditure.

Works Program	\$
Libraries	921,829
Public Art and Redlands Performing Arts Centre (RPAC)	792,771
Community and Cultural Development	1,714,600
Transport (footpaths, bikeways, carparks, bus stops/shelters)	17,752,887
Community Development	4,673,500
Buildings	4,437,956
Stormwater	580,000
Amenities and Safety Projects	325,000
Infrastructure	27,769,343
Marine Foreshore Protection	4,915,000
Lake and Canal Estates	440,092
Marine and Foreshore	5,355,092
Infrastructure - Open Space	11,037,500
Parks and Conservation	6,500,552
Open Space, Parks and Conservation	17,538,052
Fleet	3,950,312
Information Management Replacements, Upgrades and Projects	2,019,375
Other Capital Expenditure	1,737,838
Other Capital Investment	7,707,525
Road Reconstruction, Maintenance and Other	25,008,000
Reseals and Resurfacing	13,681,000
Road Upgrade Programs, Intersection Safety and Traffic Control Improvements	4,635,000
Transport, Roads and Traffic	43,324,000
Waste	12,275,740
Wastewater Treatment Plants, Mains and Maintenance	18,287,309
Wastewater Pump Stations	9,790,000
Wastewater	28,077,309
Water	7,916,106
Grand Total	151,677,767

p.31



Budget 2025-2026

Investment Policy (FIN-001-P)

Head of Power

Local Government Act 2009 (Act)

Section 104 requires a local government to establish a system of financial management that includes various financial policies, including an investment policy.

The Act also defines Council as a statutory body and subsequently Council must also consider the *Statutory Bodies Financial Arrangements Act 1982*.

Local Government Regulation 2012

Section 191 requires a local government to prepare and adopt an investment policy for a financial year.

This policy applies to Council's investment in wholly owned subsidiaries.

Policy Objective

To maximise earnings from authorised financial investments of surplus funds after assessing and minimising all associated risks in accordance with the annually revised and adopted Long-Term Financial Strategy (Financial Strategy). Further, to comply with section 191 of the *Local Government Regulation 2012*, this policy outlines Council's investment objectives, overall risk philosophy and procedures for achieving the goals related to investment stated in this policy.

This policy applies to all of Redland City Council business areas. Redland Investment Corporation (RIC), being a wholly owned separate legal entity, and any of its subsidiaries may utilise the provisions of this policy but are not bound to the Redland City Council policy statements as outlined in this document.

Policy Statement

Redland City Council, through its Corporate Plan, is committed to providing services that deliver our community's shared vision and collective aspirations: *Naturally wonderful lifestyle. Connected community. Embracing opportunities*. We are a values led organisation and our organisational values encapsulate what we care about, influence how we operate and support our mission: Make a difference, make it count.

The Investment Policy is aligned to the objectives of Council's Corporate Plan and is achieved through the following procedures:

- Investing only in investments as authorised under current legislation.
- Investing only with approved institutions.
- Investing to facilitate diversification and minimise portfolio risk.
- Investing to protect the capital value of investments (balancing risk with return opportunities).
- Investing to facilitate working capital requirements.
- Reporting on the performance of its investments on a monthly basis as part of the monthly financial reports to Council.
- Conducting an annual review of all investments and associated returns as part of the annual review of the Long-Term Financial Strategy.
- Ensuring no more than 30% of Council's investments are held with one financial institution, or one fund manager for investments outside of the Queensland Treasury Corporation or the Queensland Investment Corporation cash funds or Bond Mutual Funds.

Council will follow an active investment management strategy over the next ten financial years in order to maximise the returns generated from investing cash balances.

p.33

Budget 2025-2026

Council may also consider investing in commercial opportunities, joint ventures, associates and subsidiaries. Prior to investment, a comprehensive analysis will be undertaken to ensure the benefits of the investment outweigh the risks and costs. The analysis will ensure any proposal for investment outside a financial institution/fund manager will maintain or improve all relevant financial ratios and measures of sustainability within adopted Financial Strategy targets. Any investment outside of a financial institution/fund manager must also be consistent with the principles and objectives contained in Council's Revenue and Dividend Policies.

Debt Policy (FIN-009-P)

Head of Power

Local Government Act 2009 (Act)

Section 104 requires a local government to establish a system of financial management that includes various financial policies, including a debt policy.

Local Government Regulation 2012

Section 192(1) requires a local government to prepare and adopt a debt policy for a financial year. The Act also defines Council as a statutory body and subsequently Council's borrowing activities continue to be governed by the *Statutory Bodies Financial Arrangements Act 1982*.

Policy Objective

To ensure the sound management of Council's existing and future debt after assessing and minimising all associated risks in accordance with the annually revised and adopted Long-Term Financial Strategy (Financial Strategy). Further, to comply with section 192 of the *Local Government Regulation 2012*, this policy states the new borrowings planned for the 2025-2026 financial year, and the next nine financial years, and the period over which Council plans to repay existing and new borrowings.

This policy applies to all of Redland City Council business areas. Redland Investment Corporation (RIC), being a wholly owned separate legal entity, and any of its subsidiaries may utilise the provisions of this policy but are not bound to the Redland City Council policy statements as outlined in this document.

Policy Statement

Redland City Council, through its Corporate Plan, is committed to providing services that deliver our community's shared vision and collective aspirations: *Naturally wonderful lifestyle. Connected community. Embracing opportunities*. We are a values led organisation and our organisational values encapsulate what we care about, influence how we operate and support our mission: Make a difference, make it count.

The Debt Policy is aligned to the objectives of Council's Corporate Plan and is achieved through Council's commitment to:

- Only using long-term borrowings (between 2 and 20 years) to finance capital works that will provide services now and into the future. No long-term borrowings will be used to finance recurrent expenditure and the operational activities of the Council.
- Utilising its existing constrained cash reserves when seeking funding for capital works. The use of any existing cash reserves will be subject to the purpose of the reserve in addition to maintaining all relevant financial ratios and measures of sustainability within adopted Financial Strategy targets.
- Undertaking long-term borrowings for capital works only if the interest and debt principal repayments can be serviced and relevant financial ratios and measures are maintained within approved Financial Strategy targets.
- Aligning borrowings to specific projects and/or asset classes rather than being pooled to ensure transparency and accountability is maintained. Borrowings will be nominated through the priority needs of the capital program and will be determined through the normal budgetary and approval process of Council.

Budget 2025-2026

- Paying debt service payments annually in July in order to minimise Council's interest expense.
- Reviewing its debt regularly and seeking to repay or restructure its debt to ensure repayment in the shortest possible time or resulting in a reduction in interest payments subject to maintenance of key performance indicators in the Financial Strategy.
- Considering new loans only if the subsequent increase in debt servicing payments allows the total debt servicing ratio to remain within Financial Strategy targets.
- Ensuring the term of any new loans will be a maximum of twenty years for Water, Waste and General requirements. The debt term shall not exceed the finite life of the related asset/s.
- Recovering costs of new loans taken out on behalf of commercial businesses, commercial opportunities, joint ventures, associates or subordinates through the administration of a management fee in line with current market rates.
- Restricting new borrowings to work that falls into specific categories such as:
 - Risk Management
 - Asset Management
 - Inter-Generational Projects

Schedule of forecasted debt 2025-2034: Local Government Regulation 2012 section 192(2)(a)										
	Budget Year 1 2025-26 \$000	Forecast Year 2 2026-27 \$000	Forecast Year 3 2027-28 \$000	Forecast Year 4 2028-29 \$000	Forecast Year 5 2029-30 \$000	Forecast Year 6 2030-31 \$000	Forecast Year 7 2031-32 \$000	Forecast Year 8 2032-33 \$000	Forecast Year 9 2033-34 \$000	Forecast Year 10 2034-35 \$000
Opening Balance	90,406	101,049	108,939	120,613	129,039	135,319	144,990	153,332	161,862	169,839
New Loans	15,211	12,500	15,991	13,417	11,890	15,890	15,300	16,287	16,586	16,586
Accrued Interest on Loans	3,876	4,521	5,052	5,720	6,224	6,612	7,208	7,690	8,205	8,689
Debt Service Payment (principal and interest)	(8,444)	(9,131)	(9,369)	(10,710)	(11,835)	(12,832)	(14,165)	(15,448)	(16,814)	(18,205)
Closing Balance	101,049	108,939	120,613	129,039	135,319	144,990	153,332	161,862	169,839	176,909

Schedule of forecasted remaining repayment terms in years 2025-2034: Local Government Regulation 2012 section 192(2)(b)										
	Budget Year 1 2025-26	Forecast Year 2 2026-27	Forecast Year 3 2027-28	Forecast Year 4 2028-29	Forecast Year 5 2029-30	Forecast Year 6 2030-31	Forecast Year 7 2031-32	Forecast Year 8 2032-33	Forecast Year 9 2033-34	Forecast Year 10 2034-35
Weighted Average in Years (existing loans)	17.15	16.33	15.35	14.38	13.40	12.43	11.46	10.50	9.54	8.59
Weighted Average in Years (incl. new loans)	17.58	17.12	16.65	16.13	15.59	15.22	14.85	14.53	14.25	13.99

NEW LOANS

Financial Year Ending 30 June	Indicative Amount \$000*	Purpose	Repayment Period^
2026	15,211	Major Capital Works and Acquisitions	20 years
2027	12,500	Major Capital Works and Acquisitions	20 years
2028	15,991	Major Capital Works and Acquisitions	20 years
2029	13,417	Major Capital Works and Acquisitions	20 years
2030	11,890	Major Capital Works and Acquisitions	20 years
2031	15,890	Major Capital Works and Acquisitions	20 years
2032	15,300	Major Capital Works and Acquisitions	20 years
2033	16,287	Major Capital Works and Acquisitions	20 years
2034	16,586	Major Capital Works and Acquisitions	20 years
2035	16,586	Major Capital Works and Acquisitions	20 years

[^]Assumed 20 years for forecasting purposes, will be in line with the lives of the assets funded by the loan

*Council reviews its debt profiles as part of the annual budget development and capital expenditure programs.

Budget 2025-2026

EXISTING LOANS

Year Borrowed**	Amount Borrowed \$000	Purpose	Repayment Period	Year to be Repaid	Principal Outstanding 30/6/2025 \$000
2016	632	Community Buildings	9 years	2025	85
2016	7,649	Land Acquisitions	9 years	2025	1,025
2016	1,754	Other Infrastructure	10 years	2026	411
2016	1,085	Paths and Trails	10 years	2026	252
2016	3,925	Road Infrastructure	10 years	2026	910
2016	6,859	Tidal Works	9 years	2025	880
2019	2,500	Infrastructure-Transport Weinam	20 years	2039	1,907
2020	9,800	Infrastructure Works Program	20 years	2040	7,821
2021	9,612	Major Capital Works and Acquisitions	20 years	2041	8,173
2022	10,301	Major Capital Works and Acquisitions	20 years	2042	9,724
2023	10,483	Major Capital Works and Acquisitions	20 years	2043	10,643
2024	20,159	Major Capital Works and Acquisitions	20 years	2044	20,592
2025	27,922	Major Capital Works and Acquisitions	20 years	2045	27,985

**The existing loan accounts were converted to fixed rate loans on 1 April 2016 following a QTC restructure of loans and policies.

In accordance with section 192(2)(b):

- Council plans to repay its existing borrowings over their remaining terms, with all existing debt planned to be repaid by 2045.
- With respect to new debt, Council will consider the repayment period at the time of the application based on factors including the size of the loan and the nature of the asset to be funded. Of note, the maximum repayment term will be 20 years for all new borrowings.

Application of Dividends and Tax Equivalent Payments Policy (FIN-005-P)

Head of Power

The establishment of this policy is consistent with the *Local Government Act 2009*, *Local Government Regulation 2012* and also the Local Government Tax Equivalent Regime (LGTER).

Policy Objective

The objective is to clarify Council's intention for its use of financial returns received from commercialised or corporatised business activities and any subsidiaries or associates.

This policy applies to all of Redland City Council business areas. Redland Investment Corporation (RIC), being a wholly owned separate legal entity, and any of its subsidiaries may utilise the provisions of this policy but are not bound to the Redland City Council policy statements as outlined in this document.

Policy Statement

Redland City Council, through its Corporate Plan, is committed to providing services that deliver our community's shared vision and collective aspirations: *Naturally wonderful lifestyle. Connected community. Embracing opportunities.* We are a values led organisation and our organisational values encapsulate what we care about, influence how we operate and support our mission: Make a difference, make it count.

The Application of Dividends and Tax Equivalent Payments Policy is aligned to the objectives of Council's Corporate Plan and is achieved through Council:

- Receiving dividends and tax equivalent payments from its commercialised business activities.

Budget 2025-2026

- Receiving dividends from its wholly owned subsidiary RIC.
- Looking to receive dividends and tax equivalent payments from any corporatised business activities, subsidiaries or associates in the future.

Additionally, Council is committed to:

- Transparently accounting, reconciling and reporting the receipt of such financial returns in accordance with the Australian Accounting Standards, the LGTER and, where applicable, the *Local Government Regulation 2012* (including, in particular, section 25 and schedule 4, section 8).
- Applying all financial returns to the provision of community benefit.

Constrained Cash Reserves Administrative Directive (FIN-007-A)

Head of Power

Local Government Act 2009

Section 104 requires a local government to establish a system of financial management to ensure financial sustainability. Under section 104(2), a local government is financially sustainable if the local government is able to maintain its financial capital and infrastructure capital over the long-term.

Objective

To ensure Council's constrained cash reserves:

- Are only restricting funds received or levied for a specific purpose and/or have identified obligations tied to them.
- Are only used for identified planned expenditure.
- Do not exceed cash balances at the end of the financial year, to align with the disclosure requirements of the Department of Local Government, Water and Volunteers and the Queensland Audit Office.

This policy applies to all of Redland City Council business areas. Redland Investment Corporation (RIC), being a wholly owned separate legal entity, and any of its subsidiaries may utilise the provisions of this policy but are not bound to the Redland City Council policy statements as outlined in this document.

Statement

Redland City Council, through its Corporate Plan, is committed to providing services that deliver our community's shared vision and collective aspirations; *Naturally wonderful lifestyle. Connected community. Embracing opportunities.* We are a values led organisation and our organisational values encapsulate what we care about, influence how we operate and support our mission: Make a difference, make it count.

Council's Constrained Cash Reserves Administrative Directive is aligned to the objectives of the Corporate Plan through its philosophy to ensure funds held in constrained cash reserves are restricted to deliverables consistent with the:

- *Planning Act 2016* (sections 120 and 143) which requires that a levied charge may be only for extra demand placed on trunk infrastructure that development will generate, and may only be used to provide trunk infrastructure.
- Long-Term Financial Strategy
- Long-Term Asset and Service Management Plan
- Corporate Plan
- Annual Operational Plan and Budget

p.37

Budget 2025-2026

Council is committed to achieving this goal by:

- Reporting on constrained cash reserves on a monthly basis as part of the monthly financial reports to General Meeting.
- Reporting constrained cash reserves as a subset of cash balances in annual statutory reporting.
- Ensuring constrained cash reserves do not exceed cash balances at the end of the financial year.
- Conducting regular reviews of all constrained cash reserves for relevance and future requirements in accordance with the Long-Term Financial Strategy and other appropriate strategies and plans.
- Ensuring that infrastructure charges are constrained for the purposes of new trunk infrastructure and not renewal work.
- Reviewing forecast reserve movements as an integral part of the annual budget development process.
- Transferring funds from constrained cash reserves back to retained earnings when the purpose of the reserve is no longer valid or required or when the funds have been expended on planned works.

Revenue Policy (FIN-017-P)

Head of Power

According to section 104(5)(c)(iii) of the *Local Government Act 2009* (Act), the system of financial management established by Council must include a revenue policy.

Section 169(2)(c) of the *Local Government Regulation 2012* (Regulation) requires a local government to include in its financial budget a revenue policy. Section 170 of the Regulation requires a local government to adopt a budget each financial year.

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

Policy Objective

In accordance with section 193 of the Regulation, this Revenue Policy states:

- The principles that Council intends to apply in the 2025-26 financial year for:
 - Levying of rates and charges
 - Granting concessions for rates and charges
 - Recovering overdue rates and charges
 - Cost-recovery methods
- The purpose for concessions that Council intends to grant for rates and charges.
- The extent to which physical and social infrastructure costs for a new development are to be funded by charges for the development.

This Revenue Policy also states principles that Council intends to apply in a financial year for:

- Community service obligations
- Applying user pays models
- Raising revenue from commercial activities
- Raising revenue from other external sources

This policy applies to all of Redland City Council business areas. Redland Investment Corporation (RIC), being a wholly owned separate legal entity, and any of its subsidiaries may utilise the provisions of the policy but are not bound to the Redland City Council policy statements as outlined in this document.

Policy Statement

Redland City Council, through its Corporate Plan, is committed to providing services that deliver our community's shared vision and collective aspirations: *Naturally wonderful lifestyle. Connected community. Embracing opportunities.* We are a values led organisation and our organisational values encapsulate what we care about, influence how we operate and support our mission: Make a difference, make it count.

The Revenue Policy is aligned to the objectives of Council's Corporate Plan and Council's commitment to applying the following principles in the 2025-26 financial year:

Principles for levying of rates and charges:

- **Accountability** – Council will be accountable to the providers of funds to ensure those funds are applied efficiently and effectively to satisfy the objective for which the funds were raised.
- **Transparency** – Council will be transparent in its revenue raising activities and will endeavour to use systems and practices able to be understood by the community.
- **Representation** – Council will act in the interests of the whole community in making decisions about rates and charges.
- **Sustainable financial management** – Council will ensure it manages revenue diligently and that the application of funds is founded on sustainable strategic objectives that result in the timely and optimal investment in identified priorities.
- **Fairness** – While the rating legislation requires Council to use property valuations as the basis for raising rate revenue, Council will monitor the impact of valuation changes and moderate increases where possible.
- **Differentiation of categories** – Council will apply different rates to various categories of property that will reflect the particular circumstances of the categories and Council's policy objectives related to those categories.
- **Special needs and user pays** – Council will draw from various revenue sources to fund special needs including (but not necessarily limited to):
 - Separate rates or charges for whole of community programs
 - Special rates or charges for recovery of costs from beneficiaries
 - Utility charges for specific service based generally on usage
 - Statutory fees and charges in accordance with legislation, regulation or local laws
 - Commercial fees and charges where users can clearly be identified
 - Where practicable recovering card fees through a surcharge on card transactions
- **Social conscience** – Council will apply a range of concessions (e.g. for pensioners and institutions) and will accommodate special circumstances where hardship can be demonstrated.

In levying rates and charges, Council will schedule the issue of rate notices quarterly in the months of July, October, January and April.

Differential General Rates

General Rate revenue provides essential whole of community services not funded through subsidies, grants, contributions or donations received from other entities, or not provided for by other levies or charges.

Council will consider full cost recovery options before calculating the differential general rate.

Rating legislation requires the general rate to be calculated on the value of the land. However, Council recognises that various sections of the community impact on the delivery of, and use services, activities, and facilities differently.

Separate multipliers, established on the rate in the dollar applied to rating category 1a, will be assigned to all rating categories to maintain consistency in the distribution of revenue across financial years.

Budget 2025-2026

When determining differential rating categories, the ongoing changes to community characteristics will be considered along with revaluations, which can have a significant impact on properties.

Separate and Special Charges

Where it is appropriate, Council will use separate and special charges to recover the cost of the delivery of services, activities, and facilities that benefit the whole community generally, or which benefits specific rateable land or owners of such land within the community, respectively.

Utility Charges

In setting utility charges, Council will take into consideration factors such as:

- Legislative requirements, including National Competition policy
- Council policy objectives
- Recovery of sufficient revenue to cover costs and a return on assets
- Other sources of revenue where appropriate

Granting concessions for rates and charges

Chapter 4, Part 10 of the Regulation provides Council with the powers to grant concessions to individuals and classes of land owners.

In granting concessions for rates or charges, Council will comply with the criteria in section 120 of the Regulation and will be guided by sustainable financial management practices and the principles of:

- **Transparency** – Council will be transparent and endeavour to use systems and practices able to be understood by the community.
- **Representation** – Council will act in the interests of the whole community in making decisions about concessions for classes of ratepayers.
- **Fairness** – Council will consider all reasonable concessional requests in a consistent non-biased manner.
- **Social conscience** – Council will apply a range of concessions (e.g. for pensioners and institutions) and will accommodate special circumstances where hardship can be demonstrated.

Recovering overdue rates and charges

In accordance with section 120(1)(c), 121(b) and 122(1)(b) of the Regulation, Council may consider granting a concession for rates and charges to ratepayers experiencing demonstrated financial hardship upon receipt of an application for assessment by Council.

Interest will be charged on rates and charges outstanding past the due date unless a mutually agreed arrangement is in place and is honoured. If an arrangement defaults, it will be cancelled and interest charged.

Cost effective processes will be applied in the recovery of overdue rates and charges.

Cost-recovery methods

Section 97 of the Act allows Council to set cost-recovery fees.

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

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

p.40

Budget 2025-2026

Community Service Obligations

In accordance with Corporate Policy FIN-008-P Community Service Obligations, Council may subsidise the operations of commercialised business units or activities in order to achieve social, economic, environmental or other objectives associated with, or incidental to, the delivery of services by those business units or activities.

Council may charge for such activities at a rate less than the full cost price of a service. The difference between the full cost price and the actual charge will be treated as a Community Service Obligation (CSO). CSOs must be transparent, fully costed, and funded. Each CSO will be funded from an identified budget.

Council will continue to support existing community service obligations for Water, Wastewater and Trade Waste.

The CSOs will be reviewed regularly to ensure they continue to form part of Council's strategic objectives.

In addition Council will provide Water Charge Remissions for eligible concealed leaks and home dialysis machine users.

Applying user pays models

Council supports the principle that there is an increased focus on user pays models and that these will be developed where they are considered appropriate and in accordance with policy, including where practicable, Council may recover credit card fees through a surcharge on credit card transactions.

Council has adopted the policy of a conservative approach to increases in fees and charges with a view to minimising excessive impacts on user pays groups. There is also a need to consider Community Service Obligations when considering this principle.

Raising revenue from commercial activities

In order to minimise price increases on residents through the General Rate, Council is committed to exploring additional or alternative revenue streams through the establishment of business activities under the National Competition Policy framework where this is appropriate and in accordance with policy.

In doing this the following principles will be considered:

- Council will comply with the Act's and Regulation's requirements in relation to the application of the competitive neutrality principle to significant business activities, and the code of competitive conduct where applicable.
- The adoption of a business activity recognises the activity is conducted, or has the potential to be conducted, in competition with the private sector giving greater transparency to the community over the activity and clarity of the revenue stream.
- The determination of the standard and quality of each business activity required is based upon community/customer expectations and achieving best value for money, irrespective of whether the service is delivered by an internal or external provider.
- By concentrating upon outcomes rather than processes, service specification is likely to encourage innovation and new solutions to meeting the needs and expectations of the community and customers.

Raising revenue from other external sources

Where possible, Council will seek to supplement revenue through application for external grants and subsidies. Every opportunity will be taken to maximise revenue in support of capital and operational spending. External funding, however, must be strategically targeted and in alignment with community and corporate objectives.

p.41

Budget 2025-2026

Purpose of concessions for rates and charges

Council has determined that pensioner owner occupiers as defined by the *Local Government Regulation 2012* are entitled to receive concessions on rates and various other services that Council provides to the community. Other charitable organisations, community groups, sporting associations and independent schools may also be entitled to concessions (or exemptions under section 93(3)(i) of the Act and section 120 of the Regulation).

The purpose of these concessions is to:

- Ease the cost of living for approved pensioners living in their own homes who have limited financial capacity
- Acknowledge the role that qualifying charitable and community organisations, associations, independent schools and groups perform in the community through concessions on rates and charges

Pursuant to sections 120(1)(d) and (f) of the Regulation, Council may provide a concession to ratepayers whose land is being exclusively used for the purpose of farming (primary production) to assist and encourage endurance in that particular industry. The purpose of this concession is to acknowledge the economic benefit that such an industry provides for the City as a whole.

Infrastructure cost recovery

Council will levy adopted infrastructure charges for trunk infrastructure with approvals for new development. The amounts of those adopted infrastructure charges are determined by Council resolution made under the *Planning Act 2016*.

REVENUE STATEMENT



Budget 2025-2026

Revenue Statement 2025-2026

Outline and Explanation of Measures Adopted for Revenue Raising

Council has developed its revenue raising for the 2025-2026 budget, which includes the levying of rates and charges, in accordance with its Revenue Policy FIN-017-P.

Council seeks to establish sound and sustainable financial decisions, which are underpinned by a rigorous financial framework supported by financial modelling. Objectives specific to revenue raising considerations are:

- Recurrent (operating) revenue is sufficient to cover an efficient operating expense base including depreciation.
- Adequate funding is available to provide efficient and effective core services to the community.
- Key intergenerational infrastructure and service issues are addressed, which allows any significant financial burden to be spread over a number of years and not impact adversely on current or future ratepayers.
- Continuation of good asset management to ensure that all community assets are well maintained and are fit for purpose.

Rates and Charges

All rates and charges are exempt from Goods and Services Tax (GST) unless otherwise specified in the Revenue Statement or supporting documentation.

Differential General Rates

Redland City Council has adopted a differential rating scheme for the 2025-2026 financial year that has 32 rating categories.

A separate rate-in-the-dollar and minimum general rate will apply to land identified within each category except for categories 11a, 11b and 11c. The minimum general rate will be applied to land below a certain (threshold) value and is determined by Council's opinion of what reflects a fair contribution towards the activities, facilities and services provided to all ratepayers, as well as basic general administration costs.

Rating Category	Rating Category Description	Charge Code (RCC Use)	Rate in the Dollar (RID)	Multiplier	Minimum General Rate \$	Minimum General Rate Value Threshold \$
1a	Includes all rateable land that: <ol style="list-style-type: none"> 1) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes; 2) the residential structure is an approved dwelling and is the registered owner's principal place of residence; 3) has a value less than or equal to \$680,000; 4) is NOT categorised in rating category 1d or 1f; and 5) is NOT zoned as Rural in the Redland City Plan. 	GR20	0.00315245	1.000	1,348	427,603

p.44

Budget 2025-2026

Rating Category	Rating Category Description	Charge Code (RCC Use)	Rate in the Dollar (RID)	Multiplier	Minimum General Rate \$	Minimum General Rate Value Threshold \$
1b	Includes all rateable land that: 1) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes; 2) the residential structure is an approved dwelling and is the registered owner's principal place of residence; 3) has a value greater than \$680,000; 4) is NOT categorised in rating category 1e or 1g; and 5) is NOT zoned as Rural in the Redland City Plan.	GR20	0.00282970	0.898	2,161	763,685
1d	Includes all rateable land that: 1) adjoins a canal revetment wall in the estate commonly referred to as Raby Bay and shown on Appendix A – Raby Bay Canal Estate Map;* 2) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes; 3) the residential structure is an approved dwelling and is the registered owner's principal place of residence; and 4) has a value less than or equal to \$680,000.	GR70	0.00516157	1.637	1,996	386,704
1e	Includes all rateable land that: 1) adjoins a canal revetment wall in the estate commonly referred to as Raby Bay and shown on Appendix A – Raby Bay Canal Estate Map;* 2) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes; 3) the residential structure is an approved dwelling and is the registered owner's principal place of residence; and 4) has a value greater than \$680,000.	GR70	0.00437572	1.388	4,584	1,047,599
1f	Includes all rateable land that: 1) adjoins a canal revetment wall in the estate commonly referred to as Aquatic Paradise and shown on Appendix B – Aquatic Paradise Canal Estate Map;* 2) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes; 3) the residential structure is an approved dwelling and is the registered owner's principal place of residence; and 4) has a value less than or equal to \$680,000.	GR80	0.00525136	1.666	1,526	290,591
1g	Includes all rateable land that: 1) adjoins a canal revetment wall in the estate commonly referred to as Aquatic Paradise and shown on Appendix B – Aquatic Paradise Canal Estate Map;* 2) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes; 3) the residential structure is an approved dwelling and is the registered owner's principal place of residence; and 4) has a value greater than \$680,000.	GR80	0.00301306	0.956	2,206	732,147

p.45

Budget 2025-2026

Rating Category	Rating Category Description	Charge Code (RCC Use)	Rate in the Dollar (RID)	Multiplier	Minimum General Rate \$	Minimum General Rate Value Threshold \$
1h	Includes all rateable land that: 1) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes; 2) the residential structure is an approved dwelling and is the registered owner's principal place of residence; 3) has a value less than or equal to \$680,000; 4) is NOT categorised in rating category 1d or 1f; and 5) is zoned Rural in the Redland City Plan.	GR90	0.00315245	1.000	1,348	427,603
1i	Includes all rateable land that: 1) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes; 2) the residential structure is an approved dwelling and is the registered owner's principal place of residence; 3) has a value greater than \$680,000; 4) is NOT categorised in rating category 1e or 1g; and 5) is zoned Rural in the Redland City Plan.	GR90	0.00282970	0.898	2,161	763,685
2a	Includes all rateable land that: 1) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes; 2) the residential structure is an approved dwelling and is NOT the registered owner's principal place of residence; 3) has a value less than or equal to \$680,000; 4) is NOT categorised in rating category 2d or 2f; and 5) is NOT zoned as Rural in the Redland City Plan.	GR25	0.00379738	1.205	1,471	387,372
2b	Includes all rateable land that: 1) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes; 2) the residential structure is an approved dwelling and is NOT the registered owner's principal place of residence; 3) has a value greater than \$680,000; 4) is NOT categorised in rating category 2e or 2g; and 5) is NOT zoned as Rural in the Redland City Plan.	GR25	0.00355908	1.129	2,594	728,841
2d	Includes all rateable land that: 1) adjoins a canal revetment wall in the estate commonly referred to as Raby Bay and shown on Appendix A – Raby Bay Canal Estate Map;* 2) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes; 3) the residential structure is an approved dwelling and is NOT the registered owner's principal place of residence; and 4) has a value less than or equal to \$680,000.	GR75	0.00598024	1.897	2,053	343,297

Budget 2025-2026

Rating Category	Rating Category Description	Charge Code (RCC Use)	Rate in the Dollar (RID)	Multiplier	Minimum General Rate \$	Minimum General Rate Value Threshold \$
2e	Includes all rateable land that: 1) adjoins a canal revetment wall in the estate commonly referred to as Raby Bay and shown on Appendix A – Raby Bay Canal Estate Map;* 2) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes; 3) the residential structure is an approved dwelling and is NOT the registered owner's principal place of residence; and 4) has a value greater than \$680,000.	GR75	0.00560647	1.778	6,144	1,095,876
2f	Includes all rateable land that: 1) adjoins a canal revetment wall in the estate commonly referred to as Aquatic Paradise and shown on Appendix B – Aquatic Paradise Canal Estate Map;* 2) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes; 3) the residential structure is an approved dwelling and is NOT the registered owner's principal place of residence; and 4) has a value less than or equal to \$680,000.	GR85	0.00634888	2.014	1,650	259,888
2g	Includes all rateable land that: 1) adjoins a canal revetment wall in the estate commonly referred to as Aquatic Paradise and shown on Appendix B – Aquatic Paradise Canal Estate Map;* 2) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes; 3) the residential structure is an approved dwelling and is NOT the registered owner's principal place of residence; and 4) has a value greater than \$680,000.	GR85	0.00385305	1.222	2,630	682,576
2h	Includes all rateable land that: 1) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes; 2) the residential structure is an approved dwelling and is NOT the registered owner's principal place of residence; 3) has a value less than or equal to \$680,000; 4) is NOT categorised in rating category 2d or 2f; and 5) is zoned Rural in the Redland City Plan.	GR95	0.00379738	1.205	1,471	387,372
2i	Includes all rateable land that: 1) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes; 2) the residential structure is an approved dwelling and is NOT the registered owner's principal place of residence; 3) has a value greater than \$680,000; 4) is NOT categorised in rating category 2e or 2g; and 5) is zoned Rural in the Redland City Plan.	GR95	0.00355908	1.129	2,594	728,841

Budget 2025-2026

Rating Category	Rating Category Description	Charge Code (RCC Use)	Rate in the Dollar (RID)	Multiplier	Minimum General Rate \$	Minimum General Rate Value Threshold \$
4a	Includes all vacant rateable land, other than that categorised in rating categories 4b, 4c, 10, 11a, 11b or 11c. This category may also include land with an unapproved residential structure or non-commercial out-buildings, for example domestic garage, farm shed.	GR12	0.00438441	1.391	1,506	343,489
4b	Includes all vacant rateable land, other than that categorised in rating category 10, 11a, 11b or 11c that adjoins a canal revetment wall in the estate commonly referred to as Raby Bay and shown on Appendix A – Raby Bay Canal Estate Map.*	GR72	0.00832262	2.640	2,043	245,476
4c	Includes all vacant rateable land, other than that categorised in rating category 10, 11a, 11b or 11c that adjoins a canal revetment wall in the estate commonly referred to as Aquatic Paradise and shown on Appendix B – Aquatic Paradise Canal Estate Map.*	GR82	0.00414430	1.315	1,687	407,065
6a	Includes all rateable land that, having regard to any improvements or activities conducted upon the land, is primarily used in whole or in part for commercial or industrial purposes, other than land categorised in rating categories 6b, 6c or 19.	GR21	0.00647344	2.053	1,835	283,466
6b	Includes all rateable land that: 1) adjoins a canal revetment wall in the estate commonly referred to as Raby Bay and shown on Appendix A – Raby Bay Canal Estate Map;* 2) having regard to any improvements or activities conducted upon the land, is primarily used in whole or in part for commercial or industrial purposes; and 3) is NOT categorised in rating category 19.	GR71	0.01785928	5.665	2,347	131,416
6c	Includes all rateable land that: 1) adjoins a canal revetment wall in the estate commonly referred to as Aquatic Paradise and shown on Appendix B – Aquatic Paradise Canal Estate Map;* 2) having regard to any improvements or activities conducted upon the land, is primarily used in whole or in part for commercial or industrial purposes; and 3) is NOT categorised in rating category 19.	GR81	0.00609158	1.932	2,029	333,082
8	Includes all rateable land that, having regard to any improvements or activities conducted upon the land, is primarily used in whole or in part, or intended for use in whole or in part, for quarry or extractive industry purposes.	GR22	0.01783047	5.656	3,186	178,683
10	Includes all rateable land that has been identified as having an insurmountable drainage constraint and/or significant conservation values that it is unlikely a development permit, or permits, for the erection of a dwelling house on the land would be granted. All rateable land included in this category identified with insurmountable drainage problems or conservation values is zoned Conservation in the City Plan. This category also includes all rateable land on the Southern Moreton Bay Islands that is vacant and has been included within the Recreation and Open Space zone of the City Plan.	GR06	0.00596422	1.892	420	70,420
11a	Includes subdivided land that is not yet developed in accordance with sections 49 and 50 of the <i>Land Valuation Act 2010</i> , other than that categorised in rating category 11b or 11c.	GR05	0.00725963	2.303	N/A	N/A

Budget 2025-2026

Rating Category	Rating Category Description	Charge Code (RCC Use)	Rate in the Dollar (RID)	Multiplier	Minimum General Rate \$	Minimum General Rate Value Threshold \$
11b	Includes subdivided land that adjoins a canal revetment wall in the estate commonly referred to as Raby Bay, and shown on Appendix A – Raby Bay Canal Estate Map* that is not yet developed in accordance with sections 49 and 50 of the <i>Land Valuation Act 2010</i> .	GR73	0.01669167	5.295	N/A	N/A
11c	Includes subdivided land that adjoins a canal revetment wall in the estate commonly referred to as Aquatic Paradise, and shown on Appendix B – Aquatic Paradise Canal Estate Map*, that is not yet developed in accordance with sections 49 and 50 of the <i>Land Valuation Act 2010</i> .	GR83	0.01894593	6.010	N/A	N/A
16	One or more land parcels where the land: 1) is used for shopping centre purposes, or has the potential predominant use of shopping centre purposes, by virtue of its improvements or the activities conducted upon the land; and 2) is characterised in Council's land records with the property use code of COM071.	GR14	0.01028618	3.263	50,433	4,902,989
16a	One or more land parcels where the land: 1) is used for shopping centre purposes, or has the potential predominant use of shopping centre purposes, by virtue of its improvements or the activities conducted upon the land; 2) is characterised in Council's land records with the property use code of COM072; and 3) has a value less than \$20,000,000.	GR37	0.01258388	3.992	115,210	9,155,367
16b	One or more land parcels where the land: 1) is used for shopping centre purposes, or has the potential predominant use of shopping centre purposes, by virtue of its improvements or the activities conducted upon the land; 2) is characterised in Council's land records with the property use code of COM023; and 3) has a value greater than or equal to \$20,000,000.	GR38	0.01356621	4.303	251,678	18,551,835
17	One or more land parcels where the land: 1) is used for shopping centre purposes, or has the potential predominant use of shopping centre purposes, by virtue of its improvements or the activities conducted upon the land; and 2) is characterised in Council's land records with the property use code of COM074.	GR13	0.00676230	2.145	3,719	549,961
19	One or more land parcels where: 1) two or more self-contained places of business are located in one or more buildings; 2) the buildings are separated by common areas, other areas owned by the owner or a road; and 3) the total land area is greater than or equal to 4,000 square metres.	GR17	0.00748488	2.374	6,527	872,025

* Editor's Note - The purpose of this differential rating category is to ensure that canal property owners contribute towards the cost of repairing revetment walls.

In compliance with section 172(2)(b) of the *Local Government Regulation 2012*, it is confirmed that for the 2025-2026 fiscal year, Council has not made a resolution limiting the increase of any rates or charges.

Budget 2025-2026

Separate Charges

Environment and Coastal Management Separate Charge

Section 94 of the *Local Government Act 2009* prescribes that Council may levy a separate charge as defined in section 92(5).

Council has determined that the community in general will benefit from (1) the protection, management, promotion and enhancement of biodiversity and (2) the management of foreshores and mitigation of coastal hazards.

Environmental management includes programs of work including fire management, bushland regeneration and weed management for bushland and conservation areas, education and awareness programs, green spaces, water ways, catchments, and ecosystems across the city.

Coastal Management includes foreshore maintenance activities, as well as enacting the recommendations of Shoreline Erosion Management Plans and Coastal Hazard Adaptation Strategy to manage and protect significant community assets and values.

In the financial year 2025-2026 the Environment and Coastal Management Separate Charge will be levied in accordance with section 103 of the *Local Government Regulation 2012* and will be applied on a per lot basis and is subject to Council's Farming Concession.

Charge Code (RCC Use)	Charge Description	Charge Amount Per Annum \$	Charge Basis
EN04	Environment and Coastal Management	258.00	Per lot

Landfill Remediation Separate Charge

Section 94 of the *Local Government Act 2009* provides Council may levy a separate charge as defined in section 92(5).

Council has determined the community in general will benefit from the monitoring and remediation of all closed landfills to prevent environmental harm. This is financed by a separate charge levied in accordance with section 103 of the *Local Government Regulation 2012*. The funds raised from the Landfill Remediation Separate charge will be expended in accordance with corporate policy WST-002-P Landfill Remediation Separate Charge Policy.

This charge is applied on a per lot basis and will be subject to Council's Farming Concession.

Charge Code (RCC Use)	Charge Description	Charge Amount Per Annum \$	Charge Basis
EN03	Landfill Remediation	77.60	Per lot

Redland City SES Administration Separate Charge

Pursuant to section 4A(c) of the *Disaster Management Act 2003*, a local government is primarily responsible for managing (disaster) events in their local government area.

Section 94 of the *Local Government Act 2009* provides Council may levy a separate charge as defined in section 92(5).

Council has determined the community in general will benefit from improved governance and proactive management of SES resources through the engagement of a full-time officer to undertake the function of an SES Local Controller and Community Resilience Officer. Revenue raised through this charge will fund the on-going costs of maintaining the Redland City SES to an appropriate level of operational readiness.

p.50

Budget 2025-2026

In the financial year 2025-2026 the Redland City SES Administration charge will be levied in accordance with section 103 of the *Local Government Regulation 2012* and will be applied on a per rateable property basis.

This charge is applied on a per rateable property basis and will be subject to Council's Farming Concession.

Charge Code (RCC Use)	Charge Description	Charge Amount Per Annum \$	Charge Basis
SES01	Redland City SES Administration	7.40	Per rateable property

Redland City Rural Fire Brigade Separate Charge

Section 94 of the *Local Government Act 2009* prescribes that Council may levy a separate charge as defined in section 92(5).

Section 152ZD of the *Fire Services Act 1990* allows Council to levy either special rates and charges or separate rates and charges to contribute to the funding of rural fire brigades in Council's local government area.

The rural fire brigades provide an essential service to their local communities. The activities undertaken by the brigades' members include responding to the outbreak of fires within their local areas and in surrounding areas in support of other rural fire brigades and emergency service workers. The brigades also work in conjunction with the Queensland Fire Department undertaking a range of planning and preparation activities throughout the year to ensure communities are prepared for the fire season. The brigade members also engage in delivering community education and awareness on fire behaviour and prevention.

In the financial year 2025-2026 the Redland City Rural Fire Brigade Separate Charge will be levied in accordance with section 103 of the *Local Government Regulation 2012* and will be applied on a per lot basis.

Charge Code (RCC Use)	Charge Description	Charge Amount Per Annum \$	Charge Basis
FL06	Rural Fire Brigade	6.00	Per lot

Utility Charges

Utility charges are made and levied in accordance with Chapter 4 Part 7 of the *Local Government Regulation 2012* and Council's corporate policies associated to each charge.

Council will apply utility charges for Community Titles Scheme land in accordance with:

- sections 195 and 196 of the *Body Corporate and Community Management Act 1997*
- section 64 of the *Building Units and Group Titles Act 1980*.

Waste/Recycle Charges

Waste and recycle charges are Utility charges that are made and levied in accordance with section 99 of the *Local Government Regulation 2012* and Council's Corporate Policy WST-003-P Waste Management and Resource Recovery Policy.

The waste/recycle charge is determined by Council to ensure that it is able to cover the costs associated with the provision of the waste management service. The costs include payment to contractors for waste collection, a kerbside recycle service and a voluntary green waste service. Disposal costs are also factored into the charge to cover contractor costs for disposal, site development works, environmental monitoring, management, statutory charges and administration costs, as well as other costs associated with the use of Council's transfer stations by residents and other users. For 2025-2026 Council maintains a full cost pricing model.

Services in excess of those listed in the following schedules are subject to Special Quotation.

Budget 2025-2026

Residential Kerbside Collection Services				
Charge Description	Mainland		Island	
	Charge Code (RCC Use)	Annual Amount \$	Charge Code (RCC Use)	Annual Amount \$
Residential 240Lt Waste / 240Lt Recycle	RF01	650.04	RF201	687.56
Residential 140Lt Waste / 240Lt Recycle	RF15	544.72	RF215	645.68
Residential 240Lt Waste / 340Lt Recycle	RF301	650.04	RF218	687.56
Residential 140Lt Waste / 340Lt Recycle	RF302	544.72	RF219	645.68
Residential 140Lt Waste / 140Lt Recycle	RF303	507.28	RF220	623.40
Residential 240Lt Green Waste	RFG01	75.00		
Additional Bin and Service – Scheduled Days				
Residential 240Lt addit. Waste	RF09	330.36	RF209	425.68
Residential 240Lt addit. Recycle	RF16	179.92	RF216	232.32
Residential 140Lt addit. Waste	RF17	294.36	RF217	415.60
Residential 340Lt addit. Recycle	RF53	232.76	RF253	264.08
Residential 240Lt addit. Green Waste	RFG02	83.08		
Additional Service Existing Bin (Temporary Lift) – Scheduled Days				
	Charge Code (RCC Use)	Amount per Lift \$		
Residential 140Lt Waste (temp. lift)	RF12	23.80		
Residential 240Lt Waste (temp. lift)	RF13	26.68		
Residential 240Lt Recycle (temp. lift)	RF14	24.52		
Residential 340Lt Recycle (temp. lift)	RF54	17.32		
Residential 240Lt Green Waste (temp. lift)	RFG03	13.00		
Additional Service Existing Bin (Temporary Lift) – Outside Scheduled Days				
	Charge Code (RCC Use)	Amount per Lift \$		
Residential 240Lt addit. Waste (temp. lift)	RF40	86.60		
Residential 140Lt addit. Waste (temp. lift)	RF41	63.48		
Residential 240Lt addit. Recycle (temp. lift)	RF42	49.08		
Residential 340Lt addit. Recycle (temp. lift)	RF55	50.56		

Residential Waste Bulk Bin Collection Services				
Charge Description	Mainland		Island	
	Charge Code (RCC Use)	Annual Amount \$	Charge Code (RCC Use)	Annual Amount \$
Waste Service - 1 service per week				
Residential 0.66m ³ Waste (Rear lift)	RF20	1,486.36		
Residential 0.66m ³ Waste (Front lift)	RF80	1,305.36	RF180	3,727.60
Residential 1.10m ³ Waste (Rear lift)	RF23	2,456.60		
Residential 1.10m ³ Waste (Front lift)	RF19	2,424.68		
Residential 1.50m ³ Waste	RF26	3,078.04	RF106	4,444.64
Residential 2.00m ³ Waste	RF84	4,000.40	RF184	5,925.12
Residential 2.25m ³ Waste	RF29	4,448.28	RF109	6,664.68
Residential 3.00m ³ Waste	RF32	5,860.48	RF112	8,832.40
Residential 4.00m ³ Waste	RF35	7,761.92	RF115	11,375.84

Budget 2025-2026

Residential Waste Bulk Bin Collection Services				
Charge Description	Mainland		Island	
	Charge Code (RCC Use)	Annual Amount \$	Charge Code (RCC Use)	Annual Amount \$
Additional Waste Service - Lift only; 1 service per week				
Residential 0.66m ³ addit. Waste lift	RF21	65.92		
Residential 1.10m ³ addit. Waste lift	RF24	78.08		
Residential 1.50m ³ addit. Waste lift	RF27	80.04	RF107	123.36
Residential 2.00m ³ addit. Waste lift	RF85	84.88	RF185	149.76
Residential 2.25m ³ addit. Waste lift	RF30	92.48	RF110	165.88
Residential 3.00m ³ addit. Waste lift	RF33	110.00	RF113	204.52
Residential 4.00m ³ addit. Waste lift	RF36	137.16	RF116	253.32
Temporary Waste Service (≤3 months) - Bin and Lift; 1 service	Charge Code (RCC Use)	Amount per Bin & Lift \$	Charge Code (RCC Use)	Amount per Bin & Lift \$
Residential 0.66m ³ Waste (temp. bin & lift)	RF22	141.92		
Residential 1.10m ³ Waste (temp. bin & lift)	RF25	254.84		
Residential 1.50m ³ Waste (temp. bin & lift)	RF28	259.44	RF108	308.36
Residential 2.00m ³ Waste (temp. bin & lift)	RF86	271.48	RF186	327.84
Residential 2.25m ³ Waste (temp. bin & lift)	RF31	277.24	RF111	344.28
Residential 3.00m ³ Waste (temp. bin & lift)	RF34	294.96	RF114	382.52
Residential 4.00m ³ Waste (temp. bin & lift)	RF37	318.76	RF117	431.76

Residential and Commercial Bulk Bin Recycle Collection Services				
Charge Description	Mainland		Island	
	Charge Code (RCC Use)	Annual Amount \$	Charge Code (RCC Use)	Annual Amount \$
Recycle Service - 1 service per fortnight				
Residential/Commercial 0.66m ³ Recycle (Rear lift)	RF81	850.12		
Residential/Commercial 0.66m ³ Recycle (Front lift)	RF82	866.76	RF182	1,589.20
Residential/Commercial 1.10m ³ Recycle (Rear lift)	RF63	1,336.84		
Residential/Commercial 1.10m ³ Recycle (Front lift)	RF83	1,432.48	RF183	2,546.72
Residential/Commercial 1.50m ³ Recycle	RF66	1,913.76	RF136	3,583.24
Residential/Commercial 2.00m ³ Recycle	RF87	2,556.04		
Residential/Commercial 2.25m ³ Recycle	RF69	2,756.08	RF139	5,292.32
Residential/Commercial 3.00m ³ Recycle	RF72	3,582.60	RF142	7,048.24
Residential/Commercial 4.00m ³ Recycle	RF75	3,840.72	RF145	9,344.80
Additional Recycle Service Lift only – 1 service	Charge Code (RCC Use)	Amount per Lift \$	Charge Code (RCC Use)	Amount per Lift \$
Residential/Commercial 1.10m ³ addit. Recycle lift	RF65	191.20		
Residential/Commercial 1.50m ³ addit. Recycle lift	RF68	196.60	RF138	344.68
Residential/Commercial 2.00m ³ addit. Recycle lift	RF88	199.28		
Residential/Commercial 2.25m ³ addit. Recycle lift	RF71	203.36	RF141	344.68
Residential/Commercial 3.00m ³ addit. Recycle lift	RF74	207.40	RF144	344.68
Residential/Commercial 4.00m ³ addit. Recycle lift	RF77	215.60	RF147	344.68

p.53

Budget 2025-2026

Residential and Commercial Bulk Bin Recycle Collection Services				
Charge Description	Mainland		Island	
	Charge Code (RCC Use)	Amount per Bin & Lift \$	Charge Code (RCC Use)	Amount per Bin & Lift \$
Temporary Recycle Service (≤3 months) - Bin and Lift – 1 service				
Residential/Commercial 1.10m ³ Recycle (temp. bin & lift)	RF64	336.24		
Residential/Commercial 1.50m ³ Recycle (temp. bin & lift)	RF67	255.64	RF137	630.48
Residential/Commercial 2.00m ³ Recycle (temp. bin & lift)	RF89	277.92		
Residential/Commercial 2.25m ³ Recycle (temp. bin & lift)	RF70	279.84	RF140	630.48
Residential/Commercial 3.00m ³ Recycle (temp. bin & lift)	RF73	303.72	RF143	630.48
Residential/Commercial 4.00m ³ Recycle (temp. bin & lift)	RF76	334.88	RF146	630.48

Commercial Kerbside Collection Services				
Charge Description	Mainland		Island	
	Charge Code (RCC Use)	Annual Amount \$	Charge Code (RCC Use)	Annual Amount \$
Commercial 240L Waste / 240L Recycle	RFC01	653.40	RFC201	791.40
Commercial 140L Waste / 240L Recycle	RFC15	534.12	RFC215	717.20
Commercial 240L Waste / 340L Recycle	RFC301	653.40	RFC218	791.40
Commercial 140L Waste / 340L Recycle	RFC302	534.12	RFC219	717.20
Commercial 140L Waste / 140L Recycle	RFC303	501.64	RFC220	694.92
Commercial 240L Recycle (Stand Alone)	RFC16	155.92	RFC216	232.32
Commercial 340L Recycle (Stand Alone)	RFC53	201.72	RFC253	264.08
Commercial 240L Green Waste	RFCG01	72.00		
Additional Bin and Service				
Commercial 240L Additional Waste	RFC09	376.32	RFC209	529.52
Commercial 240L Additional Green Waste	RFCG02	72.00		
Additional Service Existing Bin (Temporary Lift)	Charge Code (RCC Use)	Amount per Lift \$		
Commercial 240L Green Waste lift	RFCG03	11.28		

Commercial Waste Bulk Bin Collection Services				
Charge Description	Mainland		Island	
	Charge Code (RCC Use)	Annual Amount \$	Charge Code (RCC Use)	Annual Amount \$
Waste Service - 1 service per week				
Commercial 0.66m ³ Waste (Rear lift)	RFC20	1,873.32		
Commercial 0.66m ³ Waste (Front lift)	RFC80	1,692.28	RFC180	3,908.44
Commercial 1.10m ³ Waste (Rear lift)	RFC23	3,101.88		
Commercial 1.10m ³ Waste (Front lift)	RFC19	3,069.96	RFC119	2,847.08
Commercial 1.50m ³ Waste	RFC26	3,957.64	RFC106	5,078.48
Commercial 2.00m ³ Waste	RFC84	5,173.24	RFC184	6,770.36
Commercial 2.25m ³ Waste	RFC29	5,768.28	RFC109	7,616.12
Commercial 3.00m ³ Waste	RFC32	7,620.84	RFC112	10,104.36
Commercial 4.00m ³ Waste	RFC35	10,108.72	RFC115	13,093.56

Budget 2025-2026

Commercial Waste Bulk Bin Collection Services				
Charge Description	Mainland		Island	
	Charge Code (RCC Use)	Amount per Lift \$	Charge Code (RCC Use)	Amount per Lift \$
Additional Waste Service - Lift only – 1 service per week				
Commercial 0.66m ³ addit. Waste lift	RFC21	73.56		
Commercial 1.10m ³ addit. Waste lift	RFC24	91.16	RFC124	75.20
Commercial 1.50m ³ addit. Waste lift	RFC27	97.48	RFC107	133.96
Commercial 2.00m ³ addit. Waste lift	RFC85	107.76	RFC185	164.36
Commercial 2.25m ³ addit. Waste lift	RFC30	118.64	RFC110	182.84
Commercial 3.00m ³ addit. Waste lift	RFC33	144.88	RFC113	228.08
Commercial 4.00m ³ addit. Waste lift	RFC36	182.96	RFC116	285.12
Temporary Waste Service (≤3 months) – Bin and Lift – 1 service				
	Charge Code (RCC Use)	Amount per Bin & Lift \$	Charge Code (RCC Use)	Amount per Bin & Lift \$
Commercial 0.66m ³ Waste (temp. bin & lift)	RFC22	149.56		
Commercial 1.10m ³ Waste (temp. bin & lift)	RFC25	267.92	RFC125	218.04
Commercial 1.50m ³ Waste (temp. bin & lift)	RFC28	276.88	RFC108	308.72
Commercial 2.00m ³ Waste (temp. bin & lift)	RFC86	294.40	RFC186	332.60
Commercial 2.25m ³ Waste (temp. bin & lift)	RFC31	303.40	RFC111	351.44
Commercial 3.00m ³ Waste (temp. bin & lift)	RFC34	329.84	RFC114	396.24
Commercial 4.00m ³ Waste (temp. bin & lift)	RFC37	364.52	RFC117	453.64

Water Charges

Two-part tariff pricing will apply to all properties within the city (including vacant land) that are connected or have access to Council's water transportation system. The two-part tariff will be composed of:

- a fixed water access charge; and
- a water consumption charge, namely a single tier charge for each kilolitre of water consumed.

This is a requirement of section 41 of the *Local Government Regulation 2012*. The prices are set to eventually recover sufficient revenue so the water supply business covers its costs including a contribution to Council and a return on assets employed in the business. This full cost pricing is a requirement of National Competition Policy and section 41(1)(d) of the *Local Government Regulation 2012*.

Fixed Water Access Charges

Fixed water access charges cover costs associated with asset replacement, administration, billing, replacement of water meters, and repair of the reticulation system.

Fixed water access charges will be applied on a per meter/lot basis where the lot can be serviced by the reticulated water system. Where a lot has no meter installed, the fixed water access charge will be determined as if a standard 20mm meter was installed.

The following exceptions apply to the water access charge on a per meter or lot basis:

1. A fixed water access charge will be applied per meter connection for rural land that is contiguous where connection is available to separate parcels of land and the land is used for farming purposes.
2. Lots held in the same ownership name, but separated by a road will be treated as contiguous lots where the land is rural and used for farming purposes, except where the lots have separate water meter connections then contiguity will not be applied.

p.55

Budget 2025-2026

3. The fixed water access charge will be applied against adjoining lots as if they were one lot where the adjoining residential lots are in the same ownership name, are amalgamated for rating purposes and:
 - i) the main roof structure of an occupied dwelling is constructed over the adjoining boundary line of those lots; or
 - ii) one of the adjoining lots would, if sold separately, be unable to lawfully accommodate a dwelling; or
 - iii) one of the adjoining lots would not be issued a building permit unless an existing approved structure was removed.
4. A fixed water access charge will not apply for a fire bypass meter.
5. A fixed water access charge will not be applied where:
 - i) the land associated to the property is undeveloped and landlocked, i.e. there is no private or public access or egress to the property; or
 - ii) the property is categorised for the purpose of Differential General Rating as Rating Category 10 (Constrained land); or
 - iii) the property cannot be serviced by the reticulated water system because of physical constraints; or
 - iv) the property can be serviced by the reticulated water system, but is not currently connected because the property owner has not requested connection; and
 - a) the property boundary is greater than 25 metres from the nearest water main; and
 - b) it is not planned for an extension of the reticulation water network in the current or next financial year which will bring the network within 25 metres of the property boundary line.

Residential			
Meter Size	Charge Description	Charge Code (RCC Use)	Charge Amount Per Annum \$
20mm	Residential fixed water access 20mm	VBM20	377.20
25mm	Residential fixed water access 25mm	VBM25	589.40
32mm	Residential fixed water access 32mm	VBM32	965.64
40mm	Residential fixed water access 40mm	VBM40	1,508.76
50mm	Residential fixed water access 50mm	VBM50	2,357.52
80mm	Residential fixed water access 80mm	VBM80	6,035.20
100mm	Residential fixed water access 100mm	VBM100	9,429.96
150mm	Residential fixed water access 150mm	VBM150	21,217.52
Boundary Meter			
20mm	Residential boundary meter fixed water access 20mm	VCBM20	377.20
25mm	Residential boundary meter fixed water access 25mm	VCBM25	589.40
32mm	Residential boundary meter fixed water access 32mm	VCBM32	965.64
40mm	Residential boundary meter fixed water access 40mm	VCBM40	1,508.76
50mm	Residential boundary meter fixed water access 50mm	VCBM50	2,357.52
80mm	Residential boundary meter fixed water access 80mm	VCBM80	6,035.20
100mm	Residential boundary meter fixed water access 100mm	VCBM100	9,429.96
150mm	Residential boundary meter fixed water access 150mm	VCBM150	21,217.52

Non-residential			
Meter Size	Charge Description	Charge Code (RCC Use)	Charge Amount Per Annum \$
20mm	Non-residential fixed water access 20mm	VBW20	490.28
25mm	Non-residential fixed water access 25mm	VBW25	766.16
32mm	Non-residential fixed water access 32mm	VBW32	1,255.40
40mm	Non-residential fixed water access 40mm	VBW40	1,961.44
50mm	Non-residential fixed water access 50mm	VBW50	3,064.76
80mm	Non-residential fixed water access 80mm	VBW80	7,845.76
100mm	Non-residential fixed water access 100mm	VBW100	12,259.08
150mm	Non-residential fixed water access 150mm	VBW150	27,582.80

Budget 2025-2026

Boundary Meter			
20mm	Non-residential boundary meter fixed water access 20mm	VCBW20	490.28
25mm	Non-residential boundary meter fixed water access 25mm	VCBW25	766.16
32mm	Non-residential boundary meter fixed water access 32mm	VCBW32	1,255.40
40mm	Non-residential boundary meter fixed water access 40mm	VCBW40	1,961.44
50mm	Non-residential boundary meter fixed water access 50mm	VCBW50	3,064.76
80mm	Non-residential boundary meter fixed water access 80mm	VCBW80	7,845.76
100mm	Non-residential boundary meter fixed water access 100mm	VCBW100	12,259.08
150mm	Non-residential boundary meter fixed water access 150mm	VCBW150	27,582.80
Council Meter			
20mm	Council fixed water access 20mm	VCW20	490.28
25mm	Council fixed water access 25mm	VCW25	766.16
32mm	Council fixed water access 32mm	VCW32	1,255.40
40mm	Council fixed water access 40mm	VCW40	1,961.44
50mm	Council fixed water access 50mm	VCW50	3,064.76
80mm	Council fixed water access 80mm	VCW80	7,845.76
100mm	Council fixed water access 100mm	VCW100	12,259.08
150mm	Council fixed water access 150mm	VCW150	27,582.80

Consumption Charges

Water consumption charges are categorised into water connection tariffs, being: residential, non-residential, concessional and Council. Where premises are used for mixed use (i.e. residential and non-residential or concessional) the predominant use of the land will determine the water connection tariff.

The consumption charge is calculated at a flat rate for residential and concessional and at a separate flat rate for non-residential and council tariffs. The water consumption charge is calculated on the water consumed between the last meter reading and the current meter reading and multiplying the total kilolitres by the adopted tariff rate.

The consumption charge is made up of two components:

- the State Government's Bulk Water Charge for the purchase of potable water; and
- Council's retail charge for distribution includes costs for administration, billing, replacement of water meters, and repair of the reticulation system.

In compliance with section 140 of the *Water Supply (Safety and Reliability) Act 2008* for premises that have more than one sole-occupancy unit where the land is not scheme land under the *Body Corporate and Community Management Act 1997* and meters are installed to measure the supply of water to each sole-occupancy unit, the owner of the premise will be billed for water consumption on the reading from the main meter and informed of the volume of water supplied through each sub-meter during the billing period.

Water consumption charges in communal arrangements that exist under a Community Title Scheme, Building Unit Plan or Group Title Plan will be applied in the following manner:

Community Title Scheme land established prior to 1 January 2008 or under construction, but not completed, prior to 31 December 2007	<p>Water consumption charges will be applied consistent with section 196 of the <i>Body Corporate and Community Management Act 1997</i>.</p> <ul style="list-style-type: none"> i) The main meter will be read and used for the purpose of water consumption charge calculations. ii) Lot owners are liable for a share of the total amount payable for water consumption that passes through the main meter, which will be applied by lot entitlement. iii) A fixed access charge will be levied on the main meter and apportioned by lot entitlement to each lot owner.
---	--

p.57

Budget 2025-2026

Community Title Scheme land established after 1 January 2008.	<p>Water consumption charges will be applied consistent with section 195 of the <i>Body Corporate and Community Management Act 1997</i>.</p> <ul style="list-style-type: none"> i) The main meter and all internal meters will be read and used for the purpose of water consumption charge calculations. ii) Any volume variance between the calculated water consumption on the main meter and the total of the calculated water consumption for the internal meters will be billed to the body corporate. Where the volume variance is a negative value: <ul style="list-style-type: none"> a. no adjustment will be made to the total of the calculated water consumption for the internal meters; and b. the variance will be treated as zero. c. where the CTS has no body corporate water outlet, the variance may be written off when charged on the internal meters iii) The water consumption charge applied to each individual unit holder will be calculated on their own individual internal metered water supply. iv) A fixed access charge will be levied on the main meter and apportioned by lot entitlement to each lot owner.
Building Unit and Group Title Scheme Land	<p>Water consumption charges will be applied consistent with section 64 of the <i>Building Units and Group Titles Act 1980</i>.</p> <ul style="list-style-type: none"> i) The body corporate will not be liable for water consumption charges, except when the right to recover charges from the body corporate exists where a lot or part of a lot becomes common property upon registration of a plan of re-subdivision or amalgamation or notice of conversion. ii) The main meter will be read and used for the purpose of water consumption charge calculations. iii) Lot owners are liable for a share of the total amount payable for water consumption that passes through the main meter, which will be applied by lot entitlement. iv) A fixed access charge will be levied on the main meter and apportioned by lot entitlement to each lot owner.

Consistent with section 144(1) of the *Water Supply (Safety and Reliability) Act 2008* water used for firefighting purposes will not be billed. Council reserves the right to fix either a meter or a seal to any private firefighting system.

Charge Code (RCC Use)	Charge Description	Retail Water Price (RCC) \$ Per Kilolitre	State Bulk Water Price \$ Per Kilolitre	Total Price \$ Per Kilolitre
VWCRES	Residential*	0.820	3.517	4.337
VWCNC	Concessional	0.820	3.517	4.337
VWCCOM	Non-residential**	1.875	3.517	5.392
VWCRCC	Council	1.875	3.517	5.392

*Residential means where premises are used ordinarily for a residential purpose and may include a house, unit, flat, guest house and multiple dwellings.

**Non-residential means where premises are not used for ordinary residential purposes and may include premises used for commercial, business or an industrial purpose. Non-residential includes premises used as a caravan park, excluding mobile home parks registered under the *Manufactured Homes (Residential Parks) Act 2003*.

Sewerage Charges

The sewerage charge is set as one tariff based on sewer units and applied as set-out in the sewerage charges table below. Non-residential properties are charged on a per lot and/or per pedestal or equivalent pedestal basis for urinals where 900mm equals 1 pedestal. The prices are set to eventually recover sufficient revenue so that the wastewater business covers its costs including a contribution to Council and a return on the assets employed in the business. This full cost pricing is also a requirement of National Competition Policy.

Budget 2025-2026

The sewerage charge covers costs associated with asset replacement for seven treatment plants, approximately 140 pump stations, the treatment of wastewater, administration, billing and repair to mains and wastewater infrastructure.

Charge Code (RCC Use)	Charge Description	Charge Amount \$	Charge Basis
VSW01	Sewerage	36.60	per unit
VSW02	Council sewerage	36.60	per unit
VCSW01	Sewerage shared service	36.60	per unit

Sewerage charges are applied as set out in the table below.

Land that is not part of a Community Title Scheme, Building Unit Plan or Group Title Plan	No. of Units	Charge Basis Per
Residential, single unit dwelling	25	Lot
Multiple residential dwelling lot (attached or separate) <ul style="list-style-type: none"> each dwelling unit 	25	Dwelling
Non-residential building (other than that included in another category in this policy) <ul style="list-style-type: none"> First pedestal Each additional pedestal 	25 20	Pedestal Pedestal
Motels <ul style="list-style-type: none"> first pedestal each additional pedestal 	25 10	Pedestal Pedestal
Retirement or Lifestyle Villages / Nursing Homes / Manufactured Homes Village (assessed as one property for the purposes of rating) <ul style="list-style-type: none"> first pedestal each additional pedestal if contained within a hospital or hostel, or communal area each additional pedestal if contained within an individual dwelling unit 	25 20 15	Pedestal Pedestal Pedestal
Sporting and Recreational Clubs/Associations/Organisations without poker machines	30	Lot
Sporting and Recreational Clubs/Associations/Organisations with poker machines <ul style="list-style-type: none"> First pedestal Each additional pedestal 	25 20	Pedestal Pedestal
Community Service Organisations (assessed as one property or as part of a larger complex) <ul style="list-style-type: none"> Church Hall Presbytery or manse All other 	10 10 25 10	Church Hall Dwelling Property
School (assessed as one property or as part of a larger complex) <ul style="list-style-type: none"> First pedestal Each additional pedestal 	25 20	Pedestal Pedestal
Caravan parks <ul style="list-style-type: none"> Park site not connected to sewer Park site connected to sewer 	10 15	Site Site

Land that is part of a Building Unit Plan (BUP), Group Title Plan (GTP) or Community Title Scheme (CTS)	No. of Units	Charge Basis Per
Residential dwelling	25	Lot / Dwelling
Non-residential – where the service is supplied to a lot within a Scheme <ul style="list-style-type: none"> First pedestal Each additional pedestal 	25 20	Pedestal Pedestal

Budget 2025-2026

Land that is part of a Building Unit Plan (BUP), Group Title Plan (GTP) or Community Title Scheme (CTS)	No. of Units	Charge Basis Per
Non-residential – where a service is supplied within a scheme but cannot be directly related to a particular lot, the sewerage charge will be apportioned between all lots within the scheme in accordance with the lot entitlements of the respective lots.		
• First pedestal	25	Pedestal
• Each additional pedestal	20	Pedestal
Mixed Use – where a service has not been directly provided to non-residential lot/s within a scheme and there is no common wastewater service available to the non-residential lot/s within the scheme.	25	Lot

Land that is vacant where a wastewater connection is available	No. of Units	Charge Basis Per
Vacant land	25	Lot

The following sewerage charging exceptions apply:

1. Where adjoining residential lots in the same ownership name that are amalgamated for rating purposes and:
 - i) the main roof structure of an occupied dwelling is constructed over the adjoining boundary line of those lots; or
 - ii) one of the adjoining lots would, if sold separately, be unable to lawfully accommodate a dwelling; or
 - iii) one of the adjoining lots would not be issued a building permit unless an existing approved structure was removed; then

The sewerage charge will be applied against such adjoining lots as if they are one lot. All other adjoining lots will be charged the sewerage charge on a per lot basis.
2. The sewerage charge will not be applied to lots that are undeveloped and landlocked (i.e. there is no private or public access or egress to the property).
3. Sewerage charges will not apply to lots identified as having an insurmountable drainage constraint such that it is unlikely a development permit, or permits, would be granted for the construction of a residential or commercial building on the land. This includes some rateable land that has been identified as having significant conservation values. On the Southern Moreton Bay islands all rateable land identified with insurmountable drainage constraint or conservation values has an environmental zoning or an Open Space zone in the Redland Planning Scheme.
4. Land that cannot be serviced by the wastewater network because of
 - i) physical constraints associated to the land; or
 - ii) the land is greater than 25 metres from the nearest wastewater network and the land owner is unable to meet Council requirements; or
 - iii) the land can be served by the wastewater network, but Council has resolved to limit extensions in the area.

Trade Waste Charges

Trade waste requirements are administered under the *Local Government Act 2009*, the *Water Supply (Safety and Reliability) Act 2008* and related Council policies and guidelines to ensure the management of commercial and industrial wastewater discharged into the wastewater network is consistent with Council's legal responsibilities and obligations.

Trade waste charges are separate from other wastewater charges. Trade waste charges are determined by the volume and quality of wastewater entering the wastewater system. These charges apply from the date the trade waste approval starts.

Budget 2025-2026

Billing for trade waste discharged into the wastewater system is structured as follows:

- Charges are calculated quarterly and included in the property owner's rates notice.
 - 1) Trade waste charges are considered a debt owed by the property owner.
 - 2) Payment obligations and recovery methods for trade waste charges are like those for general rates.

There are two primary types of trade waste charges:

Trade waste generator charge

This is a fixed fee applied to each trade waste business on a property, covering recurring administration and overhead costs associated with trade waste management. This charge is the same across all categories and is billed in advance.

Trade waste discharge treatment charge

This variable fee applies to each trade waste business based on the treatment costs. It varies depending on the quantity and quality of the wastewater discharged. There are three categories for this charge.

Category 1 dischargers are low risk. They are charged a standard volume charge only, with no additional quality-based charge.

$$C = Q_D \times K_{VOL}$$

Where:

C is the billing period charge (\$).

Q_D is the trade waste discharge volume for the billing period (kL).

K_{VOL} is the volumetric charge rate (\$/kL).

The volumetric charge K_{VOL} , includes both volume and load costs based on domestic strength sewage which are established on the total cost of providing and maintaining the wastewater system.

Category 2 dischargers are medium risk. They are charged a volume charge plus a quality charge calculated from RCC Sewer Admission Limits (SAL).

Quality charges are based on Chemical Oxygen Demand (COD), Total Suspended Solids (TSS), Total Oil and Grease (TOG), Total Nitrogen (TN), and Total Phosphorus (TP).

$$C = Q_D \times (K_{VOL} + K_{QUAL_CAT2})$$

Where:

C is the billing period charge (\$).

Q_D is the trade waste discharge volume for the billing period (kL).

K_{VOL} is the volumetric charge rate (\$/kL).

K_{QUAL} is the quality charge (\$/kL).

$$K_{QUAL_CAT2} = K_{COD} + K_{TSS} + K_{TOG} + K_{TN} + K_{TP}$$

All Category 2 customers are charged at "deemed-to-comply" at Sewer Admission Limits. It is assumed that Category 2 customers meet RCC sewer admission limits and are not charged over-limit strength, unless investigation findings suggest otherwise.

p.61

Budget 2025-2026

Table 1: Standard Category 2 concentrations for charging

Parameter	Sewer Admission Limits (SAL) (mg/L)	Definition in calculations	Contaminant Load Charge (\$/kg)	Trade Waste Quality Charge (\$/kL)
Chemical Oxygen demand (COD)	1,500	SAL_{COD}	N_{COD}	$K_{COD} = SAL_{COD} * N_{COD} / 1000$
Total Suspended Solids (TSS)	600	SAL_{TSS}	N_{TSS}	$K_{TSS} = SAL_{TSS} * N_{TSS} / 1000$
Total Oil & Grease (TOG)	200	SAL_{TOG}	N_{TOG}	$K_{TOG} = SAL_{TOG} * N_{TOG} / 1000$
Total Nitrogen (TN)	50	SAL_{TN}	N_{TN}	$K_{TN} = SAL_{TN} * N_{TN} / 1000$
Total Phosphorus (TP)	10	SAL_{TP}	N_{TP}	$K_{TP} = SAL_{TP} * N_{TP} / 1000$

Category 3 dischargers are high risk. Additional charges apply for over-the-limit discharge quality, based on sample test results, where:

- Council agrees to accept wastewater which has properties in excess of the sewer admission limits and the conditions of such acceptance are defined in the trade waste approval; or
- a trade waste generator discharges waste to sewer in excess of the limits defined in the trade waste approval or the sewer admission limits (Appendix 1) without approval to exceed the limits; or
- in a specific case of a Category 1 generator that does not have a grease arrestor, an additional charge based on concentrations of pollutants is added to the volume charge of the generator. The period of this charge is subject to approval.

This charge shall apply to each non-complying parameter in addition to the general charges.

The formula for calculation shall be:

$$C = Q_D \times (K_{VOL} + K_{QUAL_CAT3})$$

$$K_{QUAL_CAT3} = (X_{COD}/SAL_{COD})^d \times K_{COD} + (X_{TSS}/SAL_{TSS})^d \times K_{TSS} + (X_{TOG}/SAL_{TOG})^d \times K_{TOG} + (X_{TN}/SAL_{TN})^d \times K_{TN} + (X_{TP}/SAL_{TP})^d \times K_{TP}$$

Where:

d is a constant determined by Council (range 0-2, default 1)

X_{COD} etc. are the average concentration values of the discharge into the sewer based on sample test results obtained during the billing period (mg/L).

SAL_{COD} etc. are the sewer admission limit values, or other negotiated values defined in the trade waste approval, for the pollutant (mg/L).

K_{COD} etc. are the quality charge for the pollutants (\$/kL).

The minimum ratio for $(X_{parameter}/SAL_{parameter})$ is 1.0. If $X < SAL$, a factor of 1.0 is applied.

The period of the charge will be the time period, based on the sampling frequency, over which the limits are considered by Council to have been exceeded. Sampling charges are to be borne by the discharger.

Budget 2025-2026

Charge Code (RCC Use)	Charge Description	Charge Amount \$	Charge Basis
VTP01	Trade Waste Generator Charge	562.68	per annum
VTP02	Council Trade Waste Generator Charge	562.68	per annum
VTW01	Trade Waste Discharge Treatment	Calculation as set out in this section.	
VTW02	Council Trade Waste Discharge		
Trade Waste Discharge Treatment – charge per kilogram/kilolitre			
Pedestal Allowance (Pa)	75kL / pedestal / annum		
Category 1			
Standard volume charge (k)		3.1168	per kilolitre
Category 2			
Base volume charge (a)		3.1168	per kilolitre
Trade Waste Discharge	\$ per kg	mg/L	
Chemical Oxygen Demand (C.O.D)	2.2918	1500	3.4377 per kilolitre
Total Suspended Solids (T.S.S.)	1.0301	600	0.6181 per kilolitre
Total Oil and Grease (T.O.G.)	1.0301	200	0.2060 per kilolitre
Phosphorus	9.4560	10	0.0946 per kilolitre
Nitrogen	2.8263	50	0.1413 per kilolitre
Standard volume plus quality charge		7.6177	per kilolitre
Category 3			
Pollutant concentrations dependant on test results			
Constant 'd'	Factor of 1		

In most cases the trade waste discharge volume is measured by using the main water meter consumption reading. Where an approved flow measurement device is installed and calibrated as specified in the trade waste approval the reading will be used to measure the volume of trade waste discharged to the sewer.

- A sewer discharge factor (SDF) is applied to estimate the volume of water not discharged to sewer.
- An allowance is subtracted for toilet pedestals drawing off the meter.

Where individual trade waste generators have information that would indicate a departure from the standard sewer discharge factor, application may be made for reconsideration of the fraction used.

Interest on Overdue Rates

Pursuant to section 133 of the *Local Government Regulation 2012*, interest, calculated on daily rates and applied as compound interest, is payable on overdue rates or charges from the day they become overdue or at a later day as decided by the local government. For 2025-2026, Council has decided compound interest on daily rests at the rate of 12.12 per cent per annum will be applied on rates or charges from the day they become overdue.

p.63

Budget 2025-2026

Rating Concessions and Exemptions

Chapter 4, Part 10 of the *Local Government Regulation 2012* provides Council with the powers to grant concessions to individuals and classes of land owners. Council has determined that pensioners as defined by the aforementioned Regulation are entitled to receive a concession on rates. Other charitable organisations, community groups, sporting associations, independent schools, and property owners who use their land for the business of farming may also be entitled to concessions or reduced charges under a Community Service Obligation (CSO).

Pensioner Concessions

Section 120(1) of the *Local Government Regulation 2012* enables a concession to be granted if the land is owned or occupied by a pensioner. Council has determined that a Pensioner Concession will be given on the Differential General Rate to an approved pensioner on their principal place of residence where they meet the following eligibility requirements:

1. is and remain an eligible holder of a Queensland 'Pensioner Concession Card' issued by Centrelink 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
2. either own solely or jointly, or is a life tenant granted under a Will or Court Order, an approved residential dwelling* located in Redland City that is their principal place of residence; and
3. has either sole, or joint legal obligation with a co-owner, responsibility for payment of the rates and charges levied on the property.

*A pensioner concession on the Differential General Rate is not available to pensioner applicants who do not reside in a dwelling that has final building approval.

For the purposes of administration:

1. Eligibility will be confirmed on an annual basis with Centrelink for the approved concession to continue. Amendments will commence in the following quarter (i.e. from part to maximum rate, maximum to part rate, or eligible to ineligible).
2. The holder of a Department of Veterans' Affairs pension Gold Card is entitled to receive the maximum pension concession allowed to them in accordance with their level of entitlement, and is dependent upon the approved pensioner's proportionate share of the gross Differential General Rate.
3. Ownership – The concession will apply only to the approved pensioner's proportionate share of the gross Differential General Rate. For the purposes of determining proportionate share, regard shall be given to conveyancing practice that requires the nature and extent of co-ownership to be recorded on the Transfer (Form 1) lodged in the Titles Office and Property Transfer Information (Form 24) received for change of ownership and rates purposes.

This method of determining the approved pensioner's proportionate share shall apply except where the co-owners are:

- i) An approved pensioner and their spouse or life-partner; or
- ii) An approved pensioner and a bank, other financial institution, or government department where the latter holds joint title for debt security purposes and has no responsibility for rates, charges or other costs of maintaining the property.

p.64

Budget 2025-2026

In either of these situations, the tenure will be treated as sole ownership and the concession approved in full.

It is not a requirement for the spouse or life-partner to also reside at the property, but it must be established in these cases that the approved pensioner is wholly responsible for the payment of all rates and charges levied in respect of the property. The approved pensioner's responsibility for payment of all rates and charges in this circumstance must be established by sighting and placing on file a copy of the Court Order or Statutory Declaration completed by the applicant.

4. Residential Requirements – Where a pensioner, for reasons of ill health or infirmity (e.g. poor health, feeble in body or health, physically weak, especially through age) resides some or all of the time in alternative accommodation, such as a nursing home or similar type accommodation (where personal care is available on site and provided as required) or with family or friends, the residence may be regarded as the 'principal place of residence' if it is not occupied on a paid tenancy basis during the absence of the approved pensioner owner/s and the approved pensioner owner/s remain solely responsible for the payment of rates and charges levied in respect of the property.
5. Trusteeship – In the case of property held in trusteeship the applicant, in order to be considered for eligibility, must be considered to have legal responsibility for payment of all rates and charges levied in respect of the property, regardless of whether the applicant is the trustee or the beneficiary of the Trust.
6. Life Tenants – the criteria for determining life tenants will be that:
 - i) The property in respect of which the Differential General Rate is levied must be the principal place of residence of the pensioner and the pensioner must reside on the property (i.e. a life tenant cannot reside in a nursing home and claim the concession as may occur with ordinary home ownership); and
 - ii) The pensioner must not have a major interest in other residential property in Redland City; and
 - iii) The life tenancy must be created by a valid Will, which applies to the property in question, or by a Court Order; and
 - iv) There must be no provision in the Will or Court Order that relieves the life tenant from the obligation to pay the rates and charges levied in respect of the property.
7. Application of concession for new applicants:
 - i) The rebate is to commence from the latter of either the date of application, or the date of purchase of a property; or
 - ii) Where the principal place of residence was bequeathed to the applicant under the terms of a Will and it was their principal place of residence prior to the death of the previous owner; where the previous owner had an existing entitlement to the pensioner concession on the Differential General Rate, the entitlement will continue uninterrupted if application is received prior to or within 90 days of the death of the previous owner.
8. Application of concession for existing applicants:
 - i) Where a replacement property is acquired within Redland City the entitlement to the concession will continue uninterrupted if application is received prior to or within 90 days of the property settlement.

Budget 2025-2026

9. The Council Pensioner Differential General Rate concession will be applied on a tiered basis dependent on whether the approved pensioner is in receipt of a maximum rate of pension or in receipt of a part rate of pension.

For 2025-2026 the Council Pensioner Differential General Rate concession will be for approved pensioners:

- In receipt of the maximum rate of pension \$335.00 per financial year
- In receipt of a part rate pension \$167.50 per financial year

Section 120(1) of the *Local Government Regulation 2012* enables a concession to be granted if the land is owned or occupied by a pensioner. Council has also determined that a concession will be given on Separate and Special Charges (Environment and Coastal Management, Landfill Remediation, Redland City SES Administration and Rural Fire Brigade charges) to people who are eligible for a concession on the Differential General Rate and are owner/occupiers of adjoining residential lots in the same ownership name, which are amalgamated for rating purposes, and either:

- i) the main roof structure of an occupied dwelling is constructed over the adjoining boundary line of those lots; or
- ii) one of the adjoining lots would, if sold separately, be unable to lawfully accommodate a dwelling; or
- iii) one of the adjoining lots would not be issued a building permit unless an existing approved structure was removed;

whereby only one of each Separate and Special Charge that may be properly made and levied on the adjoining lots will be applied. All other adjoining lots will be charged Separate and Special Charges on a per lot basis.

State Lease Agreements – Community Organisations

Section 93(3)(i) of the *Local Government Act 2009* provides that Council can, by resolution, exempt land from rating for charitable purposes. Section 120(1)(b)(i) of the *Local Government Regulation 2012* provides that a concession may be granted if Council is satisfied the land is owned by an entity whose objects do not include making a profit. Council has determined that a concession will be given on the Differential General Rate and Separate charges to community organisations that have an interest in or occupy land under a Queensland State Government lease agreement, licence or permit that is categorised as rental category 14.1 – charities and small sporting or recreational clubs under the *Land Regulation 2020*.

Applicants must provide evidence and be able to demonstrate that the organisation is a community based organisation that:

1. is a non-profit entity; and
2. formed for a purpose that does not include the profit or gain of its individual members or owners; and
3. exists for any lawful purpose that provides a public benefit, at large or in a particular locality, which improves community welfare, education, safety or encourages and promotes physical health and well-being; and
4. has an interest in or occupies land under a Queensland State Government lease agreement, licence or permit that is categorised as rental category 14.1 under the *Land Regulation 2020*.

Community Service Obligations (CSOs)

The water, wastewater and trade waste services are classified as a significant business activity and are run as a commercial business unit named 'City Water' where the Code of Competitive Conduct applies. Subject to section 22(1) of the *Local Government Regulation 2012* full cost pricing applies to this business. In consideration of section 23 and 24 of the *Local Government Regulation 2012* the following Community Service Obligations may arise.

FARMING CONCESSION/CSO

Pursuant to Chapter 4 Part 10 of the *Local Government Regulation 2012*, Council may provide a concession under section 120(1)(f) in respect of land the Council is satisfied is being used exclusively for the purpose of farming by an owner who is carrying on a business of primary production on the land.

Council will remit all but one of each Water Fixed Access charge, Sewerage charge, Separate and Special charge that may be properly made and levied on the subject land parcels.

The farming concession is available to eligible land owners with contiguous parcels of land in the same ownership name. Land will be considered as contiguous when separated by a road. Land will not be considered contiguous where water connections are made to separate parcels of land.

For the purposes of this concession farming includes activities such as aquaculture production, horticulture and agriculture production and the raising, breeding or production of poultry or livestock for the purpose of selling them or their bodily produce.

WATER CSO

Council has determined in accordance with section 120(1)(b) of the *Local Government Regulation 2012* that a concession will be given on the water charges for religious and not-for-profit community service organisations, which includes sporting and recreational clubs/associations/organisations that do not have poker machines.

The remission will take the form of a reduced tariff applied on water consumption and no fixed water access charge will apply.

HAEMODIALYSIS HOME TREATMENT CSO

Section 120(1)(c) of the *Local Government Regulation 2012* provides that a concession on rates or charges may be granted where the local government is satisfied that payment of the rate or charge would cause hardship to the land owner. Council has determined that where the water consumption of a household increases above normal use because the quality of life of a resident in the household is reliant on haemodialysis treatment provided by a home dialysis machine, payment of the water consumption charge would cause the land owner, or tenant where the tenant is responsible for payment of the water consumption, hardship.

For the purposes of administration:

1. Application is to be made to the treating hospital in an accepted format supplied to the hospital by Redland City Council. The hospital will forward the application and associated documentation, which includes the average kilolitres per annum used by the dialysis machine in the treatment, to Council for processing.
2. In the event the resident dependent on haemodialysis treatment is a member of a household of a tenanted property, evidence will be required to show the tenant is responsible for payment of the water consumption. Evidence may take the form of a copy of the lease agreement, or a letter from the owner or owner's agent that states the tenant is responsible for payment of the water consumption. Where

Budget 2025-2026

the property is tenanted, Council will in good faith apply the concession to the property rate account with the expectation the concession will be passed onto the tenant.

3. Eligibility will be confirmed with the treating hospital on an annual basis.
4. The concession is calculated as an allowance of 100% of the water used above normal consumption, up to but not exceeding the quarterly allowance for the billed period. Normal consumption is calculated on the average daily use for a residential household. An exception exists where the actual consumption does not exceed normal consumption calculated for the average number of person's resident in the home for the water consumption period. In this instance, a concession will not be applied.

Allowance Calculation: Actual usage (kL) – Normal usage (kL) = Allowance (kL)*

5. The concession will commence for new 'first-time' approved applicants from the date given by the treating hospital as the start date for home dialysis in the nominated property.
6. Existing applicants who change residence will need to submit a new application through the treating hospital for the concession to apply to the new residence. The concession will apply from the date of tenancy or ownership.

CONCEALED LEAKS CSO

Section 120(1)(c) of the *Local Government Regulation 2012* provides that a concession on rates or charges may be granted where the local government is satisfied that payment of the rate or charge would cause hardship to the land owner. Council has determined a remission will be provided to eligible customers on the estimated water lost due to a concealed leak. A concealed leak is defined as a loss of potable water that occurs from a water service on the customer's side of the water meter that is hidden from view, either underground or under or within concrete where there are no visible signs of dampness or soaking and where the owner or occupant could not reasonably be expected to know of its existence.

Eligibility to a concealed leak remission does not include water lost from:

- Leaks within a dwelling or building on the property with visible signs of the leak including dampness, wetness or soaking.
- Leaking taps, toilet cisterns or other water appliances.
- Leaks in water tanks or faulty tank float valves that are plumbed to the potable water supply.
- Property sprinklers, garden hoses, hose pipes, external taps or fittings, and other irrigation systems.
- Leaking or plumbing related faults with hot water systems, including solar hot water systems, panels or pipe work supplying them.
- Leaks in swimming pools, spas and other water features and fittings.
- Leaks in pipes to a jetty or pontoon.

For the purpose of administration:

1. Application to a concealed leak remission is open to:
 - i) A residential customer who receives a rate notice in their name for the property that includes charges for water consumption.
 - ii) A non-residential customer who uses on average no more than 100 kilolitres (kL) of drinking water per annum.

Budget 2025-2026

- iii) Not-for-profit entities that receive a rate notice in their name for the property that includes charges for water consumption.
2. Application must be made on the nominated form (Concealed Water Leak Application form) by the customer (property owner) where the leak occurred, or their authorised nominee, within five (5) months of the leak repair date to qualify for the remission. However, for land in a community title scheme (CTS), the application must be submitted as follows:
- i) If the CTS is individually sub-metered and the leak did not occur on common property, the property owner must apply for remission.
 - ii) If the CTS is individually sub-metered and the leak did occur on common property, the Body Corporate must apply for remission.
 - iii) If the CTS is not individually sub-metered, or the sub-meters are not approved to be read and billed by Council, the Body Corporate acting on behalf of all owners must apply for remission.
3. The leak must be repaired within 30 days of:
- i) The property owner identifying higher than usual water usage;
 - ii) The date that the property owner ought reasonably have identified higher than usual water usage; or
 - iii) Council notifying the property owner of higher than usual water use. Such notification may take the form of at least one of the following: SMS, email, letter, phone call or card left in the letterbox.
4. A remission will be provided by Council on the Distribution and Retail water consumption charge of the estimated water lost, which is applied as a financial adjustment. Queensland State Government will provide a remission on the State Bulk water consumption charge for a concealed water leak where eligibility requirements are met.
5. Customers who are pensioners approved for the Differential General Rate concession will receive a 100 per cent remission on the estimated water loss for the Distribution and Retail water consumption charge and also the State Bulk water consumption charge. All other eligible customers will receive an 80 per cent remission on the Distribution and Retail water consumption charge of the estimated water loss and a 70 per cent remission on the State Bulk water consumption charge of the estimated water loss.
6. The application must be supported by:
- i) An invoice or signed report from an appropriately licenced plumber that the leak was concealed and has been repaired within Australian plumbing standards.
 - ii) Two (2) water meter readings two (2) weeks apart that show water consumption for the property has returned to normal, with the first reading to be taken as soon as practical after the leak has been repaired. These readings may be used for calculation purposes.
 - iii) Photographic evidence if available, although photos are not mandatory they are desirable and will be used in conjunction with written evidence to support the application process in determining eligibility. Photos of the leak prior and post repair will be accepted and can form part of an application.

Budget 2025-2026

7. The remission is calculated based on two (2) reading periods (generally around 190 days) and will be applied to the customer's property rate account in the next quarter.
8. Eligible customers are allowed one concealed leak remission within a three (3) year period (calculated from the leak repair dates) where the property is held in their ownership name during that period (refer to item 11).
9. A minimum cap on the concealed leak remission will apply. Where the remission is calculated and is less than \$35 no remission will be applied, excluding pensioners approved for the Differential General Rate concession where a minimum cap of \$25 will apply.
10. The following information may be used to calculate the remission:
 - i) The date the leak was repaired.
 - ii) The average daily water use and the cost calculated on the first given four (4) quarter period that is not leak effected, excluding new owners where the average daily water use is based on readings taken after the leak is repaired.
 - iii) In lieu of a recent quarterly billing reading, the first reading taken after the leak is repaired.
 - iv) The adopted Distribution and Retail water consumption price.
 - v) The adopted State Bulk water consumption charge.
11. Council may provide a once only opportunity during the period of ownership to replace a previous leak remission amount where a second major leak occurs within 3 years of the first leak repair date where the calculated water loss for the second leak is greater than the calculated loss for the first leak. This is administered by the customer forgoing the first leak remission amount, which will be replaced by the approved calculated remission amount for the second leak. This does not affect the commencement of the three year period stated in point 8, which commenced from the date the first leak was repaired.
12. Provide an appeal process for applicants with extenuating circumstances to seek a variation to this policy to receive a greater remission than currently afforded under the Policy. The Extenuating Circumstances Panel will provide property owners with an avenue to apply for a remission if the extenuating circumstances exist.
 - i) The Extenuating Circumstances Panel will determine whether extenuating circumstances apply, which may, subject to the determination of the Panel, include where:
 - repair of the concealed leak not being completed within the 30 day timeframe allowed under paragraph 2(b) of the Policy; or
 - remission being sought in respect of 2 or more reading periods (provided that the 30 day timeframe allowed under paragraph 2(b) of the Policy has been complied with).
 - health issues or prolonged illness preventing the customer from remedying a concealed leak. Any appeal on these grounds should be supported by evidence in the form of certification from an appropriately qualified medical practitioner; or
 - an unidentified major leak which could not reasonably be prevented by the customer due to a natural disaster.
 - ii) Application must be made in writing on the nominated form (Request for a Review and Decision under Extenuating Circumstances (FIN-018-P Concealed Leaks Policy) setting out the extenuating circumstances and the extent of the policy variation sought.

The Extenuating Circumstances Panel will decide whether a case for extenuating circumstances

p.70

[Budget 2025-2026](#)

exists and what, if any, variation should be made to the Policy.

- The panel will decide the extent to which the policy will be varied, including the level of remission to be provided. For example, an extenuating circumstances remission application can be approved in full, approved in part or rejected (all with rationale) by the Extenuating Circumstances Panel.
- The decision of the panel will be final, and no further appeal process will be available.

WASTEWATER CSO

Council has determined in accordance with section 120(1)(b) of the *Local Government Regulation 2012* that a concession will be given on sewerage charges for religious and not-for-profit community service organisations and sporting and recreational clubs/associations/organisations that do not have poker machines.

The remission will take the form of a reduced number of units applied to calculate the sewerage charge.

TRADE WASTE CSO

In accordance with the FIN-008-P Community Service Obligation policy a remission in the form of a full rebate on the Trade Waste Discharge Treatment charge may be applied on properties granted a rating exemption on the Differential General Rate. This excludes properties with a rating exemption where regular use of a commercial kitchen (4 times or more per week) has been determined as commercial use, then all trade waste charges will apply.

CONCEALED LEAK CSO ON TRADE WASTE CHARGES

Council has determined a Trade Waste Charge remission may be provided to eligible customers where the water meter consumption has been used to estimate the trade waste volume and a water leak has occurred on the property, such that the water lost to the leak has not entered the wastewater system.

1. Application must be made by the customer (property owner) where the leak occurred, or their authorised nominee, by completing the nominated form (Trade Waste Water Leak Application), within four (4) months of the issue of the charge to qualify for the remission. The application must be forwarded to the Trade Waste officer for initial assessment.
2. The application must be supported by:
 - i) An invoice or signed report from a licenced plumber that the leak was concealed and has been repaired within Australian plumbing standards.
 - ii) Two (2) water meter readings two (2) weeks apart that show water consumption for the property has returned to normal, with the first reading to be taken as soon as practical after the leak has been repaired. These readings may be used for calculation purposes.
3. The following information may be used to calculate the remission:
 - i) The date the leak was repaired.
 - ii) The average daily water used calculated on the first given four (4) quarter period that is not leak effected, excluding new owners where the average daily water used is based on readings taken after the leak is repaired.
 - iii) In place of a recent quarterly billing reading, the first reading taken after the leak is repaired.
4. The remission calculation is based on the difference between the actual water consumption and the estimated water consumption.

[p.71](#)

Budget 2025-2026

5. The remission will be applied as an adjustment to the customer's property account. The maximum period for which the remission is calculated is 2 reading periods.
6. A register will be kept of all Trade Waste charge remissions given.

Other Matters

- The Council will continue to collect developer infrastructure charges in accordance with the *Planning Act 2016*, which provides for the Council to recover through developer contributions a proportion of the cost of infrastructure needed to meet growth in the City.
- Cost-recovery fees are established under section 97 of the *Local Government Act 2009*. Council has set cost-recovery fees at a level to recover up to the full cost price of administering the fee, but no more. This includes direct and indirect costs, operating and maintenance overheads, and use of capital. Some cost-recovery fees may be subsidised by revenue representing community service obligations to achieve policy objectives and desired community outcomes.
- Pursuant to section 262 of the *Local Government Act 2009*, Council has, in the support of its responsibilities, the power to charge for a service or facility, other than a service or facility for which a cost-recovery fee may be fixed. These business activity charges are subject to the goods and services tax and may be reviewed by Council at any time. The nature, level and standard of the service or facility is considered by Council in the setting of charges for business activities. Charges for business activities include (but are not limited to) rents, plant hire, private works and hire of facilities.

Revenue Statement Definitions

Association –

1. **Incorporated Association** – a legally separate entity that has the same powers, benefits and responsibilities as a person. Must have at least 7 members, be a not-for-profit association, have a physical address in Queensland and have a written set of operating rules.
2. **Unincorporated Association** – a group of people who agree to come together to pursue a common purpose. It is not a separate legal entity from its members and cannot enter into contracts, own land, employ people or sue or be sued in its own name.

Building unit plan (BUP) – exists under the *Building Units and Group Titles Act 1980*. A BUP was created when a building was subdivided in collectively administrated units. This plan type is characterised by a collectively administered subdivision managed by a Body Corporate.

Categorisation of Land – following the adoption of the rating categories, Council will identify the rating category to which each parcel of rateable land belongs in accordance with sections 81(4) and (5) of the *Local Government Regulation 2012*. Later categorisation of land for the following reasons will be determined pursuant to section 82 of the *Local Government Regulation 2012*:

- land has inadvertently not been categorised; or
- land becomes rateable land; or
- Council considers that the rating category of a parcel of land should be changed, in view of the description of each rating category; or
- two or more parcels of rateable land are amalgamated into a single parcel of rateable land.

Common Area – is the common property in a Community Title Scheme, a Building Unit Plan or Group Titles Plan that is owned by the owners of the lots in the scheme or plan.

Budget 2025-2026

Community Service Organisation – to qualify as a Community Service Organisation the organisation must be able to demonstrate they meet the following criteria:

1. Is a not-for-profit entity.
 - i) It is not carried on for the profit or gain of particular persons and it is prevented, either by its constituent documents or by operation of law, from distributing its assets for the benefit of particular persons either while it is operating or upon winding up.
2. It exists for any lawful purpose that provides a public benefit, at large or in a particular locality that improves community welfare, education or safety. This includes sporting or recreational clubs with less than 2,000 members.
 - i) To be for a public benefit the purpose must be aimed at achieving a universal or common good, have practical utility and be directed to the benefit of the general community or a sufficient section of the community.
3. Has only charitable purposes.
 - i) Charitable purpose means the advancement of health; education; social and community welfare, including care, support and protection of children and young people which includes the provision of child care services; religion; culture; natural environment; or other purposes beneficial to the community.
4. Has no restrictions on membership that is in contravention of the *Queensland Anti-Discrimination Act 1991*.
5. Does not have a disqualifying purpose. That is the purpose of engaging in, or promoting activities that are unlawful or contrary to public policy or the purpose of promoting or opposing a political party or a candidate for political office.

Community title scheme land – land may be identified as scheme land only if it consists of:

1. 2 or more lots, and
2. other land that is common property for a community titles scheme that is not included in point 1.

Egress – the action of going out of or leaving a place.

Extractive Industry – an extractive industry is any activity that removes material substance from the ground.

Firefighting purposes – water consumption for the purposes of training for firefighting and routine testing of firefighting equipment.

Group title plan (GTP) – existed under the *Building Units and Group Titles Act 1980*. A GTP was created when land was subdivided into collectively administered lots. This plan type is characterised by a collectively administered subdivision managed by a Body Corporate.

Lot or parcel – means a separate, distinct parcel of land created on:

1. the registration of a plan of subdivision; or
2. the recording of particulars of an instrument; and
3. includes a lot under the *Building Units and Group Titles Act 1980*.

Mixed use scheme – lots within a scheme are a mix of residential and non-residential use.

Pedestal – for the purposes of this policy, one urinal is equivalent to one pedestal.

Principal place of residence – a residential dwelling, in which at least one of the registered owners of the land, or a person who is a life tenant of the dwelling made under a Will or Court Order, lives on an ongoing daily

p.73

Budget 2025-2026

basis. Where the occupation is transient (i.e. less than 3 months), temporary or of a passing nature this is not sufficient to establish occupation as a principal place of residence.

Entities that own land for the benefit of others, typically a company, Trust, or personal representative/s have a principal place of business, not a principal place of residence to which a natural person can reside and for the purposes of land rating categorisation are treated as NOT owner occupied. Note: in circumstances where a property fits within a category considered a principal place of residence of the owner and an ownership change occurs into the name/s of personal representative/s due to death, a review of the rating category will be made 12 months after the date of death, or upon another change of ownership to the property being received dependent on which event occurs first.

Property Use Code – represents what the land is used for. The Property Use Codes are published on Council's website.

Sole-occupancy unit – in relation to a building means—

1. a room or other part of the building for occupation by one or a joint owner, lessee, tenant, or other occupier to the exclusion of any other owner, lessee, tenant, or other occupier, including, for example—
 - i. a dwelling; or
2. a room or suite of associated rooms in a building classified under the Building Code of Australia as a class 2, 4, 5, 6, 7 or 8 building; or
3. any part of the building that is a common area.

Standard Lot – a single parcel of land or contiguous parcels of land in the same ownership name where the roof line of a residential dwelling extends over more than one lot.

Vacant land – land that has no building erected thereon capable of being used for a residential dwelling or commercial or industrial purposes. It may include land with an erected structure such as a storage shed, garage, or derelict building.

Value – means the value assigned under the *Land Valuation Act 2010*. In a Community Title Scheme, Building Unit Plan or Group Title Plan the value assigned to a lot is the value of the scheme land apportioned between the lots included in the scheme in proportion to the interest schedule lot entitlement for each lot.

Wastewater – water used by households and businesses that is disposed of through the wastewater network.

Water connection tariffs:

1. **Residential** – land used predominately for residential purposes i.e. premises at which someone lives. This tariff includes mobile home parks registered under the *Manufactured Homes (Residential Parks) Act 2003*.
2. **Non-residential** – land used predominantly for commercial or industrial purposes. This tariff includes:
 - i) Camping, caravan or tourist parks that are not registered as a mobile home park under the *Manufactured Homes (Residential Parks) Act 2003*; and
 - ii) Sporting and Recreational clubs/Associations with poker machines.
3. **Concessional** – land owned or leased by a Religious or not-for-profit Community Service Organisation, which includes Associations or Sporting or Recreational clubs without poker machines.
4. **Council** – land held by Redland City Council either freehold or as Trustee.



Budget 2025-2026

Appendix A – Raby Bay Canal Estate Map



p.76

Budget 2025-2026

Appendix B – Aquatic Paradise Canal Estate Map



p.77

Budget 2025-2026

Glossary – Financial Sustainability Measures

Measure	
Council Controlled Revenue Ratio:	Net Rates, Levies and Charges add Fees and Charges
<i>This is an indicator of a council's financial flexibility, ability to influence its operating income, and capacity to respond to unexpected financial shocks</i>	Total Operating Revenue
Population Growth Ratio:	Prior year estimated population
<i>This is a key driver of a council's operating income, service needs, and infrastructure requirements into the future</i>	Previous year estimated population
Operating Surplus Ratio:	Operating Result
<i>This is an indicator of the extent to which operating revenues generated cover operational expenses. Any operating surplus would be available for capital funding or other purposes</i>	Total Operating Revenue
Operating Cash Ratio:	Operating Result add Depreciation and Amortisation add Finance costs *
<i>This is a measure of a council's ability to cover its core operational expenses and generate a cash surplus excluding depreciation, amortisation, and finance costs</i>	Total Operating Revenue
Unrestricted Cash Expense Cover Ratio:	Total Cash and Equivalents add Current Investments add Available Ongoing QTC Working Capital Facility Limit, less Externally Restricted Cash
<i>This is an indicator of the unconstrained liquidity available to a council to meet ongoing and emergent financial demands, which is a key component to solvency. It represents the number of months a council can continue operating based on current monthly expenses</i>	Total Operating Expenditure, less Depreciation and Amortisation less Finance Costs
Asset Sustainability Ratio:	Capital Expenditure on Replacement of Infrastructure Assets (Renewals)
<i>The asset sustainability ratio approximates the extent to which the infrastructure assets managed by a council are being replaced as they reach the end of their useful lives</i>	Depreciation Expenditure on Infrastructure Assets
Asset Consumption Ratio:	Written Down Replacement Cost of Depreciable Infrastructure Assets
<i>The asset consumption ratio approximates the extent to which council's infrastructure assets have been consumed to what it would cost to build a new asset with the same benefit to the community</i>	Current Replacement Cost of Depreciable Infrastructure Assets
Asset Renewal Funding Ratio:	Total of Planned Capital Expenditure on Infrastructure Asset Renewals over 10 years
<i>The asset renewal funding ratio measures the ability of a council to fund its projected asset renewal/replacements in the future</i>	Total of Required Capital Expenditure on Infrastructure Asset Renewals over 10 years
Leverage Ratio:	Book Value of Debt **
<i>The leverage ratio is an indicator of a council's ability to repay its existing debt. It measures the relative size of the council's debt to its operating performance</i>	Operating Results add Depreciation and Amortisation and Finance Costs
Net Financial Liabilities Ratio:	Total Liabilities – Current Assets
<i>This is an indicator of the extent to which the net financial liabilities of Council can be serviced by operating revenues</i>	Total Operating Revenue

* Finance costs only include interest charged on a local government's existing Queensland Treasury Corporation's debt balance.

** Book Value of Debt in this calculation excludes Right-of Use lease liabilities.

[Budget 2025-2026](#)**Disclaimer**

While every care has been taken in preparing this publication, Redland City 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.

p.79

4.10 FINANCIAL STRATEGY 2025-2035**Objective Reference:** A12023285**Authorising Officer:** Sandra Bridgeman, Executive Group Manager Financial Services & Chief Financial Officer**Responsible Officer:** Sandra Bridgeman, Executive Group Manager Financial Services & Chief Financial Officer**Report Author:** Katharine Bremner, Budget & Systems Manager
Anne-Marie Norris, Service Manager Financial Planning**Attachments:** 1. Financial Strategy 2025-2035 [↓](#)**PURPOSE**

To present the Financial Strategy 2025-2035, including the proposed Long-Term Financial Forecast required by section 104(5)(a)(iii) of the *Local Government Act 2009* and section 171 of the *Local Government Regulation 2012*. It is noted that, under section 169(2) of the *Local Government Regulation 2012*, Council's budget is required to include the Long-Term Financial Forecast. Formal adoption of the Long-Term Financial Forecast will occur when Council resolves to adopt its 2025-2026 annual budget.

BACKGROUND

Council adopted its current Financial Strategy (Strategy) on 27 June 2024 which outlines the financial forecast for the period 2024-2034. The Financial Strategy provides Council with an agreed roadmap for managing its financial resources and contains the outputs and assumptions of the Long-Term Financial Forecast. The financial forecast includes ten-year financial statements at entity level including a Statement of Comprehensive Income, Statement of Cash Flows and Statement of Financial Position. Since June 2024, the financial forecast has been updated to reflect the:

- 2023-2024 end of year accounts finalisation (opening balances impacts)
- 2024-2025 budget reviews
- 2025-2026 budget development process
- Discussed or agreed assumptions about possible future financial impacts
- Financial policy updates made by Council
- Measures of Financial Sustainability to align to the Financial Management (Sustainability) Guideline 2024 version 1
- Updates to risks and opportunities identified during the review
- Changes in economic factors such as inflationary pressures, assumptions, and parameters

Regular updates of the forecast ensure Council continues to set clear financial objectives and targets in order to demonstrate long-term financial sustainability and prudent stewardship of community assets and liabilities.

ISSUES

The attached document has been developed in conjunction with the draft 2025-2026 annual budget and draft ten-year capital works program and sets parameters to ensure financial sustainability. Council has reviewed the attached Financial Strategy as part of the 2025-2026 budget development process and discussed:

- Measures of Financial Sustainability and associated targets
- Financial policy positions
- Parameters and assumptions
- Significant revenue and expenditure items including 2025-2026 capital projects and the 2025-2026 operational requirements in addition to 'business as usual' expenditure.

The Long-Term Financial Forecast highlights a number of areas for consideration and action in formulating decisions on revenue raising and operational and capital resourcing over the life of the financial strategy. These can be summarised as current forecasts predicting:

- Increases in general rate revenue to be generally in line with the Redland City Council (RCC) Blended CPI
- Financially sustainable in cash balances for all forecast years of the Strategy
- Forecast operating surpluses for the life of the Financial Strategy
- Financially sustainable and responsible levels of borrowing for intergenerational equity in investment opportunities identified in the capital plan
- Financial sustainability maintained through the life of the long-term financial plan as indicated by mandatory measures of financial sustainability and one elective key performance indicator

The Financial Strategy continues to provide an indication of a solid financial position and performance for Council over the life of the Strategy and ensures that plans are in place for achieving financial sustainability over the long-term.

Within the framework of the Financial Strategy, guidance is provided to support decision-making with respect to capital and operating revenue and expenditure and asset and service management levels. The content of the Financial Strategy encompassing the Long-Term Financial Forecast is published at a point in time and is subject to update throughout the upcoming financial year.

STRATEGIC IMPLICATIONS

Legislative Requirements

The adoption of a Financial Strategy is good business practice but is also supported by section 104(5)(a)(iii) of the *Local Government Act 2009* and section 171 of the *Local Government Regulation 2012*, which require Council to adopt a long-term financial forecast. Council's budget is required to include a long-term financial forecast under section 169(2) of the *Local Government Regulation 2012*.

Risk Management

The Long-Term Financial Forecast is reviewed annually in accordance with section 171(2)(b) of the *Local Government Regulation 2012*, at formal budget reviews and the annual budget development process and is also continuously monitored throughout the financial year.

Financial

The attached Financial Strategy supports the decisions made through the 2025-2026 annual budget development process. The assumptions will be regularly reviewed and updated where required. There are no immediate financial implications from adopting the attached document as all forecast revenues, costs and efficiencies have been reviewed in the lead up to the adoption of the 2025-2026 budget.

People

Nil impact expected from this report. The Strategy includes a financial forecast for Council to work towards and amend as necessary. Specific people impacts, as a result of implementing the Strategy, will be raised with Council, if and when they arise.

Environmental

Nil impact expected from this report. The Strategy includes a financial forecast for Council to work towards and amend as necessary. Specific environmental impacts, as a result of implementing the Strategy, will be raised with Council if, and when they arise.

Social

Nil impact expected from this report. The Strategy includes a financial forecast for Council to work towards and amend as necessary. Specific social impacts, as a result of implementing the Strategy, will be raised with Council if, and when they arise.

Human Rights

The report is part of being an open and transparent government and providing opportunities for the community to, without discrimination, take part in public life, consistent with section 4 of the *Local Government Act 2009* and section 23 of the *Human Rights Act 2019*.

Alignment with Council's Policy and Plans

This report and the attached document align with Council's Corporate Plan: *Our Future Redlands – A Corporate Plan to 2026 and Beyond*. In particular, the attachment underpins objective 7.4 - Demonstrate good governance through transparent, accountable processes and sustainable practises and asset management.

CONSULTATION

Consulted	Consultation Date	Comments/Actions
General Counsel Group	June 2025	Report reviewed for compliance with legislation
Finance Officers, Executive Leadership Team and Councillors	April & May 2025	2025-2026 Budget workshops to review and consider various options for the development of the 2025-2026 budget
Finance Officers, Executive Leadership Team and Councillors (2020–2024 term)	29 October 2024, 5 December 2024	2025-2026 Financial Strategy Workshops to review and consider parameters and guidelines for development of 2025-2026 budget and long-term financial forecasting

OPTIONS**Option One**

That Council resolves to adopt the Financial Strategy 2025-2035.

Option Two

That Council resolves not to adopt the Financial Strategy 2025-2035 and to continue further development.

OFFICER'S RECOMMENDATION/COUNCIL RESOLUTION 2025/185

Moved by: Cr Wendy Boglary

Seconded by: Cr Tracey Huges

That Council resolves to adopt the Financial Strategy 2025-2035.

CARRIED 10/0

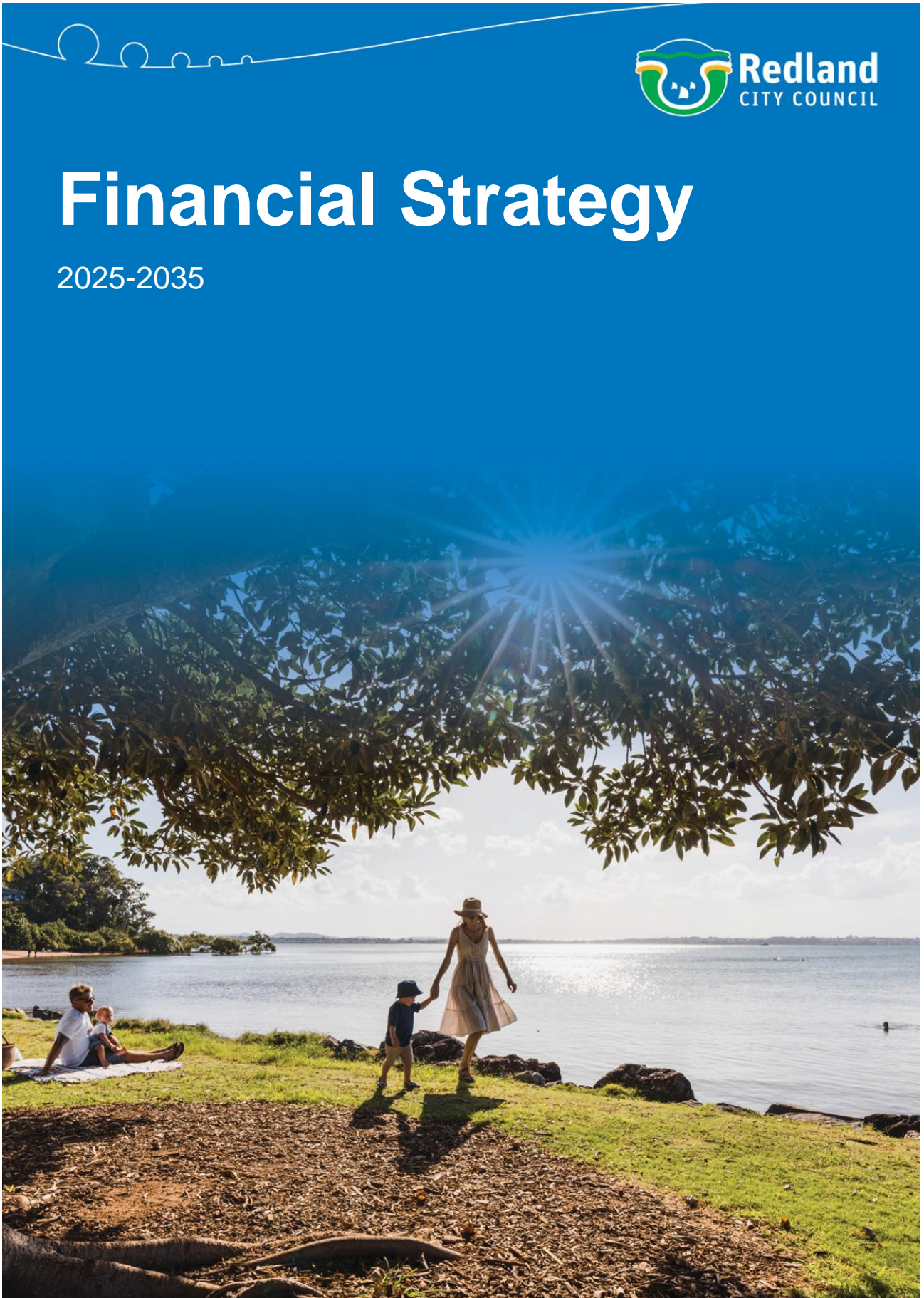
Crs Jos Mitchell, Wendy Boglary, Peter Mitchell, Paul Gollè, Lance Hewlett, Shane Rendalls, Julie Talty, Tracey Huges, Jason Colley and Paul Bishop voted FOR the motion.

Cr Rowanne McKenzie was not present when the motion was put.



Financial Strategy

2025-2035



Contents

1. Executive Summary, Overview and Scope	4
1.1 Executive Summary	4
1.1.1 The Financial Strategy and Long-Term Financial Forecast.....	4
1.1.2 The Financial Strategy Objectives	8
1.1.3 Organisational and Community Outcomes	9
1.1.4 Key Principles	9
1.1.5 Accountability and Transparency.....	9
1.1.6 Reviewing and Refining the Financial Strategy.....	10
1.2 Overview	10
1.2.1 Background.....	10
1.2.2 Key Assumptions.....	11
1.2.3 Measures of Financial Sustainability.....	11
1.2.4 Financial Sustainability Summary.....	12
1.2.5 Key Financial Policies	12
1.3 Scope.....	14
2. Parameters and Measures.....	15
2.1 Parameters	15
2.2 Financial Sustainability Targets.....	16
3. Revenue Management	17
3.1 Background.....	17
3.2 Revenue Policy Statements	18
3.2.1 Revenue Policy Statement	18
3.2.2 Investment Policy Statement	19
3.3 Revenue Assumptions in the Long-Term Financial Forecast.....	19
3.4 Key Risks, Issues and Mitigation Strategies	20
3.4.1 Revenue and Pricing Key Risks, Issues and Mitigation Strategies.....	20
3.4.2 Investment Key Risks, Issues and Mitigation Strategies	21
3.5 Key Performance Information.....	23
4. Asset Management.....	24
4.1 Background.....	24
4.2 Asset and Service Management Administrative Directive	24
4.3 Asset and Service Management Guidelines	25
4.4 Asset Management System	25
4.5 Strategic Asset and Portfolio Management Oversight	25

4.6	Key Risks, Issues and Mitigation Strategies	26
4.7	Key Performance Information	28
5.	Expenditure Management	30
5.1	Background	30
5.2	Expenditure Management Policy Statement	32
5.3	Expenditure Assumptions in the Long-Term Financial Forecast	32
5.4	Key Risks, Issues and Mitigation Strategies	32
5.5	Key Performance Information	35
6.	Liabilities Management	37
6.1	Background	37
6.2	Liabilities Management Policy Statements	38
6.2.1	Debt Policy Statement	38
6.2.2	Landfill Rehabilitation Policy Statement	38
6.2.3	Employee Benefits Policy Statement	38
6.3	Liabilities Management Policy Guidelines	38
6.4	Key Risks, Issues and Mitigation Strategies	39
6.5	Key Performance Information	40
7.	Equity Management	42
7.1	Background	42
7.2	Equity Management Policy Statement	42
7.3	Equity Management Policy Guidelines	42
8.	Implementation and Linkage	43
8.1	Background	43
8.2	Implementation and Linkage	43
8.3	Implementation Control and Issues	43
9.	Commercial Opportunities	45
9.1	Background	45
9.2	Policies associated with Commercial Businesses	45
9.3	Redland Investment Corporation and its Subsidiaries	45
9.4	Existing Commercial Opportunities	46
9.5	Redlands Priority Development Areas	46
9.6	Key Risks, Issues and Mitigation Strategies	46
10.	Appendices	48
10.1	Long-Term Financial Forecast Statements	48
10.2	Glossary – Financial Sustainability Measures	53

Financial Strategy 2025-2035

Document Version Control

Version	Date	Change Description	Author
1.0	12 September 2016	Roll forward from previous year, update with recent developments and propose new risks or opportunities. Align layout to financial statements.	Matthew O'Connor
1.1	12 June 2017	Incorporate final 2017-18 budget and forecast ten-year CAPEX and revised operating assumptions.	Matthew O'Connor
1.2	May 2018	Insert scope. Incorporate final 2018-19 budget, forecast ten-year CAPEX and revised operating assumptions. Review and refresh of risks, opportunities and key performance indicators.	Rukmie Lutherus/ Deborah Corbett-Hall
1.3	May 2019	Incorporate final 2019-20 budget, forecast ten-year CAPEX and revised operating assumptions. Review and refresh risks, opportunities, and key performance indicators.	Michael Wilson
1.4	June 2020	Incorporate final 2020-21 budget, forecast ten-year CAPEX and revised operating assumptions. Review and refresh risks, opportunities and key performance indicators.	Michael Wilson
1.5	June 2021	Incorporate final 2021-22 budget, forecast ten-year CAPEX and revised operating assumptions. Review and refresh risks, opportunities and key performance indicators.	Michael Wilson
1.6	June 2022	Incorporate final 2022-23 budget, forecast ten-year CAPEX and revised operating assumptions. Review and refresh risks, opportunities and key performance indicators.	Michael Wilson
1.7	June 2023	Incorporate final 2023-24 budget, forecast ten-year CAPEX and revised operating assumptions. Review and refresh risks, opportunities and the inclusion of the Financial Sustainability Measures from the draft Financial Management (Sustainability) Guideline.	Michael Wilson
1.8	June 2024	Incorporate final 2024-25 budget, forecast ten-year CAPEX and revised operating assumptions. Review and refresh risks, opportunities and the inclusion of the Financial Sustainability Measures from the Financial Management (Sustainability) Guideline 2024 version1.	Michael Wilson
1.9	June 2025	Incorporate final 2025-26 budget, forecast ten-year CAPEX and revised operating assumptions. Review and refresh risks, opportunities and the inclusion of the Financial Sustainability Measures from the Financial Management (Sustainability) Guideline 2024 version1.	Anne-Marie Norris

1. Executive Summary, Overview and Scope

1.1 Executive Summary

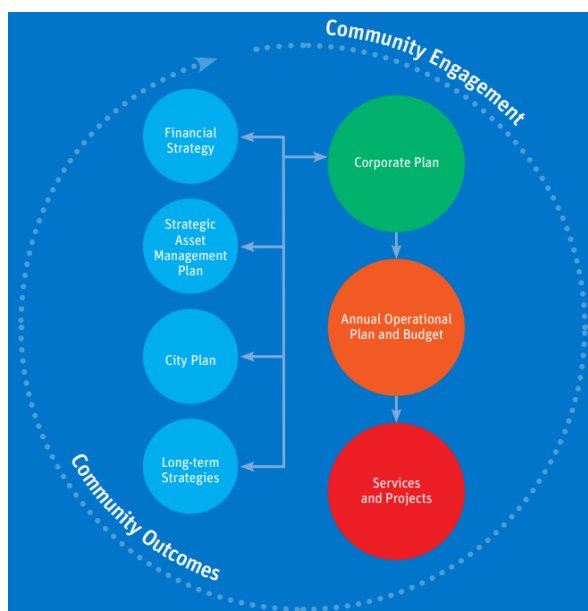
1.1.1 The Financial Strategy and Long-Term Financial Forecast

The Financial Strategy (Strategy) is Council's long-term financial plan that is underpinned by a series of policies, plans, risk responses and associated financial stability and sustainability targets to measure performance. The Strategy establishes the financial framework under which sound and sustainable financial decisions can be made. It is reviewed annually with the inclusion of a Long-Term Financial Forecast (LTFF) in accordance with section 171 of the *Local Government Regulation 2012* (Regulation). The LTFF is included in Council's annual budget, as required by section 169(2)(a) of the Regulation.

A key component of the Strategy is the LTFF. The LTFF is Council's ten-year financial forecast which is underpinned by a long-term financial model and includes income, expenditure, cash flow projections, assets, liabilities and community equity. Council refers to this model when considering financial decisions, for example new borrowings, long-term operational projections as well as capital expenditure forecasts. The LTFF is revised following formal budget reviews, government announcements that will impact on Council and also in conjunction with the annual budget development process.

The Strategy and LTFF are elements within our broader Financial Management System that includes the:

- Our Future Redlands – a Corporate Plan to 2026 and Beyond
- Long-Term Strategic Asset Management Plan (SAMP)
- Asset and Service Management Plans (ASMPs)
- Annual Budgets
- Operational Plans
- Financial Policies and Administrative Directives
- Capital works forecast (input to the LTFF).



Financial Strategy 2025-2035

Outputs from the Long-Term Financial Forecast – Financial Sustainability Measures

LONG-TERM FINANCIAL FORECAST – FINANCIAL SUSTAINABILITY MEASURES										
	Year 1 2025-26	Year 2 2026-27	Year 3 2027-28	Year 4 2028-29	Year 5 2029-30	Year 6 2030-31	Year 7 2031-32	Year 8 2032-33	Year 9 2033-34	Year 10 2034-35
Council Controlled Revenue Ratio	93.96%	94.17%	94.48%	94.81%	95.33%	95.40%	95.38%	95.55%	95.60%	95.64%
Population Growth Ratio*	1.23%	1.23%	1.23%	1.23%	1.23%	1.23%	1.23%	1.23%	1.23%	1.23%
Operating Surplus Ratio	0.17%	0.22%	0.22%	0.35%	0.34%	0.35%	0.50%	0.56%	0.54%	0.55%
Operating Cash Ratio	23.13%	23.90%	25.15%	24.99%	24.93%	24.52%	24.07%	24.01%	23.66%	23.05%
Unrestricted Cash Expense Cover Ratio	4.06 months	3.64 months	4.92 months	4.85 months	4.85 months	5.22 months	5.13 months	5.14 months	5.41 months	5.38 months
Asset Sustainability Ratio	67.39%	82.27%	60.98%	61.06%	63.69%	68.53%	87.35%	80.69%	60.18%	88.26%
Asset Consumption Ratio	66.59%	67.06%	65.98%	64.93%	63.95%	62.92%	61.86%	60.81%	59.74%	58.61%
Asset Renewal Funding Ratio	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Leverage Ratio	1.05 times	1.04 times	1.05 times	1.08 times	1.08 times	1.13 times	1.16 times	1.17 times	1.20 times	1.23 times
Net Financial Liabilities Ratio	-23.33%	-13.87%	-10.97%	-9.60%	-9.08%	-10.47%	-9.36%	-8.73%	-10.02%	-9.73%

The Council Controlled Revenue, Population Growth, and Asset Renewal Funding Ratio measures are reported for contextual purposes only and are not audited by the Queensland Audit Office (QAO)

* Population growth forecasts are sourced from Queensland Government Statistician's Office (QGSO) and the latest available Census Data

Financial Strategy 2025-2035

Outputs from the Long-Term Financial Forecast - Summary Financial Statements

LONG-TERM FINANCIAL FORECAST – PROJECTED STATEMENT OF COMPREHENSIVE INCOME										
	Year 1 2025-26 \$000	Year 2 2026-27 \$000	Year 3 2027-28 \$000	Year 4 2028-29 \$000	Year 5 2029-30 \$000	Year 6 2030-31 \$000	Year 7 2031-32 \$000	Year 8 2032-33 \$000	Year 9 2033-34 \$000	Year 10 2034-35 \$000
Total recurrent revenue	416,703	437,536	458,738	479,772	500,358	524,240	550,055	573,676	598,565	624,928
Total capital revenue	73,499	52,244	35,970	33,858	33,165	32,680	39,675	29,116	25,516	23,414
TOTAL INCOME	490,202	489,780	494,708	513,631	533,522	556,921	589,730	602,791	624,081	648,342
Total recurrent expenses	415,999	436,564	457,712	478,079	498,668	522,408	547,288	570,456	595,340	621,491
Total capital expenses	289	-	-	-	-	-	-	-	-	-
TOTAL EXPENSES	416,287	436,564	457,712	478,079	498,668	522,408	547,288	570,456	595,340	621,491
NET RESULT	73,915	53,216	36,997	35,551	34,854	34,513	42,442	32,335	28,741	26,852
Other Comprehensive Income/(Loss)	-	-	-	-	-	-	-	-	-	-
TOTAL COMPREHENSIVE INCOME/(LOSS)	73,915	53,216	36,997	35,551	34,854	34,513	42,442	32,335	28,741	26,852

LONG-TERM FINANCIAL FORECAST – PROJECTED STATEMENT OF FINANCIAL POSITION										
	Year 1 2025-26 \$000	Year 2 2026-27 \$000	Year 3 2027-28 \$000	Year 4 2028-29 \$000	Year 5 2029-30 \$000	Year 6 2030-31 \$000	Year 7 2031-32 \$000	Year 8 2032-33 \$000	Year 9 2033-34 \$000	Year 10 2034-35 \$000
Total current assets	275,255	240,700	243,539	250,294	258,762	281,394	290,127	301,087	323,124	335,705
Total non-current assets	3,542,314	3,632,091	3,679,451	3,719,270	3,754,740	3,779,793	3,825,643	3,859,363	3,878,206	3,904,256
TOTAL ASSETS	3,817,569	3,872,790	3,922,990	3,969,564	4,013,502	4,061,187	4,115,770	4,160,450	4,201,330	4,239,961
Total current liabilities	53,383	53,857	56,011	58,888	61,702	65,014	68,482	72,206	75,979	80,117
Total non-current liabilities	124,641	126,171	137,220	145,365	151,636	161,496	170,168	178,788	187,155	194,795
TOTAL LIABILITIES	178,024	180,028	193,231	204,254	213,337	226,510	238,650	250,995	263,134	274,912
NET COMMUNITY ASSETS	3,639,546	3,692,762	3,729,759	3,765,310	3,800,165	3,834,678	3,877,120	3,909,455	3,938,197	3,965,049
TOTAL COMMUNITY EQUITY	3,639,546	3,692,762	3,729,759	3,765,310	3,800,165	3,834,678	3,877,120	3,909,455	3,938,197	3,965,049

Financial Strategy 2025-2035

Outputs from the Long-Term Financial Forecast - Summary Financial Statements

LONG-TERM FINANCIAL FORECAST – PROJECTED STATEMENT OF CASH FLOWS										
	Year 1 2025-26 \$000	Year 2 2026-27 \$000	Year 3 2027-28 \$000	Year 4 2028-29 \$000	Year 5 2029-30 \$000	Year 6 2030-31 \$000	Year 7 2031-32 \$000	Year 8 2032-33 \$000	Year 9 2033-34 \$000	Year 10 2034-35 \$000
Net cash inflow/(outflow) from operating activities	57,728	92,562	109,646	114,343	118,699	122,295	125,830	130,485	134,204	136,435
Net cash inflow/(outflow) from investing activities	(94,731)	(137,430)	(121,122)	(118,886)	(119,199)	(112,491)	(128,638)	(131,494)	(123,564)	(134,571)
Net cash inflow/(outflow) from financing activities	8,657	7,551	11,310	8,058	5,951	9,436	8,162	8,187	7,629	6,717
Net increase/(decrease) in cash held	(28,346)	(37,316)	(165)	3,515	5,452	19,239	5,354	7,178	18,268	8,580
Cash and cash equivalents at the beginning of the year	190,687	162,341	125,025	124,860	128,375	133,827	153,066	158,421	165,599	183,867
Cash and cash equivalents at the end of the year	162,341	125,025	124,860	128,375	133,827	153,066	158,421	165,599	183,867	192,447

1.1.2 The Financial Strategy Objectives

The primary objective of the Strategy is to ensure Council remains financially sustainable as defined by section 104 of the *Local Government Act 2009* (Act):

“A local government is financially sustainable if the local government is able to maintain its financial capital and infrastructure capital over the long term”.

In 2022, the Department of Local Government, Water and Volunteers (formerly Department of State Development, Infrastructure, Local Government and Planning) released the Sustainability Framework for Local Governments. Sustainability encompasses the definition of financial sustainability. For both financial capital and infrastructure capital, the emphasis is on maintaining service capacity of Council in the long-term. There is a direct link between the prudent and strategic management of community infrastructure and financial assets, and the ongoing viability of a local government. ‘Long term’ refers to a period of ten years or more, hence Council compiles a long-term financial model and strategy that spans ten years. ‘Financial capital’ in the definition above is the productive capacity provided by the difference between current assets and current liabilities (working capital). ‘Infrastructure Capital’ is the productive capacity provided by significant asset classes (roads, water, sewerage, footpaths, community buildings, etc.). Council complies with the *Local Government Act 2009* by reporting on the relevant measures of financial sustainability as published in the Financial Management (Sustainability) Guideline 2024 version 1 (Guideline). Council reports on the nine sustainability measures published in the Guideline and has elected to report Net Financial Liabilities Ratio as a tenth financial sustainability measure for completeness and comparability to prior years.

Secondary objectives of the Strategy provide specifics to support the primary objective:

- achieve financial sustainability aimed at ensuring that our recurrent (operating) revenue is sufficient to cover an efficient operating expense base including depreciation, that is, positive operational ratios unless revenue has been collected in advance and is held in cash reserves
- to ensure adequate funding is available to provide efficient and effective core services to the community
- continuation of good asset management to ensure that all community assets are well maintained and are fit for purpose
- address key intergenerational infrastructure and service issues, which allows any significant financial burden to be spread over a number of years and not impact adversely on current or future ratepayers
- provide good financial and asset risk management which gives assurance that major risks have been considered and are reflected in future financial and asset management planning.

The Corporate Plan illustrates the city's vision - *connected communities, naturally wonderful lifestyle and embracing opportunities*. Underpinning the vision is our mission: *Make a difference, make it count*. Council's mission demonstrates a commitment to financial sustainability through improved forecasting and being fiscally responsible with community assets and funds.



Financial Strategy 2025-2035

1.1.3 Organisational and Community Outcomes

We will deliver against the Strategy objectives because:

- it demonstrates sound financial governance to the community and to external stakeholders such as the State and Federal Governments and represents Council as a responsible and accountable custodian of community services and assets
- our community services and assets will be well maintained and fit for purpose which means that current and future generations will benefit from effective and efficient financial and asset management
- it protects future generations from bearing the full burden of future infrastructure needs whilst addressing the immediate needs for strategic responses to major issues facing local government
- it ensures that our planning is integrated and effective and that there is clear linkage between community expectations and service delivery within affordable limits.

1.1.4 Key Principles

We will achieve these outcomes through implementation of sections 12 and 13 of the Act. Section 12 states the responsibilities of councillors; section 13 states the responsibilities of local government employees and includes *effective, efficient and economical management of public resources* in addition to *excellence in service delivery* and *continual improvement*.

Additionally, we will:

- maximise organisational efficiencies through the implementation of initiatives such as:
 - continued assessment of core business and service level reviews
 - reform of business service delivery modes where appropriate
 - continuing to deliver through the most efficient and effective means to reduce goods and services costs
 - challenging the priority and need for discretionary operational projects
- continue with rating reform including applying user pays principles where it is appropriate to do so
- optimise capital and borrowing programs to ensure delivery of projects which maximise synergies, gain economies of scale and balance the objectives of the Corporate Plan and Financial Strategy. This includes assessing borrowing levels as an integral consideration of the deliverability of intergenerational capital works
- utilise and maximise returns from risk free cash investments to minimise financial impacts on ratepayers
- investigate new services or types of business where appropriate and feasible to generate additional returns for Council and minimise financial impacts on ratepayers.

1.1.5 Accountability and Transparency

Council prioritises two attributes of public sector reporting; 'accountability' and 'transparency'. We will demonstrate accountability and transparency by:

- publishing clear financial sustainability measures, and associated targets which demonstrate if Strategy objectives are being achieved
- applying full cost pricing to services where it is appropriate which will ensure that the full cost of services including Community Service Obligations (CSOs) are clearly identified and accounted for in their own right
- clearly linking revenue and spending decisions to the Corporate Plan and specific project initiatives
- periodically obtaining independent assessment of the sustainability of our Strategy through the Queensland Treasury Corporation (QTC) which will provide confirmation or otherwise of progress against strategic objectives and provide guidance on any necessary changes.

1.1.6 Reviewing and Refining the Financial Strategy

The Strategy will be continually revised by:

- ensuring that any changes to the Corporate Plan are reflected in the Strategy
- being responsive to any emerging issues and including these in our forward planning and risk assessment
- capturing the budget revisions in our long-term financial forecast (LTFF) and analysing the impacts of any changes on our financial sustainability measures
- undertaking annual reviews of our capital and operational projects
- considering policy changes before changing our spending plans
- considering the outcomes of any future community and/or rating consultation processes.

1.2 Overview

1.2.1 Background

The Strategy provides us with an agreed roadmap for managing our financial resources and processes and is aligned with the objectives and priorities of our Corporate Plan. Within the framework of the Strategy, guidance is provided to support decision making with respect to capital and operating revenue and expenditure, asset and service management levels and procurement operations.

The Strategy is influenced by:

- global, national, regional and local economic conditions including inflation rates and interest rates
- global pandemics, supply chain issues and associated impacts on raw materials and inventories
- population growth
- changes in population demographics (for example an ageing population)
- legislative and statutory requirements
- changes in regulated frameworks (for example water and waste operations)
- known changes in Federal and State Government funding
- availability of contractors, consultants and suppliers

A key component of the Strategy is the LTFF which is derived from a ten-year financial model. The model is reviewed regularly to ensure it aligns with Council's adopted budgets. It is used to support resource allocation, borrowing and investment decisions and additionally provides an indication of forecast performance against financial measures.

The financial forecast contains details of the assumptions used to estimate growth rates, price increases, general rates and charges increases and also provides outputs in the form of the forecast financial statements. The first year of these forecast statements aligns with the adopted budget and drives the next annual budget development process by way of outlining the 'affordability envelope'. These revenue and expenditure streams are cascaded through the organisation during each annual budget development process.

The LTFF provides transparency into our financial performance and planning, giving the community a view of how its services are being funded and where its money goes. It is a tool for validating and maintaining alignment with the Corporate Plan and with legislative requirements. It reflects the efforts we are making to meet current and future community expectations and serves to signal the decisions and actions needed to ensure our future financial sustainability.

Financial Strategy 2025-2035

1.2.2 Key Assumptions

The Financial Strategy statement outputs are underpinned by the following general assumptions:

- the proposed budget for 2025-26 is the base year for the LTFF
- new borrowings are subject to change to respond to the needs of the ten-year capital program, ASMPs and also the Capital Portfolio Prioritisation Administrative Directive
- all borrowing costs are currently expensed, irrespective of whether Council has qualifying assets, although capitalisation of interest is currently being investigated
- property, plant and equipment is based on current revised figures and subject to change post the finalisation of end of year accounts when any appropriate revaluations are posted
- provisions are based on current revised figures and subject to change post the finalisation of end of year accounts when discounting rates are published
- water business modelling forms a subset of Council's whole of organisation modelling. Due to the complexities of the water business modelling and impacts from state bulk water price path, the water business is allocated its own parameters and the outputs of the water model form inputs to the whole of Council LTFF
- waste business modelling forms a subset of Council's whole of organisation modelling. Due to the complexities of waste modelling, the opportunities in the future from the sub-regional alliance of a materials Recycling Facility and impacts from CPI aligned waste collection and disposal contracts, the waste business is allocated its own parameters and the outputs of the waste model form inputs to the whole of Council LTFF.

One of the most significant factors impacting Council's financial position is growth in rateable properties. Council has adopted parameters for the life of the forecast based on statistical analysis as well as a correlation with projected population growth forecast (mid series) calculated by the Queensland Government Statistician's Office (QGSO).

The Australian Bureau of Statistics publishes quarterly Consumer Price Indices (CPI) for each of the capital cities. The Brisbane CPI is utilised in the ten-year forecast. The CPI rate is reviewed every quarter as statistics become available. Since the early 1990s, the Reserve Bank of Australia has an inflation target of between two and three per cent (on average) over the cycle. This target range is considered as a contributing factor when forecasting Council's Cost Index (RCC Blended CPI) which draws on the Brisbane CPI.

1.2.3 Measures of Financial Sustainability

A key objective of the Strategy is to ensure financial sustainability by maintaining Council's financial capital and infrastructure capital over the long term.

Sustainability in Council can be defined as and measured by:

- ensuring a reasonable operating surplus exists to fund future growth requirements (Operating Surplus Ratio), unless revenue is received in advance and held in cash reserves
- ensuring Council has a strong ability to generate operating revenue without relying on external sources, i.e. Council has financial flexibility, ability to influence its operating income, and capacity to respond to unexpected financial shocks (Council Controlled Revenue Ratio)
- ensuring healthy cash flow capabilities and maintaining the ability to pay our bills when they fall due. Additionally, safeguarding an optimal level of free cash to contribute to the cost of future planned and unplanned expenditures such as infrastructure investment or disaster recovery (Operating Cash Ratio and Unrestricted Cash Expense Cover Ratio)
- ensuring that borrowing is only undertaken in an affordable manner and in line with Debt Policy (Leverage Ratio and Net Financial Liabilities Ratio)
- ensuring that our infrastructure assets are maintained and fit for purpose (Asset Sustainability Ratio, Asset Consumption Ratio and Asset Renewal Funding Ratio).

1.2.4 Financial Sustainability Summary

The ten measures of financial sustainability are all within target ranges or exceeding them, with the exception of the Asset Consumption Ratio (2033-34 and 2034-35).

The Asset Sustainability Ratio is reported as both a single-year and a five-year average result (greater than 60%). Council identifies appropriate asset renewal expenditure for each coming budget year and forecasts the expected longer term asset renewal requirements through Asset and Service Management Plans.

Council's Strategic Asset Management objectives seek to improve and optimise the forecast of asset renewal requirements. This work will produce greater alignment with accounting depreciation calculations and help maintain compliance with this ratio target over time. The inclusion of additional asset financial ratios, such as the asset renewal funding ratio and asset consumption ratio in 2023-24 produced a more balanced view of the asset management position, following continued embedding of Council's asset management system.

The Queensland Audit Office (QAO) issued its report titled 'Forecasting Long-Term Sustainability of Local Government' (Report 2: 2016-17) in October 2016. The report recommended, amongst other things, that councils improve the quality of their long-term forecasts and financial planning by maintaining complete and accurate asset condition data and asset management plans and by implementing a scalable project decision making framework for all infrastructure asset investments. Council is continuing to address these recommendations through its Strategic Asset and Funding Management unit and the Portfolio Management Office (PMO). The Strategic Asset and Funding Management Unit works to enable strategically aligned and sustainable asset management to deliver community expectations while balancing service levels, risks and cost. The Portfolio Management Office (PMO) was established to enhance governance, accountability, and deliverability over operational and capital projects.

1.2.5 Key Financial Policies

Council has a suite of financial policies that it reviews on an annual basis.

Investment Policy

- Council is looking to achieve higher returns on its investments whilst protecting the capital value of investments
- Council will do this by moving to a more active investment strategy when funds permit and continues to monitor the community's cash on a daily basis to realise the highest possible rate of return
- Council has saved the community thousands of dollars by investing in higher return, fixed term deposits of twelve months duration over the last few years.

Debt Policy

- Combining existing surplus funds with new debt to mirror the asset lives in Council's Corporate Plan, Operational Plan and assets requiring renewal
- Council is making annual debt repayments in advance to settle existing loans one year ahead of schedule
- Council will only borrow for works that fall into at least one of the following categories:
 - risk management
 - asset management
 - intergenerational projects.

[Financial Strategy 2025-2035](#)**Revenue Policy**

- Council will be guided by the following principles when levying rates and charges:
 - accountability
 - transparency
 - representation
 - sustainable financial management
 - fairness
 - differentiation of categories
 - special needs and user pays
 - social conscience
- Revenue will be collected in the community interest, to be discounted or waived for fees where possible, and will support those in most need through financial hardship allowances, remissions and concessions where applicants are eligible.

Corporate Procurement Policy

- Council is committed to achieving value for money when procuring
- Council also outlines other sound contracting principles including open and effective competition, ethical behaviour and fair dealing and environmental protection
- As part of the Redlands community, Council has also adopted a principle of the development of competitive local businesses and industry.

Asset and Service Management Administrative Directive

- The Executive Leadership Team works with officers to ensure the Asset and Service Management Plans (ASMPs) outputs align to inputs of the annual budget development process
- Each ASMP is linked to and supports other corporate planning and reporting processes
- Council's ten-year capital program is compiled to respond to the ASMPs.

Capital Portfolio Prioritisation Administrative Directive

- Council's Capital Portfolio Prioritisation Administrative Directive ensures the community's existing infrastructure will be maintained and further supports the objectives of the Asset and Service Management Administrative Directive
- Capital expenditure will be prioritised into renewal programs before asset upgrades or the creation of new assets.

Application of Dividends and Tax Equivalent Payment Policy

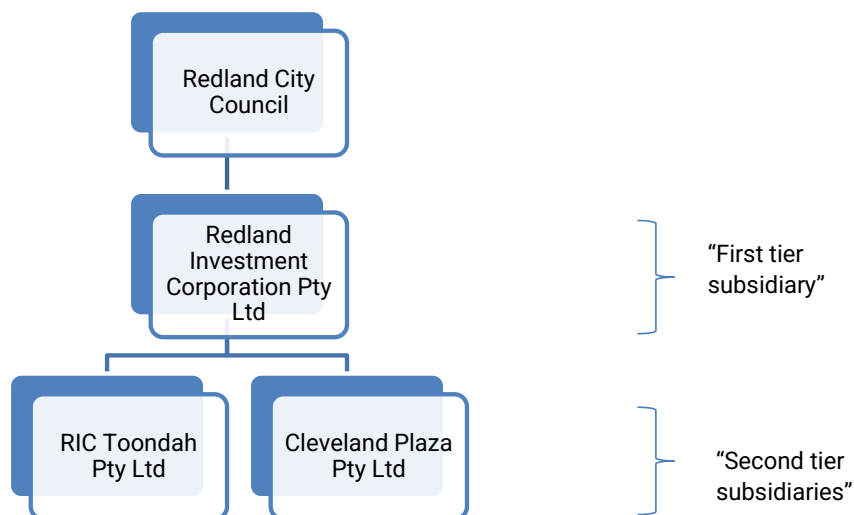
- Council receives dividends and tax equivalent payments from its commercial business activities (namely City Water and City Waste)
- All financial returns to Council will be applied to the provision of community benefit.

Constrained Cash Reserves Administrative Directive

- Council has collected rates, utilities and other revenue streams over the years and has ring-fenced certain monies for particular purposes. Council plans to utilise these reserves before increasing debt on the community's balance sheet and has also committed to conducting an annual review of the constrained reserves to ensure the purpose of each reserve is still relevant and in the interest of the community.
- Council's reserves are cash backed and form a subset of cash balances.

1.3 Scope

This Financial Strategy includes the risks, opportunities and financial statements for Redland City Council. The Redland City Council group (refer diagram below) financial information is consolidated on an annual basis.



Redland Investment Corporation Pty Ltd (RIC) compiles its own budget and business plan. The benefits and opportunities of Council owning RIC are included in this parent entity Financial Strategy.

2. Parameters and Measures

2.1 Parameters

Council has a range of parameters grouped into the following categories:

- growth increases (%) – with the scope being the Redland City Local Government Area (LGA)
- price increases (%)
- expectations of the Expenditure Review Committee

The following parameters are the main drivers in the financial forecasting model although of note, the capital expenditure for each year and associated funding is derived from the ten-year capital program.

Growth Increases %	25-26	26-27	27-28	28-29	29-30	30-31	31-32	32-33	33-34	34-35
General Rates Charges	0.71	0.71	0.99	1.40	1.57	1.47	1.18	1.05	0.78	0.84
Waste Utility Charges	0.71	0.71	0.99	1.40	1.57	1.47	1.18	1.05	0.78	0.84
General Fees	0.32	0.42	0.52	0.62	0.72	0.81	0.81	0.81	0.81	0.81
Employee Costs*	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Operating Costs	0.35	0.35	0.49	0.70	0.78	0.73	0.58	0.52	0.38	0.42

Price Increases %	25-26	26-27	27-28	28-29	29-30	30-31	31-32	32-33	33-34	34-35
Underlying CPI (Brisbane, between 2% and 3%)	3.20	3.00	2.75	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Local Government Association of Queensland (LGAQ) Council Cost Index	3.50	3.25	3.00	2.75	2.50	2.50	2.50	2.50	2.50	2.50
RCC Blended CPI** (net of efficiencies, excl depreciation)	3.95	3.59	3.23	2.86	2.50	2.50	2.50	2.50	2.50	2.50
Employee Costs (EBA)***	3.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
General Rates (Minimum General Rate)	7.89	3.59	3.23	2.86	2.50	2.50	2.50	2.50	2.50	2.50
General Fees	5.50	4.50	4.50	3.50	2.50	2.50	2.50	2.50	2.50	2.50

* Council will look to offset the financial impact of employee growth with efficiencies and savings. Employee growth is expected in reality, but the costs of the additional employees will be mitigated against, where practicable.

** RCC Blended CPI is calculated annually and will change every year. Year 5-10 of this forecast are placeholders only, a net increase after operating goods and services efficiencies. Council is committed to continuous improvement, business transformation and strategic procurement. Operating goods and services efficiencies are currently modelled in the RCC Blended CPI, reducing it down.

*** At time of publication EBA negotiations are underway and these rates are subject to change.

In 2023, the Chief Executive Officer created an Expenditure Review Committee. The Committee comprises the Chief Executive Officer, General Manager Organisational Services, Chief Procurement Officer and the Executive Group Manager Financial Services and Chief Financial Officer and across several working days, the proposed operating budgets from each business area are worked through. Budgeted assumptions are tested to align to this Strategy, ASMPs, policy positions and the efficiency targets discussed. For 2025-2026, the operating goods and services efficiency target is a three per cent reduction on original requests across RCC.

2.2 Financial Sustainability Targets

Council continues to measure against more ratios than the legislative requirement to demonstrate its ongoing commitment to financial sustainability. Council has ten performance measures outlined in the table below. The targets and target ranges are set by Council and reviewed annually to maintain relevance to business activities and goals.

Each ratio is defined in the glossary and Council reports on its performance against both the target and the anticipated performance based on revised budget on a monthly basis.

Financial Sustainability Measures	Target
Council Controlled Revenue Ratio (%)	Contextual - No target specified
Population Growth Ratio (%)	Contextual - No target specified
Operating Surplus Ratio (%)	Greater than 0% on five-year average
Operating Cash Ratio (%)	Greater than 0% on five-year average
Unrestricted Cash Expense Cover Ratio	Greater than 2 months
Asset Sustainability Ratio (%)	Greater than 60% on five-year average
Asset Consumption Ratio (%)	Greater than 60% on five-year average
Asset Renewal Funding Ratio (%)	Contextual - No target specified
Leverage Ratio	0 - 4 times on five-year average
Net Financial Liabilities Ratio (%)	Target less than 60% (on average over the long-term)

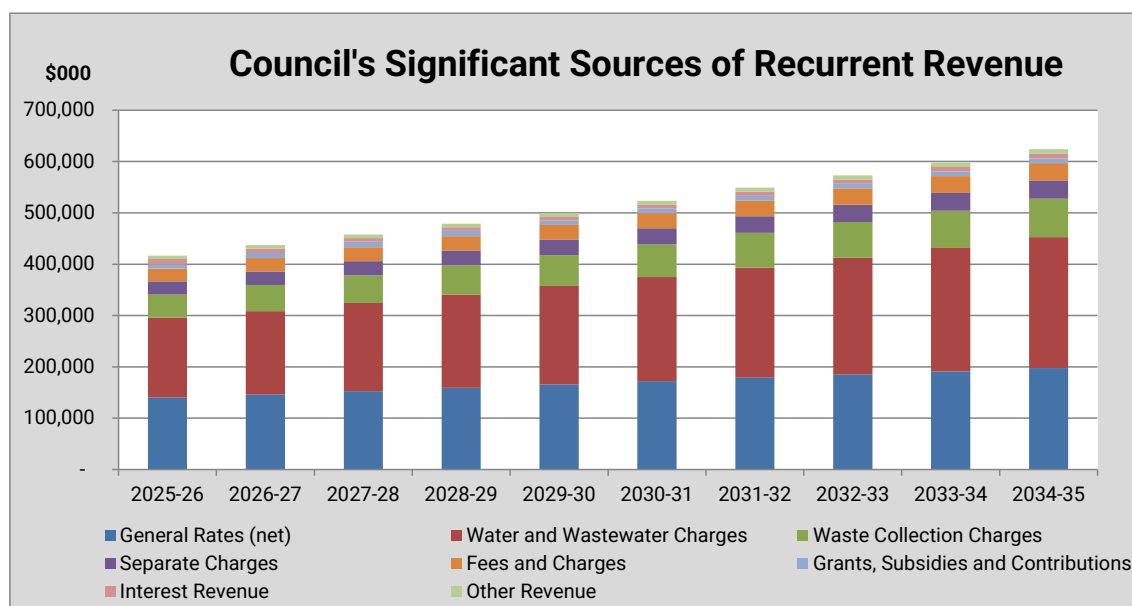
3. Revenue Management

3.1 Background

Council's significant sources of recurrent revenue include:

- general rates
- water and wastewater charges (water access, water consumption and sewerage charges)
- waste collection charges
- environment and coastal management, landfill remediation and Redland City SES administration separate charges
- fees
- Federal and State grants, subsidies and contributions
- interest on cash investments
- other revenue (including sales of services and goods).

The following chart provides an analysis of the total recurrent revenue by source and identifies the proportion of revenue from each of those sources.



In relation to the LTFF, the following operational revenue streams continue to be classified as those which will require close management attention in order to support the achievement of the financial sustainability targets:

- general rates - risk that future increases in general rates may be less than Council's Cost Index – Council is looking to diversify its revenue streams and ensure commercial opportunities forecast returns that support balanced or surplus budgets without excessive rate increases
- Federal and State grants and subsidies.

Council will continue to price its separate charges through comprehensive financial modelling that takes into consideration the full cost of each program including inflationary pressures. With respect to water, wastewater and waste collection modelling and pricing, please refer to the chapter on commercial opportunities.

Council's significant capital funding streams include:

- infrastructure charges
- contributed assets
- Federal and State capital grants and subsidies
- reserves
- borrowings
- general revenue.

In relation to the LTFF, the following capital funding streams will require continued management attention in order to support the achievement of the financial sustainability targets:

- Federal and State grants and subsidies
- infrastructure charges – due to the seasonality of development and difficulty in estimating charges. Council's Infrastructure Planning and Charging Unit will address this risk
- borrowings – to ensure appropriateness and affordability of borrowings to fund capital expenditure that is aligned to the Debt Policy.

3.2 Revenue Policy Statements

3.2.1 Revenue Policy Statement

Generation of an appropriate level of revenue to support the delivery of the corporate planning goals is an essential element of the Strategy. With respect to operational revenue streams, each year during the annual budget development process Council works towards a 'balanced budget' where total recurrent revenues meet or slightly exceed total recurrent expenses. Whilst this is a desirable position, in years of high volumes of intergenerational works or initial investment, or where strategies are developed to ease cost-of-living pressures for the community or when revenue has been received in advance and remains unspent, Council may not pass through the total costs to the community, but instead will forecast a manageable operating deficit. Throughout the financial year Council will then focus on strategies to improve on the adopted position to move back towards a balanced budget or operating surplus (complete projects ahead of schedule and budget, save through better procurement and contracting, drive efficiencies through better work practices), continuous improvement, business transformation and digital transformation.

Council will be guided by the following principles for levying of rates and charges:

- **Accountability** – Council will be accountable to the providers of funds to ensure those funds are applied efficiently and effectively to satisfy the objective for which the funds were raised
- **Transparency** – Council will be transparent in its revenue raising activities and will endeavour to use systems and practices able to be understood by the community
- **Representation** – Council will act in the interests of the whole community in making decisions about rates and charges
- **Sustainable financial management** – Council will ensure it manages revenue diligently and that the application of funds is founded on sustainable strategic objectives that result in the timely and optimal investment in identified priorities
- **Fairness** – whilst the rating legislation requires Council to use property valuations as the basis for raising rate revenue, Council will monitor the impact of valuation changes and moderate increases where possible
- **Differentiation of categories** – Council will apply different rates to various categories of property that will reflect the particular circumstances of the categories and Council's policy objectives related to those categories
- **Special needs and user pays** – Council will draw from various revenue sources to fund special needs including (but not necessarily limited to):
 - Separate rates or charges for whole of community programs
 - Special rates or charges for recovery of costs from beneficiaries
 - Utility charges for specific services based generally on usage
 - Statutory fees and charges in accordance with legislation, regulation or local laws
 - Commercial fees and charges where users can clearly be identified

Financial Strategy 2025-2035

- Where practicable recovering card fees through a surcharge on card transactions.
- **Social conscience** – Council will apply a range of concessions (e.g. for pensioners and institutions) and will accommodate special circumstances where hardship can be demonstrated.

General rate revenue provides essential whole of community services not funded through subsidies, grants, contributions or donations received from other entities, or not provided for by other levies or charges.

Council will consider full cost recovery options before calculating the differential general rate.

3.2.2 Investment Policy Statement

The objective of Council's Investment Policy is to maximise earnings from authorised financial investments of surplus funds after assessing and minimising all associated risks in accordance with this Strategy. Council's current focus is to protect the capital value of investments.

In accordance with Council's Investment Policy, Council has committed to the following:

- investing only in investments as authorised under current legislation
- investing only with approved institutions
- investing to facilitate diversification and minimise portfolio risk
- investing to protect the capital value of investments (balancing risk with return opportunities)
- investing to facilitate working capital requirements
- reporting on the performance of its investments on a monthly basis as part of the monthly financial reports to Council
- conducting an annual review of all investments and associated returns as part of the annual review of this strategy
- ensuring no more than 30% of Council's investments are held with one financial institution, or one fund manager for investments outside of the Queensland Treasury Corporation (QTC) or the Queensland Investment Corporation (QIC) cash funds or bond mutual funds.

3.3 Revenue Assumptions in the Long-Term Financial Forecast

With respect to revenue sources, the LTFF contains the following assumptions:

- focusing on bottom line when considering general rate increases to minimise impact on the community
- establishing water pricing principles on a full cost recovery basis with an appropriate level of return to Council in accordance with the *Local Government Act 2009*, *Local Government Regulation 2012* and other legislative instruments
- establishing waste collection and disposal fees and utility charges on a full cost recovery basis with an appropriate level of return to Council in accordance with the *Local Government Act 2009*, *Local Government Regulation 2012* and other legislative instruments
- seeking to maximise revenue from external grants and subsidies where possible
- seeking to increase the level of commercial returns and broaden commercial opportunities
- using historical and current micro and macro-economic data and observations to forecast revenue growth assumptions.

3.4 Key Risks, Issues and Mitigation Strategies

3.4.1 Revenue and Pricing Key Risks, Issues and Mitigation Strategies

The Strategy has identified the following opportunities and risks in relation to revenue and pricing which have been assessed in accordance with Council's adopted Enterprise Risk Management Framework.

Opportunity	Likelihood	Consequence	Rating
Collaborate in SEQ City Deals, enable smart city development by partnering with all tiers of government to align planning, investment and governance necessary to accelerate growth and job creation, stimulate urban renewal, drive economic reforms and explore other revenue streams	Possible	Major	High
A city plan reflective of current and future trends may optimise housing choice and diversity in the Redland area and improve council's operating revenues	Likely	Medium	High
Real estate development and investment pipeline in the city due to population gain from net overseas and interstate migration	Possible	Low	Medium
Additional revenue generated from selling ACCUs (Australian carbon credit units). Redland City Council can reduce greenhouse gas emissions by avoiding sending organic waste to landfill	Possible	Low	Medium

Risk	Likelihood	Consequence	Rating
Ageing population unfavourably impacting pensioner remissions and community subsidies	Almost certain	Insignificant	Medium
Water restrictions triggered when Seqwater storage levels decline below 50% capacity. Restrictions will trigger increased efficiency in residential water consumption patterns which will lead to further adverse impacts on revenues beyond current forecasts	Possible	Medium	Medium
Internal modelling reveals that extended wet seasons are negatively correlated with water consumption	Possible	Medium	Medium
Decrease in interest revenue due to decreases in the RBA official cash rate. Reductions in the official cash rate are forecast to continue through 2025 as inflation falls to within the RBA target range (between 2 - 3%) in the budget year	Likely	Low	Medium
General rate increases aligned with RCC Blended CPI where costs escalate at a greater rate	Almost certain	Major	Extreme
Growth assumptions (e.g. population, property, water consumption, waste volume) fail to crystallise resulting in less than anticipated revenue	Possible	Medium	Medium
Uncertainty of future waste levy advance payments from 2026-27. Four years waste levy	Likely	Low	Medium

p.20

Financial Strategy 2025-2035

Risk	Likelihood	Consequence	Rating
advance payment received in 2021-22, with an additional advance payment made in 2022-23			

In order to mitigate the above risks or explore the opportunities, the following projects and actions progress across Council:

- the continued work of the Advocacy, Major Projects and Economic Development Department (AMPED). This initiative will:
 - strengthen existing relationships and develop new partnerships with a focus on securing funding from other levels of government to compliment a Council commitment
 - enhance advocacy to other levels of government for a specific policy change, project delivery or funding on behalf of the community. The intent is to deliver an outcome owned and controlled by another level of Government
 - undertake economic development and investment attraction, innovation, international relations and partnerships and business support
 - deliver initiatives that increase the city's economic capacity, attract investment, facilitate business support, turning opportunities into outcomes
 - position Redlands Coast in target markets as a place to invest and do business
- refinement of cash management forecasting methodologies and tools. Aim to increase returns on investments when interest rates are low and signal issues relating to cash-flow early
- continued reviews of Corporate Overhead Allocations and Activity Based Costing (ABC) methodologies. Aim to ensure commercialised business pricing, cost-recovery and commercial fees are premised on full cost pricing principles
- investigate and measure the potential impacts resulting from further State Government bulk water pricing reviews
- ensure the Redlands Planning Scheme is congruent with requirements set out in the South East Queensland Regional Plan (Plan). Monitor development outcomes and consider deviations from Redlands Planning Scheme in future amendments to the scheme
- further develop the grants management process by establishing strong relationships with State and Federal stakeholders
- explore opportunities for alternate funding mechanisms (SEQ City Deals etc.) to support business areas and reduce the burden on current and future ratepayers.

3.4.2 Investment Key Risks, Issues and Mitigation Strategies

The Strategy has identified the following opportunities and risks in relation to investments management which have been assessed in accordance with Council's adopted Enterprise Risk Management Framework.

Opportunity	Likelihood	Consequence	Rating
Opportunities for broadened strategic investments - see commercial opportunities	Possible	Severe	Extreme
2032 Olympics will deliver enduring social, economic, and environmental co-benefits for the Redland area over a 10+ year period. The Olympics will result in investment in critical infrastructure, purpose-built facilities, jobs, and other substantial local benefits	Likely	Medium	High
City building initiatives (Catalyst projects detailed in the Corporate Plan) will bring much-needed economic benefits to the Redlands Coast, including the creation of local employment opportunities and ongoing tourism	Likely	Medium	Medium

p.21

Financial Strategy 2025-2035

Opportunity	Likelihood	Consequence	Rating
Weinam Creek Priority Development Area precinct will transform the waterfront of Redland Bay, improve the usability of the transport hub, attract visitors, create jobs and drive economic development in the area	Likely	Medium	High
Appropriately term-diversified investment portfolio results in additional revenue	Almost Certain	Low	High

Risk	Likelihood	Consequence	Rating
Interest expense exceeds interest revenue due to increased levels of debt and declining levels of cash (as forecast in Council's long-term financial plan)	Possible	Low	Medium
Council's net debt position deteriorates as cash balances reduce (actively utilising constrained cash reserves) and debt increases (funding intergenerational investment)	Possible	Low	Medium
Constrained cash reserve balances exceed cash balances held at the end of a financial year	Rare	Low	Low

In order to mitigate the above risks or explore the opportunities, the following projects and actions progress across Council:

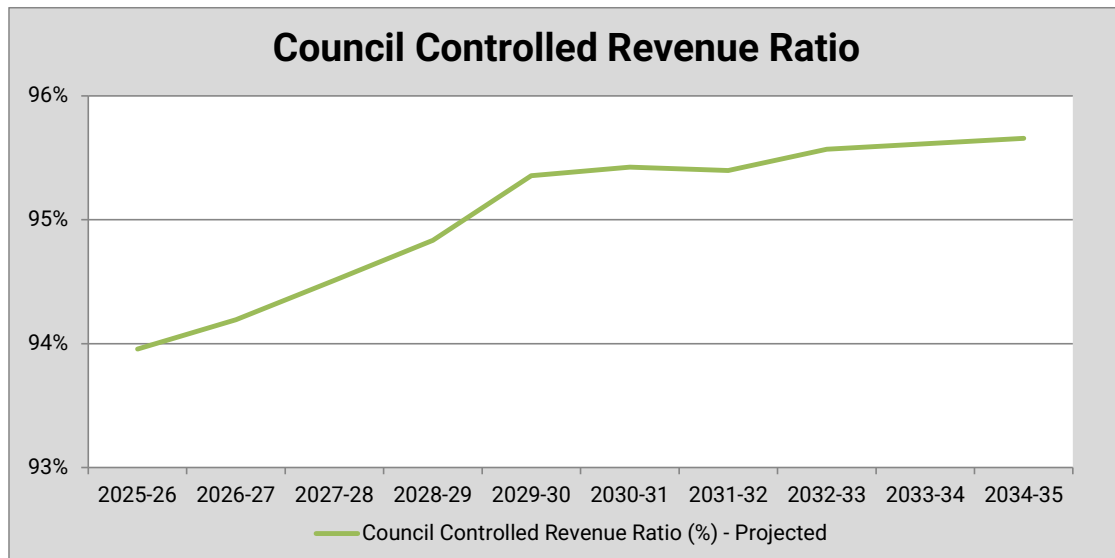
- continue to review investment returns and use this information when making decisions on investment options
- continue to consider all investment options in times of low interest rates (within Council's policy framework)
- continued organisational support to review funds held in trust (off balance sheet) and manage balances accordingly (refund where applicable or transfer to Council assets if appropriate and in accordance with legislative requirements)
- all tiers of government collaborate to deliver investment in regionally transformative infrastructure which provides long-term benefits for Redlands Coast
- aligned broader strategic priorities across all tiers of government driving investment that enhances the value proposition to the community.

Financial Strategy 2025-2035

3.5 Key Performance Information

The following graph illustrates how the Council Controlled Revenue Ratio performs over the life of the Strategy.

This ratio provides Council and the community with an indication of Council's financial flexibility, ability to influence its operating income, and capacity to respond to unexpected financial shocks.



4. Asset Management

4.1 Background

Council holds a range of assets including cash and cash equivalents, accounts receivable, investments property, investments in other entities, work in progress, leased assets and property, plant and equipment.

Council is responsible for 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). Council owns, manages, maintains and creates assets that are valued in the order of \$3.65 billion.

Effective asset management is critical to achieving Council's corporate objectives and strategic themes as driven by our community.

In continuing to provide these asset-based services, Council continues to overcome the following challenges:

- global supply chain issues, availability of raw materials and inventory
- decreasing availability and increased competition for funds
- inflationary pressures
- population growth pressures and changing demographics directly influencing the quantity and type of assets (and services) required
- the continuous requirement to renew the infrastructure in place that helps to deliver services
- escalation in the quantity and complexity of related reporting demanded by business regulators, statutory bodies and other levels of government
- availability of tradespeople and contractors

In relation to the LTFF, the following asset and service management issues have been identified as those which will require continued management attention in order to support the achievement of the financial sustainability targets:

- capital expenditure will be prioritised towards asset renewals before asset upgrades or the creation of new assets
- performance of asset related ratios – Council remains committed to funding all asset renewal requirements and maintaining this long-term measure with the target
- asset category definitions and granularity of reporting – to ensure that accurate expenditure is identified for renewal capital projects
- condition of asset base – strengthen understanding of remaining useful lives to ensure a true prediction of assets life cycle
- valuation and depreciation methodologies – to optimise depreciation cost allocation.

4.2 Asset and Service Management Administrative Directive

The objective of Council's Asset and Service Management Administrative Directive is to provide excellent customer experience and support ongoing growth in the region through asset management, utilising industry best practice and current technology to meet the economic and sustainability principles highlighted in our Corporate Plan by:

- providing principles for, communication, governance, due diligence, direction and alignment of all asset management activities
- ensuring compliance with asset management requirements as prescribed by the Queensland State Government as it applies to Local Government
- ensuring Council produces and delivers against sustainable financial forecasts as a result of best practice Asset and Service Management Plans that guide project planning and service delivery across the city

Financial Strategy 2025-2035

- upholding the City's commitment to provide financially sustainable infrastructure in accordance with agreed reliable levels of services.

4.3 Asset and Service Management Guidelines

The Strategy has adopted the following guidelines in relation to asset and services management:

- Asset and Service Management Plans will inform borrowing decisions
- identification, scoping and completion of renewal projects in the ten-year capital program will continue to be prioritised
- the integration of Asset and Service Management Plans and budgets is effected to ensure that whole-of-life asset and service costs are captured in order to understand the implications of the achievement of long-term financial sustainability.

Council's policy is designed to provide guidance in the implementation and improvement of corporate asset and service management processes and seeks to achieve the following outcomes:

- identify the key activities, roles and relationships associated with the implementation of an overarching asset management philosophy
- establish and communicate corporate responsibilities for the ownership, control, accountability and reporting of assets
- reinforce that assets should only be created, maintained, renewed or replaced in accordance with Asset and Service Management Plans
- help in meeting legislative compliance and associated risk management including financial reporting requirements and corporate governance
- highlight how our integrated asset management information systems and reporting tools support asset management activities and can provide a high standard of policy and decision support
- guide development of reliable systems and asset information that will allow for accurate financial forecasting and planning for sustainable service delivery
- identify how asset management processes integrate with corporate and operational planning, budgetary and reporting practices
- link individual departmental asset management activities with the city's vision and corporate goals
- classify actions that will improve knowledge of existing asset inventories, asset condition and related performance
- support ongoing improvements to existing asset and service management planning and corresponding financial forecasting, planning and reporting.

4.4 Asset Management System

The successful implementation of Council's asset system has ensured that we are an 'Asset Smart' organisation – one that has a framework supported by policies, systems and appropriate technology to achieve best practice asset management.

The system ensures a formal and consistent approach to asset management across the organisation, acknowledging those who understand and manage specific assets.

The system draws on best practice (ISO 55000 series) to help staff clearly know asset management responsibilities. It also promotes the functions of asset management and that each and every asset is part of a bigger picture; from the office equipment we use to multi-million dollar wastewater treatment plants. The system provides business areas with the framework, tools and technology they need to clearly inform their daily working lives when managing assets on behalf of our community.

4.5 Strategic Asset and Portfolio Management Oversight

The Advocacy, Major Projects and Economic Development Department consists of the Portfolio Management Office (PMO) and a dedicated Strategic Asset Management Unit. The separation of the asset

Financial Strategy 2025-2035

governance function from the asset accounting function augments governance and improves support to Council business areas.

4.6 Key Risks, Issues and Mitigation Strategies

The Strategy has identified the following opportunities and risks in relation to asset and service management which have been assessed in accordance with Council's adopted Enterprise Risk Management Framework.

Opportunity	Likelihood	Consequence	Rating
Project Management Office (PMO) continues to drive improved portfolio management governance, enabling effective project delivery and financial efficiency of operational and capital projects	Likely	Medium	High
Implement asset data governance and data improvement initiatives that enhance decision making and improve reporting, long-term financial forecasting and asset management practices	Likely	Low	Medium
Enhanced processes that identify required trunk infrastructure, upgrade and expansion assets and unlock potential sources of funding (constrained reserves and specific purpose grants)	Likely	Medium	High
Council is utilising DecAid, its spatial representation of the 10-year Capital plan to enable efficiencies in our planning. This approach ensures RCC works are completed in a cost-effective manner, enables precinct planning and advanced project sequencing to facilitate improved community outcomes	Almost certain	Medium	High
A commitment in Council's Corporate Plan (<i>Our Future Redlands – A Corporate Plan to 2026 and Beyond</i>) to deliver catalyst projects and enhance the liveability through continuous investment in active transport, telecommunications and other key infrastructure	Almost certain	Medium	High
Review depreciation methodologies to ensure alternative approaches are better reflective of consumption patterns	Unlikely	Medium	Medium
Council's Capital Portfolio Prioritisation model has matured from an annual budget view to a 3-year view. Continuing to mature the linkage between Asset and Service Management Plans (ASMPs), prioritisation models and long-term financial forecasts, improves Council's ability to assess its ongoing financial viability	Likely	Medium	High

Financial Strategy 2025-2035

Risk	Likelihood	Consequence	Rating
Inadequate allocation of scarce resources impacting investment in maintenance, renewal and expansion of assets in a timely manner may have an adverse effect on existing service levels	Possible	Medium	Medium
Cost of living pressures faced by the community being the catalyst for higher levels of unpaid statutory rates and charges	Possible	Medium	Medium
Increasing public liability claims for injuries occurring in Council owned or controlled facilities or land	Rare	Medium	Low
Maintenance carried out on assets that have been transferred to other entities including Department of Transport and Main Roads, Quandamooka Yoolooburrabee Aboriginal Corporation etc. due to inadequate internal communication and asset data not being maintained or utilised	Possible	Low	Medium
Failure to implement strategies that preserve assets and protect properties from climate change risks elevates Council's exposure to litigation	Possible	Medium	Medium
Increasing legal action for discrimination arising from inability to access Council facilities and non-compliance with the <i>Disability Discrimination Act 1992 (Cth)</i>	Rare	Low	Low

In order to mitigate the above risks or explore the opportunities, the following projects and actions progress across Council:

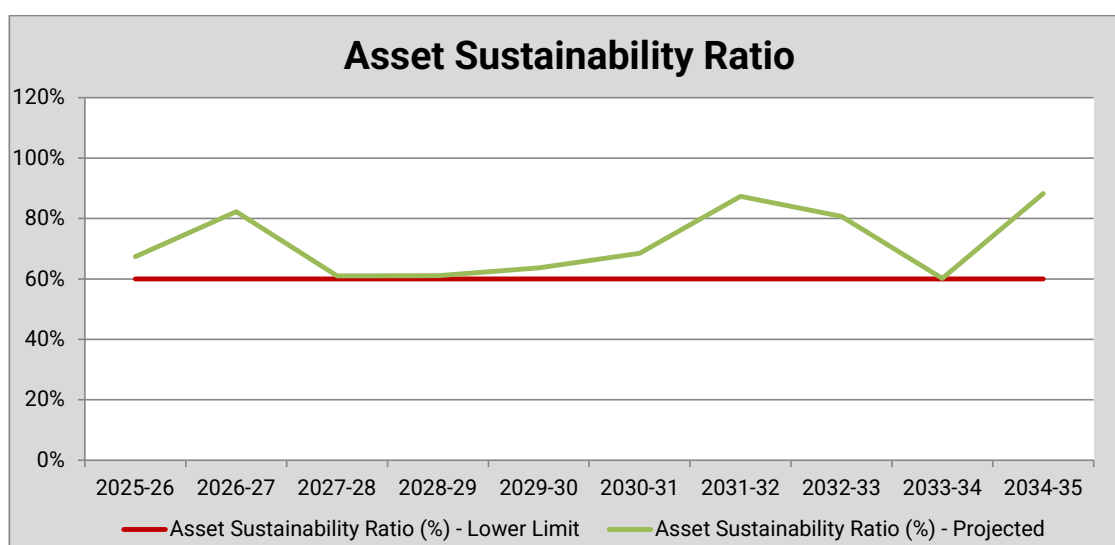
- continued embedding of Council's asset management system
- continued improvement of asset data governance and data capture and cleansing to enhance decision making
- ongoing maturity of Asset and Service Management Plans in accordance with statutory requirements, business needs and agreed service levels
- continuation of the Infrastructure Planning and Charging Unit to ensure Council is maximising opportunities for recovery of appropriate costs with respect to trunk infrastructure
- continue to develop the maturity of the Project Management Office (PMO). Enhanced maturity will lead to enriched processes, stronger/appropriate governance, and improved deliverability for operational and capital projects
- continue to review the effectiveness of the asset management system in the following areas: enhanced asset management practices and integration of asset planning, budget development and long-term financial forecasting
- further investigation and development on a condition-based depreciation methodology (if lawful and appropriate)
- developing an improved understanding of the remaining useful lives for Council's asset base
- continue to improve Council's asset management capabilities through investing in smart technology like artificial intelligence (AI), machine learning and robust inspection tools. Council's Digital Transformation journey over the coming 4 – 7 years will bring numerous benefits to Council such as improved safety for workers and residents, more efficient asset maintenance, reduced impacts on the environment, and significant cost savings, including the ability to work remotely.

4.7 Key Performance Information

The asset sustainability ratio approximates the extent to which the infrastructure assets managed by Council are being replaced as they reach the end of their useful lives. This measure is reported as both a single year and five year result. Council's Capital Portfolio Prioritisation Administrative Directive requires expenditure on renewals before new asset creation – this improves Council's performance against the target.

To ensure continuation of existing service levels, planning and development of Asset and Service Management Plans for the 2025-26 portfolio focused on the renewal requirement of Council's existing asset base. Council's current prioritisation model supports the policy of prioritising renewals, and these two factors together support improvements in asset sustainability. However, this must be balanced with investment to cater for growth across the city.

The current ten-year capital program and depreciation forecasts result in the following graph:

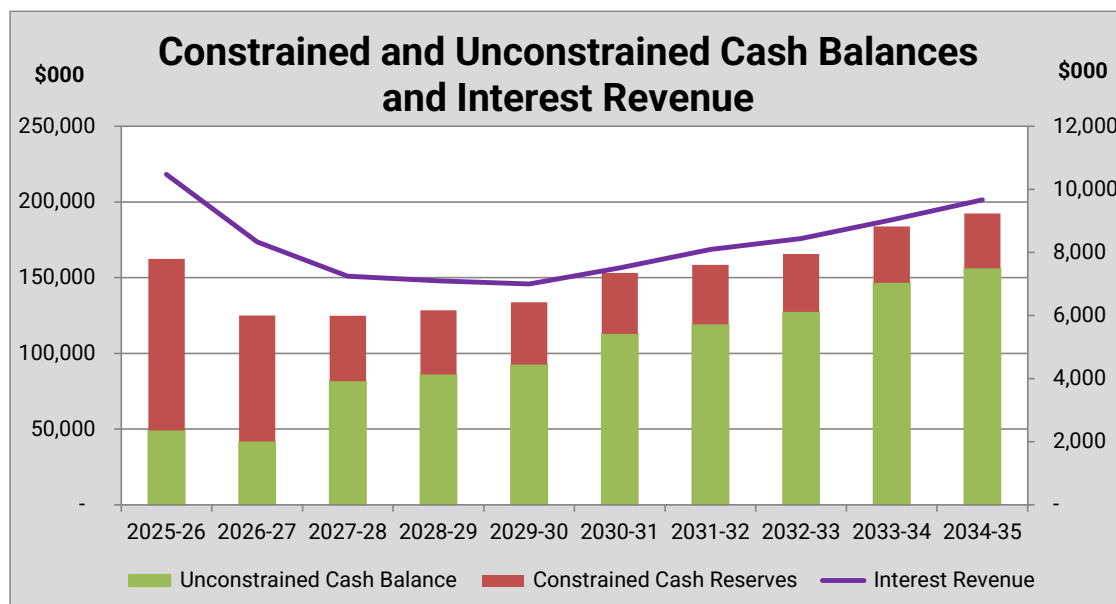


In addition to property, plant and equipment, Council holds considerable cash balances. Council considers its risk appetite and policy position with respect to investment of surplus funds. To maximise returns on investments, officers invest or withdraw funds on a daily basis to maintain minimal balances in the transaction account. The performance of Council's investment account is reported to the community on a monthly basis and is regularly reviewed to ensure opportunities are maximised and risks are minimised.

Reserves are a subset of community equity and sit alongside retained earnings. Whilst retained earnings can be utilised for general expenditure, reserves are ring-fenced for specific purposes. Council's policy requires that all reserve monies are fully cash-backed. Council annually reviews its reserves to ensure the constraining of cash continues to be in the community's best interests.

Traditionally, the main source of interest revenue resulting from the investment of cash balances has been through the Queensland Treasury Corporation (QTC). The following chart provides an analysis of the projected interest revenue over the life of the Strategy and available cash balances that those returns are based on. The total cash balance is broken down into constrained (reserves) amounts with the balance being unconstrained.

Financial Strategy 2025-2035



In relation to the ten-year financial forecasting model, the following investment income and expenditure considerations continue to be monitored:

- cash flow forecasting – improvements in budgeting and forecasting (particularly phasing of cash flows) will be a key requirement in the coming financial years and may be enhanced with the introduction of rolling forecasts
- cash management – regular reviews of debtors, creditors and payroll processes to ensure the community's cash is being utilised in the most efficient manner
- institutional investment – further consideration and analysis to increase returns on cash investment by diversifying the institutions that funds are invested in or by varying the terms of those investments.

Council continues to balance the use of existing cash balances and reserves with increasing the amount of new borrowings. In accordance with Council's Debt Policy new borrowings are only considered where they address intergenerational equity and asset or risk management issues.

Council's adopted Local Government Infrastructure Plan (LGIP), which identifies significant infrastructure requirements, has been incorporated in Asset and Service Management Plans. Ultimately the cash balances in later years will be reduced through identification of future necessary infrastructure and capital works.

5. Expenditure Management

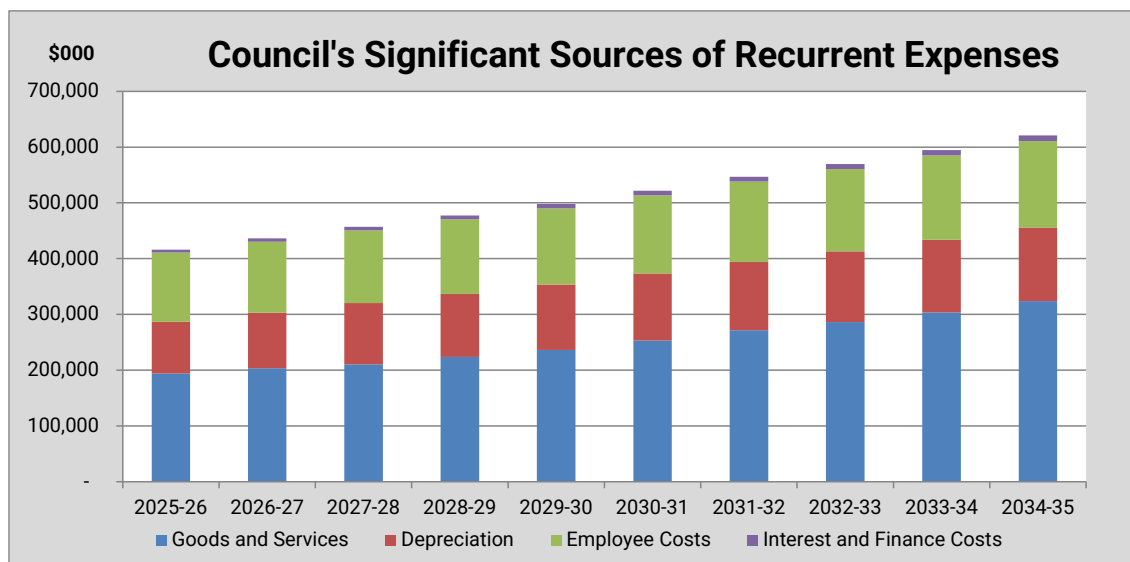
5.1 Background

Council's significant sources of operational expenditure include:

- goods and services (including the purchase of bulk water)
- depreciation
- employee costs
- other expenses (including community service obligations and subsidies)
- interest and finance costs.

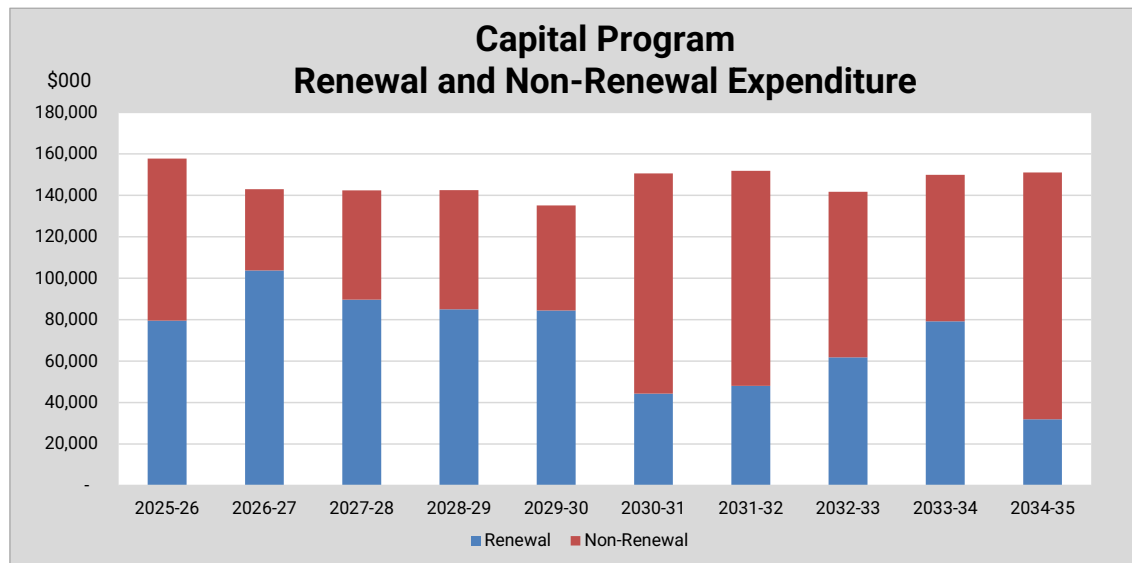
Of note, Council's interest and depreciation expenditure is impacted by the requirement to have leased assets on the balance sheet which then depreciate over the term of the lease.

The following chart provides an analysis of the total operating expenses by source and identifies the proportion of expenses allocated to those sources.



Additionally, capital expenditure on planned renewal and non-renewal projects are undertaken over the life of the Strategy. The following chart dissects the investment type in the projected ten-year capital program. This split is underpinned by Council's Capital Portfolio Prioritisation Administrative Directive - 'maintain existing infrastructure – 'renewal' before 'upgrade' or 'new' work'.

Financial Strategy 2025-2035



Due to the risks and assumptions in operational revenues mentioned in the previous chapter, the following expenditure types have been identified as those that require continued attention and management in order to support operating surpluses:

- goods and services – to critically review the timing and cost of discretionary operational projects
- goods and services – to lower and continue to review operational activity expenditure, building on proven industry best practice in addition to implementing efficiencies where practicable (Business Transformation approaches and reduction of Fringe Benefits Tax for example)
- depreciation – due to the requirement to optimise depreciation charges based on condition assessment rather than straight line methodology
- employees – to continue to critically review the cost of management and staff, including temporary staff and agency colleagues to ensure activities are resourced in the most efficient and effective manner
- interest expense and finance costs – Council continues to make annual debt repayments in advance to reduce interest expense and works with treasury service providers to control finance costs.

The following capital expenditure items will require ongoing management attention in order to support the achievement of the financial sustainability targets:

- programming an optimal, affordable and deliverable capital spend over the LTFF, particularly in the short to medium-term
- ensuring the correct level of renewal capital expenditure is programmed in alignment to Asset and Service Management Plans and underpinned by the principles of the Capital Portfolio Prioritisation Administrative Directive
- Federal and State grants and subsidies
- infrastructure charges – due to the seasonality of development and difficulty in estimating charge, Council will continue to operate the Infrastructure Planning and Charging Unit to address this risk
- borrowings – to ensure appropriateness and affordability of borrowings to fund capital expenditure that is aligned to the Debt Policy.

5.2 Expenditure Management Policy Statement

Operational and capital expenditure management to support the delivery of corporate goals is an essential element of the Strategy.

The focus of expenditure management is the primary mechanism by which Council intends to achieve financial sustainability over the life of the Strategy.

5.3 Expenditure Assumptions in the Long-Term Financial Forecast

The Strategy has adopted the following approach in relation to expenditure management which may be used in combination to achieve targets of financial sustainability:

- efficiency targets may be built into the operational goods and services line item although these efficiencies could be sourced from reducing operational expenditure or conversely increasing operational revenues
- continually improve service delivery with an emphasis on efficiency and cost recovery – Council is constantly looking to reduce costs by delivering services ‘faster, better and cheaper’
- applying more rigorous purchasing controls to minimise goods and services costs over time, through the adoption of a suitable procurement model, plans and initiatives for improved procurement efficiencies
- providing a strategic approach to contracts and broader procurement, requiring a rigorous and transparent suitability assessment against the quadruple bottom line, emphasising waste elimination, efficiency and continuous improvement
- restricting the total size of the capital program based on priority needs relating to renewal works, affordability and deliverability
- identifying, scoping and prioritising upgrade and expansion projects in the ten-year capital program in accordance with Council’s Capital Portfolio Prioritisation Administrative Directive.

5.4 Key Risks, Issues and Mitigation Strategies

The Strategy has identified the following opportunities and risks in relation to expenditure which have been assessed in accordance with Council’s adopted Enterprise Risk Management Framework.

Opportunity	Likelihood	Consequence	Rating
Continue to transform supplier relations to create a Strategic Procurement platform to drive expenditure management through advanced planning, scheduling, regional alliance and group buying, supply chain management, increased competition and keen negotiation	Almost Certain	Medium	High
Continued improvements in the strategic asset and data management portfolios to ensure assets are recorded and depreciated accurately	Almost Certain	Low	High
Establish a strategic land acquisition system that provides a framework and methodology for Council to nominate site specific and non-site specific land targets	Likely	Medium	High
Improve the efficiency and effectiveness of Council’s service delivery and facilitate business transformation pathways for innovation and integration to decrease costs and enhance customer experience and community outcomes (<i>Our Future Redlands – A Corporate Plan to 2026 and Beyond</i>)	Possible	Medium	Medium

Financial Strategy 2025-2035

Opportunity	Likelihood	Consequence	Rating
Investment in renewable energy sources could potentially mitigate energy pressures and reduce costs. Developing strategies that will offer solutions that help the environment, local economy and reduce exposure to traditional energy related costs	Possible	Low	Medium
Continue to reduce Council's carbon footprint by replacing existing fleet vehicles with hybrid-vehicles, and using the waste by-product collected when roads are resealed in place of gravel in new or repaired roads	Almost Certain	Medium	High
Enhance existing processes that are designed to assess vulnerabilities, strengthen security strategies and governance, and continue to implement modern cyber defence and response protocols	Almost Certain	Major Consequence	Extreme
Continue investigating the benefits of smart water meters or data loggers. A smart water program could potentially reduce water loss, improve accuracy of water rates billing and increase participation in water saving practices with an ability to provide real-time water usage data to the community	Possible	Medium	Medium
Progress the sub-regional alliance of a shared Materials Recycling Facility (MRF). This will result in innovative and efficient methods of waste disposal and resource recovery, and will ultimately drive down operating costs	Almost Certain	Low	High
Progress the Digital Transformation Program. This will result in financial benefits and capability uplift across the organisation	Almost Certain	Medium	High
Enhance control relating to consultants and temporary staff through implementation of an effective workforce strategy to manage increasing costs	Likely	Low	Medium
Risk	Likelihood	Consequence	Rating
Significant waste management costs resulting from the State Government waste and resource recovery strategy citing ambitious growth targets to reduce waste to landfill	Likely	Medium	High
Fines, lawsuits and ongoing costs associated with cyber-security risk can have a financial impact to Council	Possible	Medium	Medium
Additional costs associated with staff turnover and improving skill levels through identified training	Likely	Low	Medium
Reduction in existing service delivery due to cost shifting from other tiers of government	Likely	Low	Medium
High staff turnover rate. Wage stagnation amid rising cost of living is one of the most cited reasons for resigning. Council may incur substantial costs to attract and retain talent in a highly competitive labour market	Likely	Low	Medium

Financial Strategy 2025-2035

Risk	Likelihood	Consequence	Rating
Future financial sustainability is impacted by failure to achieve key financial sustainability ratios	Possible	Low	Medium
Unanticipated expenditure arising from unforeseen events, natural disasters (fires, floods, drought etc.) and infrastructure failure	Likely	Medium	High
Looming global economic slowdown, ongoing military conflict in Europe and the Middle East, severe weather events and prolonged levels of high inflation lead to slowing of local economy. A continued supply and demand imbalance will also influence the cost for goods and services	Likely	Medium	High
Rising energy costs due to increased cost of wholesale price of electricity, higher global gas prices and worldwide move towards renewable energy sources	Likely	Low	Medium
Exposure to increased litigation For example, Council is potentially exposed to liability if it fails to take into account the likely effects of climate change when exercising a wide range of statutory responsibilities including across land-use planning, development approvals and management of public infrastructure	Possible	Medium	Medium

In order to mitigate the above risks or explore the opportunities, the following projects and actions progress across Council:

- continued business process and service level reviews designed to determine the optimal level of efficiency and effectiveness
- continue to recognise provisions on the balance sheet where expenditure obligations are a result of past transactions, are probable and measurable (50% or more likelihood of occurring)
- *Local Government Regulation 2012 s173 (2) and (3)* prescribes that a local government may spend money, not authorised in its budget, for genuine emergency or hardship if the local government makes a resolution about spending the money before, or as soon as practicable after, the money is spent. The resolution must state how the spending is to be funded. *Local Government Regulation 2012 s173 (4)* also notes that if Council's budget is amended after the money is spent, the amended budget must take the spending into account
- continued use of a strategic procurement model in Council to drive efficiencies and savings
- work with the community and local businesses to ensure that planning and development activities consider climate risks and opportunities that cut emissions and increase efforts to mitigate climate change
- implement a strategic procurement platform encompassing a rigorous and transparent suitability assessment against the quadruple bottom line, lean management practices, efficiency and continuous improvement
- further develop the maturity of the PMO. Enhanced maturity will lead to enriched processes, strengthened/appropriate governance and improved deliverability for operational and capital projects
- continually improve service delivery with an emphasis on efficiency and cost recovery - Council is constantly looking to reduce costs by delivering services 'faster, better and cheaper'
- consider how strategic outcomes of the planning scheme support the development of renewable energy initiatives.

Financial Strategy 2025-2035

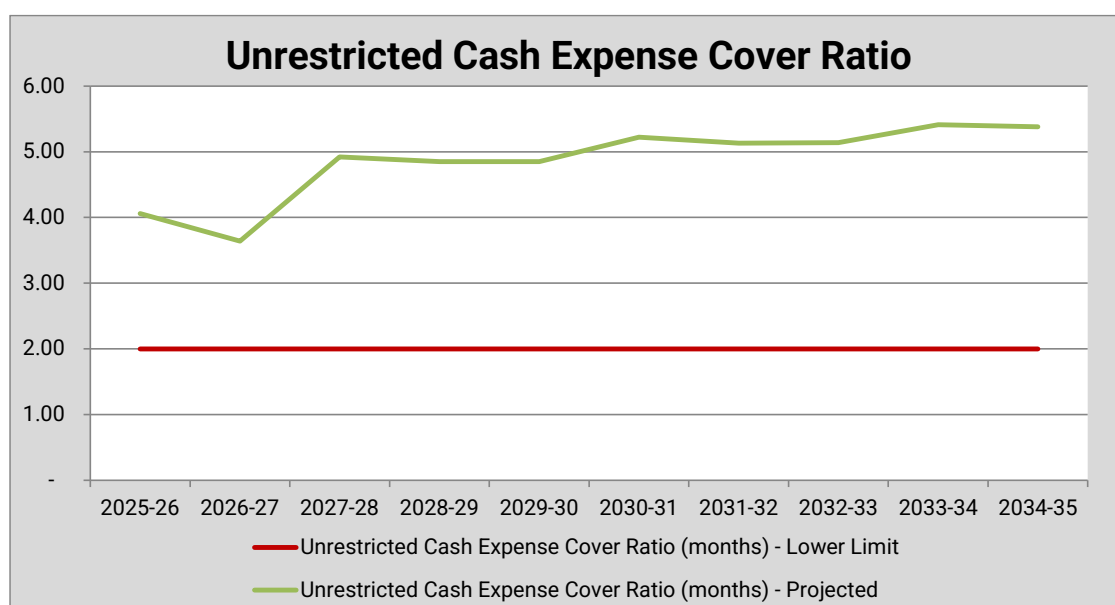
The following risks continue to be monitored before mitigation projects are initiated:

- potential for government cost shifting
- striking a balance between intergenerational projects (with initial upfront investments) and returning operating surpluses in consecutive years.

5.5 Key Performance Information

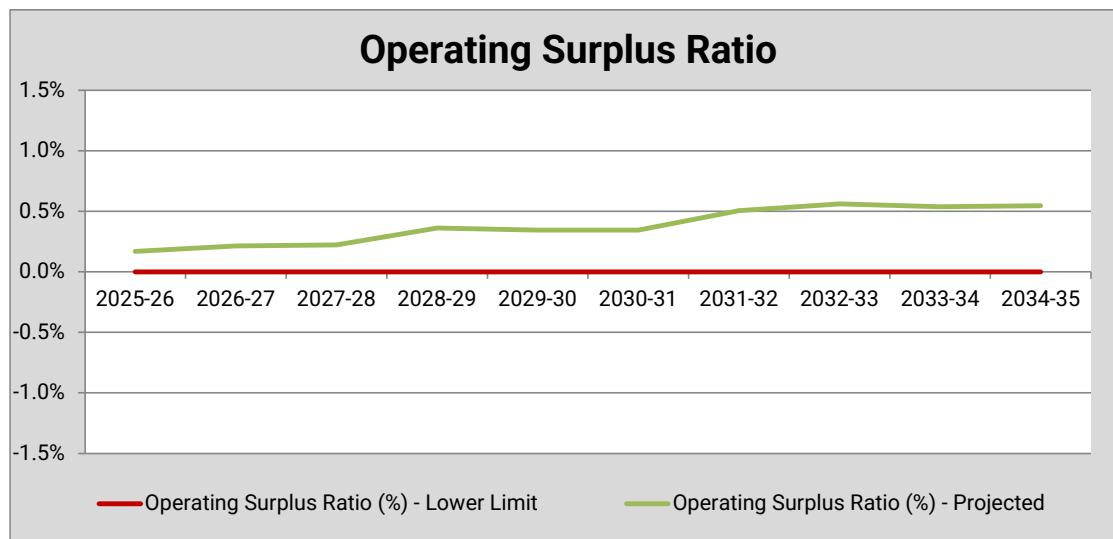
The Unrestricted Cash Expense Cover Ratio is a good indicator of Council's liquidity and ability to meet short term obligations.

If the Unrestricted Cash Expense Cover Ratio is too high over a sustained period may be indicative of poor cash management or large upcoming capital investment requirements.



Financial Strategy 2025-2035

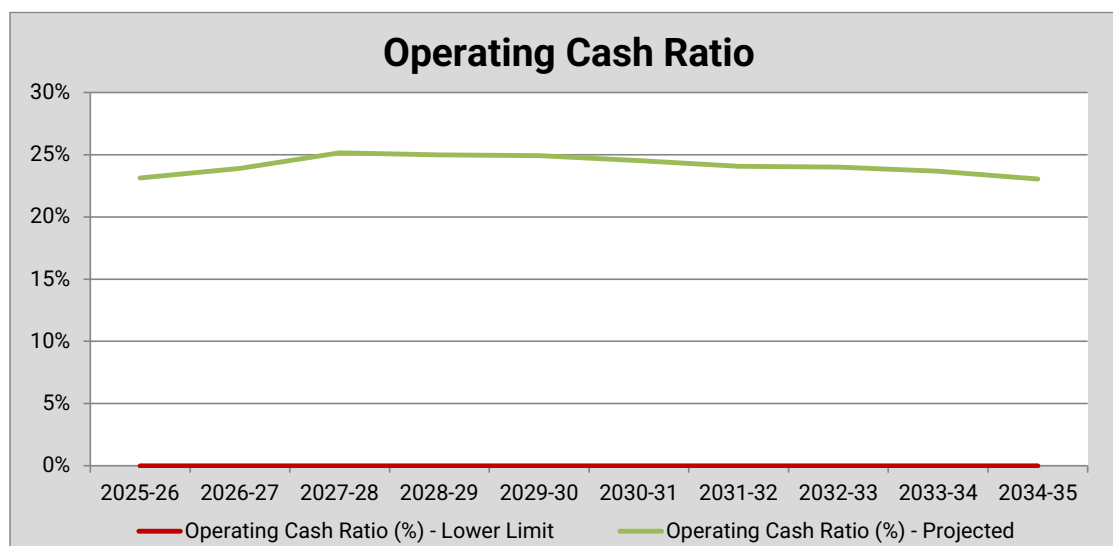
The Operating Surplus Ratio is a measure of how recurrent revenues cover recurrent expenditure (including interest expense and depreciation). The following graph outlines the forecast Operating Surplus Ratio over life of the financial forecast:



Council's operating performance can also be measured on a cash basis (as opposed to the accrual basis above). Cash from operations comprises:

- receipts from customers
- payments to suppliers and employees
- interest revenue
- borrowing costs.

Operating Cash Ratio is a measure of Council's ability to cover its core operational expenses and generate a cash surplus excluding depreciation, amortisation, and finance costs. The following graph outlines the forecast Operating Cash Ratio over the life of the financial forecast:



6. Liabilities Management

6.1 Background

Council recognises several liabilities on its balance sheet including employee provisions, landfill remediation provision, borrowings and accounts payable, and the liability associated with leased assets. Council's largest liability in dollar terms is its borrowings.

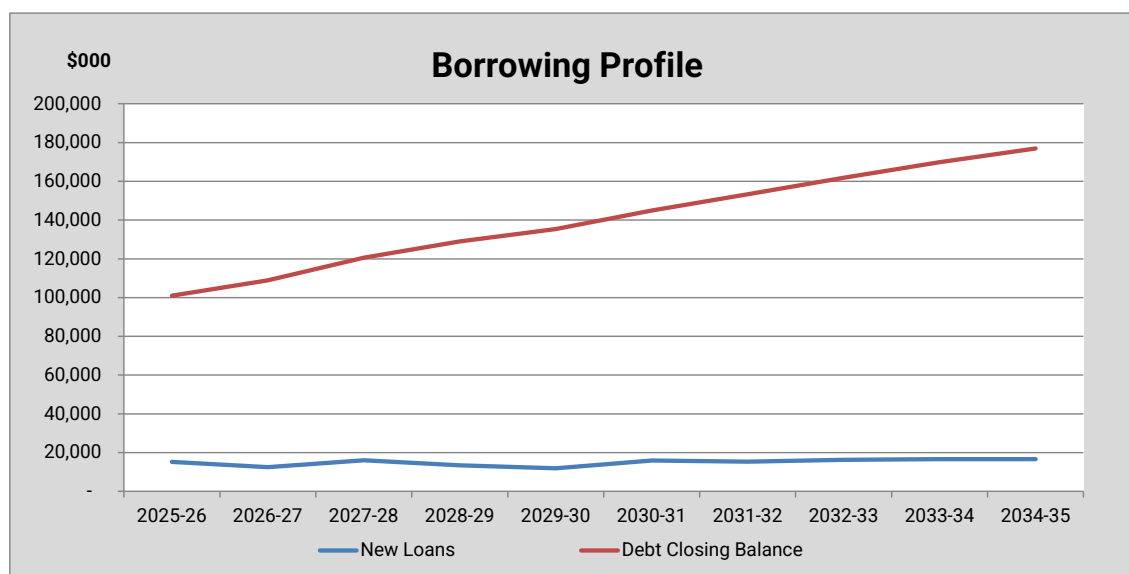
Council borrows from Queensland Treasury Corporation (QTC) for capital works for one or more of the following three purposes:

- risk management
- asset management
- intergenerational projects (projects with associated assets of 25 years or more useful life).

Council holds debt for different categories of works and borrows for periods between two and twenty years. Council's debt consists of fixed rate loans following the debt restructure initiated by QTC in April 2016 and is recorded in the financial management system at book value.

Council makes annual debt repayments in advance to support the policy position of reducing the community's debt when cash balances are sufficient to fund works without increasing liabilities, while reducing the interest expense associated with the borrowings. As debt was borrowed when interest rates were higher, and Council's conservative policy position of investing to protect capital, the current cost of debt is higher than the returns on investments.

The following chart illustrates Council's current risk appetite for debt balances over the life of this financial plan although a review is undertaken of this policy position on an annual basis when updating the Debt Policy and this Strategy.



In relation to the ten-year financial forecasting model, debt management will be monitored to ensure affordability and support the achievement of the financial sustainability targets. Management attention will continue in the following areas:

- capital project prioritisation in conjunction with Council's Capital Portfolio Prioritisation Administrative Directive – due to the requirement to be able to identify capital projects that have the ability to be debt funded

Financial Strategy 2025-2035

- net debt position – Council has adopted the policy position to utilise cash balances and constrained cash reserves where applicable and appropriate although is mindful of the impacts on the net debt position
- borrowing for intergenerational investment – Council has borrowings forecast in the life of the Strategy. Council frequently reviews its borrowing requirements and can change this policy position to suit business and community needs in line with the borrowing application timeframes of the Department.

The second largest liability on Council's balance sheet is the landfill rehabilitation provision. Council has an obligation to maintain the closed landfills in the city and the liability is calculated from a ten-year model that forecasts the future works. The calculation to determine the provision is carried out in accordance with the *Australian Accounting Standards Board (AASB) 137 – Provisions, Contingent Liabilities and Contingent Assets*.

Council also accounts for the annual leave and long service leave benefits that will be required to be paid out to officers following seven years' service. The annual calculation to determine this provision is in accordance with *AASB 119 Employee Benefits*.

6.2 Liabilities Management Policy Statements

6.2.1 Debt Policy Statement

The objective of Council's Debt Policy is to ensure the sound management of Council's existing and future debt after assessing and minimising all associated risks in accordance with this Strategy.

6.2.2 Landfill Rehabilitation Policy Statement

Council levies a Landfill Remediation Separate Charge. Its policy position is to commit to long-term funding for the remediation of all closed landfills and manage financial, safety and environmental risks to meet statutory requirements and provide a community benefit.

6.2.3 Employee Benefits Policy Statement

With respect to employee provisions, Council complies with the Australian Accounting Standards and ensures a liability is recognised for employees' services. Of note, annual leave is classified as a payable and long service leave is recorded as a provision.

6.3 Liabilities Management Policy Guidelines

The Strategy has adopted the following approaches in relation to debt management:

- actual borrowings are subject to the maintenance of approved financial ratios and targets
- borrow only where the interest and debt principal repayments can be serviced
- borrowings will only be for capital works, never recurrent expenditure and will be restricted to funding works relating to risk management, asset management or intergenerational projects
- effectively manage its risks, and ensure risks undertaken are reasonable and necessary
- effectively manage its exposure to unfavorable interest rate changes
- Council will continue to underpin debt with specific jobs and work programs that have been undertaken in the same financial year and will not use debt for general funding purposes
- regularly engage QTC for independent advice on financial sustainability.

With respect to the landfill rehabilitation provision, Council considers the following:

- environmental monitoring, site investigations, minor works, maintenance, design and major capping works are included in the programs for closed landfill rehabilitation
- economies of scale will be considered in addition to cross-Council capital and operational planning
- all expenditure from the separate charge will be within scope, i.e. for closed landfill rehabilitation
- risk reduction and legislative compliance will form the basis for expenditure decisions.

Financial Strategy 2025-2035

6.4 Key Risks, Issues and Mitigation Strategies

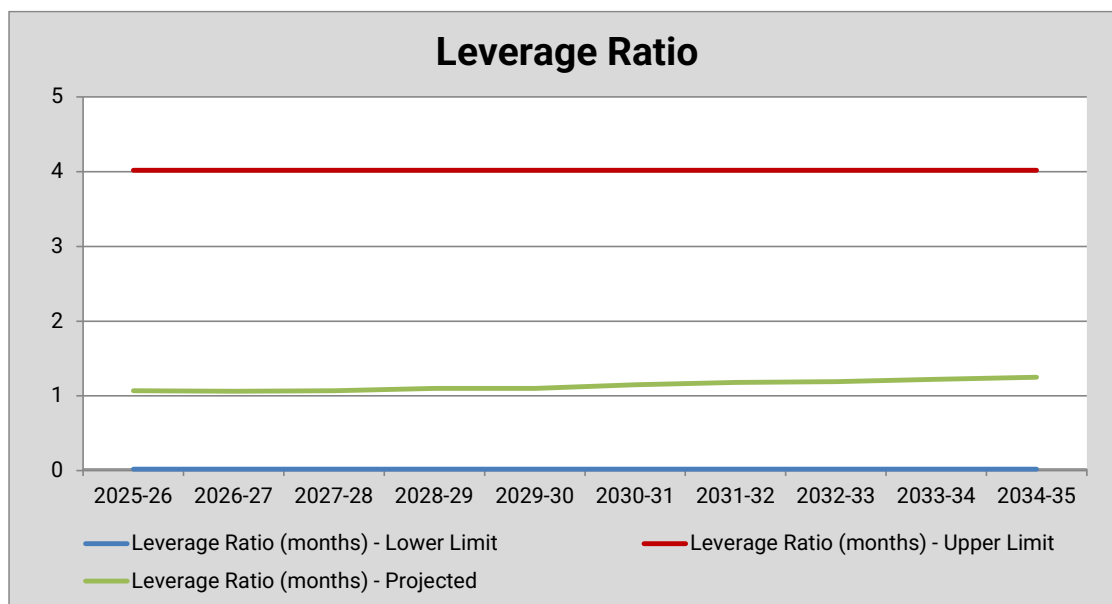
The Strategy has identified the following opportunities and risks in relation to liabilities management which have been assessed in accordance with Council's adopted Enterprise Risk Management Framework.

Opportunity	Likelihood	Consequence	Rating
Continued strategic borrowing programs for identified intergenerational projects	Almost Certain	Medium	High
Technology improvements, economies of scale or efficiencies reduce the costs associated with closed landfill rehabilitation	Possible	Medium	Medium
Risk	Likelihood	Consequence	Rating
Asset management planning identifies a growing infrastructure backlog that requires multiple sources of funding (grants and subsidies, debt etc.)	Likely	Medium	High
Contingent liabilities not fully covered by insurance	Possible	Low	Medium
Higher reliance on debt to fund capital investment due to insufficient operating cashflows	Rare	Low	Low
Inability to satisfy short and long-term obligations (trade payables and borrowings)	Rare	Medium	Low

In order to mitigate the above risks or explore the opportunities, the following projects and actions continue across Council:

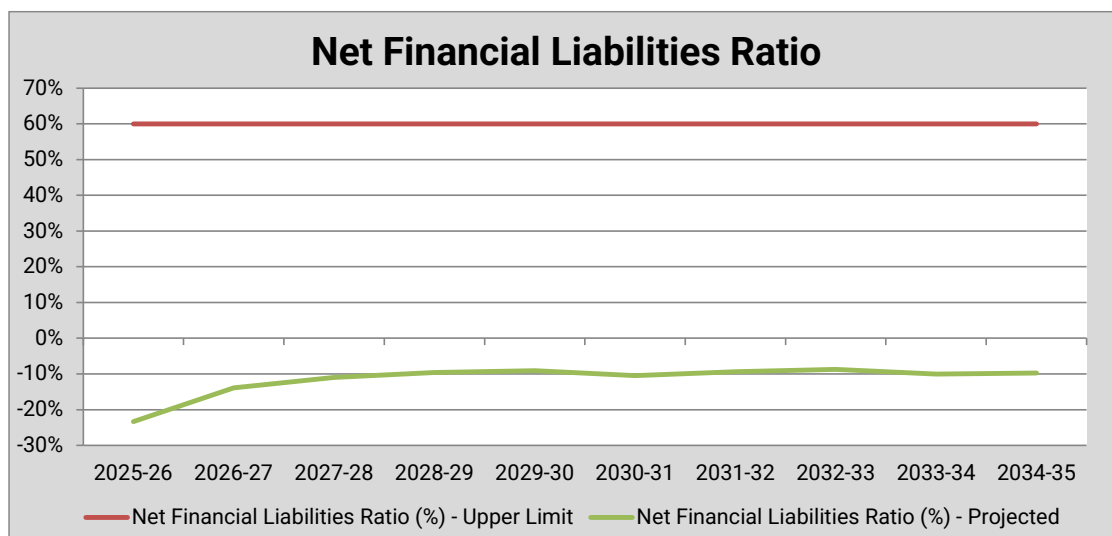
- continue to integrate Council's ten-year capital program with the LTFF
- investigate capitalising interest expense for qualifying assets
- conduct timely reviews on Council's debt policy and optimise long-term financial forecasts and capital investment to ensure that borrowing decisions are financially sustainable
- continue to partner with QTC in undertaking credit/sustainability reviews and borrowing capacity assessments where practicable to ensure current budgeting, forecasting and financing assumptions and parameters are reasonable.

6.5 Key Performance Information



The above graph illustrates the Leverage Ratio and demonstrates Council can adequately service principal and interest payments associated with borrowings.

The following chart evidences Council's ability to fund its net financial liabilities from recurrent revenues. Council's balance sheet is very healthy with respect to working capital (current assets minus current liabilities). The Net Financial Liabilities ratio also considers the non-current liabilities in addition to current liabilities and subtracts the current assets before considering this amount as a percentage of total operating revenue.



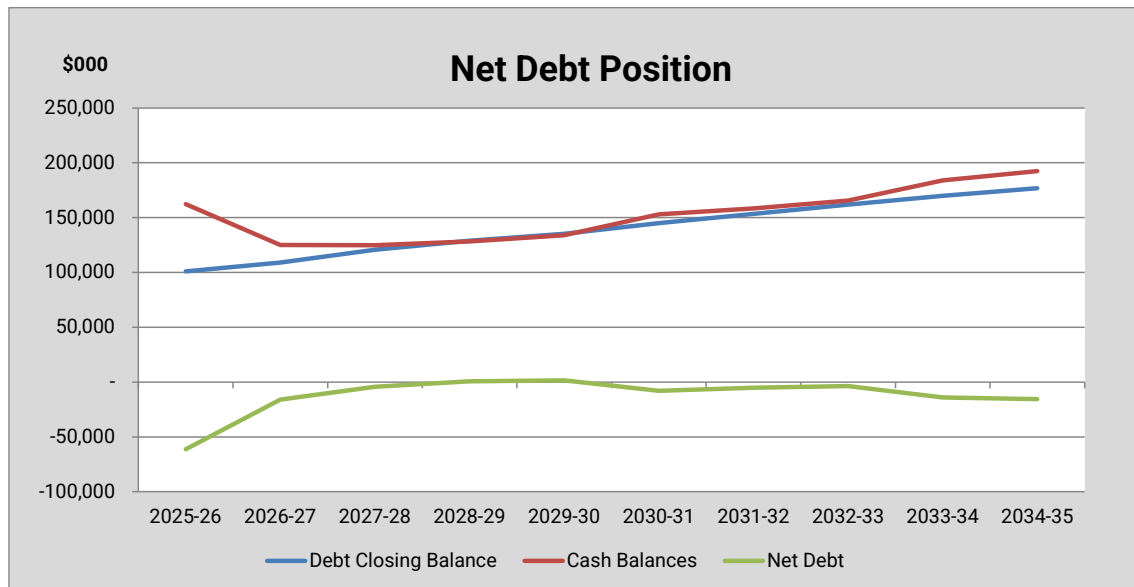
Council's asset base is in the order of \$3.65 billion and the prudent application of debt is being used to fund intergenerational assets that meet the criteria set out in Council's Debt Policy.

In addition to these measures and key performance indicators, Council is aware of its net debt position. Net debt is calculated as total debt (current plus non-current) minus cash and cash equivalents. The net debt

p.40

Financial Strategy 2025-2035

measure is a factor in considered QTC sustainability reviews and is stated as a risk due to Council's commitment to utilise surplus cash balances and constrained cash reserves. If debt exceeds cash at any time, this is a signal for review, although not necessarily a major concern provided Council can still service the debt.



7. Equity Management

7.1 Background

Community equity on Council's Statement of Financial Position comprises:

- asset revaluation surplus
- retained earnings (profits from previous years)
- constrained cash reserves.

As mentioned previously, constrained cash reserves are monies that have been received for a particular purpose and can be from sources including special charges, developer contributions or grants, contributions or donations. These reserves are reconciled and reported on a monthly basis.

7.2 Equity Management Policy Statement

Council's utilisation of the asset revaluation surplus is in accordance with the Australian Accounting Standards.

Council holds the following policy position with respect to reserves:

- funds are only restricted for current or future planned expenditure
- reserves will not exceed cash balances at the end of each financial year.

7.3 Equity Management Policy Guidelines

The Strategy has adopted the following approaches in relation to equity management:

- community equity will always be budgeted to grow from one year to the next, even in the case of one-off operational deficits – i.e. when operating deficits are forecast, capital revenue streams will be sourced to ensure community equity continues to grow
- expenditure will be funded from grants and subsidies and/or reserves before unrestricted cash and borrowings are considered.

8. Implementation and Linkage

8.1 Background

Council reviews its LTFF annually in accordance with the *Local Government Regulation 2012*. Typically, the long-term Financial Strategy is implemented for year one through the annual budget development process. The 2025-2035 Financial Strategy has been updated as part of the 2025-26 annual budget process to ensure the key performance indicators and measures of financial sustainability are current and within acceptable levels prior to budget adoption. Following annual budget adoption, the ten-year forecast is also updated following each formal budget review to ensure understanding of in-year decisions on the long-term sustainability of Council.

8.2 Implementation and Linkage

The implementation of each element of the Strategy is through the broader financial management system. Council utilises its key financial policies to implement strategic direction in the asset, debt, investment, procurement, revenue and capital works sectors.

We will implement the Strategy:

- over ten years to ensure that the Strategy objectives can be achieved in a financially sustainable way and that these can be delivered in an effective and efficient manner
- through the delivery of operational and capital programs which are aligned with Corporate Plan objectives. Through the PMO, significant capital and operational projects will be subject to rigorous business cases and prioritisation to ensure that the alignment is applied consistently before they are included in future spending plans
- by continuing with rating reform which is provided in a separate policy document, however the intent is to:
 - ensure that the rating system is simplified and is understood by the community
 - that the Revenue Policy reflects the capacity of the property to generate revenue for owners
 - limiting increases in residential rates generally in line with the Consumer Price Index (CPI)
- through continued integration between asset management and procurement planning with financial planning which will ensure that spending on community assets will be clearly defined and in accordance with sound asset management and procurement practices
- by adhering to a sustainable borrowing policy which may see increases in affordable borrowings over the medium-term aimed at supporting capital spending in accordance with the Strategy objectives.

8.3 Implementation Control and Issues

From an operational perspective, the implementation of the Strategy is an opportunity to unite the organisation in its financial management. The Executive and Senior Leadership Groups meet frequently to discuss congruence between operational works and strategic goals.

Council utilises scorecards to monitor performance against many strategies, required outcomes from the Financial Strategy are included in these scorecards. Through its monthly financial reports, formal budget reviews and associated variance analysis, financial workshops and Audit and Risk Management Committee, Council also continuously:

- challenges assumptions within the Strategy
- reviews the financial stability and measures of financial sustainability targets
- reviews the key performance indicators for appropriateness
- benchmarks performance against comparable local governments.

Council continues to implement business intelligence software which will provide budget managers and owners with another tool to assess performance against the Strategy.

[Financial Strategy 2025-2035](#)

With respect to issues, Council continues to review its Activity Based Costing (ABC) methodologies and corporate overhead allocation. These two fundamental areas ensure connection between operational decisions and strategic intent. Additionally, Council is cascading financial targets further down the organisation to ensure entity level targets and line items are achieved in an efficient manner and not through 'across the board' reductions where practicable. Each budget development process is iterative by nature to ensure the final position is financially sustainable. Through better costing, corporate overhead allocations, target allocations, and business intelligence improvements, the number of iterations should decrease to drive efficiencies in the way Council implements its Financial Strategy.

9. Commercial Opportunities

9.1 Background

Every year as part of its budget development process, Council reviews its Revenue Policy. The current policy highlights the overarching position we presently hold:

In order to minimise price increases on residents through the general rate, Council is committed to exploring additional or alternative revenue streams through the establishment of business activities under the National Competition Policy framework where this is appropriate and in accordance with policy.

In doing this the following principles will be considered:

- *Council will comply with the Act's and Regulation's requirements in relation to the application of the competitive neutrality principle to significant business activities, and the code of competitive conduct where applicable.*
- *The adoption of a business activity recognises the activity is conducted, or has the potential to be conducted, in competition with the private sector giving greater transparency to the community over the activity and clarity of the revenue stream.*
- *The determination of the standard and quality of each business activity required is based upon community/customer expectations and achieving best value for money, irrespective of whether the service is delivered by an internal or external provider.*
- *By concentrating upon outcomes rather than processes, service specification is likely to encourage innovation and new solutions to meeting the needs and expectations of the community and customers.*

Where possible, Council will seek to supplement revenue through application for external grants and subsidies. Every opportunity will be taken to maximise revenue in support of capital and operational spending. External funding, however, must be strategically targeted and in alignment with community and corporate objectives.

9.2 Policies associated with Commercial Businesses

Council maintains current policies to support the decision making process with respect to commercial businesses:

- Application of Dividends and Tax Equivalent Payments
- Dividend Policy – Significant and Prescribed Business Activities
- Competitive Neutrality Complaint Process
- Community Service Obligation.

Industry specific policies include but are not limited to:

- Pressure Sewerage System
- Trade Waste
- Waste Management and Resource Recovery.

9.3 Redland Investment Corporation and its Subsidiaries

Council continues to look for ways to minimise increases to rates and charges as well as strengthening its financial position. In 2015, Council established Redland Investment Corporation (RIC), an independent company set up with the objective to investigate and create alternative streams of revenue for Council. The ownership of a number of assets has been transferred from Council to RIC since this time.

RIC also manages some of Council's underutilised land with an objective to improve the use or gain best value for these assets that do not meet the Redland Open Space Strategy. RIC also has in place a service level agreement with Council to act as the preferred commercial consultant for the Priority Development Area (PDA) projects. RIC operates under the *Local Government Act 2009* and the *Corporations Act 2001*.

9.4 Existing Commercial Opportunities

Council currently has two commercial business units, namely:

- City Water
- City Waste.

The two units adhere to the requirements of the *Local Government Act 2009*, the *Local Government Regulation 2012* and the Local Government Tax Equivalents Regime (LGTER) in addition to heads of power relevant for their particular industries. Financial accounting, budget development and reporting for the commercial business units consider the Code of Competitive Conduct, Competitive Neutrality Principles, Pricing Provisions, Community Service Obligations (subsidies) and also Full Cost Pricing in addition to the standard considerations undertaken by officers and Councillors.

During each annual budget development process, specific workshops are allocated to the commercial businesses where the financial modelling and outputs (financial statements and long-term price paths) are considered in detail alongside the aforementioned statutory requirements. Additionally, each commercial business unit compiles an Annual Performance Plan.

Council's budget adoption and formal reviews outline the impacts to the two commercial businesses through the inclusion of operating and capital funding statements at the commercial business level. Council's long-term financial modelling at entity level includes specific parameters and assumptions for the commercial businesses to ensure congruence and alignment in financial management.

9.5 Redlands Priority Development Areas

Priority Development Areas (PDAs) are products of the *Economic Development Act 2012* which facilitates economic development across Queensland. Both Cleveland (Toondah Harbour) and Redland Bay (Weinam Creek) were designated Priority Development Areas by the Queensland Government with the desired outcome to promote transport, tourism and businesses within Redland City.

The Queensland Government has recently designated a ~900-hectare area in Southern Thornlands as a Priority Development Area (PDA) under the *Economic Development Act 2012*. The PDA declaration was made by the **Minister for Economic Development Queensland (MEDQ)** on 4 April 2025, following the inclusion of the area in the Urban Footprint of the SEQ Regional Plan (*ShapingSEQ 2023*).

9.6 Key Risks, Issues and Mitigation Strategies

The Strategy has identified the following opportunities and risks in relation to commercial opportunities which have been assessed in accordance with Council's adopted Enterprise Risk Management Framework.

Opportunity	Likelihood	Consequence	Rating
Queensland Government Statistician's Office (QGSO) anticipates by 2046 the population of Redland City will grow from 161.7 thousand (2021) to 183.6 thousand	Likely	Medium	High
Emphasis must be given to owning property only when it makes commercial sense, and to dispose of any surplus property at current market value	Possible	Medium	Medium
Council's advocacy and ongoing education on recycle, re-use and reduce waste will provide long-term economic, social, and environmental benefits. SEQ Councils' Sub-regional Waste Alliance will promote the circular economy and generate jobs, improve the economy, increase accessibility to goods and maximise the value of resources	Likely	Medium	High

Financial Strategy 2025-2035

Opportunity	Likelihood	Consequence	Rating
2032 Olympics drives a broader infrastructure investment, particularly transportation; contributes to Redlands Coast and the region tourism; yields an increase in private investment or private/public partnerships across the region	Likely	Medium	High
Risk	Likelihood	Consequence	Rating
Strategies, visions and master plans do not necessarily materialise due to competition for scarce resources	Possible	Low	Medium
Reputation Risk - Council disposing of land or reducing non-commercial services that the community values and would like to retain	Unlikely	Low	Low
Current forecasts of gain on sale of developed land may not eventuate due to changes in market conditions	Unlikely	Low	Low

In order to mitigate the above risks or explore the opportunities, the following projects and actions continue across Council:

- Council will continue to demand prudence and efficiency in all decisions made by its existing commercial businesses City Water and City Waste
- Council will continue to apply National Competition Principles to ensure commercial business activities are competitive and provide a return on Council's investment
- Council's commercial decision-making will be guided by comprehensive business cases that identify opportunities, viability of options, project implications, and access opportunities and risks in order to provide best value for money outcomes
- Council will investigate available commercial opportunities underpinned by the four pillars of sustainability – social, economic, governance and environment (*Our Future Redlands – A Corporate Plan to 2026 and Beyond*)
- collaborate with all tiers of government and the private sector to develop sustainable and scalable commercialised solutions
- ensure that development outcomes are continually monitored and understood and planning scheme amendments are effectively and efficiently undertaken.

10. Appendices

10.1 Long-Term Financial Forecast Statements

LONG-TERM FINANCIAL FORECAST - PROJECTED STATEMENT OF COMPREHENSIVE INCOME										
	Year 1 2025-26 \$000	Year 2 2026-27 \$000	Year 3 2027-28 \$000	Year 4 2028-29 \$000	Year 5 2029-30 \$000	Year 6 2030-31 \$000	Year 7 2031-32 \$000	Year 8 2032-33 \$000	Year 9 2033-34 \$000	Year 10 2034-35 \$000
Recurrent revenue										
Rates charges	143,632	149,841	156,208	162,932	169,626	176,430	182,973	189,510	195,754	202,337
Levies and utility charges	227,034	240,291	254,154	268,190	282,900	298,444	315,559	331,688	348,588	366,553
Less: Pensioner remissions and rebates	(4,102)	(4,273)	(4,446)	(4,627)	(4,806)	(4,988)	(5,164)	(5,341)	(5,511)	(5,689)
Fees	24,952	26,184	27,504	28,365	29,282	30,259	31,268	32,310	33,388	34,501
Rental income	964	995	1,025	1,053	1,079	1,106	1,134	1,162	1,191	1,221
Interest received	10,477	8,336	7,244	7,096	7,003	7,511	8,098	8,445	9,038	9,667
Sales revenue	5,250	5,421	5,583	5,737	5,880	6,027	6,178	6,332	6,491	6,653
Other income	589	609	627	644	660	677	694	711	729	747
Grants, subsidies and contributions	7,908	10,133	10,840	10,382	8,732	8,775	9,316	8,857	8,897	8,938
Total recurrent revenue	416,703	437,536	458,738	479,772	500,358	524,240	550,055	573,676	598,565	624,928
Capital revenue										
Grants, subsidies and contributions	55,432	19,996	20,912	22,214	22,105	21,386	20,303	18,880	16,577	14,823
Non-cash contributions	18,067	32,248	15,059	11,645	11,060	11,295	19,372	10,236	8,940	8,591
Total capital revenue	73,499	52,244	35,970	33,858	33,165	32,680	39,675	29,116	25,516	23,414
TOTAL INCOME	490,202	489,780	494,708	513,631	533,522	556,921	589,730	602,791	624,081	648,342
Recurrent expenses										
Employee benefits	124,045	127,146	130,324	133,583	136,922	140,345	143,854	147,450	151,136	154,915
Materials and services	194,783	204,628	211,841	225,079	237,846	254,540	272,962	287,615	304,939	325,118
Finance costs	5,090	5,824	6,386	7,084	7,616	8,033	8,657	9,170	9,714	10,230
Depreciation and amortisation	92,607	99,509	109,724	112,917	116,886	120,111	122,456	126,882	130,230	131,927
Other expenditure	680	704	729	754	779	805	830	855	879	905
Net internal costs	(1,205)	(1,249)	(1,293)	(1,338)	(1,382)	(1,427)	(1,471)	(1,515)	(1,559)	(1,605)
Total recurrent expenses	415,999	436,564	457,712	478,079	498,668	522,408	547,288	570,456	595,340	621,491
Capital expenses										
(Gain) / loss on disposal of non-current assets	289	-	-	-	-	-	-	-	-	-
Total capital expenses	289	0	0	0	0	0	0	0	0	0
TOTAL EXPENSES	416,287	436,564	457,712	478,079	498,668	522,408	547,288	570,456	595,340	621,491
NET RESULT	73,915	53,216	36,997	35,551	34,854	34,513	42,442	32,335	28,741	26,852
Other comprehensive income/(loss)										
TOTAL COMPREHENSIVE INCOME	73,915	53,216	36,997	35,551	34,854	34,513	42,442	32,335	28,741	26,852

Financial Strategy 2025-2035

LONG-TERM FINANCIAL FORECAST - PROJECTED STATEMENT OF FINANCIAL POSITION										
	Year 1 2025-26 \$000	Year 2 2026-27 \$000	Year 3 2027-28 \$000	Year 4 2028-29 \$000	Year 5 2029-30 \$000	Year 6 2030-31 \$000	Year 7 2031-32 \$000	Year 8 2032-33 \$000	Year 9 2033-34 \$000	Year 10 2034-35 \$000
CURRENT ASSETS										
Cash and cash equivalents	162,341	125,025	124,860	128,375	133,827	153,067	158,421	165,599	183,867	192,447
Short-term investment	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Trade and other receivables	57,676	60,436	63,441	66,680	69,697	73,090	76,469	80,250	84,019	88,019
Inventories	1,258	1,258	1,258	1,258	1,258	1,258	1,258	1,258	1,258	1,258
Other current assets	3,980	3,980	3,980	3,980	3,980	3,980	3,980	3,980	3,980	3,980
Total current assets	275,255	240,700	243,539	250,294	258,762	281,394	290,127	301,087	323,124	335,705
NON-CURRENT ASSETS										
Investment property	1,474	1,474	1,474	1,474	1,474	1,474	1,474	1,474	1,474	1,474
Property, plant and equipment	3,524,262	3,614,407	3,662,064	3,702,138	3,737,485	3,762,189	3,807,434	3,840,348	3,858,561	3,884,562
Intangible assets	158	219	353	511	704	1,081	1,715	2,550	3,209	3,287
Right-of-use assets	1,747	1,317	887	473	404	375	347	318	289	261
Other financial assets	73	73	73	73	73	73	73	73	73	73
Investment in other entities	11,769	11,769	11,769	11,769	11,769	11,769	11,769	11,769	11,769	11,769
Equity Investment	2,831	2,831	2,831	2,831	2,831	2,831	2,831	2,831	2,831	2,831
Total non-current assets	3,542,314	3,632,091	3,679,451	3,719,270	3,754,740	3,779,793	3,825,643	3,859,363	3,878,206	3,904,256
TOTAL ASSETS	3,817,569	3,872,790	3,922,990	3,969,564	4,013,502	4,061,187	4,115,770	4,160,450	4,201,330	4,239,961
CURRENT LIABILITIES										
Trade and other payables	41,118	42,958	44,424	46,744	48,943	51,563	54,238	56,899	59,711	62,867
Borrowings - current	6,391	4,320	4,992	5,612	6,221	6,960	7,760	8,612	9,518	10,447
Lease liability - current	237	339	363	368	328	235	180	343	348	354
Provisions - current	5,904	6,516	6,516	6,456	6,509	6,563	6,618	6,675	6,731	6,787
Other current liabilities	(267)	(276)	(284)	(292)	(299)	(307)	(314)	(322)	(330)	(338)
Total current liabilities	53,383	53,857	56,011	58,888	61,702	65,014	68,482	72,206	75,979	80,117
NON-CURRENT LIABILITIES										
Borrowings - non-current	94,658	104,619	115,620	123,427	129,097	138,030	145,573	153,250	160,321	166,462
Lease liability - non-current	1,595	1,154	768	394	106	(36)	(161)	(667)	(1,020)	(1,379)
Provisions	28,009	20,397	20,832	21,544	22,432	23,501	24,757	26,205	27,855	29,713
Other non-current liabilities	379	-	-	-	-	-	-	-	-	-
Total non-current liabilities	124,641	126,171	137,220	145,365	151,636	161,496	170,168	178,788	187,155	194,795
TOTAL LIABILITIES	178,024	180,028	193,231	204,254	213,337	226,510	238,650	250,995	263,134	274,912
NET COMMUNITY ASSETS	3,639,546	3,692,762	3,729,759	3,765,310	3,800,165	3,834,678	3,877,120	3,909,455	3,938,197	3,965,049
COMMUNITY EQUITY										
Asset revaluation surplus	1,612,203	1,612,203	1,612,203	1,612,203	1,612,203	1,612,203	1,612,203	1,612,203	1,612,203	1,612,203
Retained surplus	1,914,077	1,997,293	2,074,290	2,110,841	2,146,696	2,182,209	2,225,651	2,258,986	2,288,728	2,316,580
Constrained cash reserves	113,266	83,266	43,266	42,266	41,266	40,266	39,266	38,266	37,266	36,266
TOTAL COMMUNITY EQUITY	3,639,546	3,692,762	3,729,759	3,765,310	3,800,165	3,834,678	3,877,120	3,909,455	3,938,197	3,965,049

Financial Strategy 2025-2035

LONG-TERM FINANCIAL FORECAST - PROJECTED STATEMENT OF CASH FLOWS

	Year 1 2025-26 \$000	Year 2 2026-27 \$000	Year 3 2027-28 \$000	Year 4 2028-29 \$000	Year 5 2029-30 \$000	Year 6 2030-31 \$000	Year 7 2031-32 \$000	Year 8 2032-33 \$000	Year 9 2033-34 \$000	Year 10 2034-35 \$000
CASH FLOWS FROM OPERATING ACTIVITIES										
Receipts from customers	382,776	415,809	436,926	458,164	480,533	503,666	528,392	551,574	575,868	601,297
Payments to suppliers and employees	(341,480)	(337,600)	(340,938)	(356,369)	(372,313)	(391,831)	(413,525)	(431,601)	(452,266)	(475,679)
	41,296	78,209	95,987	101,794	108,220	111,835	114,868	119,973	123,603	125,618
Interest received	10,477	8,336	7,244	7,096	7,003	7,511	8,098	8,445	9,038	9,667
Rental income	964	991	1,021	1,049	1,076	1,103	1,131	1,158	1,188	1,217
Non-capital grants and contributions	8,007	9,859	10,757	10,435	8,935	8,770	9,252	8,911	8,892	8,933
Borrowing costs	(2,714)	(4,521)	(5,052)	(5,720)	(6,224)	(6,612)	(7,208)	(7,690)	(8,205)	(8,689)
Right-of-use assets interest expense	(301)	(312)	(312)	(312)	(312)	(312)	(312)	(312)	(312)	(312)
Net cash inflow/(outflow) from operating activities	57,728	92,562	109,646	114,343	118,699	122,295	125,830	130,485	134,204	136,435
CASH FLOWS FROM INVESTING ACTIVITIES										
Payments for property, plant and equipment	(151,678)	(157,528)	(142,761)	(142,284)	(142,230)	(134,570)	(149,744)	(150,798)	(141,089)	(150,996)
Payments for intangible assets	-	(234)	(188)	(165)	(254)	(520)	(800)	(1,002)	(654)	-
Proceeds from sale of property, plant and equipment	1,514	725	924	1,357	1,188	1,221	1,611	1,435	1,611	1,611
Capital grants, subsidies and contributions	55,432	19,996	20,912	22,214	22,105	21,386	20,303	18,880	16,577	14,823
Other cash flows from investing activities	-	(388)	(8)	(8)	(7)	(7)	(8)	(8)	(8)	(8)
Net cash inflow/(outflow) from investing activities	(94,731)	(137,430)	(121,122)	(118,886)	(119,199)	(112,491)	(128,638)	(131,494)	(123,564)	(134,571)
CASH FLOWS FROM FINANCING ACTIVITIES										
Proceeds from borrowings	15,211	12,500	15,991	13,417	11,890	15,890	15,300	16,287	16,586	16,586
Repayment of borrowings	(6,030)	(4,610)	(4,318)	(4,990)	(5,610)	(6,219)	(6,957)	(7,757)	(8,609)	(9,516)
Right-of-use lease payments	(525)	(339)	(363)	(368)	(328)	(235)	(180)	(343)	(348)	(354)
Net cash inflow/(outflow) from financing activities	8,657	7,551	11,310	8,058	5,951	9,436	8,162	8,187	7,629	6,717
Net increase/(decrease) in cash held	(28,346)	(37,316)	(165)	3,515	5,452	19,239	5,354	7,178	18,268	8,580
Cash and cash equivalents at the beginning of the year	190,687	162,341	125,025	124,860	128,375	133,827	153,066	158,421	165,599	183,867
Cash and cash equivalents at the end of the year	162,341	125,025	124,860	128,375	133,827	153,066	158,421	165,599	183,867	192,447

Financial Strategy 2025-2035

LONG-TERM FINANCIAL FORECAST - PROJECTED OPERATING STATEMENT										
	Year 1 2025-26 \$000	Year 2 2026-27 \$000	Year 3 2027-28 \$000	Year 4 2028-29 \$000	Year 5 2029-30 \$000	Year 6 2030-31 \$000	Year 7 2031-32 \$000	Year 8 2032-33 \$000	Year 9 2033-34 \$000	Year 10 2034-35 \$000
Revenue										
Rates charges	143,632	149,841	156,208	162,932	169,626	176,430	182,973	189,510	195,754	202,337
Levies and utility charges	227,034	240,291	254,154	268,190	282,900	298,444	315,559	331,688	348,588	366,553
Less: Pensioner remissions and rebates	(4,102)	(4,273)	(4,446)	(4,627)	(4,806)	(4,988)	(5,164)	(5,341)	(5,511)	(5,689)
Fees	24,952	26,184	27,504	28,365	29,282	30,259	31,268	32,310	33,388	34,501
Operating grants and subsidies	6,997	9,185	9,854	9,354	7,662	7,662	8,162	7,662	7,662	7,662
Operating contributions and donations	912	948	986	1,027	1,070	1,113	1,154	1,195	1,234	1,276
Interest external	10,477	8,336	7,244	7,096	7,003	7,511	8,098	8,445	9,038	9,667
Other revenue	6,803	7,024	7,235	7,434	7,620	7,810	8,005	8,206	8,411	8,621
Total revenue	416,703	437,536	458,738	479,772	500,358	524,240	550,055	573,676	598,565	624,928
Expenses										
Employee benefits	124,045	127,146	130,324	133,583	136,922	140,345	143,854	147,450	151,136	154,915
Materials and services	194,783	204,628	211,841	225,079	237,846	254,540	272,962	287,615	304,939	325,118
Finance costs other	921	1,304	1,335	1,364	1,392	1,421	1,450	1,479	1,510	1,541
Other expenditure	680	704	729	754	779	805	830	855	879	905
Net internal costs	(1,205)	(1,249)	(1,293)	(1,338)	(1,382)	(1,427)	(1,471)	(1,515)	(1,559)	(1,605)
Total expenses	319,223	332,533	342,936	359,442	375,558	395,684	417,624	435,884	456,906	480,874
Earnings before interest, tax and depreciation	97,480	105,003	115,802	120,330	124,800	128,556	132,431	137,792	141,659	144,054
Interest expense - external	4,169	4,521	5,052	5,720	6,224	6,612	7,208	7,690	8,205	8,689
Depreciation and amortisation	92,607	99,509	109,724	112,917	116,886	120,111	122,456	126,882	130,230	131,927
Operating Surplus/(Deficit)	704	972	1,027	1,693	1,689	1,832	2,767	3,219	3,225	3,438

Financial Strategy 2025-2035

LONG-TERM FINANCIAL FORECAST - PROJECTED CAPITAL FUNDING STATEMENT										
	Year 1 2025-26 \$000	Year 2 2026-27 \$000	Year 3 2027-28 \$000	Year 4 2028-29 \$000	Year 5 2029-30 \$000	Year 6 2030-31 \$000	Year 7 2031-32 \$000	Year 8 2032-33 \$000	Year 9 2033-34 \$000	Year 10 2034-35 \$000
Proposed sources of capital funding										
Capital contributions and donations	18,281	19,045	19,961	21,263	21,154	20,435	19,352	17,929	15,626	13,872
Capital grants and subsidies	37,151	951	951	951	951	951	951	951	951	951
Proceeds on disposal of non-current assets	1,514	725	924	1,357	1,188	1,221	1,611	1,435	1,611	1,611
Capital transfers (to)/from reserves	7,973	30,000	40,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Non-cash contributions	18,067	32,248	15,059	11,645	11,060	11,295	19,372	10,236	8,940	8,591
New loans	15,211	12,500	15,991	13,417	11,890	15,890	15,300	16,287	16,586	16,586
Funding from general revenue	76,648	99,491	69,803	109,820	112,240	102,048	119,468	122,299	114,928	126,846
Total sources of capital funding	174,845	194,960	162,688	159,452	159,483	152,839	177,054	170,137	159,640	169,457
Proposed application of capital funds										
Contributed assets	18,067	32,248	15,059	11,645	11,060	11,295	19,372	10,236	8,940	8,591
Capitalised goods and services	141,952	145,142	131,513	131,053	131,085	124,283	138,500	139,657	130,404	138,917
Capitalised employee costs	9,725	12,621	11,436	11,396	11,399	10,807	12,043	12,144	11,339	12,080
Loan redemption	5,100	4,949	4,681	5,359	5,939	6,454	7,138	8,100	8,958	9,869
Total application of capital funds	174,845	194,960	162,688	159,452	159,483	152,839	177,054	170,137	159,640	169,457
Other budgeted items										
Transfers to constrained operating reserves	(29,753)	(25,352)	(25,985)	(26,635)	(27,301)	(27,983)	(28,683)	(29,400)	(30,135)	(30,889)
Transfers from constrained operating reserves	25,584	25,352	25,985	26,635	27,301	27,983	28,683	29,400	30,135	30,889
Written down value (WDV) of assets disposed	1,803	725	924	1,357	1,188	1,221	1,611	1,435	1,611	1,611

Financial Strategy 2025-2035

10.2 Glossary – Financial Sustainability Measures

Measure	
Council Controlled Revenue Ratio: <i>This is an indicator of a council's financial flexibility, ability to influence its operating income, and capacity to respond to unexpected financial shocks</i>	$\frac{\text{Net Rates, Levies and Charges add Fees and Charges}}{\text{Total Operating Revenue}}$
Population Growth Ratio: <i>This is a key driver of a council's operating income, service needs, and infrastructure requirements into the future</i>	$\frac{\text{Prior year estimated population}}{\text{Previous year estimated population}} - 1$
Operating Surplus Ratio: <i>This is an indicator of the extent to which operating revenues generated cover operational expenses. Any operating surplus would be available for capital funding or other purposes</i>	$\frac{\text{Operating Result}}{\text{Total Operating Revenue}}$
Operating Cash Ratio: <i>This is a measure of a council's ability to cover its core operational expenses and generate a cash surplus excluding depreciation, amortisation, and finance costs</i>	$\frac{\text{Operating Result add Depreciation and Amortisation add Finance costs}^*}{\text{Total Operating Revenue}}$
Unrestricted Cash Expense Cover Ratio: <i>This is an indicator of the unconstrained liquidity available to a council to meet ongoing and emergent financial demands, which is a key component to solvency. It represents the number of months a council can continue operating based on current monthly expenses</i>	$\frac{\text{Total Cash and Equivalents add Current Investments add Available Ongoing QTC Working Capital Facility Limit, less Externally Restricted Cash}}{\text{Total Operating Expenditure, less Depreciation and Amortisation less Finance Costs}} \times 12$
Asset Sustainability Ratio: <i>The asset sustainability ratio approximates the extent to which the infrastructure assets managed by a council are being replaced as they reach the end of their useful lives</i>	$\frac{\text{Capital Expenditure on Replacement of Infrastructure Assets (Renewals)}}{\text{Depreciation Expenditure on Infrastructure Assets}}$
Asset Consumption Ratio: <i>The asset consumption ratio approximates the extent to which council's infrastructure assets have been consumed to what it would cost to build a new asset with the same benefit to the community</i>	$\frac{\text{Written Down Replacement Cost of Depreciable Infrastructure Assets}}{\text{Current Replacement Cost of Depreciable Infrastructure Assets}}$
Asset Renewal Funding Ratio: <i>The asset renewal funding ratio measures the ability of a council to fund its projected asset renewal/replacements in the future</i>	$\frac{\text{Total of Planned Capital Expenditure on Infrastructure Asset Renewals over 10 years}}{\text{Total of Required Capital Expenditure on Infrastructure Asset Renewals over 10 years}}$
Leverage Ratio: <i>The leverage ratio is an indicator of a council's ability to repay its existing debt. It measures the relative size of the council's debt to its operating performance</i>	$\frac{\text{Book Value of Debt}^{**}}{\text{Operating Results add Depreciation and Amortisation and Finance Costs}}$
Net Financial Liabilities: <i>This is an indicator of the extent to which the net financial liabilities of Council can be serviced by operating revenues</i>	$\frac{\text{Total Liabilities - Current Assets}}{\text{Total Operating Revenue}}$

* Finance costs only includes interest charged on a local government's existing Queensland Treasury Corporation's debt balance.

** Book Value of Debt in this calculation excludes Right-of-Use lease liabilities.

[Financial Strategy 2023-2033](#)

Disclaimer

While every care has been taken in preparing this publication, Redland City 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.

4.11 ADOPTION OF DUE DATE PERIOD FOR 2025-2026 QUARTERLY RATING**Objective Reference:** A12023308**Authorising Officer:** Sandra Bridgeman, Executive Group Manager Financial Services & Chief Financial Officer**Responsible Officer:** Sandra Bridgeman, Executive Group Manager Financial Services & Chief Financial Officer**Report Author:** Katharine Bremner, Budget & Systems Manager
Yolanda Batterbee, Service Manager Financial Operations
Anne-Marie Norris, Service Manager Financial Planning**Attachments:** Nil**PURPOSE**

To present to Council for adoption, the dates by which the rates and charges levied by Council must be paid in the 2025-2026 financial year.

BACKGROUND

Section 118 of the *Local Government Regulation 2012* (Regulation) requires Council to decide the date by which, or the period within which, rates or charges must be paid. The dates must be resolved at the budget meeting.

ISSUES

Under section 118(2)(a) of the Regulation, the dates by which, or the period within which, rates or charges must be paid must be at least 30 days after the rate notice for the rates or charges is issued.

Council has indicated it proposes to adopt dates for payment of rates and charges that are close to the minimum of 30 days after the rate notice is issued. Based on that proposal, and the intended issue dates for rates notices for the 2025-2026 financial year, the following table shows the dates by which rates and charges would be payable for each quarter, for that financial year.

	Quarter 1	Quarter 2	Quarter 3	Quarter 4
Charge date for levy	1 July 2025	1 October 2025	1 January 2026	1 April 2026
Rate notice issue date	14 July 2025	13 October 2025	15 January 2026	13 April 2026
Due date for payment	15 August 2025	14 November 2025	17 February 2026	15 May 2026
Clear days after the rate notice is issued	31	31	32	31

STRATEGIC IMPLICATIONS**Legislative Requirements**

Section 118(1) of the Regulation requires a local government to decide the date by which, or the period within which, rates or charges must be paid.

Section 118(2) of the Regulation specifies that the date by which, or the period within which, the rates or charges must be paid must be at least 30 days after the rate notice for the rates or charges is issued, or subject to part 10 (Concessions) the same date or period for each person liable to pay the rates or charges.

Section 118(3) of the Regulation specifies the local government must, by resolution, make the decision at its budget meeting.

Risk Management

The due dates for 2025-2026 have been prepared in consultation with key staff in the Financial Operations Unit and in consideration of public holidays and requirements under the rate notice printing contract.

Financial

There is no financial impact as a result of this report.

People

Customer contact escalates with the issue of each rate notice and again on the due date. Departmental areas, such as the Integrated Customer Contact Centre and teams within the Financial Operations Unit are required to ensure staffing levels are appropriate during these times to accommodate the increased customer contact.

Environmental

There is no impact on the environment as a result of this report.

Social

There is no social impact as a result of this report.

Human Rights

The report is part of being an open and transparent government and providing opportunities for the community to, without discrimination, take part in public life, consistent with section 4 of the *Local Government Act 2009* and section 23 of the *Human Rights Act 2019*.

Alignment with Council's Policy and Plans

Our Future Redlands – A Corporate Plan to 2026 and Beyond

FIN-006-P Collection of Rates, Charges and Other Revenue Policy

FIN-017-P Revenue Policy

CONSULTATION

Consulted	Consultation Date	Comments/Actions
General Counsel Group	May 2025	Report reviewed for compliance with legislation
Key staff in Financial Operations Unit	May 2025	Consideration of public holidays and requirements of the rate notice printing contract

OPTIONS

Option One

That Council resolves, pursuant to section 118 of the *Local Government Regulation 2012*, that:

1. Council's rates and charges, for each rate notice, are to be paid on or before the corresponding due date identified in the table below.
2. If any rate notice is issued after the intended date identified below, the due date for payment is to be the date that is 30 days after the date of issue.

	Quarter 1	Quarter 2	Quarter 3	Quarter 4
Charge date for levy	1 July 2025	1 October 2025	1 January 2026	1 April 2026
Rate notice issue date	14 July 2025	13 October 2025	15 January 2025	13 April 2026
Due date for payment	15 August 2025	14 November 2025	17 February 2026	15 May 2026
Clear days after the rate notice is issued	31	31	32	31

Option Two

That Council resolves to request further information, noting the legislative requirement is for Council to make the decision on when rates and charges must be paid at its budget meeting.

OFFICER'S RECOMMENDATION/COUNCIL RESOLUTION 2025/186

Moved by: Cr Tracey Huges

Seconded by: Cr Wendy Boglary

That Council resolves, pursuant to section 118 of the Local Government Regulation 2012, that:

1. Council's rates and charges, for each rate notice, are to be paid on or before the corresponding due date identified in the table below.
2. If any rate notice is issued after the intended date identified below, the due date for payment is to be the date that is 30 days after the date of issue.

	Quarter 1	Quarter 2	Quarter 3	Quarter 4
Charge date for levy	1 July 2025	1 October 2025	1 January 2026	1 April 2026
Rate notice issue date	14 July 2025	13 October 2025	15 January 2025	13 April 2026
Due date for payment	15 August 2025	14 November 2025	17 February 2026	15 May 2026
Clear days after the rate notice is issued	31	31	32	31

CARRIED 10/0

Crs Jos Mitchell, Wendy Boglary, Peter Mitchell, Paul Gollè, Lance Hewlett, Shane Rendalls, Julie Talty, Tracey Huges, Jason Colley and Paul Bishop voted FOR the motion.

Cr Rowanne McKenzie was not present when the motion was put.

TELECONFERENCING

PROCEDURAL RESOLUTION 2025/187

Moved by: Cr Peter Mitchell

Seconded by: Cr Julie Talty

That Councillor Rowanne McKenzie be permitted to participate in the meeting via teleconference.

CARRIED 10/0

Crs Jos Mitchell, Wendy Boglary, Peter Mitchell, Paul Gollè, Lance Hewlett, Shane Rendalls, Julie Talty, Tracey Huges, Jason Colley and Paul Bishop voted FOR the motion.

Cr Rowanne McKenzie was not present when the motion was put.

4.12 OPERATIONAL PLAN 2025-2026**Objective Reference:** A12179643**Authorising Officer:** Amanda Pafumi, General Manager Organisational Services**Responsible Officer:** Tony Beynon, Group Manager Corporate Governance**Report Author:** Lorraine Lee, Senior Adviser Corporate Planning & Performance**Attachments:** 1. Operational Plan 2025-2026 [↓](#)**PURPOSE**

To adopt the Redland City Council Operational Plan 2025-2026.

BACKGROUND

The *Local Government Act 2009* (the Act) requires Council to prepare and adopt an annual Operational Plan for each financial year which is consistent with its Annual Budget. The Operational Plan 2025-2026 forms an important part of Council's Strategic Planning Framework.

ISSUES

The Operational Plan 2025-2026 is an important planning document which sets out how Council intends to implement Council's Corporate Plan 2021-2026 *Our Future Redlands - A Corporate Plan to 2026 and Beyond*.

The Operational Plan 2025-2026 is structured to reflect the seven themes of the Corporate Plan 2021-2026. It includes activities that will be delivered in the 2025-2026 financial year which contribute to the delivery of goals and objectives in the Corporate Plan 2021-2026.

THE OPERATIONAL PLAN 2025-2026 IN ATTACHMENT 1 IS PRESENTED TO COUNCIL FOR ADOPTION. STRATEGIC IMPLICATIONS**Legislative Requirements**

The *Local Government Act 2009* and *Local Government Regulation 2012* require Council to adopt an annual operational plan for each financial year which is consistent with the annual budget, stating how Council will progress implementation of Council's Corporate Plan and manage operational risks. Council's Operational Plan must include annual performance plans for each commercial business unit. Council must discharge its responsibilities in a way that is consistent with its annual Operational Plan and may amend the plan at any time during the financial year by resolution.

The Chief Executive Officer is required to present a written assessment of Council's progress towards implementing the Operational Plan at statutory meetings of Council, held at regular intervals of not more than three months. Council is required to report on an annual review of the implementation of the Operational Plan.

Risk Management

The Operational Plan 2025-2026 is delivered by Council under its Enterprise Risk Management Framework. The Framework follows the principles set out in the Australian Standard AS/NZS ISO 31000:2018 Risk Management – principles and guidelines.

Failure to deliver against the Operational Plan 2025-2026 presents a risk to Council, relating to the progression of the goals and objectives set out in the Corporate Plan 2021-2026. To mitigate this risk, each activity has been assigned to a lead area of Council for accountability, and quarterly reporting is undertaken to monitor and manage progress.

Financial

The Operational Plan 2025-2026 is consistent with, and will be funded from, the Annual Budget 2025-2026.

People

Activities in the Operational Plan 2025-2026 are managed by the appropriate areas of Council and delivery of the Plan is undertaken by assigned resources.

Environmental

Specific activities in the Operational Plan 2025-2026 directly contribute to Council's environmental commitments, in particular those related to theme four - 'Natural Environment'.

Social

Specific activities in the Operational Plan 2025-2026 directly contribute to Council's social commitments, in particular those related to theme two - 'Strong Communities'.

Human Rights

There are no human rights implications associated with this report.

Alignment with Council's Policy and Plans

The Operational Plan 2025-2026 is a key planning document that outlines activities necessary to deliver on the goals and objectives outlined in Council's Corporate Plan 2021-2026.

CONSULTATION

Consulted	Consultation Date	Comments/Actions
Councillors	June 2025	Review the Operational Plan 2025-2026.
Executive Leadership Team (ELT) members	June 2025	Approve the Operational Plan 2025-2026.
	May 2025	Review the draft Operational Plan 2025-2026.
Chief Information Officer Chief Procurement Officer General Manager Advocacy Major Projects and Economic Development Group Manager City Assets Group Manager City Operations Group Manager City Planning and Assessment Group Manager City Water Group Manager Communication Engagement and Tourism Group Manager Communities Group Manager Corporate Governance Group Manager Customer and Cultural Services Group Manager Economic Development and Investment Group Manager Environment and Regulation Group Manager Major Projects	March to June 2025	Provide draft activities for the draft Operational Plan 2025-2026. Review the draft Operational Plan 2025-2026. Review the Operational Plan 2025-2026 for consistency with Council's Annual Budget 2025-2026.

Consulted	Consultation Date	Comments/Actions
Executive Group Manager People, Culture and Organisational Performance Service Manager Strategy and Transformation Service Manager Risk and Liability Services		

OPTIONS**Option One**

That Council resolves to adopt the Operational Plan 2025-2025 presented in Attachment 1.

Option Two

That Council resolves to adopt the Operational Plan 2025-2025, subject to amendments.

OFFICER'S RECOMMENDATION/COUNCIL RESOLUTION 2025/188

Moved by: Cr Peter Mitchell

Seconded by: Cr Wendy Boglary

That Council resolves to adopt the Operational Plan 2025-2026 presented in Attachment 1.

CARRIED 9/2

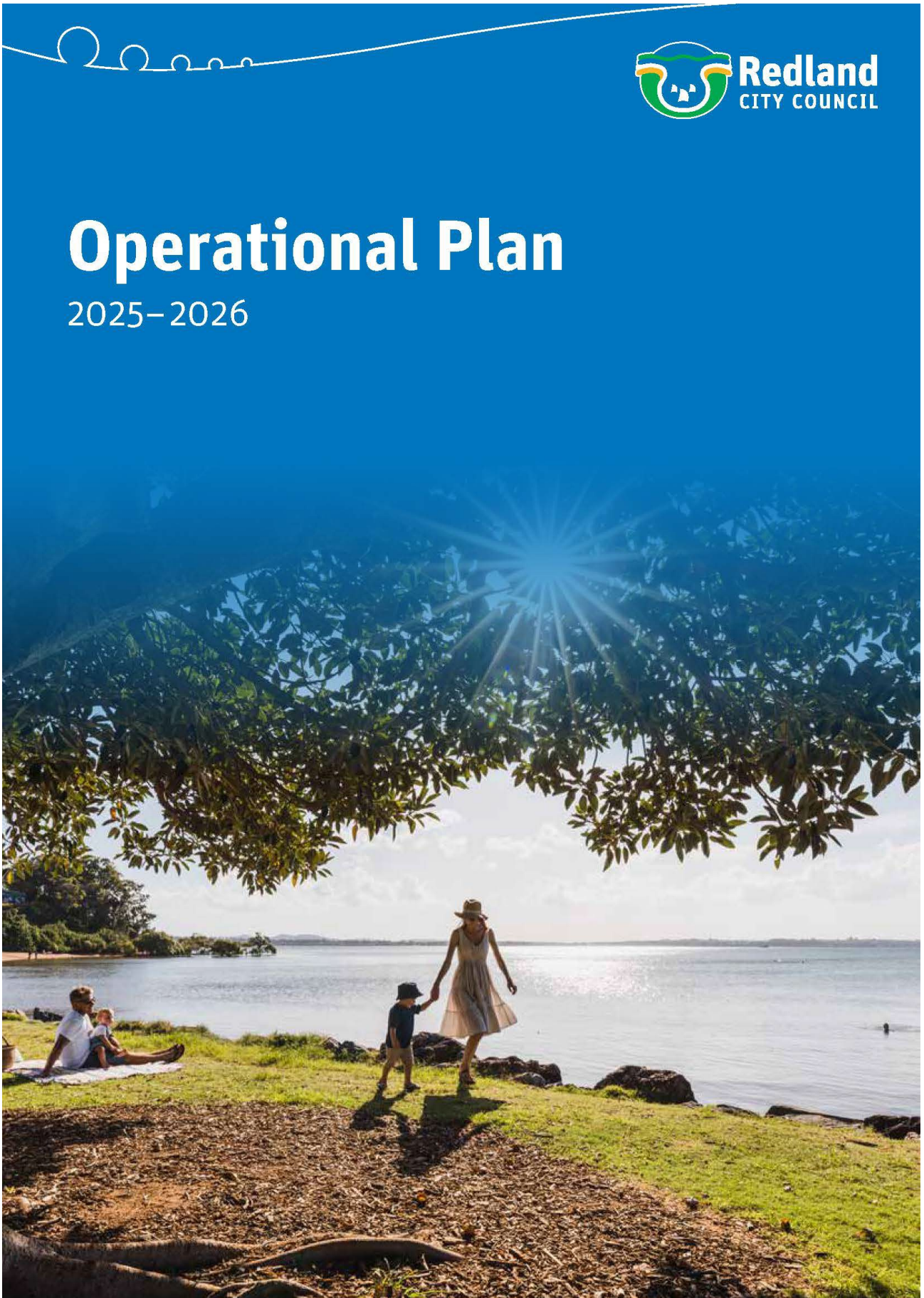
Crs Jos Mitchell, Wendy Boglary, Peter Mitchell, Paul Gollè, Lance Hewlett, Shane Rendalls, Julie Talty, Tracey Huges and Paul Bishop voted FOR the motion.

Crs Rowanne McKenzie and Jason Colley voted AGAINST the motion.



Operational Plan

2025–2026



Operational Plan 2025-2026

Table of contents

About the Operational Plan	2
Managing Operational Risks	3
Corporate Plan Goal 1 – City Leadership	4
Corporate Plan Goal 2 – Strong Communities	8
Corporate Plan Goal 3 – Quandamooka Country	12
Corporate Plan Goal 4 – Natural Environment	16
Corporate Plan Goal 5 – Liveable Neighbourhoods	22
Corporate Plan Goal 6 – Thriving Economy	27
Corporate Plan Goal 7 – Efficient and Effective Organisation	34
Water and Wastewater Services Annual Performance Plan 2025-2026	39
Waste Operations Annual Performance Plan 2025-2026	55

About the Operational Plan

The Operational Plan 2025-2026 (the Plan) is a key plan for Redlands Coast. The Plan translates the commitments set out in Our Future Redlands - A Corporate Plan to 2026 and Beyond into annual measurable activities and actions that Council will undertake within the financial year. The activities progress achievement of our goals and objectives as well as catalyst projects and key initiatives.

Council's Strategic Planning Framework (see Figure 1) depicts the links between the Corporate Plan and strategies driving a tangible set of organisational activities through the annual Operational Plan and Budget.

The Local Government Act 2009 along with the Local Government Regulation 2012 requires Council to adopt an annual operational plan. In accordance with the legislation, an annual operational plan shall:

- be consistent with Council's annual budget
- state how Council will progress implementation of the Corporate Plan
- manage operational risks
- include an annual performance plan for each commercial business unit of Council.

Council must undertake its responsibilities in a way consistent with its annual operational plan and may amend the Plan at any time by resolution. Council shall monitor progress against the Plan and present updates to Council quarterly.



Managing Operational Risks

Council has a comprehensive Enterprise Risk Management Framework which follows the principles set out in the Australian Standard AS/NZS ISO 31000:2018 Risk Management – principles and guidelines.

Council is committed to:

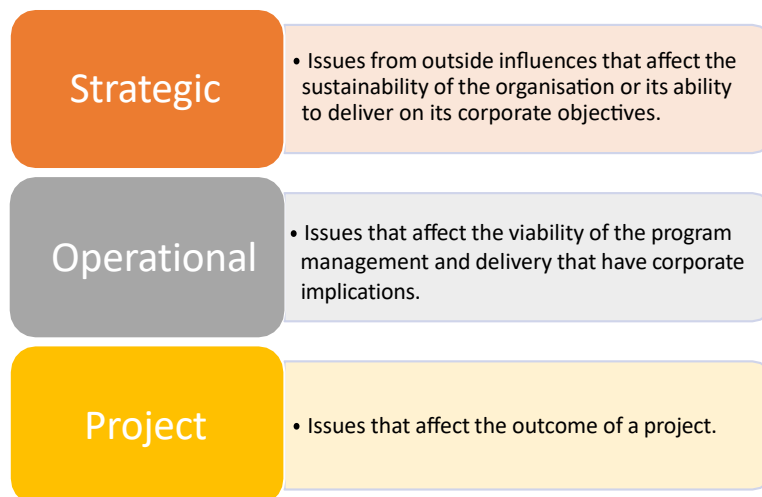
- promoting a culture of awareness and the active management of risks
- all employees (and other stakeholders) assuming responsibility for managing risks within their own areas
- regular education and training for employees in risk management practices
- regular assessment of risk exposure and the development of treatment options to reduce levels of risk
- prioritisation of risks so resources can be allocated to managing high priority risks
- regular monitoring of risk management treatments to ensure risks are reduced and managed
- developing systems that continually improve the ability to manage risks and reduce exposures.

Council maintains risk registers for strategic, operational and project level risks (see Figure 2), which are overseen by the Operational Risk Management Committee.

Council's goal is to eliminate all risks which fall within the extreme category and to manage high risks without inhibiting the necessary functions of Council. In circumstances where risk cannot be eliminated, effective risk management strategies are put in place to ensure Council can deliver on its obligations.

Risks should only be accepted when one or more of the following apply:

- the reduction of one risk creates one or more risks of an equal or greater risk rating
- the financial cost of reducing the risk outweighs the benefits
- removal of the risk significantly interferes with the achievement of Council's objectives and/or outcome of delivery.





Corporate Plan – Goal 1

CITY LEADERSHIP

Our City is enriched through a spirit of collaboration and respect across Council and the community, which drives our shared community values and achieves outcomes for our people, place and prosperity.



Our Future Redlands – A Corporate Plan to 2026 and Beyond

*Our five-year plan***OUR 2026 CITY LEADERSHIP OBJECTIVES**

- 1.1 Display quality leadership by our elected Council through transparent and accountable processes and effective communication that builds community trust.
- 1.2 Undertake meaningful community engagement to encourage diverse participation in local decision making.
- 1.3 Create and maintain strategic and innovative partnerships to drive better outcomes for our city.
- 1.4 Advocate for services and funding across our city to enhance social, cultural, environmental and economic outcomes.

CATALYST PROJECTS

1. **South East Queensland City Deal**
Support agreement between the three levels of government to deliver investment in regionally transformative infrastructure which provides long term benefits for Redlands Coast.
2. **Smart and Connected City Strategy**
Implement the *Smart and Connected City Strategy* to deliver smart local and regional solutions that improve the liveability, productivity and sustainability of the city.
3. **Community Engagement**
Strengthen Council's internal capacity to undertake meaningful community engagement using a broad range of tools and deliver enhanced promotion of engagement activities.

2021–2026 KEY INITIATIVES

1. Improve ways of engaging with our community to encourage diverse participation in local decision making, and co-design of community outcomes.
2. Improve communication with our community to increase awareness and transparency around Council operations.
3. Develop a strategic framework to guide Council's advocacy efforts with both the Commonwealth and State Governments for the betterment of Redlands Coast.
4. Advocate for all islands to be recognised in a regional status to create greater funding opportunities.



Young Leaders Group discussing the Corporate Plan

Operational Plan 2025-2026

Operational Activity	Lead
CATALYST PROJECT ACTIVITIES	
CP1.1 South East Queensland City Deal	Advocacy, Major Projects and Economic Development
CP1.1.1 Continue to represent Council's interests on the South East Queensland City Deal and advocate for long term infrastructure investment to realise social and economic benefits for Redlands Coast.	
a) Continue to contribute through regional collaboration initiatives and targeted advocacy, including participation in the Council of Mayors (SEQ) 2032 Regional Working Group.	
b) Continue to facilitate the Redlands Coast 2032 Legacy Working Group and participate in external working groups to promote collaborative economic outcomes and ensure the city benefits from opportunities arising from the Brisbane 2032 Olympic and Paralympic Games.	
CP1.2 Smart and Connected City Strategy	Economic Development and Partnerships
CP1.2.1 Continue to engage with key stakeholders on smart city opportunities.	
a) Support development of the SEQ Smart Region Digital Plan and related opportunities for collaboration and innovation.	
CP1.3 Community Engagement	Communication, Engagement and Tourism
CP1.3.1 Strengthen Council's internal community engagement capacity by embedding the new Community Engagement Framework.	
a) Undertake an internal community engagement roadshow to educate Council officers on Council's Community Engagement Policy and Framework.	
2021-2026 KEY INITIATIVES	
KI1.1 Key Initiative 1	Communication, Engagement and Tourism
KI1.1.1 Engage the community to inform the development of Council's new five-year Corporate Plan.	
a) Implement Corporate Plan 2026-2031 community engagement using a broad range of face-to-face and digital engagement methods.	
b) Close the loop with participants by publishing a community engagement report that documents what Council heard through the engagement process, and how that has influenced the Corporate Plan.	

Operational Plan 2025-2026

Operational Activity	Lead
2021-2026 KEY INITIATIVES	
KI1.2 Key Initiative 2 KI1.2.1 Maximise the potential of new a corporate website Content Management System, to enable Council to publish information about Council operations in formats that are easy for the community to access and understand. a) Complete redevelopment of Council's corporate website. b) Undertake a review of administration and content management systems of all Council-owned websites to develop a standard approach to website development and management across Council.	Communication, Engagement and Tourism
KI1.3 Key Initiative 3 KI1.3.1 Continue to build partnerships with the State and Commonwealth Governments. a) Continue discussions and building partnerships with key State and Commonwealth Government ministers and senior officials. b) Investigate and implement improvements to government stakeholder database capture, management and use.	Economic Development and Partnerships
KI1.4 Key Initiative 4 KI1.4.1 Continue delivering advocacy initiatives for all Redlands Coast islands to be recognised as regional status by the State and Commonwealth Governments. a) Continue to engage with key internal and external stakeholders on progressing an advocacy approach for Redlands Coast islands. b) Implement actions from the advocacy management program while remaining agile to changes in the political and funding environments.	Economic Development and Partnerships

CONTRIBUTING SERVICES

- Elected Council
- Communication and Engagement
- Economic Development



Corporate Plan – Goal 2

STRONG COMMUNITIES

Our strong and vibrant community spirit is nurtured through services, programs, organisations, facilities and community partnerships that promote resilience, care and respect for residents of all ages, cultures, abilities and needs.



Our Future Redlands – A Corporate Plan to 2026 and Beyond

*Our five-year plan***OUR 2026 STRONG COMMUNITIES OBJECTIVES**

- 2.1 Enhance the health, safety and wellbeing of our community through the delivery of inclusive and responsive services focused on preserving and improving our naturally wonderful lifestyle by leveraging partnerships, networks, facilities and infrastructure.
- 2.2 Promote and celebrate our local heritage and diverse cultures through local arts, festivals and events to foster creativity and connectivity across the community.
- 2.3 Build the community's capacity to adapt to changes in the physical, social and economic environment.
- 2.4 Enhance community inclusion where people of all locations, ages, abilities and cultures can participate and have access to the necessary services and facilities.

CATALYST PROJECTS

1. **Redlands Coast Sport and Recreation Precinct**
Progress Council's staged master-plan including sporting fields, club buildings, car parking, cycling tracks, recreation trails and spaces to play and explore.
2. **Birkdale Community Land, Willards Farm and Tingalpa Creek Corridor**
Create a shared vision for the end use of the land recognising the rich and diverse history of the site, building those values into creating an iconic landmark for the Redlands Coast.
3. **Strategic Property Planning Opportunities**
Generate enhanced community outcomes through strategic alignment and transitioning of Council's property portfolio to embrace sustainable opportunities to deliver physical and natural assets that respond to current and future needs in regards to social, environmental and economic outcomes.

2021–2026 KEY INITIATIVES

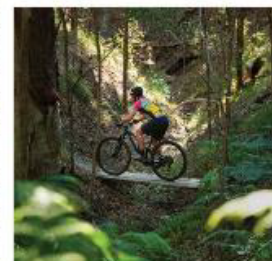
1. Stronger Communities Strategy – Implement the Stronger Communities Strategy and Action Plans to help ensure the city has services and social infrastructure to support the health and wellbeing of people of all ages and abilities.
2. Develop and deliver initiatives to recognise and celebrate our local heritage and diverse cultures through the arts and events that promote connectivity.
3. Advocate for lifelong learning and capacity building opportunities to enable social, cultural and economic participation and enhance productivity.



Redland Bay Men's Shed

Historic Willards Farm,
Birkdale (Cullen Cullen)

Exploring IndigiScapes Centre



Cycling tracks

Operational Plan 2025-2026

Operational Activity	Lead
CATALYST PROJECT ACTIVITIES	
CP2.1 Redlands Coast Sport and Recreation Precinct	
CP2.1.1 Ongoing planning and delivery of the Redlands Coast Regional Sport and Recreation Precinct in accordance with the revised Precinct Master Plan.	Major Projects
a) Finalise assessment of the revised Precinct Master Plan under the Commonwealth Government's Environment Protection and Biodiversity Conservation Act 1999.	
b) Continue to progress delivery of the revised Redlands Coast Regional Sport and Recreation Precinct Master Plan 2023.	
c) Continue to support implementation of a city-wide sport strategy as part of meeting current and future sport and recreation needs for the Redlands Coast community.	
CP2.2 Birkdale Community Land, Willards Farm and Tingalpa Creek Corridor	
CP2.2.1 Progress implementation of the Birkdale Community Precinct Master Plan.	Major Projects
a) Progress Environment Protection and Biodiversity Conservation Act 1999 referral.	
b) Develop and implement activation opportunities at Willard's Farm including advancing its community utilisation through additional infrastructure.	
c) Continue planning for delivery of site-wide enabling works for the Birkdale Community Precinct.	
CP2.3 Strategic Property Planning Opportunities	
CP2.3.1 Continue to generate enhanced community outcomes through strategic alignment and transitioning of Council's property portfolio.	Environment and Regulation
a) Develop a property optimisation plan for Council consideration.	
2021-2026 KEY INITIATIVES	
KI2.1 Key Initiative 1	
KI2.1.1 Implement the Stronger Communities Strategy and Action Plans by delivering initiatives that enhance community wellbeing, build capacity and strengthen the resilience of Redlands Coast communities.	Communities
a) Continue to implement the Redlands Coast Stronger Communities Strategy 2024-2027.	
b) Finalise implementation of the Redlands Coast Age-friendly Action Plan 2021-2026 and commence development of next iteration.	
c) Continue to implement the Redlands Coast Young People's Action Plan 2024-2027.	
d) Develop and commence implementation of the Redlands Coast Community Safety Action Plan.	

Operational Plan 2025-2026

Operational Activity	Lead
2021-2026 KEY INITIATIVES	
KI2.1 Key Initiative 1 continued	Communities
e) Deliver the 2025-2026 Community Grants and Sponsorship Program to enhance the social, cultural, environmental and economic outcomes of the Redlands Coast.	
f) Undertake planning and activities to enhance community perceptions and experiences of safety and local responses.	
g) Undertake design, planning, and approvals for a new community building on Macleay Island.	Customer and Cultural Services
KI2.2 Key Initiative 2	
KI2.2.1 Continue to evolve the range of services, programs, events and workshops that celebrate local identity and engage our communities and visitors, including in our libraries, our art gallery and our performing arts centre.	
a) Align programs, events and workshops to Council's Library Services Strategic Plan 2023-2028 reflecting the changing priorities of the Redlands Coast community.	Economic Development and Partnerships
b) Develop, deliver and track progress of the Creative Arts Action Plan, in line with the Creative Arts Service Strategic Plan 2024-2029.	
KI2.3 Key Initiative 3	
KI2.3.1 Continue to explore and activate opportunities and partnerships to support learning pathways and enable workforce development.	Economic Development and Partnerships
a) Support partnerships with tertiary institutions and exploration of education models that would be viable for Redlands Coast.	
b) Facilitate and support industry education and engagement opportunities to support local workforce needs.	
c) Nurture opportunities for innovation through the Creating Better Business program at Griffith University.	Economic Development and Partnerships
d) Undertake a review of the International Relations Program.	

CONTRIBUTING SERVICES

- Social Planning
- Community Development
- Community Grants
- Disaster Management
- Libraries
- Arts and Culture
- Parks and Open Spaces
- Sport and Recreation



Corporate Plan – Goal 3

QUANDAMOOKA COUNTRY

Our city embraces the rich Aboriginal heritage of Redlands Coast (Quandamooka) and the Traditional Owners' ongoing custodianship of Quandamooka land and waters. We work together for the future of Redlands Coast on Quandamooka Country.



Our Future Redlands – A Corporate Plan to 2026 and Beyond

Our five-year plan**OUR 2026 QUANDAMOOKA COUNTRY OBJECTIVES**

- 3.1 Value, engage and collaborate with Traditional Owners of much of Redlands Coast, the Quandamooka People.
- 3.2 Partner with the Traditional Owners of much of Redlands Coast, the Quandamooka People, to increase recognition, understanding, and respect for traditional culture and heritage and to protect and preserve Aboriginal heritage sites.
- 3.3 Support the delivery of commitments under the current North Stradbroke Island/Minjerribah Indigenous Land Use Agreement that Council has with Quandamooka Yoolooburrabee Aboriginal Corporation to provide economic, environmental, social and cultural opportunities for Traditional Owners.
- 3.4 Acknowledge the role – and knowledge of – Traditional Owners in managing the land and sea under Native Title.
- 3.5 Work towards the finalisation of Native Title determinations in consultation with Traditional Owner groups.

CATALYST PROJECTS

1. **Redlands Coast Reconciliation Action Plan**
Progress our reconciliation journey through the development of an externally facing Redlands Coast Reconciliation Action Plan.
2. **Dual Naming Wayfinding Signage**
Progress roll-out of dual naming wayfinding signage across the Redlands Coast that incorporates Quandamooka Jandai language.
3. **New City Entry Statements**
Installation of new city entry statements that include acknowledgement of Quandamooka Country.

2021–2026 KEY INITIATIVES

1. Work closely with the Traditional Owners of much of Redlands Coast, the Quandamooka People, and representative body Quandamooka Yoolooburrabee Aboriginal Corporation, to foster a positive, mutually respectful working relationship.
2. Continue to improve Council's capacity to deliver positive outcomes for the Traditional Owners of much of Redlands Coast, the Quandamooka People, and all Aboriginal and Torres Strait Islander people living on Redlands Coast, through policy as well as cultural awareness and heritage training for elected representatives and Council employees.
3. Work with the Quandamooka People to promote respect and understanding of Quandamooka culture and Native Title within the Redlands Coast community.
4. Work collaboratively with the Quandamooka People to help achieve a positive future for North Stradbroke Island/Minjerribah post sandmining, including advocacy for local planning.



NAIDOC Reconciliation event



Cultural training by Matthew Burns



Consultation with Quandamooka Yoolooburrabee Aboriginal Corporation (QYAC)



City entry statements

Operational Plan 2025-2026

Operational Activity	Lead
CATALYST PROJECT ACTIVITIES	
CP3.1 Redlands Coast Reconciliation Action Plan CP3.1.1 Develop the Innovate Reconciliation Action Plan, with continued support of the Reconciliation Action Plan Working Group (RAPWG). a) Develop the Innovate Reconciliation Action Plan. b) Upon development of the draft Innovate Reconciliation Action Plan, seek approval from Reconciliation Australia.	Corporate Governance
CP3.2 Dual Naming Wayfinding Signage CP3.2.1 Implement the Dual Naming Policy and Dual Naming Guideline for Council owned assets. a) Monitor and support Council to implement actions in the Dual Naming Guideline.	Corporate Governance
CP3.3 New City Entry Statement COMPLETED - CP3.3.1 Catalyst Project completed in Quarter One of Operational Plan 2021-2022. Six new city entry statements that include the acknowledgement of Quandamooka Country were installed across Redlands Coast during 2021-2022 with this catalyst project now complete.	Complete
2021-2026 KEY INITIATIVES	
KI3.1 Key Initiative 1 KI3.1.1 Support the delivery of Indigenous Land Use Agreement (ILUA) commitments. a) Continue to engage with the appointed chair of Quandamooka Yoolooburrabee Aboriginal Corporation (QYAC). b) Manage Council's commitments under the ILUA by coordinating with the ILUA Consultative Committee and Protecting Sea, Land and Environment Committee. c) Engage and meet with QYAC for the Capital Works forum. d) Monitor the progress of ILUA activities delivered by key internal stakeholders and report quarterly to Council's Executive Leadership Team (ELT).	Corporate Governance
KI3.2 Key Initiative 2 KI3.2.1 Implement culturally appropriate protocols and promote traditional knowledge. a) Continue to implement and monitor cultural heritage and cultural awareness training to Council employees and elected representatives.	Corporate Governance

Operational Plan 2025-2026

Operational Activity	Lead
2021-2026 KEY INITIATIVES	
KI3.3 Key Initiative 3	
<p>KI3.3.1 Engage and inform key stakeholders as the Quandamooka Coast Native Title Claim progresses through the Federal Court towards a hearing.</p> <p>a) Progress Council's response to the Quandamooka Native Title Claim and interests in accordance with the Federal Court Rules and Model Litigant Principles.</p> <p>b) Continue to identify Council's works and public interests and associated community use and tenures within Quandamooka Native Title Claim areas.</p> <p>c) Continue to keep the Redlands Coast community informed regarding the progress of the Quandamooka Coast Native Title Claim through regular updates.</p>	Corporate Governance
<p>KI3.3.2 Continue to work with the Quandamooka People and wider First Nations community living in Redlands Coast, to promote respect and foster understanding of Quandamooka culture, including through unique visitor experience opportunities.</p> <p>a) Deliver National Aborigines' and Islanders' Day Observance Committee (NAIDOC) week celebrations.</p> <p>b) Engage with First Nation tourism operators to strengthen cultural tourism opportunities on Redlands Coast.</p>	Communication, Engagement and Tourism
KI3.4 Key Initiative 4	
<p>KI3.4.1 Work with relevant State and Commonwealth agencies to support Quandamooka-owned businesses on North Stradbroke Island/Minjerribah.</p> <p>a) Work with Quandamooka people, indigenous businesses and State and Commonwealth agencies to support initiatives that enable business development and growth.</p>	Economic Development and Partnerships

CONTRIBUTING SERVICES

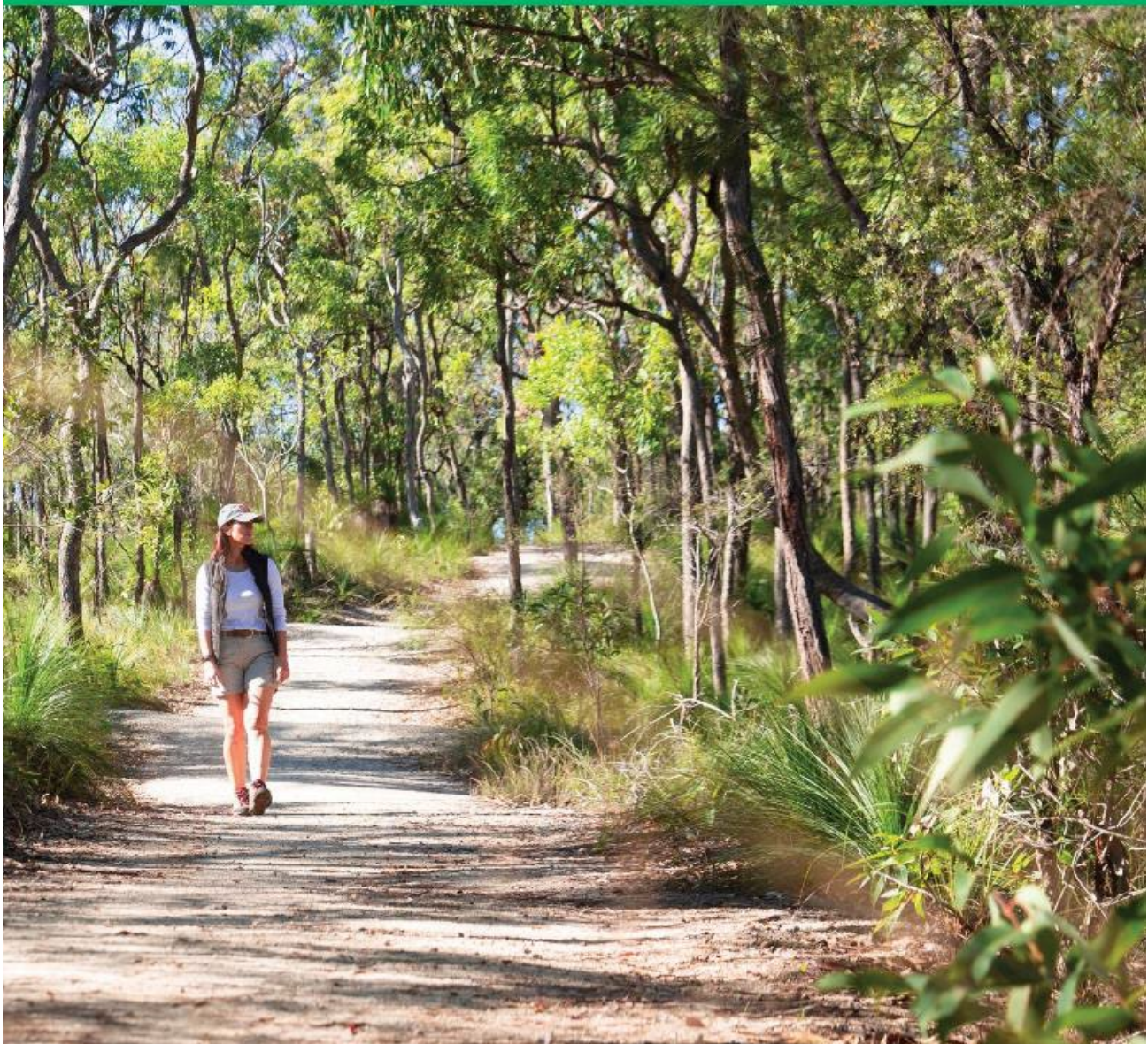
- Quandamooka Partnerships



Corporate Plan – Goal 4

NATURAL ENVIRONMENT

Our environment enhances our identity, lifestyle, wellbeing, economy and cultural values. Opportunities to be immersed in our naturally wonderful environment are harnessed, and drive our commitment to protect and enhance our natural assets.



Our Future Redlands – A Corporate Plan to 2026 and Beyond

Our five-year plan**OUR 2026 NATURAL ENVIRONMENT OBJECTIVES**

- 4.1 Manage, maintain and enhance our natural assets and ecosystems, including wildlife protection, vegetation management, and marine and waterway health and values.
- 4.2 Actively encourage reduction, reuse and recycling of waste to support sustainable waste management principles.
- 4.3 Encourage visitors and residents to embrace and experience our natural assets including coastline, islands, marine parks, hinterland and unique environment.
- 4.4 Support ecologically sustainable development through clear planning and policy.
- 4.5 Proactively manage climate change and extreme weather impacts through adaptive strategy and planning.

CATALYST PROJECTS**1. Coastline Activation**

Finalise a strategy to activate the Redlands coastline, including Cleveland Point land access improvements and other landside improvements across the city, to encourage appreciation, recreation and utilisation of our unique natural bay and creek waterfront spaces and places.

2. Wastewater Treatment Plants

Develop a strategy to review opportunities associated with Council's wastewater treatment plants including new forms of energy.

3. Waste Management

Participate in the development of a regional waste plan, and develop a local Waste Recycling and Reduction Plan to move towards a zero waste future.

4. Minjerribah Panorama Coastal Walk

Progress next stages of this unique connection to enhance visitors' experiences, by harnessing key views and completing a safe pedestrian link between Point Lookout Village and Cylinder Beach.

2021–2026 KEY INITIATIVES

1. Continue to target rehabilitation, regeneration and habitat management works in key priority areas, based on strategic mapping and research through the delivery of the *Redlands Wildlife Connections Action Plan*.
2. Deliver Council's *Koala Conservation Strategy* and review and update the *Koala Conservation Action Plan* to commit to proactively preserve our koala population.
3. Partner with the community to manage fire risk through Council's fire management program.
4. Explore and implement opportunities to proactively reduce Council's carbon footprint.
5. Continue to implement the Coastal Hazard Adaptation Strategy to proactively manage the impact of climate change on our foreshores.
6. Support the transition to a circular economy for waste and participate in regional collaboration and other partnership opportunities to improve resource efficiency.
7. Partner with Seqwater and other water service providers to contribute to the development of the Water 4 SEQ Plan – an integrated plan for water cycle management in South East Queensland, supporting drought preparedness for the region.
8. Deliver the *Redlands Coast Biosecurity Plan* to proactively manage the impacts to Redlands Coast environmental assets and community lifestyle posed by biosecurity risks.
9. Work with the community to provide education opportunities to support, enhance and encourage environmental understanding and grow environmental connections.
10. Implement programs to address the impacts of land uses on waterways by delivering a coordinated approach to catchment management.
11. Partner with industry leaders to investigate alternative sources of energy that provide environmental, community and economic benefits.

Operational Plan 2025-2026

Operational Activity	Lead
CATALYST PROJECT ACTIVITIES	
CP4.1 Coastline Activation	
CP4.1.1 Finalise the Foreshore Access Plan (FAP) to support future foreshore access opportunities.	City Assets
a) Undertake FAP permits, approvals and legislative compliance review of potential options.	
b) Undertake FAP internal and external stakeholder engagement.	
c) Seek Council endorsement of the Foreshore Access Plan.	
CP4.2 Wastewater Treatment Plants	
CP4.2.1 Implement the Wastewater Treatment Plant Adaptive Planning Strategy.	City Assets
a) Refine and progress the Wastewater Treatment Plant Adaptive Planning Strategy.	
CP4.3 Waste Management	
CP4.3.1 Participate in the implementation of the SEQ Waste Management Plan and implement Council's Waste Reduction and Recycling Plan 2021-2030.	City Assets
a) Continue to participate in the Council of Mayors (SEQ) Waste Working Group to develop an organics roadmap and implementation plan.	
b) Implement agreed actions in Council's Waste Reduction and Recycling Plan 2021- 2030 to move towards a zero-waste future, including assessing the viability of residential organic waste collection.	
CP4.4 Minjerribah Panorama Coastal Walk	
COMPLETED - CP4.4.1 Catalyst Project completed in Quarter Four of Operational Plan 2022-2023.	Complete
The Minjerribah Panorama Coastal Walk, providing a safe pedestrian link between Point Lookout Village and Cylinder Beach, was completed in 2022-2023 with this catalyst project now complete.	
2021-2026 KEY INITIATIVES	
KI4.1 Key Initiative 1	
KI4.1.1 Deliver the Redlands Coast Wildlife Connections Plan through Council's wildlife connections program.	Environment and Regulation
a) Finalise the Redlands Coast Wildlife Connections Action Plan 2025-2030.	

Operational Plan 2025-2026

Operational Activity	Lead
2021-2026 KEY INITIATIVES	
KI4.2 Key Initiative 2	
<p>KI4.2.1 Deliver the Redlands Coast Koala Conservation Plan through Council's koala conservation program.</p> <ul style="list-style-type: none"> a) Implement the Redlands Coast Koala Conservation Plan and Action Plan 2022-2027. b) Continue to collaborate with research bodies, government agencies and the Redlands Coast community to develop a robust understanding of koala population, health, ecology and movement to inform and strengthen koala conservation planning. c) Continue to plan and support the creation of a connected, high quality city-wide network of koala habitats capable of supporting a long term, viable and sustainable population of koalas. d) Manage the impacts of threatening processes on koala populations by undertaking on-ground works that reduce koala mortality. e) Increase understanding, connection to and participation in koala conservation actions and behaviours with the Redlands Coast community. 	Environment and Regulation
KI4.3 Key Initiative 3	
<p>KI4.3.1 Implement Council's fire management program.</p> <ul style="list-style-type: none"> a) Continue to deliver the current fire management maintenance programs with a focus on safety, innovation and interagency collaboration. b) Continue to deliver community fire management education events. 	City Operations
KI4.4 Key Initiative 4	
<p>KI4.4.1 Explore and implement opportunities to proactively reduce Council's carbon footprint.</p> <ul style="list-style-type: none"> a) Develop the Redland City Council Carbon Reduction Plan. 	Environment and Regulation
KI4.5 Key Initiative 5	
<p>KI4.5.1 Implement the Coastal Hazards Adaptation Strategy (CHAS) across Redlands Coast.</p> <ul style="list-style-type: none"> a) Continue to refine and target delivery of coastal monitoring activities. b) Continue pilot design, construction and monitoring of Living Shoreline sites. c) Create coastal management webpage and resources. d) Commence local area adaptation planning for the CHAS. 	City Assets

Operational Plan 2025-2026

Operational Activity	Lead
2021-2026 KEY INITIATIVES	
KI4.6 Key Initiative 6	
KI4.6.1 Continue to review progress of the construction of the Material Recovery Facility.	City Assets
a) Continue as part of the external working group of three Councils as a customer reference group to Greenovate Pty Ltd as construction continues.	
b) Provide status updates on the Material Recovery Facility to the Sub-Regional Steering Committee and the Councillors as required.	
KI4.7 Key Initiative 7	
KI4.7.1 Partner with Seqwater and other water service providers in South East Queensland (SEQ).	City Assets
a) Continue participation with Seqwater and the retail water service providers in regular forums and contribute to various regional committees to enhance the water security across the South East Queensland region.	
KI4.8 Key Initiative 8	
KI4.8.1 Deliver the Redlands Coast Biosecurity Plan through Council's biosecurity program.	Environment and Regulation
a) Implement the Redlands Coast Biosecurity Plan 2025-2030.	
b) Detect and take preventative measures against invasive biosecurity matter.	
c) Promote awareness and education of biosecurity and pest species management.	
d) Provide effective management systems for pest species control and enforcement activities.	
e) Deliver Council's Fire Ant Management Program to meet Council's general biosecurity obligation on Council owned and managed land.	
KI4.9 Key Initiative 9	
KI4.9.1 Continue to provide an education program to the Redlands Coast community to support, enhance and encourage environmental understanding and grow environmental connections.	Environment and Regulation
a) Design and deliver environmental education through communication and marketing campaigns, including social media, interpretive signage and online resources to support the delivery of Council's environmental strategies and action plans.	
b) Design and deliver environmental education through engagement programs, tours and community talks.	
c) Design and deliver an annual program of events at the IndigiScapes Environment Centre to align with environmental plans, and respond to the Redlands Coast community.	

Operational Plan 2025-2026

Operational Activity	Lead
2021-2026 KEY INITIATIVES	
KI4.10 Key Initiative 10 KI4.10.1 Deliver the Redlands Coast Bay and Creeks Plan through Council's bay and creeks program. a) Deliver and review monitoring programs (water quality, aquatic habitat) including undertaking communication and data management to ensure the program aligns with Council's current and future needs. b) Investigate opportunities to develop innovative stormwater solutions including the investigations and reporting of stormwater retrofit locations. c) Develop restoration plans based on the identification and mapping of priority restoration areas. d) Identify targeted works on priority private properties to increase resilience of our bay and creeks. e) Monitor recreational water quality. f) Respond to and investigate customer service requests for erosion and sediment control matters. g) Monitor compliance with development approvals for sediment and erosion control matters on major developments in Redlands Coast. h) Develop the Redlands Coast Bay and Creeks Action Plan 2026-2031.	Environment and Regulation
KI4.11 Key Initiative 11 COMPLETED - KI4.11.1 Key Initiative completed in Quarter Four of Operational Plan 2023-2024. Investigations to support Redlands Coast to transition to a decarbonised economy were completed in 2023-2024.	Complete

CONTRIBUTING SERVICES

- Environmental Management
- Waterway Management
- Environmental Compliance
- Environmental Education
- Public Health
- Waste and Recycling
- Disaster Management
- Economic Development



Corporate Plan – Goal 5

LIVEABLE NEIGHBOURHOODS

Our unique local lifestyle is enhanced by a well-planned network of island, urban, rural and bushland areas which connect and support our natural assets, communities and businesses.



Our Future Redlands – A Corporate Plan to 2026 and Beyond

Our five-year plan**OUR 2026 LIVEABLE NEIGHBOURHOODS OBJECTIVES**

- 5.1 Enhance the unique character and liveability of our city for its communities through co-ordinated planning, placemaking, and management of community assets.
- 5.2 Maximise economic, environmental and liveability outcomes by creating greater connectivity and linkages within and beyond our city.
- 5.3 Increase community participation in active transport through improved infrastructure networks and behaviour change programs.
- 5.4 Sustainably manage growth and quality development in the city through planning, implementation and management of the *Redland City Plan*, *Local Government Infrastructure Plan* and *Netserv Plan*.

CATALYST PROJECTS

1. **Active Transport Investment**
Pivot Council's existing transport expenditure to deliver a step-change in active transport connectivity across the city, through improving cycling and pedestrian facilities.
2. **Southern Moreton Bay Islands Infrastructure**
Consolidate existing plans and strategies to develop a roadmap to improve infrastructure on the islands.
3. **Marine Public Transport Facility Program**
Progress the upgrade of the four Southern Moreton Bay Islands ferry terminals and review development opportunities both on adjoining land and through the repurposing of existing structures for recreational purposes.
4. **Major Transport Corridor Improvements**
Including Wellington Street and Panorama Drive Upgrade Program – Deliver Stage 1 of the multi-stage upgrade of this major transport corridor.

2021–2026 KEY INITIATIVES

1. Undertake planning to create attractive and vibrant city centres where people can live and work locally.
2. Develop a framework for an ongoing local area planning program to provide solutions to meet the specific needs of individual local areas and support their unique character and identity.
3. Engage our community to co-design the liveability of their neighbourhoods through planning, placemaking, and the management of community assets.
4. Deliver the *Redlands Coast Transport Strategy*, to create a more efficient, accessible and safer integrated transport system.



Thornlands Community Park



Ferry terminal upgrades



Active transport facilities



Wellington Street / Panorama Drive road upgrade program

Operational Plan 2025-2026

Operational Activity	Lead
CATALYST PROJECT ACTIVITIES	
CP5.1 Active Transport Investment	
CP5.1.1 Continue to plan the delivery of projects identified in the pedestrian and cycleway strategy and network plan.	City Assets
a) Continue to review the delivered pedestrian and cycleway network plan for priorities and progress.	
b) Progress detailed design and construction of projects that continue to connect the existing pedestrian and cycleway networks.	
CP5.1.2 Progress planning for walking and riding networks in Redlands Coast.	City Planning and Assessment
a) Continue to liaise with the State Government and engage with the Redlands Coast community on walking and cycle networks and grant opportunities.	
CP5.2 Southern Moreton Bay Islands Infrastructure	
COMPLETED - CP5.2.1 Catalyst Project completed in Quarter Four of Operational Plan 2024-2025.	Complete
A roadmap to improve infrastructure on the islands and governance frameworks to progress future stages has been developed, with this catalyst project now complete.	
CP5.3 Marine Public Transport Facility Program	
COMPLETED - CP5.3.1 Catalyst Project completed in Quarter Four of Operational Plan 2022-2023.	Complete
Development opportunities on the Southern Moreton Bay Islands on both adjoining land and through the repurposing of existing structures for recreational purposes have been reviewed, and ferry terminals were upgraded in 2022-2023, with this catalyst project now complete.	
CP5.4 Major Transport Corridor Improvements	
COMPLETED - CP5.4.1 Catalyst Project completed in Quarter Two of Operational Plan 2024-2025.	Complete
Delivery of Stage 1 of the Wellington Street and Panorama Drive Upgrade was completed in 2024-2025, with this catalyst project now complete.	

Operational Plan 2025-2026

Operational Activity	Lead
2021-2026 KEY INITIATIVES	
KI5.1 Key Initiative 1 KI5.1.1 Deliver tactical placemaking initiatives and activations that complement existing businesses and strengthen the economic vitality of city centres. a) Test and trial temporary scalable place-based projects and experiences to attract visitors to city centres. b) Collaborate with local retailers and hospitality businesses to ignite local day and night-time economies. c) Record and share measurements and impact data generated by events and activities in public space.	Economic Development and Partnerships
KI5.2 Key Initiative 2 KI5.2.1 Progress local area land use and infrastructure planning investigations. a) Progress the Jones Road to Old Cleveland Road Local Area Plan. b) Continue to progress the statutory review of the Local Government Infrastructure Plan. c) Continue to progress proposed changes to the planning provisions for the city's canal and lakeside estates. d) Continue to represent Council and the Redlands Coast community interests in future State Government led planning and infrastructure investigations of Southern Thornlands.	City Planning and Assessment
KI5.3 Key Initiative 3 KI5.3.1 Engage the Redlands Coast community to co-design the liveability of its neighbourhoods through planning, placemaking and the management of community assets. a) Continue to progress amendments to the Redland City Plan, including public consultation for any major amendments. b) Continue to offer supporting incentives and support to landowners of local heritage listed properties. c) Continue to progress actions included in the State Government led and approved Redlands Housing Strategy 2024-2046, that are endorsed by Council.	City Planning and Assessment

Operational Plan 2025-2026

Operational Activity	Lead
2021-2026 KEY INITIATIVES	
KI5.4 Key Initiative 4	
KI5.4.1 Deliver the Redlands Coast Transport Strategy 2041. a) Facilitate the approval and implementation of the Redlands Coast Active Transport Strategy. b) Progress the Capalaba District Local Area Transport Plan and Cleveland Centre Local Area Transport Plan. c) Progress the Redlands Coast Access and Parking Strategy. d) As part of the SEQ City Deal, continue to advocate on the Translink Dunwich Ferry terminal upgrade project, for improved connectivity to North Stradbroke Island/Minjerribah to meet the access needs of residents, businesses and tourists.	City Planning and Assessment

CONTRIBUTING SERVICES

- Strategic Land Use Planning
- Infrastructure Planning and Charging
- Development Assessment
- Transport and Road Network
- Water (supply)
- Wastewater (collection and treatment)
- Economic Development
- Strategic Partnerships



Corporate Plan – Goal 6

THRIVING ECONOMY

Our thriving economy recognises the benefit of our unique geography and is underpinned by enabling infrastructure, supportive policy and successful partnerships which maximise opportunity for growth in industry, job creation, innovation and investment.



Our Future Redlands – A Corporate Plan to 2026 and Beyond

*Our five-year plan***OUR 2026 THRIVING ECONOMY OBJECTIVES**

- 6.1 Increase the city's productivity and economic growth through the delivery of infrastructure and well-planned, vibrant, connected precincts and centres.
- 6.2 Foster development in key industries through national and international partnerships with the education sector, government, business, and industry stakeholders.
- 6.3 Harness opportunities for existing and emerging technologies and infrastructure to drive jobs of the future and encourage business and tourism growth.
- 6.4 Leverage Redlands Coast on Quandamooka Country as a unique and diverse tourism destination to capture market share and encourage and support local, national and international tourism and business.
- 6.5 Deliver activities, events, performances and experiences that bring social, cultural and economic benefits to the community.

CATALYST PROJECTS

- 1. MacArthur Street Land**
Seek partnerships for investment in infrastructure and facilities that balance enhanced social and economic opportunities.
- 2. Toondah Harbour Priority Development Area**
Progress Council's obligations under its Development Agreement with Economic Development Queensland and Walker Corporation to support the commitment to reinforce Toondah Harbour as the regional gateway to Moreton Bay and the islands.
- 3. Weinam Creek Priority Development Area**
Progress Council's staged master-plan that will transform the waterfront of Redland Bay, provide community infrastructure for local families, improve the usability of the transport hub, attract visitors, create jobs and drive economic development in the area.
- 4. Capalaba Town Centre Revitalisation Project**
Progress the revitalisation of Capalaba Town Centre to create a vibrant mixed-use centre anchored by community, commercial, and retail facilities, and activated public spaces with integrated transport.
- 5. Cleveland Administration Building**
Undertake a review of Council's Cleveland accommodation requirements.

6. Centres Planning Program

Accelerate a centres planning program to enhance the city's productive precincts including the Cleveland CBD, creating opportunity for business investment, and increase in skills and capacity for employment.

7. Redlands Coast Adventure Sports Precinct

Progress the new Redlands Coast integrated Aquatic Centre and Olympic standard Canoe-Kayak Slalom facility to provide additional sport, recreation and emergency services education and training facilities.

8. Redlands Health and Wellness Precinct

Facilitate the delivery of the Redlands Health and Wellness Precinct as a catalyst economic opportunity to create an expanded health, social services, education and allied health cluster that can generate employment growth, and promote higher order specialist and tertiary health services.



An adventure sports precinct is being planned

**GOAL 6: THRIVING ECONOMY****2021–2026 KEY INITIATIVES**

1. Continue to implement the *Redlands Economic Development Framework 2041* and key industry sector plans to grow the city's economy in key sectors:
 - Health Care and Social Assistance
 - Education and Training
 - Rural Enterprise
 - Manufacturing
 - Tourism
2. Promote Redlands Coast as a destination of choice through the delivery of the Redlands Coast Destination Management Plan.
3. Advocate for improved digital infrastructure to enhance the city's capacity to attract business investment and growth and enhance productivity.
4. Collaborate with community, industry, local businesses, and entrepreneurs to realise opportunities in the circular economy.
5. Deliver initiatives to attract investment to Redlands Coast across key industry sectors, and support local businesses.
6. Support the attraction and delivery of events through improved infrastructure at event locations across the city.
7. Support key festivals that drive visitors to Redlands Coast.



Sandboarding, Point Lookout (Mulumba)

Operational Plan 2025-2026

Operational Activity	Lead
CATALYST PROJECT ACTIVITIES	
<p>CP6.1 Macarthur Street land</p> <p>CP6.1.1 Deliver a sustainable property solution for the existing built and natural environment that optimises opportunities on Macarthur Street land.</p> <p>a) Manage ongoing leases/licences with existing temporary commercial and community occupants to provide a safe site that benefits all users.</p>	Environment and Regulation
<p>CP6.2 Toondah Harbour Priority Development Area (PDA)</p> <p>CP6.2.1 Progress Council's obligations under its Development Agreement with Economic Development Queensland and Walker Corporation to support Toondah Harbour as the regional gateway to Moreton Bay and the islands.</p> <p>a) Continue to advocate for vital upgrades to the Toondah Harbour Ferry Terminal and associated marine infrastructure.</p>	Major Projects
<p>CP6.3 Weinam Creek Priority Development Area (PDA)</p> <p>CP6.3.1 Continue to progress Council's staged master plan that will transform the waterfront of Redland Bay, provide community infrastructure for local families, improve the usability of the transport hub, attract visitors, create jobs and drive economic development in the area.</p> <p>a) Continue to facilitate the provision of mixed-use parking facilities within the Weinam Creek Priority Development Area (PDA).</p> <p>b) Continue the delivery of the infrastructure works within the Weinam Creek PDA project.</p> <p>c) Continue to advocate for State Government funding for planning and delivery of integrated transport parking facilities within the Weinam Creek PDA.</p>	Major Projects
<p>CP6.4 Capalaba Town Centre Revitalisation Project</p> <p>CP6.4.1 Continue to progress Council's obligations under the Development Agreement with Shayher Group to progress the revitalisation of Capalaba Town Centre to create a vibrant mixed-used centre anchored by community, commercial, and retail facilities, and activated public spaces with integrated transport.</p> <p>a) Provide a staged project delivery program for Capalaba Town Centre to Council including the development application and infrastructure agreement.</p>	Major Projects
<p>CP6.5 Cleveland Administration Building</p> <p>CP6.5.1 Continue to review Council's civic and staff accommodation options.</p> <p>a) Continue development and evaluation of options to address Council's accommodation requirements.</p>	Major Projects

Operational Plan 2025-2026

Operational Activity	Lead
<p>CP6.6 Centres Planning Program</p> <p>CP6.6.1 Coordinate activity to achieve better place outcomes in the city's key activity centres.</p> <ul style="list-style-type: none"> a) Implement agreed recommendations of the Centres Management Program review. b) Provide a functional brief to inform the Cleveland Town Centre Revitalisation Project. 	Advocacy, Major Projects and Economic Development
<p>CP6.7 Redlands Coast Adventure Sports Precinct</p> <p>CP6.7.1 Continue planning with the Games Independent Infrastructure and Coordination Authority (GIICA) for its delivery of the Redland Whitewater Centre to provide sport, recreation and emergency services education and training facilities as part of the Birkdale Community Precinct.</p> <ul style="list-style-type: none"> a) Continue to work with the Games Independent Infrastructure and Coordination Authority (GIICA) to finalise its Project Validation Report process for the Redland Whitewater Centre for State and Commonwealth government investment decision. b) Complete the self-referral to the Commonwealth Government for assessment under the Environment Protection and Biodiversity Conservation Act 1999. c) Implement Council requirements under the Delivery Partner Agreement to prepare the site and enabling infrastructure for handover to the State Government to construct the Redland Whitewater Centre. 	Major Projects
<p>CP6.8 Redlands Health and Wellness Precinct</p> <p>COMPLETED - CP6.8.1 Catalyst Project completed in Quarter Four of Operational Plan 2023-2024.</p> <p>Council has provided input studies and reports to progress the Redlands Health and Wellness Precinct. Any future development on a precinct on State-owned land will be subject to Queensland Government decision and approval.</p>	Complete
<p>2021-2026 KEY INITIATIVES</p>	
<p>KI6.1 Key Initiative 1</p> <p>KI6.1.1 Implement a considered and coordinated approach to economic development through an adopted framework and deliver on agreed strategic priorities for Redlands Coast.</p> <ul style="list-style-type: none"> a) Following the review of the Economic Development Framework 2014-2041, establish a revised framework identifying key accountabilities and priorities. b) Identify strategic priorities for economic development in Redlands Coast. c) Continue to participate in taskforces and committees that promote and support economic development outcomes. d) Implement an annual small business development program. 	Economic Development and Partnerships

Operational Plan 2025-2026

Operational Activity	Lead
2021-2026 KEY INITIATIVES	
KI6.2 Key Initiative 2 KI6.2.1 Promote the Redlands Coast, as a tourism destination, growing the visitor economy in collaboration with tourism stakeholders. a) Continue to implement actions identified in the Redlands Coast Destination Management Plan 2023- 2028.	Communication, Engagement and Tourism
KI6.3 Key Initiative 3 COMPLETED - KI6.3 Key Initiative completed in Quarter Four of Operational Plan 2023-2024. The National Broadband Network in Redlands Coast was completed in 2023-2024.	Complete
KI6.4 Key Initiative 4 KI6.4.1 Continue to investigate collaborative opportunities for exploration and investment. a) Leverage partnership with Griffith University to explore community led repair, reuse and recycle initiatives. b) Develop a paper on the current circular economy ecosystem in Redlands Coast and identify opportunities for industry partnerships and interventions to maximise value. c) Facilitate local business development activities focused on sustainability to support local suppliers' preparedness for Brisbane 2032. d) Support realisation of circular economy outcomes and service efficiencies on the Southern Moreton Bay Islands (SMBI) and North Stradbroke Island/Minjerribah.	Economic Development and Partnerships
KI6.5 Key Initiative 5 KI6.5.1 In line with adopted strategies support targeted opportunities to nurture and realise investment. a) Continue to work with industry and relevant government agencies to support inward and outward, domestic and international trade opportunities. b) Work with key stakeholders to explore opportunities to incentivise and derisk desired investments, including accommodation developments. c) Increase visibility of Invest Redlands brand through digital and industry communications.	Economic Development and Partnerships

Operational Plan 2025-2026

Operational Activity	Lead
2021-2026 KEY INITIATIVES	
KI6.5 Key Initiative 5	
KI6.5.2 Plan, coordinate and deliver the Redlands Coast Community and Environment Precinct in conjunction with an (RSPCA led) Wildlife Hospital and Centre of Excellence at Redland Bay Road, Capalaba.	Environment and Regulation
a) In partnership with RSPCA Queensland, progress the development program and delivery for the Wildlife Hospital and Centre of Excellence.	
b) Progress detailed design of the overall precinct based on the development program and delivery timeline.	
c) Progress procurement for construction of Council led infrastructure to enable construction to commence in sequence with RSPCA Queensland construction staging and the overall development program.	
KI6.6 Key Initiative 6	
KI6.6.1 Attract and retain key events that showcase the Redlands Coast's natural wonders and cultural richness, connect the community, increase the city's vibrancy, and support sustainable visitor economy growth.	Communication, Engagement and Tourism
a) Implement key actions in the Redlands Coast Events Strategy and Action Plan 2024-2029 as prioritised by the Events Strategy Steering Group.	
KI6.7 Key Initiative 7	
KI6.7.1 Attract, support and deliver events that support the values and aspirations of the Redlands Coast community and drive visitor economy benefits.	Communication, Engagement and Tourism
a) Evaluate AdventureFest 2025 outcomes, and plan and deliver AdventureFest 2026.	
b) Provide sponsorship opportunities including target funding for events to deliver economic and community outcomes for Redlands Coast.	

CONTRIBUTING SERVICES

- Economic Development
- Strategic Partnerships
- International Relationships
- Community Grants and Sponsorships
- Tourism
- Digital Capacity and Innovation



Corporate Plan – Goal 7

EFFICIENT AND EFFECTIVE ORGANISATION

Council employees are proud to deliver efficient, valued and sustainable services for the betterment of the community.



Our Future Redlands – A Corporate Plan to 2026 and Beyond

Our five-year plan**OUR 2026 EFFICIENT AND EFFECTIVE ORGANISATION OBJECTIVES**

- 7.1 Improve the efficiency and effectiveness of Council's service delivery to decrease costs, and enhance customer experience and community outcomes.
- 7.2 Facilitate business transformation pathways for innovation, integration, and collaboration to meet the current and future needs of our city.
- 7.3 Continue building a thriving organisation, characterised by employees who are performing at their best, are energised, connected and continually getting better at what they do.
- 7.4 Demonstrate good governance through transparent, accountable processes and sustainable practices and asset management.
- 7.5 Promote a healthy and inclusive work environment where our employees actively care, support and protect the wellbeing of themselves and others.

CATALYST PROJECTS**1. New Fibre Optic Network**

Deliver Council's fast fibre optic network to provide savings for Council's own existing operating costs, improve connectivity between Council sites, while also offering capacity to improve services for local businesses.

2. Customer Experience

Deliver Council's Customer Experience Strategy to enable customer centric service delivery which meets the community's changing needs, making it easier to work with Council and provides quality customer outcomes consistently. By engaging with our community we will work to enhance our digital first capabilities.

3. Business Transformation

Deliver a Business Transformation Strategy to enable changes which reduce red tape, save money, and improve community outcomes.

4. Our People

Deliver Council's *People Strategy* to enable a thriving organisation, supported by a healthy and inclusive work environment, organisational agility, cultural integrity and responsible leadership.

5. Digital Transformation

Review and modernise Council's systems and implement digital processes to enable contemporary and easier ways to access and interact with Council information and services.

2021-2026 KEY INITIATIVES

1. Review Council services to ensure we have the right offering, to meet our community needs and remain financially sustainable.
2. Continue our transformation toward asset management best practice by using improved data to shift from reactive to planned maintenance.
3. Improve our value for money delivery through the upgrade of our financial management system.
4. Strengthen internal efficiencies, external savings and Council's long-term sustainability to deliver on the Corporate Plan through implementation of strategic procurement practices and initiatives which improve opportunities for local, social, sustainable and good governance purchasing outcomes.



Planning for the future

Operational Plan 2025-2026

Operational Activity	Lead
CATALYST PROJECT ACTIVITIES	
<p>CP7.1 New Fibre Optic Network</p> <p>CP7.1.1 Continue to progress the Redlands Coast Fibre Optic Network.</p> <p>COMPLETED - CP7.1.1 Catalyst Project completed in Quarter Four of Operational Plan 2024-2025.</p> <p>Commercial arrangement options for a Fibre Optic Network with a nominated carrier were finalised in 2024-2025, with this catalyst project now complete.</p>	Corporate Services
<p>CP7.2 Customer Experience</p> <p>CP7.2.1 Progress the approved Channel Management Strategy 2024-2029 implementation roadmap.</p> <p>a) Commence implementation of the Channel Management Strategy 2024-2029.</p>	Customer and Cultural Services
<p>CP7.3 Business Transformation</p> <p>CP7.3.1 Evolve and embed the Business Transformation Strategy 2022-2027 to drive continuous improvement and measurable benefits for the organisation and community.</p> <p>a) Continue to implement initiatives from the Business Transformation Strategy 2022-2027 with a focus on digital innovation and simplification of key business processes.</p> <p>b) Support the design of an enterprise benefits realisation approach with the established Working Group, to enable staff to measure, monitor and report on the financial, operational and community value of transformation initiatives.</p> <p>c) Identify and initiate next-phase transformation opportunities in partnership with service areas.</p> <p>d) Progress the external review of all Redland City Council services, organisational structure and delivery models.</p>	People, Culture and Organisational Performance
<p>CP7.4 Our People</p> <p>CP7.4.1 Support Council leaders to focus on bringing out the best in others, their departments, teams and anyone they do business with.</p> <p>a) Continue to embed the Leadership Development Plan 2023-2028.</p> <p>CP7.4.2 Support Council officers to be ready, willing and able to change direction, adapt and respond to Redlands Coast community and customer needs.</p> <p>a) Build capability and apply the structured change management methodology more widely to ensure Council officers are supported to adopt organisational changes, new processes and technology.</p>	<p>People, Culture and Organisational Performance</p> <p>People, Culture and Organisational Performance</p>

Operational Plan 2025-2026

Operational Activity	Lead
<p>CP7.5 Digital Transformation</p> <p>CP7.5.1 Continue to deliver the Digital Transformation Program along with strategic information management goals 2025-2026.</p> <ul style="list-style-type: none"> a) Continue planned works with our major technology vendors and partners. b) Continue to consolidate Council's legacy platforms into our enterprise resource planning tool and/or other consolidated platforms. c) Continue to migrate critical services to more resilient platforms. d) Continue work to strengthen Council's cyber resilience through further alignment and continuous improvement against commonly adopted frameworks. <p>2021-2026 KEY INITIATIVES</p> <p>KI7.1 Key Initiative 1</p> <p>KI7.1.1 Build a sustainable approach to service planning across Council.</p> <ul style="list-style-type: none"> a) Lay the foundations for embedding Council's service planning approach, including the validation, refinement, and endorsement of current ('as is') services within the Service Catalogue. b) Partner with internal working groups to apply the approach, including reviewing and confirming Service Catalogue content, to inform decision-making and support resourcing prioritisation. c) Develop and implement a governance model to maintain the Service Catalogue and associated planning data. <p>KI7.2 Key Initiative 2</p> <p>KI7.2.1 Continue to deliver key elements of the Strategic Asset Management Roadmap 2022-2027 to improve asset data quality, insights and governance, enabling improved long-term decision making.</p> <ul style="list-style-type: none"> a) Continue delivery of the Strategic Asset Management Roadmap 2022–2027 by progressing initiatives across governance, data, systems and planning to improve asset management maturity. <p>KI7.3 Key Initiative 3</p> <p>COMPLETED - KI7.3.1 Key Initiative completed in Quarter Four of Operational Plan 2021-2022.</p> <p>Improvements to value for money were achieved with the upgrade of Council's financial management system implemented during 2021-2022 with this key initiative now complete.</p>	<p>Corporate Services</p> <p>People, Culture and Organisational Performance</p> <p>Major Projects</p> <p>Complete</p>

Operational Plan 2025-2026

Operational Activity	Lead
2021-2026 KEY INITIATIVES KI7.4 Key Initiative 4 KI7.4.1 Advance Council's strategic procurement operating model. a) Continue to mature Council's procurement practices.	Procurement and Contracts

CONTRIBUTING SERVICES

- Financial Management
- Asset Management
- People, Culture, Safety and Wellbeing
- Information Management
- Fleet
- Legal Services and Risk Management
- Procurement
- Corporate Planning and Performance
- Corporate Governance
- Communication and Engagement



WATER AND WASTEWATER SERVICES

Annual Performance Plan 2025-2026

CITY WATER

A business unit of Redland City Council



Redland City Council - Redland Water – Annual Performance Plan 2025-2026

Table of Contents

1.	INTRODUCTION	41
2.	KEY PRINCIPLES OF A COMMERCIAL BUSINESS UNIT	42
3.	REDLAND CITY COUNCIL VISION AND MISSION	42
3.1	CITY WATER KEY BUSINESS DRIVERS	42
4.	ROLES OF EACH PARTY	42
4.1	REDLAND CITY COUNCIL	42
4.2	CITY WATER'S ROLE	42
5.	UNDERTAKINGS BY THE PARTIES	43
5.1	REDLAND CITY COUNCIL	43
5.2	CITY WATER	43
6.	REDLAND CITY COUNCIL CORPORATE PLAN	44
7.	STRATEGIES FOR ACHIEVING OBJECTIVES	44
8.	SERVICES	44
8.1	WATER SUPPLY SERVICE	45
8.2	WASTEWATER SERVICE	45
9.	REPORTING	45
9.1	REPORTING STRUCTURE	45
9.2	REPORTING	45
10.	MEETING OUR CUSTOMERS' NEEDS	46
10.1	CUSTOMER SERVICE STANDARDS	46
10.2	CUSTOMER ADVICE	46
10.3	SEEKING FEEDBACK FROM OUR CUSTOMERS AND COMMUNITY	47
11.	PLANNING FOR THE FUTURE	47
11.1	FINANCIAL PLANNING	47
11.2	ASSETS	47
11.3	EMPLOYMENT AND TRAINING PLAN	48
11.4	FINANCIAL RISK	48
12.	REVENUE	49
12.1	COLLECTION OF CHARGES	49
12.2	COLLECTION OF FEES, CHARGES AND MISCELLANEOUS INCOMES	49
12.3	COMMUNITY SERVICE OBLIGATIONS (CSOS)	49
12.4	MEASUREMENT OF WATER CONSUMPTIONS	49
13.	FINANCIAL STRUCTURE	50
13.1	CAPITAL STRUCTURE	50
13.2	PHYSICAL ASSETS	50
13.3	MONETARY ASSETS	50
13.4	INVESTMENT	50
13.5	CASH BALANCES	50
13.6	LOANS	50
13.7	SUBSIDY	50
13.8	RECOGNITION OF ASSETS	50
13.9	DEPRECIATION	50
13.10	PRICING POLICIES	51
13.11	NET RETURN TO COUNCIL	51
13.12	RESERVES	51
13.13	DEVELOPER CONTRIBUTIONS	51
	ATTACHMENTS	52

1. Introduction

City Water is a commercial business unit (CBU) of Redland City Council (Council), as required under section 92AJ of the *South-East Queensland Water (Distribution and Retail Restructuring) Act 2009*.

The *Local Government Act 2009* (the *Act*) and the *Local Government Regulation 2012* (the *Regulation*) govern the operation of business units run by local governments.

Section 45 of the *Act* states:

A local government's annual report for each financial year must:

- a) contain a list of all the business activities that the local government conducted during the financial year
- b) identify the business activities that are significant business activities
- c) state whether or not the competitive neutrality principle was applied to the significant business activities, and if the principle was not applied, the reason why it was not applied
- d) state whether any of the significant business activities were not conducted in the preceding financial year, i.e. whether there are any new significant business activities.

Section 19 (2) of the *Regulation* states the thresholds for water and sewerage combined activities 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.

Section 175 of the *Regulation* states:

- 1) The annual operational plan for a local government must:
 - a) be consistent with its annual budget
 - b) state how the local government will -
 - (i) progress the implementation of the 5-year corporate plan during the period of the annual operational plan
 - (ii) manage operational risks
 - c) include an annual performance plan for each commercial business unit of the local government.
- 2) An annual performance plan for a commercial business unit is a document stating the following for the financial year, the:
 - a) unit's objectives
 - b) nature and extent of the significant business activity the unit is to conduct
 - c) unit's financial and non-financial performance targets
 - d) nature and extent of the community service obligations the unit must perform
 - e) cost of and funding for the community service obligations
 - f) unit's notional capital structure and treatment of surpluses
 - g) unit's proposed major investments
 - h) unit's outstanding and proposed borrowings
 - i) unit's policy on the level and quality of service consumers can expect
 - j) delegations necessary to allow the unit to exercise autonomy in its commercial activities
 - k) type of information that the unit's reports to the local government must contain.
- 3) A local government may omit information from the copies of the annual performance plan made available to the public if:
 - a) the information is of a commercially sensitive nature to the commercial business unit

- b) the information is given to each of the local government's councillors.

Note – See also section 171 (Use of information by councillors) of the *Act*.

- 4) The local government may change an annual performance plan for a commercial business unit at any time before the end of the financial year.

The *Regulation* also requires the CBU's performance to be monitored by the local government against performance targets mentioned in the Annual Performance Plan (APP).

2. Key principles of a commercial business unit

The APP supports the key principles of commercialisation as detailed in section 28 of the *Regulation*, which are:

- clarity of objectives
- management autonomy and authority
- accountability for performance
- competitive neutrality.

3. Redland City Council vision and mission

Vision: Naturally Wonderful Lifestyle. Connected Communities. Embracing Opportunities.

Mission: Make a Difference, Make it Count.

3.1 City Water key business drivers

- Customer service
- Business efficiency
- Environmental sustainability
- Pricing arrangements that reflect true costs, full cost recovery and regulatory requirements
- Competitiveness
- The provision of a safe working environment

4. Roles of each party

4.1 Redland City Council

- Owner of the business and water and wastewater assets
- Discharges its obligations as a service provider through City Water and/or its Water and Wastewater Infrastructure Asset Management Team
- Specifies levels of service
- Customer of City Water

4.2 City Water's role

In collaboration with the Water and Wastewater Infrastructure Asset Management Team.

- Service provider for planning, maintenance and operation of water and wastewater assets.
- Customer of Redland City Council.

5. Undertakings by the parties

5.1 Redland City Council

Council has delegated management autonomy to City Water and Water and Wastewater Infrastructure Asset Management teams for:

- entering into contracts in the name of the business unit of Council in line with Council delegations
- completing approved programs in accordance with Council's budget, operational and corporate plans as well as City Water's performance plan
- promoting and presenting City Water to the Redlands Coast community as a professional commercial business by undertaking educational, promotional and customer activities
- developing and implementing budgets and long-term pricing models and financial plans.

Council will compensate City Water the cost of providing any community service obligations (CSOs) in line with section 24 of the *Regulation*. These will be reviewed on an annual basis as part of the performance plan and the budget development process.

Council will buy water and wastewater services from City Water under the same terms and conditions as customers.

Council will operate in accordance with various policies and Council's Corporate Plan 2021-2026 *Our Future Redlands - A Corporate Plan to 2026 and beyond*.

5.2 City Water

City Water will, in collaboration with the Water and Wastewater Infrastructure Asset Management Team:

- provide water and wastewater operations
- conduct its business and operations in compliance with the requirements of the Environmental Protection (Water and Wetland Biodiversity) Policy 2019 of the *Environmental Protection Act 1994*, the *South-East Queensland Water (Distribution and Retail Restructuring) Regulation 2021* of the *South-East Queensland Water (Distribution and Retail Restructuring) Act 2009*, the *Local Government Act 2009*, the *Water Act 2000 (Qld) (Water Act)*, the *Water Supply (Safety and Reliability) Regulation 2011* of the *Water Supply (Safety and Reliability) Act 2008*, the *Local Government Regulation 2012* and other relevant acts and regulations
- operate within National Competition Policy (NCP) guidelines and deliver an annual net return to Council as detailed in this APP
- maintain close liaison and regional collaboration with South-East Queensland water service providers and Seqwater through participation on regional working groups and regional projects as required under the *Bulk Water Supply Code*
- adopt the principles of ecologically sustainable development
- plan for, build, operate and maintain assets to ensure nominated service levels are maintained
- commit to the overall Council vision of delivering efficient, valued and sustainable services for the betterment of the community through prudent and efficient decision making
- use Council's full range of corporate services using internal corporate allocations
- implement the Netserv Plan

- provide monthly reports on its financial and non-financial performance
- show due diligence in immediately reporting any serious non-compliances or incidents to Council
- pursue and undertake private works on a full cost, plus profit basis provided the works fall within the scope, skill and competencies of assigned staff and contractors; financial risk of Council must be considered when undertaking significant private works projects.

6. Redland City Council Corporate Plan

To deliver on Council's Corporate Plan 2021-2026 Our Future Redlands - A Corporate Plan to 2026 and Beyond, City Water will in conjunction with Council's Water and Wastewater Infrastructure Asset Management Team:

- supply healthy water in an ecologically sustainable manner by planning, designing, constructing, operating and maintaining a high-quality water distribution system
- process wastewater in an ecologically sustainable manner by planning, designing, constructing, operating and maintaining a system for the collection, treatment and disposal of wastewater and biosolids.

7. Strategies for achieving objectives

City Water will strive to show high levels of performance in the following areas in achieving the objectives:

- quality products and service
- customer services including timely response to complaints and requests
- environmental and safety standards
- improving the value of the business and meeting Council's capital structure and net return targets
- managing costs to improve value to customers
- strengthening demand management to meet the south-east Queensland (SEQ) regional targets for per capita water consumption
- monitoring and reporting on key financial and non-financial performance indicators
- meeting the objectives of the Council of Australian Governments (COAG) and NCP reforms.

8. Services

Chapter 3A Part 2 of the *South-East Queensland Water (Distribution and Retail Restructuring) Act 2009* states that, from the end of June 2012, City Water, as a commercialised business unit of Council, will be a service provider subject to the *Water Supply (Safety and Reliability) Act 2008*.

Chapter 2 Part 3 Division 2 of the *Water Supply (Safety and Reliability) Act 2008* provides City Water with the general power of a service provider to operate water and wastewater services within the Council area with current service delivery areas. The nature and scope of City Water's main activities and undertakings are:

8.1 Water supply service

City Water's undertaking for water supply will include the planning, construction, operation and maintenance of the following assets:

- reticulation network
- trunk mains
- services
- meters
- hydrants
- pump stations
- reservoirs
- water boosters

8.2 Wastewater service

City Water's undertaking for wastewater supply will include the planning, construction, operation and maintenance of the following assets:

- wastewater treatment plants (WWTPs)
- sewerage pumping stations (SPSs)
- pressure mains
- reticulation network
- maintenance holes
- effluent mains
- developing recycled water opportunities
- irrigation and reuse systems
- the provision of trade waste services

9. Reporting

9.1 Reporting structure

In line with the key principles of commercialisation in section 28(b)(ii) of the *Local Government Regulation 2012*, City Water has autonomy in its day-to-day operations.

The reporting structure is such that Council's General Manager Infrastructure and Operations reports to the Chief Executive Officer (CEO) regarding City Water.

A Water and Wastewater Management committee has been established, including governance arrangements and a Terms of Reference (TOR), to ensure the business is well managed across the organisation.

9.2 Reporting

City Water will provide the following reports:

Monthly

- monthly key performance indicators (KPIs) as shown in attachment 3 - Key Performance Indicators 2025-2026
- standard set of financial reports
- WWTP and SPS performance reports.

Yearly

- annual KPI targets as shown in attachment 3 - Key Performance Indicators 2025-2026
- statement of financial performance
- statement of financial position
- annual budget as part of corporate process.

10. Meeting our customers' needs

10.1 Customer service standards

Water and wastewater

Section 115 of the *Water Supply (Safety & Reliability) Act 2008* requires service providers to prepare a customer service standard (CSS) for its water and wastewater services. It also requires the service provider to clearly state the level of service to be provided to customers, the process for service connection, billing, metering, accounting, customer consulting, complaints and dispute resolution.

It also contains any other matters as mentioned in the Customer, Water and Wastewater Code issued by the Department of Regional Development Manufacturing and Water (DRDMW), now the Department of Local Government, Water and Volunteers (DLGWV).

The Customer Service Standards (CSS) commitment is reported on annually and reviewed every five years, and customers will be informed and given opportunity to comment on significant changes. A copy is available on Council's website or from Council's customer service centres.

For 2025-2026 reporting year, City Water will make every effort to:

Water

- ensure at least 98% of drinking water samples tested comply with the microbiological Australian Drinking Water Guidelines (ADWG) health limits
- have no more than 5 water pressure test results below 22 static metres head and 30 litres per minute flow, per 1,000 connections.
- provide at least two business days' notice for 95% of planned outages or, four business days' notice for registered special needs properties, and advise when supply is expected to be restored
- respond to 90% of loss of water events on the mainland within one hour
- have no more than 10% of connected properties affected by an unplanned interruption (100 properties affected by an unplanned interruption, per 1,000 properties)
- restore 95% of unplanned interruption events within five hours
- have no more than 12 water main breaks for every 100 kilometres within the distribution network.
- have no more than 4 water quality complaints, per 1,000 properties
- meet our response times, however, for island services it is reasonable to expect longer time frames.

Wastewater

- respond to 90% of sewerage blockages or overflows on the mainland within one hour
- have no more than 12 main breaks per 100km sewerage main
- have no more than 12 blockages/chokes per 100km sewerage main
- restore 95% of sewage overflows within five hours
- meet our response times however, for island services, it is reasonable to expect longer times.

10.2 Customer advice

City Water will provide a range of information relating to service advice, accounts and charges on request.

City Water will make available information to customers using fact sheets, City Water's internet pages and community education programs.

The CSS for water and wastewater also contains useful advice on sustainable water supply and a complaints resolution process for dealing with customer requests and concerns.

10.3 Seeking feedback from our customers and community

City Water will collect community feedback information and participate in community consultations. Feedback from surveys and consultation will be used to gauge acceptance of service levels. This mechanism is seen by the CBU as a valuable input into improving services delivery.

Customer feedback may be collected through some or all the following forms:

- recording unsolicited complaints and comments
- management or staff attendance at community consultation sessions
- formal surveys by a third-party consultant or formal surveys by in-house staff.

11. Planning for the future

11.1 Financial planning

- City Water will review its financial model on a yearly basis.
- The financial model will be for a period of no less than 10 years.
- City Water's budget will be formulated on an annual basis and reviewed during the financial year in accordance with the timeframes set by Council, the anticipated capital structure and Council's net return expectation.

11.2 Assets

At the time of writing, Council owns, operates and maintains:

- five reservoirs – two at Dunwich, two at Point Lookout and Amity Point. This does not include the clear water storages at each WTP which are owned by Seqwater
- six water pumping stations and mains as part of this distribution network. Detail regarding the entire drinking water distribution network can be found in our Drinking Water Quality Management Plan (DWQMP) on Council's website
- 1324km distributing water to 63,785 connected residential properties (excluding vacant lots) and 2,472 connected non-residential properties
- 1,220 km of wastewater mains, 139 SPSs and seven WWTPs to collect and treat incoming wastewater from 55,021 residential properties (excluding vacant lots) and 2,016 non-residential properties across the existing wastewater connection area
- Environmental Authority EPPR00874613 authorises the operation of the seven WWTPs and 46 SPSs. 91 SPSs are managed under our general environmental duty (GED).

City Water will work with the Water and Wastewater Infrastructure Asset Management Team, to optimise assets and strive for best value of operations by:

- regularly assessing assets and development of planning reports
- implementing and improving preventative maintenance programs
- enhancing asset condition ratings and information
- timely updating of asset databases
- improving data for calculation of valuations
- considering contemporary valuation methodologies in accordance with effective NCP pricing principles

- updating and actioning an Asset Service Management Plan (ASMP)
- considering the risk of possible obsolescence when evaluating use of advancing technology.

11.3 Employment and training plan

City Water will make sure the intellectual property of the CBU is retained and operational processes are maintained in perpetuity by implementing the Human Resource Management Administrative Directive (PAC-001-A) which states that Council is committed to:

- strategically developing, supporting and managing our people to perform at their best to create an attractive, safe, professional, ethical and productive workplace
- inspiring, guiding and supporting employees to excel through leadership
- ensuring all employees understand their role and take ownership for their responsibilities and deliver on their commitments
- building a culture that measures, assesses, recognises and rewards performance
- fostering the principles and practices of equity and diversity
- encouraging efficiency, financial acumen, customer service, flexibility and innovation into work practices
- building positive workplace relations through cooperation and collaboration within and across teams
- communicating openly, honestly and constructively
- developing, promoting and implementing sound human resource management strategies, guidelines and procedures to support the Directive.

11.4 Financial risk

City Water will adopt strategies to minimise financial risk, consistent with Council's Financial Strategy 2020-2030, including:

- ensuring that our recurrent (operating) revenue is sufficient to cover an efficient operating expense base including depreciation, that is, positive operational ratios
- ensuring adequate funding is available to provide efficient and effective water and wastewater services to the community and to meet all regulatory requirements
- good asset management practices to ensure that all infrastructure assets are well maintained and are fit for purpose
- addressing key intergenerational infrastructure and service issues, which allows any significant financial burden to be spread over several years.
- providing good financial and asset risk management which gives assurance that major risks have been considered and are reflected in future operational, financial and asset management planning
- effective planning, continually review and refine the costing and quotation for goods and services following a structured but flexible process for quotation and tendering contracts in line with corporate processes and sound contracting principles
- maximising the use of grants and/or subsidies for works, where opportunities are identified
- holding an appropriate level of insurance cover
- monitoring the sundry debtors to ensure revenues are maximised.

12. Revenue

Revenues are collected by Council and transferred to City Water for all services it provides.

12.1 Collection of charges

City Water's water and wastewater charges will be integrated on Council rate notices.

12.2 Collection of fees, charges and miscellaneous incomes

Revenues for fees and charges will be collected in the following manner:

- prepayment for works associated with developments, new properties or alterations to infrastructure
- revenue for other works will be by invoice with a 30-day payment period.

12.3 Community Service Obligations (CSOs)

CSO payments will be made by Council for services supplied for less than full cost price in accordance with Council pricing, Council policy or Council operations. A summary of the CSOs will be provided in Council's annual report in accordance with the *Local Government Regulation 2012*.

CSOs may include:

- concessions provided to sporting bodies or clubs
- concessions, remissions or rebates for specific persons stated in a policy
- any non-commercially driven concession or remission provided by resolution of Council
- community services
- special audits and assessments outside commercial requirements.

CSOs for Council 2025-2026 are:

Job Name	Nature of the CSO	Budget Year 1 2025-26 \$000	Forecast Year 2 2026-27 \$000	Forecast Year 3 2027-28 \$002
Water concession not for profit	Reduced charges for water for charities and not for profit organisations	129	133	138
Wastewater concession not for profit	Reduced charges for wastewater for charities and not for profit organisations	374	388	400
Concealed leaks	A remission provided to eligible customers on the estimated water lost due to a concealed leak	166	172	178
		669	693	716

Figures in tables have been rounded. Any discrepancies in tables between totals and sums of components are due to casting.

12.4 Measurement of water consumption

All water supplied will be measured through a water meter (including consumption through fire hydrants and water filling stations). Water meters will be read four times per annum and water meters upgraded as part of a progressive replacement program.

Connection to the water network using a hydrant standpipe will be limited to fire purposes only or exceptional circumstances approved by City Water. The cost of water taken from the network will be charged as per Council's fees and charges schedule. A bond and hire fee will be applied to any approved metered hydrant standpipe issued by City Water. Recycled water will be provided via designated recycled water filling stations only.

13. Financial Structure

City Water shows as a separate unit within Council's financial ledgers.

A separate accounts payable and receivable ledger will operate within Council's financial system to allow for easy identification of payments.

13.1 Capital structure

The consolidated capital structure of the CBU will comprise community equity to the value of assets less liabilities.

The 10-year average Debt to Debt + Equity level shall be in the range of 30-50%.

13.2 Physical assets

In accordance with the initial CBU establishment plan, the capital structure of City Water will include all current and non-current assets and liabilities and equity shown in the financial statements.

13.3 Monetary assets

All current assets as recorded in City Water including reserves, debtors and prepayments are to be managed by the CBU.

13.4 Investment

Council's financial services section will invest all excess cash held by City Water at the best possible interest rate.

13.5 Cash balances

The cash balances shall be held at a level that equates to 3-4 months annualised average operational costs.

13.6 Loans

The CBU will use debt to fund large infrastructure projects associated with the generation of revenue in line with corporate guidelines and direction from Council's Executive Leadership Team direction.

13.7 Subsidy

City Water will optimise the use of available grants and subsidies by managing the forward planning of future works programs.

13.8 Recognition of assets

Assets will be recognised using industry standards and the methodologies developed through Council's asset valuation policy, the *Local Government Regulation 2012*, and the Australian Accounting Standards.

13.9 Depreciation

City Water will depreciate its assets in accordance with the Australian Accounting Standards having regard for contemporary depreciation methods.

13.10 Pricing policies

City Water will price its services in accordance with NCP methodologies while taking into account Council policy. This may include introducing additional user pays type fees and charges.

Water charges are set as a two-part tariff – an access charge and a consumption charge.

Wastewater charges are set as one tariff based on sewer units.

Commercial and industrial properties are charged on a per lot and/or per pedestal or equivalent pedestal (urinal) basis.

13.11 Net return to Council

City Water will provide to Council a surplus made up of dividend, income tax and internal debt finance structuring to the value of the following:

- Tax on operating capability @ 30% - calculated for each individual product, i.e. water and wastewater.
- Dividend: 75% on earnings after tax and other agreed exclusions – calculated for each individual product, i.e. water and wastewater.

To achieve the surplus the following parameters will need to be considered:

Revenue: Revenue should be modelled in line with long-term pricing and financial modelling of Redland City Council, meeting the requirements and commercial rates of return required by NCP reforms.

Expenses: Wage increases in line with enterprise bargaining agreement (EBA) and commercial activity needs.

Goods and services increased by no greater than Consumer Price Index (CPI), growth and environmental or legislative influences.

Net Return to Council: The net return to Council is made up of the following:

- Tax
- Dividend
- Internal interest

13.12 Reserves

Constrained capital works reserves (City Water 5134 and Wastewater 5135)

Developer cash contributions received by City Water are transferred to constrained cash reserves. It is the purpose of this reserve to fund future capital works that relate to projects that are classified as upgrade, expansion or new projects.

13.13 Developer contributions

City Water will appropriate developer contributions to the capital works reserve less a portion to be recorded as operating revenue that equates to the interest on Queensland Treasury Corporation loans for that year.

Donated assets will be recorded as revenue and the value recorded to the balance sheet as a non-current asset. Donated assets will be recorded in the electronic asset register and as constructed data recorded in the geographic information system.

ATTACHMENTS

ATTACHMENT 1 – OPERATIONAL BUDGET 2025-2026 – 3 YEARS

	Budget Year 1 2025-26 \$000	Forecast Year 2 2026-27 \$000	Forecast Year 3 2027-28 \$000
Revenue			
Levies and utility charges	156,507	162,777	172,461
Less: Pensioner remissions and rebates	(635)	(656)	(676)
Fees	699	727	755
Operating grants and subsidies	-	-	-
Operating contributions and donations	-	-	-
Interest external	5,440	6,193	6,219
Community service obligations	669	693	716
Other revenue	2,803	2,894	2,981
Total revenue	165,483	172,627	182,456
Expenses			
Employee benefits	12,479	12,927	13,344
Materials and services	73,810	78,239	86,063
Finance costs other	-	-	-
Other expenditure	2	2	2
Net internal costs	7,158	7,551	8,231
Total expenses	93,449	98,719	107,640
Earnings before interest, tax and depreciation	72,034	73,908	74,816
Interest expense	991	1,014	1,016
Internal interest	19,061	19,766	19,740
Depreciation and amortisation	33,732	33,557	34,364
OPERATING SURPLUS / (DEFICIT)	18,251	19,572	19,696

Figures in tables have been rounded. Any discrepancies in tables between totals and sums of components are due to casting.

ATTACHMENT 2 – CAPITAL FUNDING 2025-2026 – 3 YEARS

	Budget Year 1 2025-26 \$000	Forecast Year 2 2026-27 \$000	Forecast Year 3 2027-28 \$000
Proposed sources of capital funding			
Capital contributions and donations	3,196	3,456	3,733
Capital grants and subsidies	5,450	-	-
Proceeds on disposal of non-current assets	-	-	-
Capital transfers (to) / from reserves	3,684	1,258	952
Non-cash contributions	1,530	3,430	3,479
New loans	-	-	-
Funding (to) / from general revenue	23,910	35,312	39,265
Total sources of capital funding	37,770	43,456	47,429
Proposed application of capital funds			
Contributed assets	1,530	3,430	3,479
Capitalised goods and services	34,368	36,430	40,073
Capitalised employee costs	1,625	2,544	2,795
Loan redemption	247	1,053	1,083
Total application of capital funds	37,770	43,456	47,429
Other budgeted items			
Transfers to constrained operating reserves	-	-	-
Transfers from constrained operating reserves	-	-	-
Written down value (WDV) of assets disposed	-	-	-
Income tax	8,069	6,908	7,029
Dividend	14,121	12,090	12,300

Figures in tables have been rounded. Any discrepancies in tables between totals and sums of components are due to casting.

ATTACHMENT 3 – KEY PERFORMANCE INDICATORS 2025-2026

KRA and Goals	City Water Scorecard Water & Wastewater Indicators	Monthly Target	Unit	Reporting Frequency	Annual Target
Financial management Ensure the long-term financial viability of the City and provide public accountability in financial management.	Operating revenue (actual to budget)	+/- 5%	%	Monthly	+/-5%
	Operating goods and services expenditure (actual to budget)	+/- 5%	%	Monthly	+/-5%
	Capital expenditure (actual to budget)	+/- 5%	%	Monthly	+/-5%
	Treatment costs per property serviced (wastewater) *	\$14.87	\$	Monthly	\$178.46
	Maintenance costs per property serviced (water)	\$9.20	\$	Monthly	\$110.38
	Maintenance costs per property serviced (wastewater) *	\$13.13	\$	Monthly	\$157.50
Deliver essential services Provide and maintain water and wastewater services to sustain our community.	Number WWTP and SPS non-conformances with environmental authority licence	max 1	#	Monthly	max 12
	% compliance with Australian Drinking Water Guidelines (ADWG) within distribution system. Does not include non-compliant water received at the point of transfer to the distribution system, i.e. from the bulk water authority or the bulk transport authority.	min 98	%	Monthly	min 98
People management Development of organisational cultural values and people behaviours in order to meet agreed community expectations.	Number of lost time injuries	0	#	Annually	0



WASTE OPERATIONS

Annual Performance Plan 2025-2026

CITY WASTE

A business unit of Redland City Council



Table of Contents

1.	INTRODUCTION	57
2.	OBJECTIVES.....	58
3.	KEY PRINCIPLES OF A COMMERCIAL BUSINESS UNIT	58
4.	REDLAND CITY COUNCIL VISION AND MISSION	58
4.1.	CITY WASTE'S KEY BUSINESS DRIVERS.....	58
5.	ROLE OF CITY WASTE.....	58
6.	UNDERTAKINGS BY THE PARTIES	59
6.1.	REDLAND CITY COUNCIL.....	59
6.2.	CITY WASTE	59
7.	REDLAND CITY COUNCIL CORPORATE PLAN.....	60
8.	CITY WASTE'S STRATEGIES FOR ACHIEVING OBJECTIVES	60
8.1.	WASTE REDUCTION AND RECYCLING PLAN 2021-2030	60
8.2.	QUEENSLAND WASTE STRATEGY	62
8.3.	SEQ WASTE MANAGEMENT PLAN.....	63
9.	REPORTING	63
9.1.	REPORTING STRUCTURE	63
9.2.	REPORTING.....	63
10.	MEETING OUR CUSTOMERS' NEEDS	64
10.1.	CUSTOMER SERVICE STANDARDS (CSSS).....	64
10.2.	CUSTOMER ADVICE.....	64
10.3.	SEEKING FEEDBACK FROM OUR REDLANDS COAST CUSTOMERS AND COMMUNITY.....	64
11.	PLANNING FOR THE FUTURE	64
11.1.	FINANCIAL PLANNING	64
11.2.	ASSETS.....	65
11.3.	EMPLOYMENT AND TRAINING PLAN.....	65
11.4.	FINANCIAL RISK	65
12.	REVENUE	66
12.1.	COLLECTION OF RATES	66
12.2.	COLLECTION OF FEES, CHARGES AND MISCELLANEOUS INCOMES.....	66
12.3.	COMMUNITY SERVICE OBLIGATIONS (CSO'S).....	66
13.	FINANCIAL STRUCTURE	68
13.1.	CAPITAL STRUCTURE.....	68
13.2.	PHYSICAL ASSETS	68
13.3.	MONETARY ASSETS.....	68
13.4.	INVESTMENT.....	68
13.5.	CASH BALANCES.....	68
13.6.	LOANS	68
13.7.	SUBSIDY	68
13.8.	RECOGNITION OF ASSETS.....	68
13.9.	DEPRECIATION	68
13.10.	PRICING POLICIES.....	69
13.11.	NET RETURN TO COUNCIL.....	69
	ATTACHMENTS.....	70

1. Introduction

City Waste is a commercial business unit (CBU) of Redland City Council that delivers on Council's waste strategy targets for waste reduction, resource recovery and waste education while:

- reducing waste to landfill and increasing resource recovery as per Council's Waste Reduction and Recycling Plan 2021-2030
- protecting the health and safety of our workers and the Redlands Coast community
- preventing adverse impacts on the natural environment and the community
- ensuring compliance with all appropriate standards and procedures for the storage, transport, treatment and disposal of contract solid wastes
- ensuring community access to information relating to reducing waste and increasing resource recovery.

This Annual Performance Plan (APP) is prepared as required by the *Local Government Regulation 2012* (the Regulation) and sets out the manner in which City Waste activities will be carried out in 2025-2026, according to commercial principles.

Redlands Coast residents have access to kerbside wheelie bin collection services. This includes a weekly waste and fortnightly recycling service. Mainland residents and businesses may opt to receive one or more green waste bins under the fortnightly garden organics collection service. Costs for the standard waste and recycling service and voluntary (opt-in) garden organics collection service are recovered through the Waste and Recycling Utility Charge applied on rates notices.

Council offers a flexible 'bin menu' that allows residents to choose the right combination for their household. The kerbside bin system includes 140-litre wheelie bins for waste and recycling, 240-litre wheelie bins for waste, recycling and garden organics (green waste) and 340-litre wheelie bins for recycling. Council also rewards residents who actively reduce their general waste to landfill by providing the 140-litre waste bin at a lower annual cost than the standard 240-litre waste bin.

The larger 340-litre recycling bin and additional recycling bins are offered to households and businesses to capture more recyclable material rather than recyclable materials being placed in general waste bins.

The green waste bin for mainland residents and businesses provides for removal of tree prunings, grass clippings, leaves and other organic material from gardens. Residents and businesses can choose to have multiple green waste bins at their properties.

Redlands Coast residents have access to eight Recycling and Waste Centres located at Birkdale and Redland Bay on the mainland, and on each of the six Southern Moreton Bay islands. The Recycling and Waste Centres on the mainland and at North Stradbroke, Russell and Macleay Islands operate seven days a week, 363 days a year. RecycleWorld, located at Redland Bay Recycling and Waste Centre, operates as a point of sale for goods recovered from the mainland recycling and waste centres.

All Redlands Coast Recycling and Waste Centres receive residential waste. Two mainland and four island sites receive limited types and volumes of commercial waste, which makes up less than five per cent of all waste and recyclables collected or received by Council. Redland City Council does not operate any landfills. Our landfill waste is transported to an external disposal facility at Staplyton, on the northern end of the Gold Coast local government area.

A bulky item collection service, by appointment, services an eligible section of the community across Redlands Coast who are unable to visit a Recycling and Waste Centre.

2. Objectives

The objectives of City Waste are the efficient and sustainable operation and management of Council's Recycling and Waste Centres together with the management of Council's waste collection and recycling contracts. City Waste seeks to minimise the impacts of waste generation and loss of valuable resources through behaviour change campaigns and initiatives. City Waste is also responsible for strategy, policy and the planning for renewal of waste infrastructure.

3. Key principles of a commercial business unit

The APP supports the key principles of commercialisation as detailed in section 28 of the *Regulation*, which are:

- (a) clarity of objectives
- (b) management autonomy and authority
- (c) accountability for performance
- (d) competitive neutrality.

4. Redland City Council vision and mission

Vision: Naturally Wonderful Lifestyle. Connected Communities. Embracing Opportunities.

Mission: Make a Difference, Make it Count.

4.1. City Waste's key business drivers

- Customer service
- Business efficiency
- Environmental sustainability
- Pricing arrangements that reflect true costs, full cost recovery and regulatory requirements
- Competitiveness
- The provision of a safe working environment.

5. Role of City Waste

City Waste comprises the Waste Operations Unit and the Waste Infrastructure Asset Management Unit. City Waste's role is:

- promote waste avoidance and reduction, and resource recovery and efficiency actions
- ensure a shared responsibility between local government and the community in waste management and resource recovery
- support and implement national frameworks, objectives and priorities for waste management and resource recovery
- service provider for planning, operation and maintenance, and renewal of assets
- management of waste collection, disposal and recycling contracts
- waste strategy and policy
- customer of Redland City Council.

6. Undertakings by the parties

6.1. Redland City Council

Council has delegated management autonomy to City Waste's management team for:

- entering into contracts in the name of the business unit as a commercial business of Council in line with Council delegations and approvals
- completing approved programs in accordance with Council's budget, operational and corporate plans as well as City Waste's APP
- promoting and presenting City Waste to the community as a professional commercial business by undertaking educational, promotional and customer activities
- developing, implementing and monitoring budgets and financial plans.

Council will compensate City Waste the cost of providing any community service obligations (CSOs) in line with section 24 of the *Regulation*. These will be reviewed on an annual basis as part of the APP and the budget development process.

Council will buy waste management services from City Waste under the same terms and conditions as customers.

Council will operate in accordance with various policies and the Our Future Redlands - A Corporate Plan to 2026 and Beyond.

6.2. City Waste

City Waste, consisting of Waste Operations within City Operations and Waste Infrastructure Asset Management Units, within City Assets Group, will:

- provide mandatory waste and recycling, and optional green waste (mainland only) collection services to all domestic premises within Redlands Coast
- provide waste, recycling and green waste collection services to commercial premises on request
- operate a network of recycling and waste centres
- conduct its business and operations in compliance with the requirements of the *Environmental Protection Act 1994*, *Local Government Act 2009*, *Environmental Protection Regulation 2019*, *Waste Reduction & Recycling Act 2011*, other relevant acts and regulations and Council policies and guidelines
- contribute toward and align with Sustainable Development Goal 12 (Ensure sustainable consumption and production patterns) in the United Nations Transforming Our World: 2030 Agenda for Sustainable Development
- operate within National Competition Policy (NCP) guidelines and deliver an annual net return to Council as detailed in this APP
- operate and maintain assets to ensure nominated service levels are maintained
- commit to the overall Council vision of operating within a best value framework
- use Council's full range of corporate services by entering into service level agreements (SLAs) with Council
- implement approved asset management plans
- provide monthly reports on financial and non-financial performance
- show due diligence in immediately reporting any serious non-compliances or incidents to Council and Department of Environment, Tourism, Science and Innovation (DETSI) as appropriate
- investigate new waste and resource recovery solutions including participation in sub-regional projects for waste and resource recovery services or infrastructure

- contribute to the implementation of Council of Mayors SEQ (CoMSEQ) SEQ Waste Management Plan, which provides a ten-year roadmap for Council
- implement actions identified within Council's Waste Reduction and Recycling Plan 2021-2030 and other environmental programs
- meet the objectives of the Council of Australian Government (COAG) and NCP reforms
- keep updated of changes in the external regulatory environment that affect City Waste through participation and advocacy with industry partners.

7. Redland City Council Corporate Plan

To deliver on Council's Corporate Plan, Our Future Redlands – A Corporate Plan to 2026 and Beyond, City Waste and the Waste Infrastructure Asset Management Unit will:

- actively encourage reduction, reuse and recycling of waste to support sustainable waste management principles
- manage the kerbside collection of domestic and commercial solid wastes and recyclable materials and transport to a suitably approved handling facility
- oversee the operation, management and maintenance of a network of assets for the segregation and disposal of solid waste and recyclable materials generated from domestic and commercial sources
- engage with the community and businesses in Redlands Coast to improve the overall performance of City Waste and improve sustainability awareness and implementation.

8. City Waste's strategies for achieving objectives

8.1. Waste Reduction and Recycling Plan 2021-2030

Redland City Council's Waste Reduction and Recycling Plan 2021-2030 (the Plan) outlines a clear path forward on how the community can collectively achieve waste reduction and recycling targets set by the State Government and commitments in the South East Queensland, Council of Mayors, Waste Management Plan.

The Plan outlines how Council, and the community will improve the use of the existing kerbside waste, recycling and green waste services. The key focus of the Plan is to encourage residents to "lift the right lid" and place waste within the correct bin and to reduce the amount of organic waste going to landfill.

Council is committed to the following goals:

- reduce recyclables, green waste and food waste lost through the red (general waste) bin
- halve recycling contamination in the yellow bin
- increase the number of households with a green waste bin
- produce an organics transformation plan, building on a roadmap for growing green bins and investigating options and affordability of food waste reduction from landfill.

Council is resetting the focus on waste management issues to reinforce the importance of separating waste and recyclable materials at home by using the right bin and getting a green waste bin.

Half of all Redlands Coast waste is diverted from landfill for recycling or reuse. Council will continue to assist residents to 'recycle right' by providing clear, easy to understand information around what can and can't be recycled in household recycling bins.

Council is committed to the 2030 waste reduction and recycling targets set by the State Government, which aims to reduce the amount of waste generated by residents by 15% and increase the amount of materials recycled to 60% by the end of the decade.

City Waste – Annual Performance Plan 2025-2026

The targets are a significant challenge and both Council and the community have a shared responsibility to strive towards more sustainable ways in dealing with waste.

Council continues to monitor development of State Government policy regarding food organics recycling however at this time is not considered viable due to regulatory conditions and processing capacity. In 2025-2026, Council will continue to offer subsidised compost and worm farm equipment to Redlands Coast residents to support households in reducing food organics lost to landfill.

Currently, general waste (landfill) generation per capita is trending in the right direction and aligned to meeting the 2030 target, however overall municipal solid waste (MSW) generation is trending upwards primarily attributed to weather events, prolonged high rainfall total, changes in household structures and purchasing behaviours. These factors may also be influencing this trajectory over recent years. It is important to note that Council, outside of delivering education and behaviour change programs, has minimal influence on the amount of MSW that residents generate and is focussed on addressing how the waste is managed.

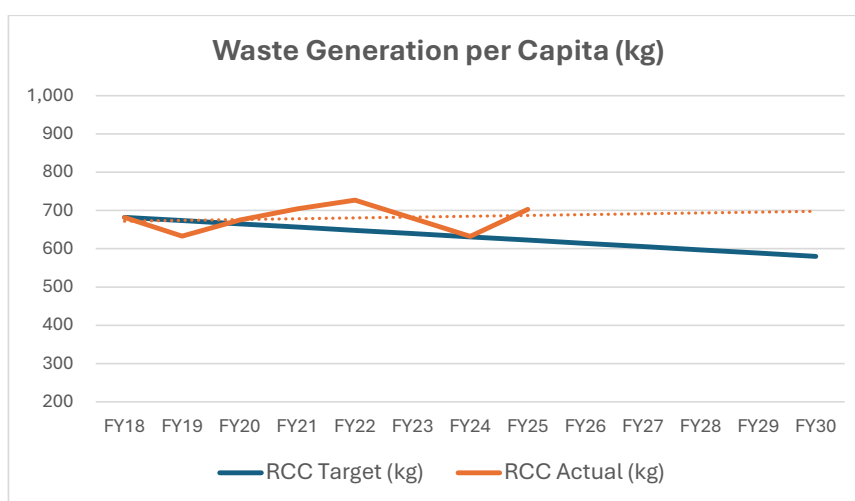


Figure 1 - Domestic Waste Generation per Capita on Redlands Coast

The overall recycling rate for municipal solid waste (MSW) measures the total amount of household waste diverted by the community for recycling or reuse. Redlands Coast MSW recycling rate is currently meeting the State Government target of 50% by 2025 however significant behaviour change at the household level, and major investment in waste diversion technologies, infrastructure and policy will be required to meet the 2030 recycling rate target of 60%.

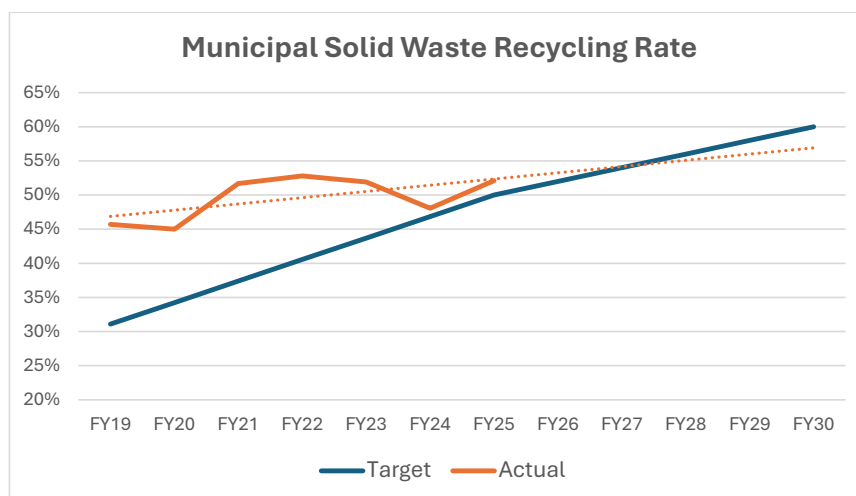


Figure 2 - Recycling Rate of Domestic Waste on Redlands Coast

In 2024, Council received funding for a new city-wide education campaign called 'Let's Get it Sorted,' to help drive sustainable waste management in the community. The initiative will involve local area marketing, the distribution of education material followed by contracted recycling educators visually observing the contents of approximately half Redlands Coast's kerbside recycling bins and providing the community with helpful tips and feedback. Follow up communication and educational material will be sent to households who are identified as needing additional information to help drive improved recycling behaviours.

The Let's Get it Sorted Partnership Program is supported by the State Government's Recycling and Jobs Fund. Redland City Council was one of 26 Queensland councils and two Regional Organisations of Councils to benefit from the first tranche of the program in 2024, receiving \$486,855.

8.2. Queensland Waste Strategy

In 2019, the State Government introduced a waste disposal levy to attract investment, develop new jobs and industries and reduce waste to landfill, coinciding with the Queensland Waste Management and Resource Recovery Strategy. The waste strategy aims to deliver the long-term, sustained growth of the recycling and resource recovery sector while reducing the amount of waste produced by promoting more sustainable waste management practices for business, industry and households. Actions that enable the transition from a linear economy into a circular waste economy will be required from all stakeholders including the community and Council.

This strategy was reviewed in 2024, with the aim of assessing progress towards achieving milestones. The review highlighted the challenge of having limited data to assess, given the strategy's recent introduction and the significant changes following the introduction of the waste levy. This period was further impacted by the effects of COVID-19 and several natural disasters. Despite this, the report concluded that Queensland was on track to meet only two of the nine targets set in the strategy for 2025.

Significantly, recycling and landfill diversion rates of municipal solid waste across Queensland have declined since 2018 (from 31% and 32% respectively to 27% for both recycling and waste diversion). This is well below the 2025 targets for these of 55% and 50% respectively. When Council adopted its Waste Reduction and Recycling Plan in 2022, Redlands Coast was already exceeding the 2025 State Government target for recycling of 50% and therefore Council adopted the 2030 state target to achieve a recycling rate of 60%.

City Waste – Annual Performance Plan 2025-2026

Overall MSW generation per person across Redlands Coast has increased by 6% above 2018 levels, while the State Government and Council target for 2025 was for a 10% reduction (based on 2018 levels). This increase is attributed to increasing capture of garden organic material and diversion out of landfill to recovery such as composting.

City Waste has incorporated the key requirements and recycling targets arising from the State Government's waste policy direction into the Waste Reduction and Recycling Plan 2021-2030.

8.3. SEQ Waste Management Plan

In November 2021, CoMSEQ finalised the SEQ Waste Management Plan, which articulates a 'target state' for 2030, with an outlook to 2050. In moving towards the 2030 target state it is anticipated that the 11 member councils will benefit from collaborating closely on some priorities, and progressing independently on others. The Plan recognises that individual councils will choose to progress actions in the context of their individual circumstances and priorities, seek to identify the 'sweet-spot' between joint action to capture the benefits of scale, and take independent action to reflect the unique requirements and expectations of different communities.

The scope of the Plan focuses primarily on the waste flows managed through kerbside collections, as these waste streams represent some of the most complex decisions facing councils, as well as the most significant opportunities for capturing the benefits of collaboration. Specifically, the Plan focuses on three areas of actions towards the 2030 'target state':

- optimising comingled recycling
- removing organic waste from landfill and recovering it
- optimising the treatment of residual municipal solid waste (MSW).

9. Reporting

9.1. Reporting structure

In line with the key principles of commercialisation in section 28(b)(ii) of the *Regulation*, City Waste has autonomy in its day-to-day operations.

The reporting structure is such that Council's General Manager Infrastructure and Operations reports to the Chief Executive Officer (CEO) regarding City Waste.

A Waste Steering Committee has been established, including governance arrangements and a Terms of Reference (TOR), to ensure the business is well managed across Council.

9.2. Reporting

City Waste, in collaboration with its internal business partners will provide the following reports:

Monthly

- monthly key performance indicators (KPIs) as shown in Attachment 3 Key Performance Indicators – 2025-2026
- a standard set of financial reports.

Quarterly

- quarterly key performance indicators (KPIs) as shown in Attachment 3 Key Performance Indicators – 2025-2026
- a standard set of financial reports.

Annually

- yearly KPIs as shown in the Attachment 3
- statement of financial performance

- statement of financial position
- annual budget as part of corporate process
- annual reports required by the State Government.

10. Meeting our customers' needs

10.1. Customer service standards (CSSs)

For 2025-2026 CSS, City Waste will make every effort to:

- respond to a missed service on the mainland within one working day of the report being registered with City Waste where the missed service was the fault of the CBU
- commence new waste services within two working days (mainland) and next scheduled collection day (islands) of the request being lodged with City Waste
- provide exchanges or alterations to bin services within two working days (mainland) and on the next scheduled collection day (islands) of the request being lodged
- respond to non-urgent general requests within five working days.

10.2. Customer advice

City Waste will provide a range of information relating to service advice, accounts and charges on request.

City Waste will make available information to customers through the use of fact sheets, internet pages, community education programs and other like programs.

10.3. Seeking feedback from our Redlands Coast customers and community

City Waste will collect community feedback information and participate in community consultation. Feedback from surveys and consultation will be used to gauge acceptance of service levels and guide waste planning activities. This mechanism is seen by City Waste as a valuable input into improving service delivery.

Customer feedback may be collected through some or all of the following forms:

- recording unsolicited complaints and comments
- monitoring of interactions with social media and other publications
- management or staff attendance at community consultation sessions
- formal surveys by a third-party consultant or formal surveys by Council staff.

11. Planning for the future

11.1. Financial planning

With support from Council's Financial Planning Unit and Business Partnering Unit, City Waste will review its financial model on an annual basis. The financial model will be for a period of no less than 10 years.

City Waste's budget will be formulated on an annual basis and reviewed during the financial year in accordance with the timeframes set by Council, the anticipated capital structure and Council's net return expectations.

11.2. Assets

City Waste will optimise assets and strive for best value of operations by:

- regularly assessing assets and development of planning reports and asset management plans
- implementing and improving preventative maintenance programs
- enhancing asset condition ratings and information
- improving data capture and accuracy for various uses
- considering contemporary valuation methodologies in accordance with effective NCP pricing principles
- participating in approved regional waste infrastructure investigations and procurement activities.

During 2025, City Waste is undertaking a review of current waste infrastructure to inform and develop concept designs and solutions for future upgrades to Council's recycling and waste centres.

11.3. Employment and training plan

City Waste will operate in accordance with the Human Resource Management Administrative Directive (PAC-001-A) to:

- strategically develop, support and manage our people to perform at their best to create an attractive, safe, professional, ethical and productive workplace
- inspire, guide and support employees to excel through leadership
- ensure all employees understand their role and take ownership for their responsibilities and deliver on their commitments
- build a culture that measures, assesses, recognises and rewards performance
- foster the principles and practices of equity and diversity
- encourage efficiency, financial acumen, customer service, flexibility and innovation into work practices
- build positive workplace relations through cooperation and collaboration within and across teams
- communicate openly, honestly and constructively
- develop, promote and implement sound human resource management strategies, guidelines and procedures to support the Directive.

11.4. Financial risk

City Waste will adopt strategies to minimise financial risk, consistent with Council's Financial Strategy 2023-2033, including:

- to achieve financial sustainability aimed at ensuring that our recurrent (operating) revenue is sufficient
- to cover an efficient operating expense base including depreciation, that is, positive operational ratios
- to ensure adequate funding is available to provide efficient and effective core waste and recycling services to the community

- continuation of good asset management to ensure that all waste infrastructure assets are well maintained and are fit for purpose
- address key intergenerational infrastructure and service issues, which allows any significant financial burden to be spread over a number of years and not impact adversely on current or future ratepayers
- provide good financial and asset risk management which gives assurance that major risks have been considered and are reflected in future operational, financial and asset management planning
- effective planning, continually reviewing and refining the costing and quotation for goods and services following a structured but flexible process for quotation and tendering for waste and recycling, and waste infrastructure operation contracts in line with corporate processes and sound contracting principles
- maximising the use of grants and/or subsidies for works, where opportunities are identified
- holding an appropriate level of insurance cover
- monitoring the sundry debtors to ensure revenues are maximised.

12. Revenue

Revenues collected by Council are transferred to City Waste for all services it provides.

12.1. Collection of rates

City Waste's waste management service charges will be integrated on Council rates notices.

12.2. Collection of fees, charges and miscellaneous incomes

Revenues for fees and charges will be collected in the following manner:

- revenue for other works including waste disposal fees will be by invoice with a 30-day payment period
- direct gate fee payment at the time of transaction or monthly account invoice for commercial and non-resident customers, and customers without proof of residency

12.3. Community service obligations (CSOs)

CSO payments will be made by Council for services supplied for less than full cost price in accordance with Council pricing, policy or operations. A summary of the CSOs will be provided in Council's annual report in accordance with Section 35 of the *Regulation*.

CSOs may include (but are not limited to):

- concessions to services provided under the former home assist secure program
- provision of on-demand bulky household item collection service.
- concessions, remissions or rebates for specific persons stated in a policy
- any non-commercially driven concession or remission provided by resolution of Council
- community services such as Clean Up Australia Day
- special audits and assessments outside commercial requirements
- waiver of disposal fees for charities, schools, clubs, and non-profit organisations that meet the conditions of Corporate Policy WST-003-P Waste Management and Resource Recovery Policy
- waiver of fees for disposal of asbestos, construction and demolition waste from the Bay Islands at Birkdale recycling and waste centre
- emergency disposal of debris from major catastrophes, for example storms and floods.

CSOs for Council 2025-2026 are:

Job Name	Description of the nature of the CSO	Budget Year 1 2025-26 \$000	Forecast Year 2 2026-27 \$000	Forecast Year 3 2027-28 \$000
Clean Up Australia Day	Acceptance of Clean Up Australia Day waste transfer stations, provision of bulk waste bins and waste disposal for clean-up sites.	2	2	2
Waste Disposal from Community Groups and Islands	Disposal of construction and demolition (C&D) waste originating from islands not accepted at island waste transfer stations; and waiving of disposal fees for community groups and not for profit organisations.	57	59	61
In-Home Waste, Recycling and Green Waste Collection Service	In-Home wheelie bin collection services to residents who are unable to place their bin at the kerb for collection due to ill health, physical or mental capacity.	148	153	158
Bulky Item Collection Service (Elderly & People with Disability)	Removal and disposal of bulky items and green waste to eligible clients.	44	46	48
		252	261	269

Figures in tables have been rounded. Any discrepancies in tables between totals and sums of components are due to casting.

13. Financial structure

City Waste is a separate unit within Council's financial ledgers. A separate accounts payable and receivable ledger will operate within Council's financial system to allow for easy identification of payments.

13.1. Capital structure

The consolidated capital structure of the CBU will comprise community equity to the value of assets less liabilities.

The 10-year average Debt to Debt + Equity level shall be in the range of 30-50%.

13.2. Physical assets

In accordance with the initial CBU establishment plan, the capital structure of City Waste will include all current and non-current assets and liabilities and equity shown in the financial statements.

13.3. Monetary assets

All current assets as recorded in City Waste including debtors and prepayments are to be managed by the CBU.

13.4. Investment

Council's Financial Services group will invest all excess cash held by City Waste at the best possible interest rate.

13.5. Cash balances

The cash balances shall be held at a level that equates to 3-4 months annualised average operational costs.

13.6. Loans

The CBU will utilise debt to fund large infrastructure projects that are associated with the generation of revenue in line with corporate guidelines and Executive Leadership Team (ELT) direction.

13.7. Subsidy

City Waste will optimise the use of available grants and subsidies by managing the forward planning of future works programs.

13.8. Recognition of assets

Assets will be recognised using industry standards and the methodologies developed through Council's asset valuation policy, the *Regulation*, and the *Australian Accounting Standards*.

13.9. Depreciation

City Waste will depreciate its assets in accordance with the *Australian Accounting Standards* having regard for contemporary depreciation methods.

13.10. Pricing policies

City Waste will price its services in accordance with Full Cost Pricing (FCP) principle using Activity Based Costing methodology, while taking into account NCP requirements and Council policies. This may include introducing additional user pays type fees and charges.

The waste/recycling charge is determined by Council to ensure that it is able to cover costs associated with the provisions of the service. The costs include payment to contractors for both refuse collection and a kerbside recycling service. Disposal costs are also factored into the charge to cover contractor costs for disposal, site development works, recycling and waste centre operations, management and administration costs.

13.11. Net return to Council

City Waste will provide to Council a surplus made up of dividend, income tax and internal debt finance structuring to the value of the following:

Tax on operating capability @ 30%.

Dividend: 50% on earnings after tax and other agreed exclusions.

To achieve the surplus the following parameters will need to be considered:

Revenue: Revenues should be modelled to meet the FCP requirements and commercial rates of return required by NCP reforms.

Expenses: Wage increases in line with the enterprise bargaining agreement and commercial activity needs. Goods and services increased in line with market pricing, growth and environmental or legislative influences.

Retained earnings: All surplus profit after tax and dividend will be transferred to retained earnings for use by the entity for capital or operational projects as required.

Net return to Council: The net return to Council is made up of the following:

+ Tax

+ Dividend

+ Internal interest

City Waste – Annual Performance Plan 2025-2026

ATTACHMENTS

ATTACHMENT 1 – OPERATIONAL BUDGET 2025-2026 – 3 YEARS*

	Budget Year 1 2025-26 \$000	Forecast Year 2 2026-27 \$000	Forecast Year 3 2027-28 \$000
Revenue			
Levies and utility charges	44,987	50,958	54,068
Less: Pensioner remissions and rebates	-	-	-
Fees	596	620	644
Operating grants and subsidies	248	248	248
Operating contributions and donations	-	-	-
Interest external	935	1,183	1,225
Community service obligations	252	261	269
Other revenue	882	911	938
Total revenue	47,902	54,182	57,392
Expenses			
Employee benefits	1,525	1,585	1,647
Materials and services	32,563	36,144	37,572
Finance costs other	5	5	5
Other expenditure	-	-	-
Net internal costs	3,673	3,819	3,969
Total expenses	37,765	41,553	43,194
Earnings before interest, tax and depreciation	10,137	12,630	14,199
Interest expense	5	506	581
Internal interest	-	-	-
Depreciation and amortisation	922	1,430	1,807
OPERATING SURPLUS / (DEFICIT)	9,210	10,694	11,811

Figures in tables have been rounded. Any discrepancies in tables between totals and sums of components are due to casting.

City Waste – Annual Performance Plan 2025-2026

ATTACHMENT 2 – CAPITAL FUNDING 2025-2026 – 3 YEARS*

	Budget Year 1 2025-26 \$000	Forecast Year 2 2026-27 \$000	Forecast Year 3 2027-28 \$000
Proposed sources of capital funding			
Capital contributions and donations	-	-	-
Capital grants and subsidies	-	-	-
Proceeds on disposal of non-current assets	-	-	-
Capital transfers (to) / from reserves	-	-	-
Non-cash contributions	-	-	-
New loans	-	-	-
Funding (to) / from general revenue	1,702	3,766	2,032
Total sources of capital funding	1,702	3,766	2,032
Proposed application of capital funds			
Contributed assets	-	-	-
Capitalised goods and services	1,565	3,725	1,989
Capitalised employee costs	101	-	-
Loan redemption	37	42	42
Total application of capital funds	1,702	3,766	2,032
Other budgeted items			
Transfers to constrained operating reserves	(5,020)	(5,168)	(5,313)
Transfers from constrained operating reserves	5,020	5,168	5,313
Written down value (WDV) of assets disposed	-	-	-
Income tax	2,989	3,208	3,543
Dividend	3,487	3,743	4,134

Figures in tables have been rounded. Any discrepancies in tables between totals and sums of components are due to casting.

ATTACHMENT 3 – KEY PERFORMANCE INDICATORS 2025-2026

Corporate Plan Goal	City Waste Indicators – 2025-2026	Monthly Target	Unit	Reporting Frequency	Annual Target
Goal 4 - Natural Environment Our environment enhances our identity, lifestyle, wellbeing, economy and cultural values. Opportunities to be immersed in our naturally wonderful environment are harnessed, and drive our commitment to protect and enhance our natural assets.	Municipal solid waste (MSW) recycling rate	-	%	Quarterly / Annual	≥ 52
	Waste generation per capita	-	Kg	Quarterly / Annual	≤ 614kg
	Compliance action taken by regulatory body for exceedance of waste facility Environmental Authority relating to stormwater ponds, environmental monitoring indicators (i.e. noise and dust) at Council waste facilities.	0	#	Monthly	0
Goal 7 - Efficient and effective organisation Council employees are proud to deliver efficient, valued and sustainable services for the betterment of the community.	Waste operating revenue	+/- 5	%	Monthly	+/- 5
	Waste operating goods and services	+/- 5	%	Monthly	+/- 5
	Waste capital expenditure	+/- 5	%	Monthly	+/- 5
	Missed service complaints	<0.035	%	Annually	< 0.035

 redland.qld.gov.au

 3829 8999

5 MEETING CLOSURE

The Meeting closed at 2.47pm.

The minutes of this meeting were confirmed at the Special Budget Meeting held on .

.....
CHAIRPERSON