

# Annual Budget 2025-26

18 June 2025 Council Special Meeting Resolution No. SM06/06/25





## Mayor's Foreword

I am pleased to present Mount Isa City Council's 2025-26 Budget.

Council is keenly aware of the economic uncertainty Mount Isa faces as a result of the upcoming underground copper mine closure and potential future smelter issues.

While we are confident these will be resolved, we recognise this lingering uncertainty does place great stress on households and businesses moving forward.

It is always Council's intention to keep rates as low as possible, particularly for principal places of residence.

Our strategy as a Council is to encourage people to work and invest where they live. Council will continue to access the \$6.8 million from the State Government's Mount Isa Transition Fund to use to progress the projects outlined in the Future Ready Economy Roadmap, to help diversify and strengthen Mount Isa's economy.

**Peta MacRae**  
**Mayor of Mount Isa**



## CEO's Message

Mount Isa City Council's 2025-26 budget reflects the uncertain times that Mount Isa is currently facing.

The total budget is \$125.9 million, which includes a capital works program of \$26.9 million, and services and operating costs of \$97.6 million.

Of the capital works program, about \$11.1 million – or 41% - will be funded by grants revenue from the State and/or Federal government.

The general rates for a typical residential property that's the primary place of residence will increase by a modest 3.2%.

There will be an operational deficit of \$2.3 million. Water charges overall will reduce by 0.9%, while sewer charges will increase by 3.9%, and waste charges by 7.3%.

Council is expected to have an operating revenue of \$106.6 million and an operational expenditure of \$97.6 million.

Council is committed to seeking out, and applying for, Queensland and Federal Government funding opportunities for capital works projects as they become available.

Going forward, we trust that the State and Federal governments will continue to work closely together to work on delivering an emergency funding package that will help Mount Isa with its current economic situation.

Council has been heavily advocating for this and is pleased to have the support of peak bodies such as MITEZ and Townsville Enterprise Limited and the advocacy opportunities they provide.

**Tim Rose**  
**CEO, Mount Isa City Council**

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Capital Works Budget	Section	Pages
(1) A local government's budget for each financial year must - (a) be prepared on an accrual basis; and (b) include statements of the following for the financial year for which it is prepared and the next 2 financial years - (i) financial position; (ii) cash flow; (iii) income and expenditure; (iv) changes in equity.	Statement of Financial Position	5
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(2) The budget must also include - (a) a long-term financial forecast; and (b) a revenue statement; and (c) a revenue policy.	Long-Term Financial Forecast	31
	Revenue Statement 2025/26	39
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(3) The statement of income and expenditure must state each of the following— (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) the local government's significant business activities carried on using a full cost pricing basis; and (ii) the activities of the local government's commercial business units; and (iii) the local government's significant business activities.	Included in Statement of Income & Expenditure – refer to (1)(b)(iii)	
	Assessment of Business Activities to Determine if they Meet the Threshold for Classification of Significant Business Activity	85
(4) The budget must include each of the relevant measures of financial sustainability for the financial year for which it is prepared and the next 9 financial years.	Financial Sustainability Ratios	88
(5) The <b>relevant measures of financial sustainability</b> are the following measures as described in the financial management (sustainability) guideline - (a) asset sustainability ratio; (b) net financial liabilities ratio; (c) operating surplus ratio.		
(6) 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 previous budget.	Change in Rates & Charges	93
(7) For calculating the rates and utility charges levied for a financial year, any discounts and rebates must be excluded.		
(8) The budget must be consistent with the following documents of the local government - (a) its 5-year corporate plan; (b) its annual operational plan.	For noting	
(9) In this section - <b>financial management (sustainability) guideline</b> means the document called 'Financial Management (Sustainability) Guideline 2013', version 1, made by the department.		

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<b>Local Government Regulation 2012 Section 34 – Estimated activity statement</b>	<b>Section</b>	<b>Page</b>
<p>(1) A local government's budget must, for each business activity, contain an estimated activity statement.</p> <p>(2) An estimated activity statement is a document that states, for the business activity -</p> <ul style="list-style-type: none"> <li>(a) the estimated revenue that is payable to - <ul style="list-style-type: none"> <li>(i) the local government; or</li> <li>(ii) anyone else; and</li> </ul> </li> <li>(b) the estimated expenses, including all items taken into account under the pricing provisions (other than return on capital); and</li> <li>(c) the estimated surplus or deficit for the financial year; and</li> <li>(d) if community service obligations are to be carried out during the business activity - <ul style="list-style-type: none"> <li>(i) a description of the nature of the community service obligations; and</li> <li>(ii) the estimated cost of performing the community service obligations, less the estimated revenue for the community service obligations.</li> </ul> </li> </ul> <p>(3) An estimated activity statement may contain a summary of the information mentioned in subsection (2), instead of a full statement of the information, if—</p> <ul style="list-style-type: none"> <li>(a) the estimated activity statement states it is a summary only and that a full statement of the information may be - <ul style="list-style-type: none"> <li>(i) inspected or purchased at the local government's public office; and</li> <li>(ii) inspected on the local government's website; and</li> </ul> </li> <li>(b) a full statement of the information can be - <ul style="list-style-type: none"> <li>(i) inspected or purchased at the local government's public office; and</li> <li>(ii) inspected on the local government's website.</li> </ul> </li> </ul> <p>(4) The price for purchasing a full statement of the information must be no more than the reasonable cost to the local government of making the statement available for purchase.</p>	Estimated Activity Statement	102
<b>Section 39 – Prescribed business activities—Act, s 47(7)</b>		
<p>(1) A business activity is prescribed for section 47(7) of the Act for a financial year if the amount of current expenditure for the business activity for the previous financial year is \$340,000 or more.</p> <p>(2) 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 -</p> <ul style="list-style-type: none"> <li>(a) operational costs;</li> <li>(b) administrative and overhead costs;</li> <li>(c) cost of resources;</li> <li>(d) depreciation.</li> </ul>		
<b>Capital Works Budget</b>		105



# Statement of Financial Position





## **Statement of Financial Position**

*Local Government Regulation 2012*

*Section 169 – Preparation and content of budget*

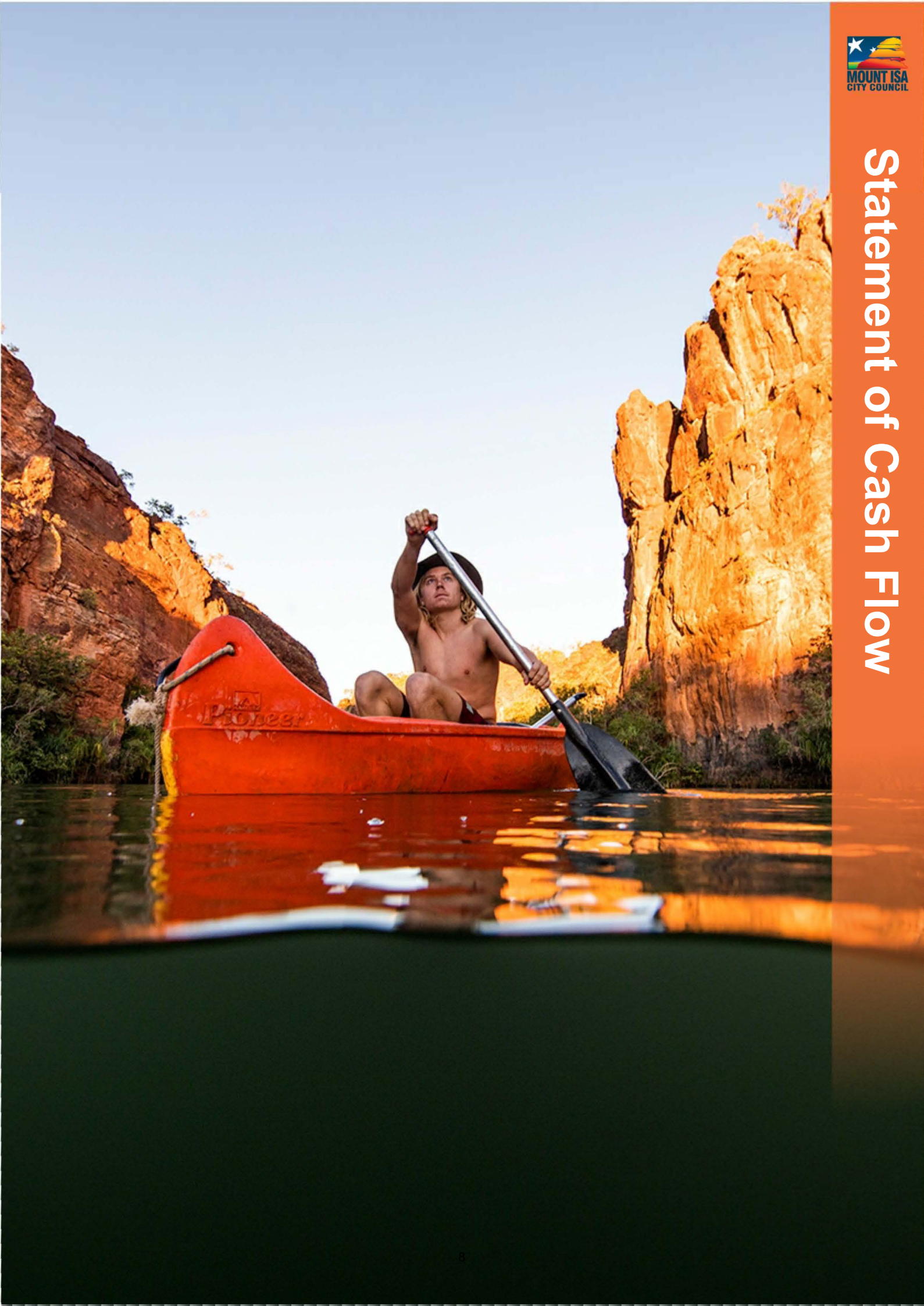
- (1) A local government's budget for each financial year must -*
  - (b) include statements of the following for the financial year for which it is prepared and the next 2 financial years –*
    - (i) financial position;*

**Mount Isa City Council**  
**Statement of Financial Position**  
**Budget Financial Statement**

		Budget FY25/26	Forecasted Budget FY26/27
	Note	\$	\$
<b>Current assets</b>			
Cash and cash equivalents	10	35,083,132	30,857,578
Receivables	11	7,415,634	7,712,260
Inventories	12	272,000	272,000
Contract assets	14	7,617,000	7,617,000
<b>Total current assets</b>		<b>50,387,766</b>	<b>46,458,838</b>
<b>Non-current assets</b>			
Property, plant and equipment	13	704,358,434	730,218,406
Intangible assets		-	-
<b>Total non-current assets</b>		<b>704,358,434</b>	<b>730,218,406</b>
<b>Total assets</b>		<b>754,746,200</b>	<b>776,677,244</b>
<b>Current liabilities</b>			
Payables	15	5,604,151	5,830,107
Contract liabilities	14	3,923,000	3,923,000
Borrowings	16	2,205,055	2,340,000
Provisions	17	2,348,257	2,348,257
Other liabilities		1,181,000	-
<b>Total current liabilities</b>		<b>15,261,462</b>	<b>14,441,364</b>
<b>Non-current liabilities</b>			
Borrowings	16	9,116,917	6,776,917
Provisions	17	7,250,743	7,250,743
Other liabilities		-	-
<b>Total non-current liabilities</b>		<b>16,367,660</b>	<b>14,027,660</b>
<b>Total liabilities</b>		<b>31,629,122</b>	<b>28,469,024</b>
<b>Net community assets</b>		<b>723,117,078</b>	<b>748,208,220</b>
<b>Community equity</b>			
Asset revaluation surplus		427,571,977	445,250,972
Retained surplus		295,545,101	302,957,248
<b>Total community equity</b>		<b>723,117,078</b>	<b>748,208,220</b>



# Statement of Cash Flow



## **Cash Flow Statement**

*Local Government Regulation 2012*

*Section 169 – Preparation and content of budget*

- (1) A local government's budget for each financial year must -*
  - (b) include statements of the following for the financial year for which it is prepared and the next 2 financial years –*
    - (ii) cash flow;*

**Mount Isa City Council**  
**Statement of Cash Flows**  
**Budget Cashflow Statement**

		<b>Budget FY25/26</b>	<b>Forecasted Budget FY26/27</b>
	<b>Note</b>	<b>\$</b>	<b>\$</b>
<b>Cash flows from operating activities</b>			
Receipts from customers		62,867,194	65,396,871
Payments to suppliers and employees		(79,992,938)	(83,692,063)
		(17,125,744)	(18,295,192)
Dividend		1,528,420	1,589,557
Interest received		3,538,620	2,513,494
Operating Grants and Contributions		26,708,284	28,138,995
Borrowing costs		(726,816)	(598,753)
<b>Net cash inflow (outflow) from operating activities</b>	<b>18</b>	<b>13,922,764</b>	<b>13,348,101</b>
<b>Cash flows from investing activities</b>			
Payments for property, plant and equipment		(26,949,000)	(24,380,000)
Other cash flows from investing activities		(979,000)	(1,181,000)
Capital Grants, Subsidies, Contributions and Donations		11,105,330	10,000,000
Proceeds from sale of property plant and equipment		185,000	192,400
<b>Net cash inflow (outflow) from investing activities</b>		<b>(16,637,670)</b>	<b>(15,368,600)</b>
<b>Cash flows from financing activities</b>			
Proceeds from borrowings			
Repayment of borrowings		(2,076,992)	(2,205,055)
<b>Net cash inflow (outflow) from financing activities</b>		<b>(2,076,992)</b>	<b>(2,205,055)</b>
<b>Net increase (decrease) in cash and cash equivalent held</b>		<b>(4,791,897)</b>	<b>(4,225,554)</b>
<b>Cash and cash equivalents at the beginning of the financial year</b>		<b>39,875,029</b>	<b>35,083,132</b>
<b>Cash and cash equivalents at end of the reporting period</b>	<b>10</b>	<b>35,083,132</b>	<b>30,857,578</b>



# Statement of Income and Expenditure



## **Statement of Income & Expenditure**

*Local Government Regulation 2012*

*Section 169 – Preparation and content of budget*

- (1) A local government's budget for each financial year must -*
  - (b) include statements of the following for the financial year for which it is prepared and the next 2 financial years –*
    - (iii) income and expenditure;*
- (3) The statement of income and expenditure must state each of the following—*
  - (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;*



**Mount Isa City Council**  
**Statement of Comprehensive Income**  
**Budget Income Statement**

		<b>Budget FY25/26</b>	<b>Forecasted Budget FY26/27</b>
	<b>Note</b>	<b>\$</b>	<b>\$</b>
<b>Income</b>			
<b>Revenue</b>			
<b>Recurrent revenue</b>			
Rates, levies and charges	3(a)	58,327,430	60,660,527
Fees and charges	3(b)	4,291,750	4,463,420
Sales revenue	3(c)	-	-
Grants, subsidies, contributions and donations	3(d)	27,142,530	28,228,231
<b>Total recurrent revenue</b>		<b>89,761,710</b>	<b>93,352,178</b>
<b>Capital revenue</b>			
Grants, subsidies, contributions and donations	3(d)i	11,105,330	10,000,000
<b>Total capital revenue</b>		<b>11,105,330</b>	<b>10,000,000</b>
<b>Rental income</b>			
Interest received	4(a)	3,538,620	2,513,494
Other income	4(b)	1,990,260	2,069,870
Other capital income	5	185,000	192,000
<b>Total income</b>		<b>106,580,920</b>	<b>108,127,543</b>
<b>Expenses</b>			
<b>Recurrent expenses</b>			
Employee benefits	6(a)	(23,355,950)	(24,346,974)
Materials and services	7(a)	(57,001,390)	(59,281,446)
Finance costs	8(a)	(1,009,816)	(888,353)
<b>Depreciation and amortisation</b>			
Property, plant and equipment	13(a)	(16,192,106)	(16,199,023)
		<b>(97,559,262)</b>	<b>(100,715,796)</b>
<b>Capital expenses</b>	9	-	-
<b>Total expenses</b>		<b>(97,559,262)</b>	<b>(100,715,796)</b>
<b>Forecasted Budget Net result</b>		<b>9,021,658</b>	<b>7,411,747</b>
<b>Other comprehensive income</b>			
<b>Items that will not be reclassified to net result</b>			
Increase / (decrease) in asset revaluation surplus	13	-	-
<b>Total other comprehensive income for the year</b>		<b>-</b>	<b>-</b>
<b>Total comprehensive income for the Budget year</b>		<b>9,021,658</b>	<b>7,411,747</b>

"The above statement should be read in conjunction with the accompanying notes and accounting policies."



# Statement of Changes in Equity



## **Statement of Changes in Equity**

*Local Government Regulation 2012*

*Section 169 – Preparation and content of budget*

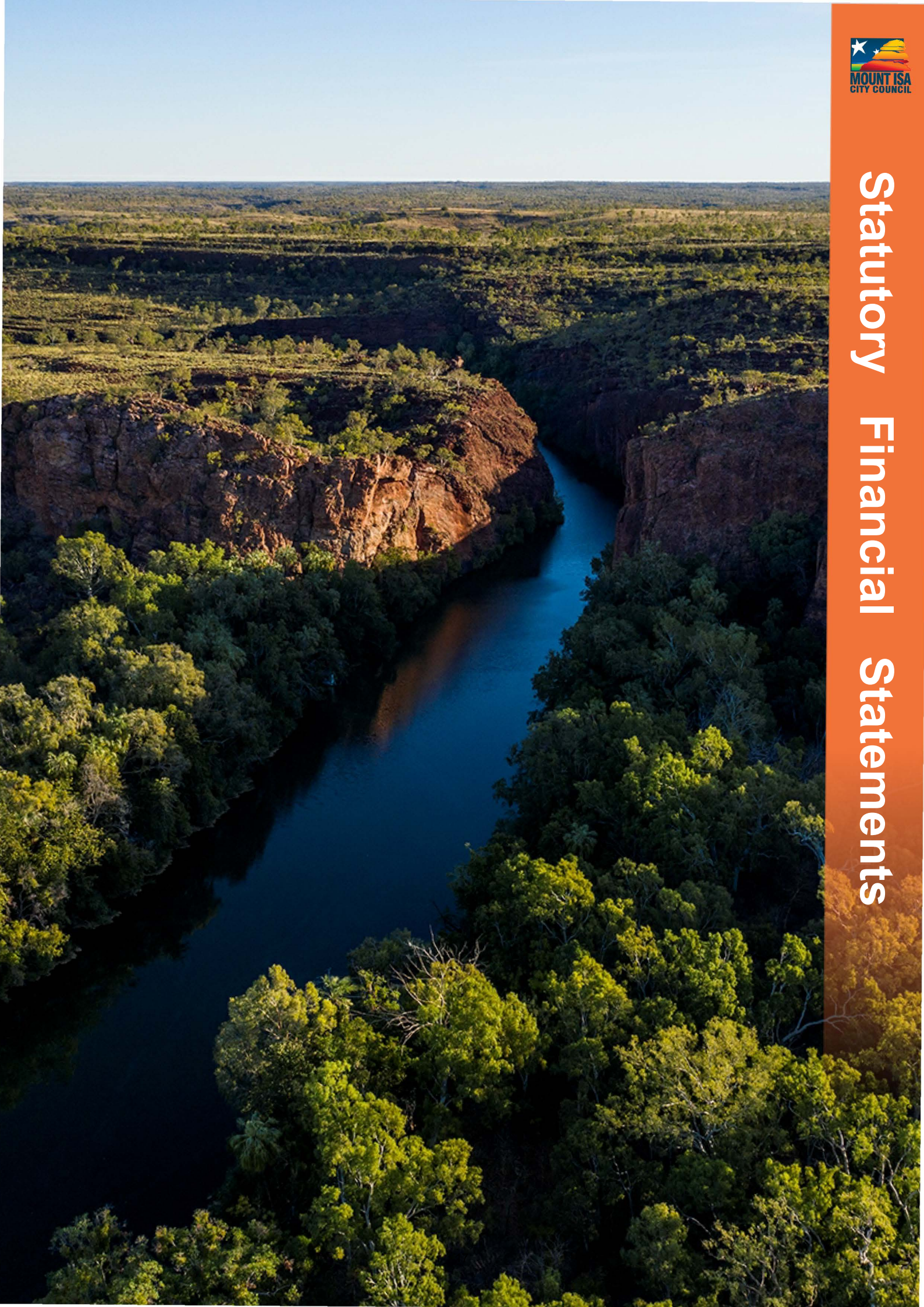
- (1) *A local government's budget for each financial year must -*
  - (b) *include statements of the following for the financial year for which it is prepared and the next 2 financial years –*
    - (iv) *changes in equity*

**Mount Isa City Council**  
**Statement of Changes in Equity**  
**Budget Equity Statement**

	Asset revaluation surplus	Retained surplus	Total
	\$	\$	\$
<b>Balance as at 30 June 2022</b>	<b>276,315,879</b>	<b>263,105,064</b>	<b>539,420,943</b>
Net result	-	17,422,313	17,401,992
Adjustment on rounding off		-	32
Other comprehensive income for the year			
Increase / (decrease) in asset revaluation surplus	132,296,808	-	132,296,808
Share of comprehensive income of equity accounted investments	-	-	-
<b>Total comprehensive income for the year</b>	<b>132,296,808</b>	<b>17,422,313</b>	<b>149,698,832</b>
<b>Balance as at 30 June 2023</b>	<b>408,612,688</b>	<b>280,527,376</b>	<b>689,140,064</b>
<b>Net result</b>	-	(3,289,376)	(3,289,376)
Other comprehensive income for the year			
Increase / (decrease) in asset revaluation surplus	18,959,302		18,959,302
Share of comprehensive income of equity accounted investments	-	-	-
<b>Total comprehensive income for the year</b>	<b>18,959,302</b>	<b>(3,289,376)</b>	<b>15,669,926</b>
<b>Balance as at 30 June 2024</b>	<b>427,571,990</b>	<b>277,238,000</b>	<b>704,809,990</b>
Opening Balance Adjustment			
Net result	-	9,285,443	9,285,443
Other comprehensive income for the year			
Increase / (decrease) in asset revaluation surplus	-	-	-
<b>Total comprehensive income for the year</b>	-	9,285,443	9,285,443
<b>Forecasted Budget Balance as at 30 June 2025</b>	<b>427,571,990</b>	<b>286,523,443</b>	<b>714,095,433</b>
<b>Balance as at 30 June 2025</b>	<b>427,571,990</b>	<b>286,523,443</b>	<b>714,095,433</b>
Opening Balance Adjustment			
Net result		9,021,658	9,021,658
Other comprehensive income for the year			
Increase / (decrease) in asset revaluation surplus	-	-	-
<b>Total comprehensive income for the year</b>	-	9,021,658	9,021,658
<b>Forecasted Budget Balance as at 30 June 2026</b>	<b>427,571,990</b>	<b>295,545,101</b>	<b>723,117,091</b>
<b>Balance as at 30 June 2026</b>	<b>427,571,990</b>	<b>295,545,101</b>	<b>723,117,091</b>
Opening Balance Adjustment			
Net result		7,411,747	7,411,747
Other comprehensive income for the year			
Increase / (decrease) in asset revaluation surplus	17,678,995		17,678,995
<b>Total comprehensive income for the year</b>	<b>17,678,995</b>	<b>7,411,747</b>	<b>25,090,741</b>
<b>Forecasted Budget Balance as at 30 June 2027</b>	<b>445,250,984</b>	<b>302,956,848</b>	<b>748,207,832</b>



# Statutory Financial Statements





**Mount Isa City Council**  
**Budget Financial Statements**  
**For the period ended 30 June 2026**

**Mount Isa City Council**  
**Draft Budget Financial Statements**  
**For the period ended 30 June 2026**

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8	Finance costs
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19	Reconciliation of liabilities arising from financing activities
20	Interests in other entities



**Mount Isa City Council**  
**Statement of Comprehensive Income**  
**Budget Income Statement**

		<b>Budget FY25/26</b>	<b>Forecasted Budget FY26/27</b>
	<b>Note</b>	<b>\$</b>	<b>\$</b>
<b>Income</b>			
<b>Revenue</b>			
<b>Recurrent revenue</b>			
Rates, levies and charges	3(a)	58,327,430	60,660,527
Fees and charges	3(b)	4,291,750	4,463,420
Sales revenue	3(c)	-	-
Grants, subsidies, contributions and donations	3(d)	27,142,530	28,228,231
<b>Total recurrent revenue</b>		<b>89,761,710</b>	<b>93,352,178</b>
<b>Capital revenue</b>			
Grants, subsidies, contributions and donations	3(d)i	11,105,330	10,000,000
<b>Total capital revenue</b>		<b>11,105,330</b>	<b>10,000,000</b>
<b>Rental income</b>			
Interest received	4(a)	3,538,620	2,513,494
Other income	4(b)	1,990,260	2,069,870
Other capital income	5	185,000	192,000
<b>Total income</b>		<b>106,580,920</b>	<b>108,127,543</b>
<b>Expenses</b>			
<b>Recurrent expenses</b>			
Employee benefits	6(a)	(23,355,950)	(24,346,974)
Materials and services	7(a)	(57,001,390)	(59,281,446)
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<b>Depreciation and amortisation</b>			
Property, plant and equipment	13(a)	(16,192,106)	(16,199,023)
		<b>(97,559,262)</b>	<b>(100,715,796)</b>
<b>Capital expenses</b>	9	-	-
<b>Total expenses</b>		<b>(97,559,262)</b>	<b>(100,715,796)</b>
<b>Forecasted Budget Net result</b>		<b>9,021,658</b>	<b>7,411,747</b>
<b>Other comprehensive income</b>			
<b>Items that will not be reclassified to net result</b>			
Increase / (decrease) in asset revaluation surplus	13	-	-
<b>Total other comprehensive income for the year</b>		<b>-</b>	<b>-</b>
<b>Total comprehensive income for the Budget year</b>		<b>9,021,658</b>	<b>7,411,747</b>

"The above statement should be read in conjunction with the accompanying notes and accounting policies."

**Mount Isa City Council**  
**Statement of Financial Position**  
**Budget Financial Statement**

		<b>Budget FY25/26</b>	<b>Forecasted Budget FY26/27</b>
	<b>Note</b>	<b>\$</b>	<b>\$</b>
<b>Current assets</b>			
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<b>Net community assets</b>		<b>723,117,078</b>	<b>748,208,220</b>
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**Mount Isa City Council**  
**Statement of Changes in Equity**  
**Budget Equity Statement**

	Asset revaluation surplus	Retained surplus	Total
	\$	\$	\$
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Net result	-	17,422,313	17,401,992
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<b>Balance as at 30 June 2024</b>	<b>427,571,990</b>	<b>277,238,000</b>	<b>704,809,990</b>
Opening Balance Adjustment			
Net result	-	9,285,443	9,285,443
Other comprehensive income for the year			
Increase / (decrease) in asset revaluation surplus	-	-	-
<b>Total comprehensive income for the year</b>	<b>-</b>	<b>9,285,443</b>	<b>9,285,443</b>
<b>Forecasted Budget Balance as at 30 June 2025</b>	<b>427,571,990</b>	<b>286,523,443</b>	<b>714,095,433</b>
<b>Balance as at 30 June 2025</b>	<b>427,571,990</b>	<b>286,523,443</b>	<b>714,095,433</b>
Opening Balance Adjustment			
Net result		9,021,658	9,021,658
Other comprehensive income for the year			
Increase / (decrease) in asset revaluation surplus	-	-	-
<b>Total comprehensive income for the year</b>	<b>-</b>	<b>9,021,658</b>	<b>9,021,658</b>
<b>Forecasted Budget Balance as at 30 June 2026</b>	<b>427,571,990</b>	<b>295,545,101</b>	<b>723,117,091</b>
<b>Balance as at 30 June 2026</b>	<b>427,571,990</b>	<b>295,545,101</b>	<b>723,117,091</b>
Opening Balance Adjustment			
Net result		7,411,747	7,411,747
Other comprehensive income for the year			
Increase / (decrease) in asset revaluation surplus	17,678,995		17,678,995
<b>Total comprehensive income for the year</b>	<b>17,678,995</b>	<b>7,411,747</b>	<b>25,090,741</b>
<b>Forecasted Budget Balance as at 30 June 2027</b>	<b>445,250,984</b>	<b>302,956,848</b>	<b>748,207,832</b>



**Mount Isa City Council**  
**Statement of Cash Flows**  
**Budget Cashflow Statement**

		<b>Budget FY25/26</b>	<b>Forecasted Budget FY26/27</b>
	<b>Note</b>	<b>\$</b>	<b>\$</b>
<b>Cash flows from operating activities</b>			
Receipts from customers		62,867,194	65,396,871
Payments to suppliers and employees		(79,992,938)	(83,692,063)
		(17,125,744)	(18,295,192)
Dividend		1,528,420	1,589,557
Interest received		3,538,620	2,513,494
Operating Grants and Contributions		26,708,284	28,138,995
Borrowing costs		(726,816)	(598,753)
<b>Net cash inflow (outflow) from operating activities</b>	<b>18</b>	<b>13,922,764</b>	<b>13,348,101</b>
<b>Cash flows from investing activities</b>			
Payments for property, plant and equipment		(26,949,000)	(24,380,000)
Other cash flows from investing activities		(979,000)	(1,181,000)
Capital Grants, Subsidies, Contributions and Donations		11,105,330	10,000,000
Proceeds from sale of property plant and equipment		185,000	192,400
<b>Net cash inflow (outflow) from investing activities</b>		<b>(16,637,670)</b>	<b>(15,368,600)</b>
<b>Cash flows from financing activities</b>			
Proceeds from borrowings			
Repayment of borrowings		(2,076,992)	(2,205,055)
<b>Net cash inflow (outflow) from financing activities</b>		<b>(2,076,992)</b>	<b>(2,205,055)</b>
<b>Net increase (decrease) in cash and cash equivalent held</b>		<b>(4,791,897)</b>	<b>(4,225,554)</b>
<b>Cash and cash equivalents at the beginning of the financial year</b>		<b>39,875,029</b>	<b>35,083,132</b>
<b>Cash and cash equivalents at end of the reporting period</b>	<b>10</b>	<b>35,083,132</b>	<b>30,857,578</b>

**Mount Isa City Council**  
**Notes to the financial statements**  
**Draft Budget Notes**

**2. Analysis of Results by Function**

**2(a) Components of council functions**

The activities relating to the council's components reported on in Note 2(b) are as follows :

**Business Services and finance**

This function includes budget support, financial accounting, taxation advice, asset management, marketing and communication and information technology services. The goal of this function is to provide accurate, timely and appropriate information to support sound decision making and meet statutory requirements.

**Construction and maintenance**

Construction and maintenance is responsible for constructing new and maintaining existing infrastructure across a diverse range of assets that underpin the wellbeing of the Mount Isa community. These assets include roads, drains, stormwater, cemeteries, parks and open spaces.

**Community services**

The goal of community services is to ensure Mount Isa City Council is a healthy, vibrant, contemporary and connected community. Community services provides well managed and maintained community facilities, and ensures the effective delivery of cultural, health, welfare, environmental and recreational services.

This function includes:

- libraries
- entertainment venues
- public health services including vaccination clinics
- environmental licences and approvals, mosquito and other pest management programs
- animal management

**Planning and development**

This function facilitates the City's growth and prosperity through well planned and quality development. The objective of planning and development is to ensure the Mount Isa City Council is well designed, efficient and facilitates growth yet also preserves the character and natural environment of the city. This function includes activities and services related to city, neighbourhood and regional planning, and management of development approval processes.

**Transport infrastructure**

The objective of the transport infrastructure program is to ensure the community is serviced by a high quality and effective road network. The function provides and maintains transport infrastructure, including the maintenance and provision of the drainage network.

**Waste management**

The goal of this function is to protect and support our community and natural environment by sustainably managing refuse. The function provides refuse collection and disposal services.

**Water and Sewerage infrastructure**

The goal of this program is to support a healthy, safe community through sustainable water and sewerage services. This function includes all activities relating to water.

**Mount Isa City Council**  
**Notes to the financial statements**  
**Budget Notes**

		Budget FY25/26	Forecasted Budget FY26/27
	Note	\$	\$
<b>3 Revenue</b>			
<b>(a) Rates, levies and charges</b>			
General rates	3A1	23,175,220	24,102,229
Separate rates	3A2	691,220	718,869
Water	3A3	11,332,930	11,786,247
Water consumption, rental and sundries	3A4	8,400,000	8,736,000
Sewerage	3A5	9,085,750	9,449,180
Waste Management	3A6	5,813,910	6,046,466
<b>Total rates and utility charge revenue</b>		<b>58,499,030</b>	<b>60,838,991</b>
Less: Pensioner remissions	3A8	(171,600)	(178,464)
	3(a)	<b>58,327,430</b>	<b>60,660,527</b>
<b>(b) Fees and charges</b>			
Animal Control	3B1	142,577	148,280
Buchanan Park fees	3B2	50,000	52,000
Building and Development	3B3	370,000	384,800
Cemetery fees	3B4	190,601	198,225
Finance	3B5	45,000	46,800
Infringements	3B6	2,000	2,080
Licences and registrations	3B7	250,000	260,000
Other fees and charges	3B8	990,004	1,029,604
Refuse tip and recycling	3B9	2,251,568	2,341,631
	3(b)	<b>4,291,750</b>	<b>4,463,420</b>
<b>(d) Grants, subsidies, contributions and donations</b>			
Grant income under AASB 15			
<b>(i) Operating</b>			
General purpose grants	3DI1	10,165,070	10,571,673
State government subsidies and grants	3DI2	16,977,460	17,656,558
	3(d)	<b>27,142,530</b>	<b>28,228,231</b>
<b>(ii) Capital</b>			
State Government subsidies and grants	3DII1	10,245,000	5,000,000
Commonwealth Government subsidies and grants	3DII2	860,330	5,000,000
Contributions	3DII3	-	
Total capital grants, subsidies and contributions	3(d)i	<b>11,105,330</b>	<b>10,000,000</b>



**Mount Isa City Council**  
**Notes to the financial statements**  
**Budget Notes**

		Budget FY25/26	Forecasted Budget FY26/27
	Note	\$	\$
<b>4 Interest and other income</b>			
<b>(a) Interest received</b>			
Interest received from term deposits			
Interest received from financial institutions	4A1	2,516,370	1,450,354
Interest from overdue rates and utility charges	4A2	1,022,250	1,063,140
	4(a)	<b>3,538,620</b>	<b>2,513,494</b>
<b>(b) Other income</b>			
Dividend (Mount Isa Water Board)	4B1	1,528,420	1,589,557
Other income	4B2	461,840	480,314
	4(b)	<b>1,990,260</b>	<b>2,069,870</b>
<b>5 Other Capital income</b>			
<b>Gain / loss on disposal of non-current assets</b>			
<b>Proceeds from sale of property, plant and equipment</b>			
Less: Carrying value of disposed property, plant and equipment	5A1.	185,000	192,000
Total Other Capital Income	5	<b>185,000</b>	<b>192,000</b>
<b>6 Employee benefits</b>			
Staff wages and salaries	6E1	16,846,110	17,562,070
Councillors' remuneration	6E2	641,730	667,399
Annual, Sick and Long Service Leave Entitlements	6E3	3,231,675	3,369,021
Workers compensation Insurance	6E4	456,506	475,908
Fringe Benefits Tax (FBT)	6E5	63,400	66,096
Superannuation	6E6	2,116,528	2,206,480
		<b>23,355,950</b>	<b>24,346,974</b>
<b>7 Materials and services</b>			
Advertising, marketing and promotion	7M1	-	-
Audit Fees	7M2	300,000	312,000
Bulk Water Purchases	7M3	14,757,094	15,347,378
Communications and IT	7M4	1,833,317	1,906,649
Council Enterprises Support	7M5	1,502,418	1,562,515
Governance and Promotions	7M6	816,041	848,683
Land Use Planning and Regulation	7M7	504,181	524,348
Parks and Gardens	7M8	1,971,406	2,050,262
Facilities Management	7M9	1,970,661	2,049,488
Recruitment and Training	7M10	1,218,010	1,266,730
Community Services	7M11	3,091,067	3,214,710
Road Maintenance	7M12	2,864,726	2,979,315
Flood Works	7M13	15,684,455	16,311,833
Utilities	7M14	1,522,893	1,583,808
Vehicle and plant operating costs	7M15	2,650,027	2,756,028
Waste Levy Payments (Total)	7M16	1,800,000	1,872,000
Waste Levy Refund	7M17	(1,020,959)	(1,061,797)
Waste Management	7M18	3,522,659	3,663,565
Water and Sewerage Maintenance	7M19	1,934,596	2,011,980
Other materials and services	7M20	78,799	81,951
	7(a)	<b>57,001,390</b>	<b>59,281,446</b>

**Mount Isa City Council**  
**Notes to the financial statements**  
**Budget Notes**

		Budget FY25/26	Forecasted Budget FY26/27
	Note	\$	\$
<b>8 Finance costs</b>			
Finance costs charged by the Queensland Treasury Corporation	8F1	844,816	716,753
Bank charges	8F2	165,000	171,600
	8(a)	<b>1,009,816</b>	<b>888,353</b>
<b>10 Cash and cash equivalents</b>			
Cash at bank and on hand	10C1	35,083,132	30,857,578
Deposits at call	10C2		
Balance per Statement of Cash Flows		<b>35,083,132</b>	<b>30,857,578</b>
<b>11 Current Trade and Other Receivables</b>			
Statutory Charges (Water charges not yet levied)	11R1	7,415,634	7,712,260
GST Recoverable	11R2		
Other debtors	11R5		
	11R7		
		<b>7,415,634</b>	<b>7,712,260</b>
Less: Expected credit losses		-	-
Rates and general debtors	11R9		
Total Current Trade and Other Receivables		<b>7,415,634</b>	<b>7,712,260</b>
<b>12 Inventories</b>			
<b>Inventories held for sale</b>			
Other trading stocks	12I1	272,000	272,000
		272,000	272,000
Total inventories		<b>272,000</b>	<b>272,000</b>

**Mount Isa City Council**  
**Notes to the financial statements**  
**Budget Notes**

**13 Property, Plant and Equipment**

**Council**

Basis of measurement

Fair value category

**Asset values**

Opening gross value as at 1 July 2025

Additions

**Closing gross value as at 30 June 2026**

**Accumulated depreciation and impairment**

Opening balance as at 1 July 2025

Depreciation expense

**Accumulated depreciation as at 30 June 2026**

**Total Written Down Value as at 30 June 2026**

Range of estimated useful life in years

Land and improvements	Buildings and Other Structures	Other plant and equipment	Road, drainage and bridge network	Water	Sewerage	Work in progress	Total
Fair Value	Fair Value	At Cost	Fair Value	Fair Value	Fair Value	Cost	
Level 2	Levels 2 & 3		Level 3	Level 3	Level 3		
\$	\$	\$	\$	\$	\$	\$	\$
6,873,636	225,797,723	24,471,986	486,827,256	185,780,987	130,813,537	26,949,000	1,087,514,126
							-
<b>6,873,636</b>	<b>225,797,723</b>	<b>24,471,986</b>	<b>486,827,256</b>	<b>185,780,987</b>	<b>130,813,537</b>	<b>26,949,000</b>	<b>1,087,514,126</b>
-	27,047,976	12,414,309	154,631,149	110,455,464	62,441,987	-	366,990,885
-	4,909,225	1,287,783	5,748,402	2,240,435	1,978,961	-	16,164,806
-	<b>31,957,201</b>	<b>13,702,092</b>	<b>160,379,551</b>	<b>112,695,899</b>	<b>64,420,948</b>	-	<b>383,155,691</b>
<b>6,873,636</b>	<b>193,840,522</b>	<b>10,769,894</b>	<b>326,447,705</b>	<b>73,085,088</b>	<b>66,392,589</b>	<b>26,949,000</b>	<b>704,358,434</b>
Not depreciated	9 - 100	4 - 35	7 - 1000	15 - 100	20 - 300	Not depreciated	-

**Council**

Basis of measurement

Fair value category

**Asset values**

Opening gross value as at 1 July 2026

Additions

**Closing gross value as at 30 June 2027**

**Accumulated depreciation and impairment**

Opening balance as at 1 July 2026

Depreciation expense

**Accumulated depreciation as at 30 June 2027**

**Accumulated depreciation as at 30 June 2027**

Range of estimated useful life in years

Land and improvements	Buildings and Other Structures	Other plant and equipment	Road, drainage and bridge network	Water	Sewerage	Work in progress	Total
Fair Value	Fair Value	At Cost	Fair Value	Fair Value	Fair Value	Cost	
Level 2	Levels 2 & 3		Level 3	Level 3	Level 3		
\$	\$	\$	\$	\$	\$	\$	\$
6,873,636	193,840,522	10,769,894	326,447,705	73,085,088	66,392,589	26,949,000	704,358,434
68,736	38,074,328	22,079,092	176,511,178	117,007,444	74,042,907	2,569,000	425,214,686
<b>6,942,372</b>	<b>231,914,850</b>	<b>32,848,986</b>	<b>502,958,883</b>	<b>190,092,533</b>	<b>140,435,496</b>	<b>24,380,000</b>	<b>1,129,573,120</b>
-	31,957,201	13,702,092	160,379,551	112,695,899	64,420,948	-	383,155,691
-	4,388,428	1,480,450	5,833,628	2,323,282	2,173,236		16,199,023
-	36,345,629	15,182,542	166,213,178	115,019,181	66,594,185	-	399,354,714
<b>6,942,372</b>	<b>195,569,221</b>	<b>17,666,444</b>	<b>336,745,704</b>	<b>75,073,352</b>	<b>73,841,311</b>	<b>24,380,000</b>	<b>730,218,406</b>
Not depreciated	9 - 100	4 - 35	7 - 1000	15 - 100	20 - 300	Not depreciated	-

**Mount Isa City Council**  
**Notes to the financial statements**  
**Budget Notes**

**14 Contract balances**

(a) Contract assets

	Budget FY 25/26	Forecasted Budget FY26/27
	\$	\$
	7,617,000	7,617,000

(b) **Contract liabilities**

Funds received upfront to construct Council controlled assets  
Non-capital performance obligations not yet satisfied

	3,923,000	3,923,000
	3,923,000	3,923,000

**15 Payables**

Creditors are recognised when goods or services are received, at the amount owed. Amounts owing are unsecured and are generally settled on 30 day terms.

Creditors	895,845	933,857
Other creditors	4,708,306	4,896,250
	5,604,151	5,830,107

**16 Borrowings**

**Current**

Loans - QTC

	2,205,055	2,340,000
	2,205,055	2,340,000

**Non-current**

Loans - QTC

	9,116,917	6,776,917
	9,116,917	6,776,917

**17 Provisions**

**Current**

Annual leave  
Long service leave  
Waste Levy Term Advance

	2,274,257	2,274,257
	74,000	74,000
	1,181,000	-
<b>Total Current Provisions</b>	<b>3,529,257</b>	<b>2,348,257</b>

**Non-Current**

Long service leave  
Landfill rehabilitation  
Waste Levy Term Advance

	674,743	674,743
	6,576,000	6,576,000
<b>Total Non-Current Provisions</b>	<b>7,250,743</b>	<b>7,250,743</b>



**Mount Isa City Council**  
**Notes to the financial statements**  
**Budget Notes**

**18 Reconciliation of net result for the year to net cash inflow (outflow) from operating activities**

	Budget FY 25/26	Forecasted Budget FY26/27
	\$	\$
Net result	9,021,658	7,411,747
Non-cash items:		
<i>Write off of Prior years WIP to Profit and Loss</i>		
<i>Depreciation and amortisation</i>	16,192,106	16,199,023
<i>Net (profit)/loss on disposal of non-current assets</i>	(185,000)	(191,999)
Capital grants and contributions	(11,105,330)	(10,000,000)
	4,901,776	6,007,024
Changes in operating assets and liabilities:		
(Increase)/ decrease in receivables	(648,072)	(296,625)
(Increase)/ decrease in other assets	-	-
(Increase)/ decrease in contract assets	-	-
(Increase)/decrease in inventory	-	-
Increase/(decrease) in payables	647,402	225,956
Increase/(decrease) in contract liabilities	-	-
Increase/(decrease) in other liabilities		
Increase/(decrease) in employee leave entitlements		
	(670)	(70,669)
<b>Net cash inflow from operating activities</b>	<b>13,922,764</b>	<b>13,348,101</b>



# Long Term Financial Forecast





## **Long-Term Financial Forecast**

*Local Government Regulation 2012*

*Section 169 – Preparation and content of budget*

(2) *The budget must also include –*

*(a) a long-term financial forecast; and*

# QTC Financial Forecast Template—Mount Isa City Council

## Statement of Comprehensive Income

	Jun-25B	Jun-26F	Jun-27F	Jun-28F	Jun-29F	Jun-30F	Jun-31F	Jun-32F	Jun-33F	Jun-34F	Jun-35F
<b>Revenue</b>											
<b>Operating revenue</b>											
General rates	21,679	23,175	24,102	25,066	26,069	27,112	28,196	29,324	30,497	31,717	32,986
Separate rates	557	691	719	748	778	809	841	875	910	946	984
Water	11,340	11,333	11,786	12,258	12,748	13,258	13,788	14,340	14,913	15,510	16,007
Water consumption, rental and sundries	8,348	8,400	8,736	9,085	9,449	9,827	10,220	10,629	11,054	11,496	11,956
Sewerage	8,708	9,086	9,449	9,827	10,220	10,629	11,054	11,496	11,956	12,434	12,932
Waste management	5,036	5,814	6,046	6,288	6,540	6,801	7,074	7,356	7,651	7,957	8,275
Less: pensioner remissions	(165)	(172)	(178)	(186)	(193)	(201)	(209)	(217)	(226)	(235)	(244)
<b>Net rates, levies and charges</b>	<b>55,502</b>	<b>58,327</b>	<b>60,661</b>	<b>63,087</b>	<b>65,610</b>	<b>68,235</b>	<b>70,964</b>	<b>73,803</b>	<b>76,755</b>	<b>79,825</b>	<b>82,895</b>
Other fees and charges	3,167	4,292	4,463	4,642	4,828	5,021	5,222	5,430	5,648	5,874	6,099
<b>Fees and charges</b>	<b>3,167</b>	<b>4,292</b>	<b>4,463</b>	<b>4,642</b>	<b>4,828</b>	<b>5,021</b>	<b>5,222</b>	<b>5,430</b>	<b>5,648</b>	<b>5,874</b>	<b>6,099</b>
											-
Interest from overdue rates, levies and charges	476	1,022	1,063	1,106	1,150	1,196	1,244	1,293	1,345	1,399	1,453
Interest received from investments	-	-	1,450	1,315	1,291	1,355	1,422	1,494	1,547	1,593	1,638
Other interest received	2,116	2,516	-	-	-	-	-	-	-	-	-
<b>Interest received</b>	<b>2,592</b>	<b>3,539</b>	<b>2,513</b>	<b>2,421</b>	<b>2,441</b>	<b>2,551</b>	<b>2,666</b>	<b>2,787</b>	<b>2,892</b>	<b>2,992</b>	<b>3,091</b>
											-
Other sales revenue	565	-	-	-	-	-	-	-	-	-	-
<b>Sales revenue</b>	<b>565</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
											-
Dividends from investments	3,625	1,528	1,590	1,653	1,719	1,788	1,860	1,934	2,011	2,092	2,172
Other income	1,244	462	480	500	520	540	562	584	608	632	656
<b>Other income</b>	<b>4,870</b>	<b>1,990</b>	<b>2,070</b>	<b>2,153</b>	<b>2,239</b>	<b>2,328</b>	<b>2,421</b>	<b>2,518</b>	<b>2,619</b>	<b>2,724</b>	<b>2,829</b>
General purpose grants	9,585	10,165	10,572	10,995	11,434	11,892	12,367	12,862	13,377	13,912	14,447
State subsidies and grants—operating	12,274	16,977	17,657	18,363	19,097	19,861	20,656	21,482	22,341	23,235	24,128
<b>Grants, subsidies, contributions and donations</b>	<b>21,859</b>	<b>27,143</b>	<b>28,228</b>	<b>29,357</b>	<b>30,532</b>	<b>31,753</b>	<b>33,023</b>	<b>34,344</b>	<b>35,718</b>	<b>37,146</b>	<b>38,575</b>
<b>Total operating revenue</b>	<b>88,556</b>	<b>95,291</b>	<b>97,936</b>	<b>101,660</b>	<b>105,650</b>	<b>109,887</b>	<b>114,296</b>	<b>118,883</b>	<b>123,632</b>	<b>128,561</b>	<b>133,490</b>
<b>Capital revenue</b>											
State subsidies and grants—capital	6,657	11,105	5,000	6,300	6,800	6,000	7,100	6,600	6,600	7,700	8,800
Commonwealth subsidies and grants—capital	2,215	-	5,000	4,200	7,000	7,500	6,200	6,300	6,500	7,000	7,500
Contributions—capital	188	-	-	-	-	-	-	-	-	-	-
<b>Grants, subsidies, contributions and donations</b>	<b>9,060</b>	<b>11,105</b>	<b>10,000</b>	<b>10,500</b>	<b>13,800</b>	<b>13,500</b>	<b>13,300</b>	<b>12,900</b>	<b>13,100</b>	<b>14,700</b>	<b>16,300</b>
<b>Total revenue</b>	<b>97,616</b>	<b>106,396</b>	<b>107,936</b>	<b>112,160</b>	<b>119,450</b>	<b>123,387</b>	<b>127,596</b>	<b>131,783</b>	<b>136,732</b>	<b>143,261</b>	<b>149,790</b>
<b>Capital income</b>											
Total Capital Income	215	185	192	200	208	216	225	234	243	253	263
<b>Total income</b>	<b>97,831</b>	<b>106,581</b>	<b>108,128</b>	<b>112,360</b>	<b>119,658</b>	<b>123,604</b>	<b>127,821</b>	<b>132,017</b>	<b>136,975</b>	<b>143,514</b>	<b>150,053</b>



## QTC Financial Forecast Template—Mount Isa City Council

### Statement of Comprehensive Income

Jun-25B Jun-26F Jun-27F Jun-28F Jun-29F Jun-30F Jun-31F Jun-32F Jun-33F Jun-34F Jun-35F

#### Expenses

##### Operating expenses

Total staff wages and salaries	17,765	16,846	17,562	18,308	19,087	19,898	20,743	21,625	22,544	23,502	24,460
Councillors' remuneration	626	642	667	694	722	751	781	812	844	878	912
Other employee related expenses	6,587	5,868	6,117	6,377	6,649	6,931	7,226	7,533	7,853	8,187	8,520
Total employee related expenses	24,978	23,356	24,347	25,380	26,457	27,580	28,750	29,970	31,241	32,567	33,893

Employee benefits	24,978	23,356	24,347	25,380	26,457	27,580	28,750	29,970	31,241	32,567	33,893
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M&S—audit services	260	300	312	324	337	351	365	380	395	411	426
M&S—other	48,425	56,701	58,969	61,328	63,781	66,333	68,986	71,745	74,615	77,600	80,584

Materials and services	48,685	57,001	59,281	61,653	64,119	66,684	69,351	72,125	75,010	78,010	81,011
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Finance costs charged by QTC	847	727	599	464	318	185	99	50	18	1	(16)
Bank charges	148	165	172	178	186	193	201	209	217	226	234
Other finance costs	96	118	118	118	118	118	118	118	118	118	118

Finance costs	1,091	1,010	888	760	621	496	418	377	353	345	337
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Buildings	1,862	2,603	1,920	2,020	2,123	2,232	2,344	2,461	2,582	2,710	2,838
Plant & equipment	1,490	1,288	1,480	1,965	2,087	2,217	2,352	2,492	2,202	1,469	737
Furniture & fittings	-	-	-	-	200	420	660	920	1,201	1,301	1,401
Roads, drainage & bridge network	5,713	5,748	5,834	6,035	6,241	6,456	6,678	6,905	7,139	7,382	7,625
Water	1,304	2,240	2,323	2,418	2,518	2,625	2,738	2,856	2,979	3,107	3,236
Sewerage	1,702	1,979	2,090	2,178	2,272	2,372	2,477	2,587	2,702	2,821	2,940
Miscellaneous (Infrastructure)	1,719	2,307	2,468	2,552	2,648	2,762	2,904	3,091	3,374	3,540	3,706
Depreciation and amortisation	13,790	16,192	16,199	17,250	18,173	19,168	20,235	21,394	22,260	22,413	22,566
Other expenses	-	-	-	-	-	-	-	-	-	-	-

Total operating expenses	88,545	97,559	100,716	105,043	109,370	113,927	118,754	123,866	128,865	133,336	137,806
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Other capital expenses	-	-	-	-	-	-	-	-	-	-	-
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Net result	9,285	9,022	7,412	7,317	10,287	9,677	9,067	8,151	8,110	10,178	12,247
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##### Operating result

Operating revenue	88,556	95,291	97,936	101,660	105,650	109,887	114,296	118,883	123,632	128,561	133,490
Operating expenses	88,545	97,559	100,716	105,043	109,370	113,927	118,754	123,866	128,865	133,336	137,806
Operating result	10	(2,269)	(2,780)	(3,384)	(3,721)	(4,039)	(4,458)	(4,983)	(5,234)	(4,775)	(4,316)

## QTC Financial Forecast Template—Mount Isa City Council

### Statement of Financial Position

	Jun-25B	Jun-26F	Jun-27F	Jun-28F	Jun-29F	Jun-30F	Jun-31F	Jun-32F	Jun-33F	Jun-34F	Jun-35F
<b>Assets</b>											
<b>Current assets</b>											
Internally restricted component	1,285	1,285	1,285	1,285	1,285	1,285	1,285	1,285	1,285	1,285	1,285
Externally restricted component	3,923	3,923	3,923	3,923	3,923	3,923	3,923	3,923	3,923	3,923	3,923
Unrestricted component	34,667	29,875	25,650	24,868	26,062	27,287	28,766	29,893	30,762	32,046	33,129
<b>Cash and cash equivalents</b>	<b>39,875</b>	<b>35,083</b>	<b>30,858</b>	<b>30,076</b>	<b>31,270</b>	<b>32,495</b>	<b>33,974</b>	<b>35,101</b>	<b>35,970</b>	<b>37,254</b>	<b>38,584</b>
Trade receivables	6,768	7,416	7,712	7,999	8,342	8,675	9,022	9,358	9,758	10,149	10,584
<b>Trade and other receivables</b>	<b>6,768</b>	<b>7,416</b>	<b>7,712</b>	<b>7,999</b>	<b>8,342</b>	<b>8,675</b>	<b>9,022</b>	<b>9,358</b>	<b>9,758</b>	<b>10,149</b>	<b>10,555</b>
Inventories held for distribution	272	272	272	272	272	272	272	272	272	272	272
<b>Inventories</b>	<b>272</b>	<b>272</b>	<b>272</b>	<b>272</b>	<b>272</b>	<b>272</b>	<b>272</b>	<b>272</b>	<b>272</b>	<b>272</b>	<b>272</b>
Contract Assets	7,617	7,617	7,617	7,617	7,617	7,617	7,617	7,617	7,617	7,617	7,617
<b>Total current assets</b>	<b>54,532</b>	<b>50,388</b>	<b>46,459</b>	<b>45,964</b>	<b>47,500</b>	<b>49,059</b>	<b>50,885</b>	<b>52,348</b>	<b>53,618</b>	<b>55,292</b>	<b>56,649</b>
<b>Non-current assets</b>											
Land	6,874	6,874	6,942	7,011	7,080	7,149	7,217	7,286	7,355	7,424	7,493
Buildings	152,022	151,499	154,551	161,578	168,730	176,314	184,030	192,083	206,775	215,612	223,506
Plant & equipment	8,841	10,043	11,453	15,368	15,721	16,103	16,451	16,759	20,408	21,939	23,584
Furniture & fittings	-	-	-	-	800	1,480	2,020	2,400	4,099	4,298	4,507
Roads, drainage & bridge network	319,858	326,448	336,746	348,063	359,707	372,089	384,817	397,795	422,333	437,440	453,088
Water	70,043	73,085	75,073	77,191	79,581	82,141	84,872	87,673	94,041	97,475	101,034
Sewerage	66,926	66,393	73,841	76,166	78,770	81,552	84,513	87,552	94,167	97,858	101,693
Miscellaneous (Non-Infrastructure)	-	727	6,214	6,131	6,048	5,965	5,882	5,799	5,716	5,633	5,551
Miscellaneous (Infrastructure)	18,763	42,341	41,018	39,619	38,130	36,533	34,801	32,888	30,699	28,350	26,181
Work in progress	50,275	26,949	24,380	22,940	24,700	25,700	26,600	27,600	-	-	-
<b>Property, plant &amp; equipment</b>	<b>693,602</b>	<b>704,358</b>	<b>730,218</b>	<b>754,067</b>	<b>779,265</b>	<b>805,026</b>	<b>831,204</b>	<b>857,835</b>	<b>885,593</b>	<b>916,028</b>	<b>946,638</b>
<b>Total non-current assets</b>	<b>693,602</b>	<b>704,358</b>	<b>730,218</b>	<b>754,067</b>	<b>779,265</b>	<b>805,026</b>	<b>831,204</b>	<b>857,835</b>	<b>885,593</b>	<b>916,028</b>	<b>946,638</b>
<b>Total assets</b>	<b>748,133</b>	<b>754,746</b>	<b>776,677</b>	<b>800,031</b>	<b>826,765</b>	<b>854,085</b>	<b>882,089</b>	<b>910,183</b>	<b>939,211</b>	<b>971,321</b>	<b>1,003,288</b>

# QTC Financial Forecast Template—Mount Isa City Council

## Statement of Financial Position

	Jun-25B	Jun-26F	Jun-27F	Jun-28F	Jun-29F	Jun-30F	Jun-31F	Jun-32F	Jun-33F	Jun-34F	Jun-35F
<b>Liabilities</b>											
<b>Current liabilities</b>											
Employee payables	958	896	934	971	1,015	1,058	1,103	1,146	1,198	1,249	1,301
Other payables	3,999	4,708	4,896	5,078	5,295	5,506	5,726	5,939	6,193	6,440	6,698
<b>Trade and other payables</b>	<b>4,957</b>	<b>5,604</b>	<b>5,830</b>	<b>6,049</b>	<b>6,310</b>	<b>6,564</b>	<b>6,829</b>	<b>7,085</b>	<b>7,391</b>	<b>7,689</b>	<b>7,999</b>
<b>Contract Liabilities</b>	<b>3,923</b>	<b>3,923</b>	<b>3,923</b>	<b>3,923</b>	<b>3,923</b>	<b>3,923</b>	<b>3,923</b>	<b>3,923</b>	<b>3,923</b>	<b>3,923</b>	<b>3,923</b>
<b>Borrowings</b>											
Loans	2,077	2,205	2,340	2,486	1,840	1,142	739	456	115	-	-
<b>Other current liabilities</b>											
Employee Restoration & rehabilitation	2,274	2,274	2,274	2,274	2,274	2,274	2,274	2,274	2,274	2,274	2,274
<b>Provisions</b>	<b>2,348</b>	<b>2,348</b>	<b>2,348</b>	<b>2,348</b>	<b>2,348</b>	<b>2,348</b>	<b>2,348</b>	<b>2,348</b>	<b>2,348</b>	<b>2,348</b>	<b>2,348</b>
Other current liabilities	979	1,181	-	-	-	-	-	-	-	-	-
<b>Other current liabilities</b>	<b>979</b>	<b>1,181</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total current liabilities</b>	<b>14,284</b>	<b>15,261</b>	<b>14,441</b>	<b>14,805</b>	<b>14,421</b>	<b>13,977</b>	<b>13,839</b>	<b>13,813</b>	<b>13,777</b>	<b>13,960</b>	<b>14,271</b>
<b>Non-current liabilities</b>											
Loans	11,322	9,117	6,777	4,291	2,451	1,309	571	115	-	-	-
<b>Borrowings</b>	<b>11,322</b>	<b>9,117</b>	<b>6,777</b>	<b>4,291</b>	<b>2,451</b>	<b>1,309</b>	<b>571</b>	<b>115</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other non-current liabilities</b>											
Employee Restoration & rehabilitation	675	675	675	675	675	675	675	675	675	675	675
<b>Provisions</b>	<b>7,251</b>	<b>7,251</b>	<b>7,251</b>	<b>7,251</b>	<b>7,251</b>	<b>7,251</b>	<b>7,251</b>	<b>7,251</b>	<b>7,251</b>	<b>7,251</b>	<b>7,251</b>
<b>Other non-current liabilities</b>	<b>1,181</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total non-current liabilities</b>	<b>19,754</b>	<b>16,368</b>	<b>14,028</b>	<b>11,542</b>	<b>9,702</b>	<b>8,560</b>	<b>7,822</b>	<b>7,365</b>	<b>7,251</b>	<b>7,251</b>	<b>7,251</b>
<b>Total liabilities</b>	<b>34,038</b>	<b>31,629</b>	<b>28,469</b>	<b>26,348</b>	<b>24,123</b>	<b>22,537</b>	<b>21,660</b>	<b>21,178</b>	<b>21,028</b>	<b>21,211</b>	<b>21,521</b>
<b>Net community assets</b>	<b>714,095</b>	<b>723,117</b>	<b>748,208</b>	<b>773,684</b>	<b>802,642</b>	<b>831,547</b>	<b>860,428</b>	<b>889,005</b>	<b>918,183</b>	<b>950,109</b>	<b>981,766</b>
<b>Community equity</b>											
Asset revaluation surplus	427,572	427,572	445,251	463,410	482,081	501,309	521,123	541,549	562,617	584,365	603,775
Retained surplus	286,523	295,545	302,957	310,274	320,561	330,238	339,305	347,456	355,566	365,744	377,991
<b>Total community equity</b>	<b>714,095</b>	<b>723,117</b>	<b>748,208</b>	<b>773,684</b>	<b>802,642</b>	<b>831,547</b>	<b>860,429</b>	<b>889,005</b>	<b>918,183</b>	<b>950,109</b>	<b>981,766</b>

## QTC Financial Forecast Template—Mount Isa City Council

### Statement of Cash Flows

	Jun-25B	Jun-26F	Jun-27F	Jun-28F	Jun-29F	Jun-30F	Jun-31F	Jun-32F	Jun-33F	Jun-34F	Jun-35F
<b>Cash flows from operating activities</b>											
Receipts from customers	65,787	62,867	65,397	68,028	70,718	73,563	76,505	79,583	82,730	86,058	89,520
Payments to suppliers and employees	(83,472)	(79,993)	(83,692)	(87,111)	(90,618)	(94,320)	(98,155)	(102,165)	(106,281)	(110,623)	(115,143)
Dividends received	3,625	1,528	1,590	1,653	1,719	1,788	1,860	1,934	2,011	2,092	2,175
Interest received	2,592	3,539	2,513	2,421	2,441	2,551	2,666	2,787	2,892	2,992	3,095
Non-capital grants and contributions	23,777	26,708	28,139	29,271	30,429	31,653	32,919	34,243	35,597	37,029	38,519
Borrowing costs	(847)	(727)	(599)	(464)	(318)	(185)	(99)	(50)	(18)	(1)	(0)
<b>Net cash inflow from operating activities</b>	<b>11,462</b>	<b>13,923</b>	<b>13,348</b>	<b>13,799</b>	<b>14,371</b>	<b>15,049</b>	<b>15,695</b>	<b>16,332</b>	<b>16,932</b>	<b>17,546</b>	<b>18,165</b>
<b>Cash flows from investing activities</b>											
Payments for property, plant and equipment	(20,591)	(26,949)	(24,380)	(22,940)	(24,700)	(25,700)	(26,600)	(27,600)	(28,950)	(31,100)	(33,398)
Proceeds from sale of property, plant and equipment	215	185	192	200	208	216	225	234	243	253	263
Grants, subsidies, contributions and donations	9,060	11,105	10,000	10,500	13,800	13,500	13,300	12,900	13,100	14,700	16,300
Other cash flows from investing activities	(979)	(979)	(1,181)	-	-	-	-	-	-	-	-
<b>Net cash inflow from investing activities</b>	<b>(12,295)</b>	<b>(16,638)</b>	<b>(15,369)</b>	<b>(12,240)</b>	<b>(10,692)</b>	<b>(11,984)</b>	<b>(13,075)</b>	<b>(14,466)</b>	<b>(15,607)</b>	<b>(16,147)</b>	<b>(16,835)</b>
<b>Cash flows from financing activities</b>											
Repayment of borrowings	(1,957)	(2,077)	(2,205)	(2,340)	(2,486)	(1,840)	(1,142)	(739)	(456)	(115)	-
<b>Net cash inflow from financing activities</b>	<b>(1,957)</b>	<b>(2,077)</b>	<b>(2,205)</b>	<b>(2,340)</b>	<b>(2,486)</b>	<b>(1,840)</b>	<b>(1,142)</b>	<b>(739)</b>	<b>(456)</b>	<b>(115)</b>	<b>-</b>
<b>Total cash flows</b>											
<b>Net increase in cash and cash equivalent held</b>	<b>(2,790)</b>	<b>(4,792)</b>	<b>(4,226)</b>	<b>(781)</b>	<b>1,193</b>	<b>1,225</b>	<b>1,479</b>	<b>1,128</b>	<b>869</b>	<b>1,284</b>	<b>1,330</b>
<b>Opening cash and cash equivalents</b>	<b>42,665</b>	<b>39,875</b>	<b>35,083</b>	<b>30,858</b>	<b>30,077</b>	<b>31,270</b>	<b>32,495</b>	<b>33,974</b>	<b>35,101</b>	<b>35,970</b>	<b>37,255</b>
<b>Closing cash and cash equivalents</b>	<b>39,875</b>	<b>35,083</b>	<b>30,858</b>	<b>30,077</b>	<b>31,270</b>	<b>32,495</b>	<b>33,974</b>	<b>35,101</b>	<b>35,970</b>	<b>37,255</b>	<b>38,584</b>



## QTC Financial Forecast Template—Mount Isa City Council

### Statement of Changes in Equity

	Jun-25B	Jun-26F	Jun-27F	Jun-28F	Jun-29F	Jun-30F	Jun-31F	Jun-32F	Jun-33F	Jun-34F	Jun-35F
<b>Asset revaluation surplus</b>											
Opening balance	427,572	427,572	427,572	445,251	463,410	482,081	501,309	521,123	541,549	562,617	584,365
Net result	na	na	na	na	na	na	na	na	na	na	na
Increase in asset revaluation surplus	-	-	17,679	18,159	18,671	19,228	19,814	20,426	21,068	21,749	19,410
<b>Closing balance</b>	<b>427,572</b>	<b>427,572</b>	<b>445,251</b>	<b>463,410</b>	<b>482,081</b>	<b>501,309</b>	<b>521,123</b>	<b>541,549</b>	<b>562,617</b>	<b>584,365</b>	<b>603,775</b>
<b>Retained surplus</b>											
Opening balance	277,238	286,523	295,545	302,957	310,274	320,561	330,238	339,305	347,456	355,566	365,744
Net result	9,285	9,022	7,412	7,317	10,287	9,677	9,067	8,151	8,110	10,178	12,247
Increase in asset revaluation surplus	na	na	na	na	na	na	na	na	na	na	na
<b>Closing balance</b>	<b>286,523</b>	<b>295,545</b>	<b>302,957</b>	<b>310,274</b>	<b>320,561</b>	<b>330,238</b>	<b>339,305</b>	<b>347,456</b>	<b>355,566</b>	<b>365,744</b>	<b>377,991</b>
<b>Total</b>											
Opening balance	704,810	714,095	723,117	748,208	773,684	802,642	831,547	860,429	889,005	918,183	950,109
Net result	9,285	9,022	7,412	7,317	10,287	9,677	9,067	8,151	8,110	10,178	12,247
Increase in asset revaluation surplus	-	-	17,679	18,159	18,671	19,228	19,814	20,426	21,068	21,749	19,410
<b>Closing balance</b>	<b>714,095</b>	<b>723,117</b>	<b>748,208</b>	<b>773,684</b>	<b>802,642</b>	<b>831,547</b>	<b>860,429</b>	<b>889,005</b>	<b>918,183</b>	<b>950,109</b>	<b>981,766</b>

# Revenue Statement 2025-26



## **Revenue Statement**

*Local Government Regulation 2012*

*Section 169 – Preparation and content of budget*

- (2) *The budget must also include-*
  - (b) *a revenue statement; and*

# REVENUE STATEMENT

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2025/26

MOUNT ISA CITY COUNCIL

ADOPTED:	18 June 2025	RESOLUTION NO.	SM06/06/25
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## STATEMENT

This Revenue Statement details the methodology pertaining to the setting of Rate Levies, Fees, Charges and Measures that Council adopts to generate internally controlled revenue.

All Council officers are bound by the principles outlined in this policy in determining the level of rates, fees and charges, in the application of rebates and concessions relating to those fees, and in the recovery of overdue rates and charges.

## PURPOSE

The purpose of this Revenue Statement is:

- to enunciate the methods used to achieve Council's objectives set out in the Revenue Policy;
- to explain material matters that guide the development and implementation of revenue practices within the Council; and
- to comply in all respects with legislative requirements.

## LEGISLATIVE REQUIREMENTS FOR REVENUE STATEMENT

In outlining its Revenue Statement, the Council will adhere to specific legislative requirements for the content of the Revenue Statement as stated in Section 104 of the Local Government Act 2009 and Section 172 of the Local Government Regulation 2012.

## ADMINISTRATION

Under Section 104 of the *Local Government Regulation 2012* Council may only levy rates and charges by the issuing of a rate notice.

A **rate notice** is a document stating—

- (a) the date when the rate notice is issued; and
- (b) the due date for payment of the rates or charges; and
- (c) if Council has decided rates or charges may be paid by instalments—the requirements for paying by instalments; and
- (d) the ways in which the rates or charges may be paid.

Council will issue one rate notice for the 2025/26 financial period. This notice will be issued on 01 August 2025. This notice will display 4 Quarterly Instalments, with the period that each quarter covers; the Issue date of the quarter instalment; the due date for the quarter instalment; and the amount owing for that quarterly instalment.

The Quarterly Instalments, Periods Covered, Issue Date and Due Date for each instalment is as follows:

**Quarter 1 Instalment**

Period Covered: 01 July 2025 to 30 September 2025

Issue Date: 1 August 2025

Due Date: 1 September 2025

**Quarter 2 Instalment**

Period Covered: 01 October 2025 to 31 December 2025

Issue Date: 1 August 2025

Due Date: 3 November 2025

**Quarter 3 Instalment**

Period Covered: 01 January 2026 to 31 March 2026

Issue Date: 1 August 2025

Due Date: 2 February 2026

**Quarter 4 Instalment**

Period Covered: 01 April 2026 to 30 June 2026

Issue Date: 1 August 2025

Due Date: 4 May 2026

***Water Consumption Rate Notices***

Separate Water Consumption Rate Notices for water consumption utility charges will be issued half yearly for the majority of residential customers and quarterly for the majority of non-residential customers.

**Mount Isa Residential and Camooweal Customers**

For all customers other than those on route 99 or route 100, separate Water Consumption Rate Notices will be issued:

- after 1 January 2026, for water consumed from 1 July 2025 to 31 December 2025; and
- after 1 July 2026 for water consumed from 1 January 2026 to 30 June 2026.

**Mount Isa Non-Residential Customers**

For customers who are on route 99 or route 100, separate Water Consumption Rate Notices will be issued:

- after 1 October 2025, for water consumed between 1 July 2025 to 30 September 2025;
- after 1 January 2026, for water consumed from 1 October 2025 to 31 December 2025;
- after 1 April 2026 for water consumed from 1 January 2026 to 31 March 2026; and
- after 1 July 2026 for water consumed from 1 April 2026 to 30 June 2026.

Supplementary Rate Notices or Water Consumption Rate Notices for variations in rates and charges payable or unbilled amounts may be issued as required throughout the year.



## DIFFERENTIAL GENERAL RATES

The total amount to be raised by way of General Rates represents the balance of the funds needed to meet Council's budgeted expenditure for 2025/26, after taking into account all other internal and external revenue sources.

Differential general rates will be levied on all rateable land in the city council area. In Council's opinion, differential general rating enables there to be a more equitable relationship between revenue raised from particular land and the circumstances relevant to that land, than would be the case under a standard rating system where rates are levied at a single rate in the dollar on all rateable land. In determining its differential rating system, Council's objective is to ensure the fair and consistent application of lawful rating and charging principles, without bias, taking account of all relevant considerations and disregarding irrelevancies such as the perceived personal wealth of individual ratepayers or ratepayer classes.

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

- Land size and use;
- Availability of general services;
- Consumption of general services;
- State determined land valuation; and
- Income producing capacity of the land.

For a variety of reasons, including those provided for in Council's Revenue Policy, Council will levy Differential General Rates. The categories and descriptions, which the Council has identified for the purpose of differential rating, after consideration of relevant rating equity factors, are:

## RESIDENTIAL CATEGORIES

The following differential rating categories and descriptions apply for the 2025/2026 financial year:

Differential Category		Description
1	Residential < 1 Ha – Camooweal	Land used for residential purposes in the town of Camooweal, that has an area of less than 1 Ha and is not otherwise categorised.
2	Residential – Owner Occupied < 4,000 m <sup>2</sup> , ≤ \$60,000	Land used for residential purposes, which is occupied by its owner, has an area of less than 4,000 m <sup>2</sup> and with a land valuation of equal to or less than \$60,000.
3	Residential – Owner Occupied < 4,000 m <sup>2</sup> , > \$60,000	Land used for residential purposes, which is occupied by its owner, has an area of less than 4,000 m <sup>2</sup> and with a land valuation of greater than \$60,000.
4	Residential ≥ 4,000 m <sup>2</sup> < 10ha	Land used for residential purposes, that has an area of 4,000 m <sup>2</sup> or greater, but less than 10 Ha and is not otherwise categorised.
5	Residential – Not Principal Residence < 4,000 m <sup>2</sup>	Land used for residential purposes, that is not occupied by its owner, has an area of less than 4,000 m <sup>2</sup> and is not otherwise categorised.
6	Multi Residential: 2 – 4 Dwellings or Units	Land used for the purpose of multi-unit dwellings, including flats, units, guest houses, private hotels, non-medical care residential institutions and welfare homes / institutions, that has 2 or more separate dwelling units but fewer than 5 dwelling units, that is not otherwise categorised.
7	Multi Residential: 5 – 9 Dwellings or Units	Land used for the purpose of multi-unit dwellings, including flats, units, guest houses, private hotels, non-medical care residential institutions and welfare homes / institutions, that has 5 or more separate dwelling units but fewer than 9 dwelling units, that is not otherwise categorised.
8	Multi Residential: 10 – 99 Dwellings or Units	Land used for the purpose of multi-unit dwellings, including flats, units, guest houses, private hotels, non-medical care residential institutions and welfare homes/institutions, that has 10 or more separate dwelling units but 99 or fewer dwelling units, that is not otherwise categorised.
9	Multi Residential: 100+ Dwellings or Units	Land used for the purpose of multi-unit dwellings, including flats, units, guest houses, private hotels, non-medical care residential institutions and welfare homes/institutions, that has 100 or more separate dwelling units, that is not otherwise categorised.
10	Community Title Units – Owner Occupied	Land created by registration of a plan prepared pursuant to the Body Corporate and Community Management Act (or its statutory predecessor (i.e. the Building Units and Group Titles Act 1980)) used for residential purposes and occupied by its owner.

18	Community Title Units - Not Principal Residence	Land created by registration of a plan prepared pursuant to the Body Corporate and Community Management Act (or its statutory predecessor (i.e. the Building Units and Group Titles Act 1980) used for residential purposes that is not the principal place of residence of its owner.
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## COMMERCIAL CATEGORIES

The following differential rating categories and descriptions apply for the 2025/2026 financial year:

Differential Category		Description
11	Camooweal - Commercial	Land used for commercial purposes in the town of Camooweal that is not otherwise categorised.
12	Retail, Commercial Business $\leq 1,000 \text{ m}^2$	Land used for commercial purposes, that has an area of $1,000 \text{ m}^2$ or less and is not otherwise categorised.
13	Retail, Commercial Business $\leq 2,000 \text{ m}^2$	Land used for commercial purposes, that has an area of $2,000 \text{ m}^2$ or less, but greater than $1,000 \text{ m}^2$ , and is not otherwise categorised.
14	Retail, Commercial Business $\leq 4,000 \text{ m}^2$	Land used for commercial purposes, that has an area of $4,000 \text{ m}^2$ or less, but greater than $2,000 \text{ m}^2$ , and is not otherwise categorised.
15	Retail, Commercial Business $\leq 6,000 \text{ m}^2$	Land used for commercial purposes, that has an area of $6,000 \text{ m}^2$ or less, but greater than $4,000 \text{ m}^2$ , and is not otherwise categorised.
16	Retail, Commercial Business $> 6,000 \text{ m}^2$	Land used for commercial purposes, that has an area of greater than $6,000 \text{ m}^2$ and is not otherwise categorised.
17	Nurseries	Land used for the purpose of Plant Nurseries.
19	Professional Office $\leq 2,000 \text{ m}^2$	Land used for professional offices purposes, that has an area of $2,000 \text{ m}^2$ or less and is not otherwise categorised.
20	Professional Office $> 2,000 \text{ m}^2$	Land used for professional offices purposes, that has an area of greater than $2,000 \text{ m}^2$ and is not otherwise categorised.
21	Shops – Main Retail	Land used for CBD Retail shops and car parking purposes that is not otherwise categorised.
22	Shopping Centre Floor Space $\leq 1,000 \text{ m}^2$	Land used for drive in shopping centre purposes, that has floor space area of $1,000 \text{ m}^2$ or less.
23	Shopping Centre Floor Space $< 2,000 \text{ m}^2$	Land used for drive in shopping centre purposes, that has floor space area of more than $1,000 \text{ m}^2$ but less than $2,000 \text{ m}^2$
24	Shopping Centre Floor Space $\geq 2,000 \text{ m}^2$	Land used for drive in shopping centre purposes, that has floor space area equal to or greater than $2,000 \text{ m}^2$ .
27	Transformer Sites $\leq 1,000 \text{ m}^2$	Land used for the purpose of a transformer and has a land area of $1,000 \text{ m}^2$ or less.
28	Transformer Sites $> 1,000 \text{ m}^2$	Land used for the purpose of a transformer and has a land area of more than $1,000 \text{ m}^2$ , but less than 5 Ha.
29	Transformer Sites $\geq 5 \text{ Ha}$	Land used for the purpose of a transformer and has a land area of 5.0 Ha or more.
30	Public Accommodation $< 20$ Units, Rooms, Sites	Land used for the purposes of accommodation for the travelling public including motels and caravan parks, that has fewer than 20 accommodation units, rooms or sites.

31	Public Accommodation < 40 Units, Rooms, Sites	Land used for the purposes of accommodation for the travelling public including motels and caravan parks, that has 20 or more but fewer than 40 accommodation units, rooms or sites.
32	Public Accommodation < 60 Units, Rooms, Sites	Land used for the purposes of accommodation for the travelling public including motels and caravan parks, that has 40 or more but fewer than 60 accommodation units, rooms or sites.
33	Public Accommodation ≥ 60 Units, Rooms, Sites	Land used for the purposes of accommodation for the travelling public including motels and caravan parks, that has 60 or more accommodation units, rooms or sites.
34	Hotels/ Licensed Clubs < 20 Accommodation Units	Land used for the purposes of hotels and licensed clubs and may include accommodation for the travelling public of fewer than 20 accommodation units, rooms or sites.
35	Hotels/ Licensed Clubs - ≥ 20 Accommodation Units	Land used for the purposes of hotels and licensed clubs and may include accommodation for the travelling public of 20 or more accommodation units, rooms or sites.
36	Intensive Accommodation 5-99 Rooms, Units or Sites	Land used or intended to be used in whole or in part, for providing intensive accommodation (other than for the ordinary travelling public) for 5 or more but fewer than 100 rooms, suites, or caravan sites specifically built or provided for this purpose. Land within this category is commonly known as "workers accommodation", "single person quarters", "work camps", "accommodation village", "guest houses" or "barracks".
37	Intensive Accommodation 100-300 Rooms, Units or Sites	Land used or intended to be used in whole or in part, for providing intensive accommodation (other than for the ordinary travelling public) for 100 or more, but fewer than 300 rooms, suites, or caravan sites specifically built or provided for this purpose. Land within this category is commonly known as "workers accommodation", "single person quarters", "work camps", "accommodation village", "guest houses" or "barracks".
38	Intensive Accommodation 300+ Rooms, Units or Sites	Land used or intended to be used in whole or in part, for providing intensive accommodation (other than for the ordinary travelling public) for 300 or more rooms, suites, or caravan sites specifically built or provided for this purpose. Land within this category is commonly known as "workers accommodation", "single person quarters", "work camps", "accommodation village", "guest houses" or "barracks".
40	Commercial Other ≤ 1 Ha	Land used for the purpose of a tourist attractions sports clubs, religious and other non-commercial uses and has an area of 1.0 Ha or less.
41	Commercial Other < 2 Ha	Land used for the purpose of a tourist attractions sports clubs, religious and other non-commercial uses and has an area of greater than 1.0 ha but less than 2.0 Ha.
42	Commercial Other ≥ 2 Ha	Land used for the purpose of a tourist attractions sports clubs, religious and other non-commercial uses and has an area equal to or greater than 2.0 Ha.

**Note:** There are no categories 25,26 or 39 for the 2025/2026 financial year.



## RURAL CATEGORIES

The following differential rating categories and descriptions apply for the 2025/2026 financial year:

Differential Category		Description
43	Rural Land 10 to 100 Ha	Land used for a rural purpose, that is between 10 Ha and 100 ha in area, except land included in categories 36 to 38.
44	Rural Land < 5,000 Ha	Land used for a rural purpose, that is between 100 Ha and 5,000 ha in area, except land included in categories 36 to 38.
45	Rural Land ≥ 5,000 Ha	Land used for a rural purpose, that is 5,000 Ha or more in area, except land included in categories 36 to 38.
46	Rural Land ≥ \$20M ucv	Land used for a rural purpose, that is \$20,000,000 or more in valuation, but less than \$40,000,000, except land included in categories 36 to 38.
47	Rural Land ≥ \$40M ucv	Land used for a rural purpose, that is \$40,000,000 or more in valuation, except land included in categories 36 to 38.

## INDUSTRIAL CATEGORIES

The following differential rating categories and descriptions apply for the 2025/2026 financial year:-

Differential Category		Description
48	Industry – Camooweal	Land used for light industry purposes in the town of Camooweal.
49	Industry ≤ 4,000 m <sup>2</sup>	Land used for light industry purposes, that has an area of 4,000 m <sup>2</sup> or less and is not otherwise categorised.
50	Industrial < 1 Ha	Land used for light industry purposes, that has an area of greater than 4,000 m <sup>2</sup> but less than 1.0 Ha and is not otherwise categorised.
51	Industrial ≥ 1 Ha	Land used for light industry purposes, that has an area of 1.0 Ha or more and is not otherwise categorised.
52	Transport, Storage, Warehouse ≤ 4,000 m <sup>2</sup>	Land used for general industry, transport, storage and warehousing purposes, that has an area of 4,000 m <sup>2</sup> or less and is not otherwise categorised.
53	Transport, Storage, Warehouse > 4,000 m <sup>2</sup>	Land used for general industry, transport, storage and warehousing purposes, that has an area of greater than 4,000 m <sup>2</sup> and is not otherwise categorised.
54	Service Stations < 4,000 m <sup>2</sup>	Land used for the purposes of a service station, that has an area of 4,000 m <sup>2</sup> or less and is not otherwise categorised.
55	Major Fuel Facilities	Land used for the purpose of a major fuel facility that is selling fuel to the public and is not otherwise categorised.

## INTENSIVE BUSINESSES AND INDUSTRIES CATEGORIES

The following differential rating categories and descriptions apply for the 2025/2026 financial year:

Differential Category		Description
56	Quarry	Land or leases used, or intended to be used, for the extraction of sand and quarry materials.
57	Noxious A $\geq 1$ Ha $< 5.0$ Ha	Land or leases used, or intended to be used, as a noxious / offensive industry that has an area of 1.0 Ha or more but less than 5.0 Ha and is not otherwise categorised.
58	Noxious B $\geq 5$ Ha – 1,000 Ha	Land or leases used, or intended to be used, as a noxious / offensive industry that has an area of 5.0 Ha or more, but less than 1,000 ha and is not otherwise categorised.
59	Noxious C $\geq 1,000$ Ha	Land or leases used, or intended to be used, as a noxious / offensive industry that has an area of 1,000 Ha or more and is not otherwise categorised.
60	Mining $< 5$ workers $< 10$ Ha	Mining leases and land used for the purpose of mining that has fewer than 5 workers, an area of less than 10 Ha and is not otherwise categorised.
61	Mining $< 5$ workers $< 100$ Ha	Mining leases and land used for the purpose of mining that has fewer than 5 workers, an area of 10 Ha or more but less than 100 Ha and is not otherwise categorised.
62	Mining $< 5$ workers $< 1,000$ Ha	Mining leases and land used for the purpose of mining that has fewer than 5 workers, an area of 100 Ha or more but less than 1,000 Ha and is not otherwise categorised.
63	Mining $< 5$ workers $> 1,000$ Ha	Mining leases and land used for the purpose of mining that has fewer than 5 workers, an area of 1,000 Ha or more and is not otherwise categorised.
64	Mining 5-50 workers	Mining leases and land used for the purpose of mining that has 5 or more workers but fewer than 51 workers and is not otherwise categorised.
65	Mining 51-200 workers	Mining leases and land used for the purpose of mining that has 51 or more workers but fewer than 201 workers and is not otherwise categorised.
66	Mining 201-500 workers	Mining leases and land used for the purpose of mining that has 201 or more workers but fewer than 501 workers and is not otherwise categorised.
67	Mining 501-1,000 workers	Mining leases and land used for the purpose of mining that has 301 or more workers but fewer than 1,001 workers and is not otherwise categorised.
68	Mining 1,001-2,000 workers	Mining leases and land used for the purpose of mining that has 1,001 or more workers but fewer than 2,001 workers and is not otherwise categorised.
69	Mining $> 2,000$ workers	Mining leases and land used for the purpose of mining that has 2,001 or more workers and is not otherwise categorised.
70	Power Station $< 200$ MW	Land or leases used, or intended to be used, for the generation and transmission of electricity from a power station with an output capacity of greater than 0.5 MW and less than 200 MW, including land used for any purpose associated with these uses.

71	Power Station > 200 MW	Land or leases used, or intended to be used, for the generation and transmission of electricity from a power station with an output capacity of 200 MW or more, including land used for any purpose associated with these uses.
72	Solar/Wind Farm < 10MW	Land or leases used, or intended to be used, for the generation and transmission of electricity from a solar/wind farm with an output capacity of greater than 1.0 MW and less than 10 MW, including land used for any purpose associated with these uses.
73	Solar/Wind Farm 10-100MW	Land or leases used, or intended to be used, for the generation and transmission of electricity from a solar/wind farm with an output capacity of greater than 10 MW and less than 100 MW, including land used for any purpose associated with these uses.
74	Solar/Wind Farm > 100MW	Land or leases used, or intended to be used, for the generation and transmission of electricity from a solar/wind farm with an output capacity of 100 MW or more, including land used for any purpose associated with these uses.
75	Mining Lease with on-site Accommodation	Mining leases and land used for the purpose of mining that has on-site accommodation of more than 100 rooms, suites, or caravan sites specifically built or provided for this purpose.

## DIFFERENTIAL GENERAL RATE CHARGE AND MINIMUM RATE

### IDENTIFICATION OF LAND

Council delegates the power (contained in Sections 81(4) and (5) of the *Local Government Regulation 2012*) to the Chief Executive Officer to identify the rating category to which each parcel of rateable land in Council's area belongs.

### DIFFERENTIAL GENERAL RATES AND MINIMUM GENERAL RATE

That, in accordance with Section 94 of the *Local Government Act 2009* and section 80 of the *Local Government Regulation 2012*, Mount Isa City Council makes Differential General Rates for the year ending 30<sup>th</sup> June 2026 for the categories set out above.

Further, in accordance with Section 94 of the *Local Government Act 2009* and section 77 of the *Local Government Regulation 2012*, Mount Isa City Council makes Minimum General Rates for the year ending 30<sup>th</sup> June 2026 for the categories set out above.

### OBJECTION TO DIFFERENTIAL GENERAL RATES CATEGORY

Owners of rateable land are informed that they have the right of objection to the category their land is included in. All objections must be made to the Mount Isa City Council Chief Executive Officer and the only basis for objection shall be that, at the date of issue of the rate notice, having regard to the criteria adopted by Council, the land should be in another category.

**All objections must be received in writing within 30 days after the date when the rates notice was issued. Any change to the rating category of the land is taken to have been changed from the start of the period of the rate notice (*Local Government Regulation 2012 section 91(5)*). Council will not adjust any rates or charges for any period prior to Council being formally notified in writing. The making of an objection, or the starting of an appeal, does not stop the levying and recovery of overdue rates on the land.**



The level of differential general rate and minimum general rate adopted for each category as described above is:

Category	Description	Rate c in the \$	Minimum Rate
<b>Residential Categories</b>			
1	Residential < 1 Ha – Camooweal	4.6714	\$433
2	Residential – Owner Occupied < 4,000 m <sup>2</sup> , ≤ \$60,000	2.9045	\$864
3	Residential – Owner Occupied < 4,000 m <sup>2</sup> , > \$60,000	2.5369	\$1,735
4	Residential ≥ 4,000 m <sup>2</sup> < 10 Ha	1.3416	\$928
5	Residential – Not Principal Residence < 4,000 m <sup>2</sup>	3.6229	\$1,041
6	Multi Residential: 2 – 4 Dwellings or Units	3.0600	\$1,249
7	Multi Residential: 5 – 9 Dwellings or Units	3.1900	\$3,123
8	Multi Residential: 10 – 99 Dwellings or Units	5.8090	\$9,344
9	Multi Residential: 100+ Dwellings or Units	8.7136	\$94,389
10	Community Title Units (PPR)	2.5990	\$864
18	Community Title Units (NPPR)	2.9045	\$953
<b>Commercial Categories</b>			
11	Camooweal - Commercial	4.4392	\$466
12	Retail, Commercial Business ≤ 1,000 m <sup>2</sup>	6.8858	\$1,618
13	Retail, Commercial Business ≤ 2,000 m <sup>2</sup>	7.5635	\$3,233
14	Retail, Commercial Business ≤ 4,000 m <sup>2</sup>	7.5635	\$4,847
15	Retail, Commercial Business ≤ 6,000 m <sup>2</sup>	6.8858	\$8,049
16	Retail, Commercial Business > 6,000 m <sup>2</sup>	6.8858	\$9,662
17	Nurseries	4.2792	\$1,618
19	Professional Office ≤ 2,000 m <sup>2</sup>	8.6576	\$4,041
20	Professional Office > 2,000 m <sup>2</sup>	6.7098	\$8,049
21	Shops – Main Retail	10.2703	\$4,847
22	Shopping Centre Floor Space ≤ 1,000 m <sup>2</sup>	10.2703	\$24,134
23	Shopping Centre Floor Space < 2,000 m <sup>2</sup>	27.0386	\$48,248
24	Shopping Centre Floor Space ≥ 2,000 m <sup>2</sup>	16.9525	\$96,487

Category	Description	Rate c in the \$	Minimum Rate
27	Transformer Sites $\leq 1,000 \text{ m}^2$	7.0950	\$1,618
28	Transformer Sites $> 1,000 \text{ m}^2$	7.0950	\$3,456
29	Transformer Sites $\geq 5 \text{ Ha}$	1.4326	\$4,847
30	Public Accommodation $< 20$ Units, Rooms, Sites	7.1642	\$6,209
31	Public Accommodation $< 40$ Units, Rooms, Sites	6.5476	\$12,468
32	Public Accommodation $< 60$ Units, Rooms, Sites	8.1626	\$19,162
33	Public Accommodation $\geq 60$ Units, Rooms, Sites	5.3526	\$26,736
34	Hotels/ Licensed Clubs $< 20$ Accommodation Units	8.1328	\$15,644
35	Hotels/ Licensed Clubs $\geq 20$ Accommodation Units	8.7136	\$31,527
36	Intensive Accommodation 5-99 Rooms, Units or Sites	5.8090	\$9,330
37	Intensive Accommodation 100-300 Rooms, Units or Sites	8.7136	\$93,439
38	Intensive Accommodation 300+ Rooms, Units or Sites	17.0587	\$280,506
40	Commercial Other $\leq 1 \text{ Ha}$	2.1729	\$832
41	Commercial Other $< 2 \text{ Ha}$	2.4356	\$832
42	Commercial Other $\geq 2 \text{ Ha}$	2.0154	\$832
<b>Rural Categories</b>			
43	Rural Land 10 to 100 Ha	1.0773	\$1,000
44	Rural Land $< 5,000 \text{ Ha}$	0.7429	\$1,000
45	Rural Land $\geq 5,000 \text{ Ha}$	0.7304	\$1,000
46	Rural Land $\geq \$20\text{M ucv}$	0.7361	\$1,000
47	Rural Land $\geq \$40\text{M ucv}$	0.9206	\$1,000
<b>Industrial Categories</b>			
48	Industry – Camooweal	6.5020	\$534
49	Industry $\leq 4,000 \text{ m}^2$	6.8450	\$3,456
50	Industrial $< 1 \text{ Ha}$	5.4080	\$6,949
51	Industrial $\geq 1 \text{ Ha}$	5.7080	\$13,888

Category	Description	Rate c in the \$	Minimum Rate
52	Transport, Storage, Warehouse $\leq 4,000 \text{ m}^2$	6.5584	\$3,456
53	Transport, Storage, Warehouse $> 4,000 \text{ m}^2$	4.9465	\$6,949
54	Service Stations $< 4,000 \text{ m}^2$	8.7722	\$10,409
55	Major Fuel Facilities	5.2252	\$15,613
<b>Intensive Businesses and Industries Category</b>			
56	Quarry	6.9915	\$57,007
57	Noxious A $\geq 1\text{Ha} < 5.0 \text{ Ha}$	8.1833	\$24,359
58	Noxious B $\geq 5 \text{ Ha} - 1,000 \text{ Ha}$	9.9748	\$60,843
59	Noxious C $\geq 1,000 \text{ Ha}$	24.6359	\$114,012
60	Mining $< 5 \text{ workers} < 10 \text{ Ha}$	38.6924	\$5,408
61	Mining $< 5 \text{ workers} < 100 \text{ Ha}$	38.6924	\$10,779
62	Mining $< 5 \text{ workers} < 1,000 \text{ Ha}$	38.6924	\$21,527
63	Mining $< 5 \text{ workers} > 1,000 \text{ Ha}$	38.6924	\$29,148
64	Mining 5-50 workers	83.9311	\$63,912
65	Mining 51-200 workers	83.9187	\$125,608
66	Mining 201-500 workers	83.9311	\$406,455
67	Mining 501-1,000 workers	83.9311	\$905,407
68	Mining 1,001-2,000 workers	83.9311	\$1,808,585
69	Mining $> 2,000 \text{ workers}$	87.2835	\$2,892,246
70	Power Station $< 200 \text{ MW}$	18.7184	\$13,034
71	Power Station $> 200 \text{ MW}$	18.7184	\$164,515
72	Solar/Wind Farm $< 10 \text{ MW}$	11.3544	\$5,204
73	Solar/Wind Farm 10-100 MW	11.3544	\$10,394
74	Solar/Wind Farm $> 100 \text{ MW}$	11.3544	\$103,922
75	Mining Lease with onsite Accommodation	83.9311	\$198,741

## UTILITY CHARGES

Utility Charges have been calculated on the basis of Full Cost Pricing (FCP) pursuant to National Competition Policy (NCP) principles. The units applied to different types of properties have been established for many years and Council is generally satisfied that they reflect the relative costs of service.

## SEWERAGE CHARGES AND EFFLUENT CHARGES

The charging system for sewerage includes the following descriptions and definitions.

Charge Description	Definition
Sewerage Access Charge	Charge applied to each parcel of vacant land in the sewerage service area that has the potential to be connected to the sewer scheme, whether connected or not.
Sewerage Connected Charge	Charge applied to a single unit dwelling, each unit of a multi-unit dwelling or body corporate, each room in workers accommodation, each pedestal in a hospital, and the 1 <sup>st</sup> pedestal at all other connected allotments.
Sewerage Additional Pedestal Charge	This Charge is applied to each additional non-residential pedestal (including urinal cistern &/or Pan) that is connected to the sewer scheme after applicable Sewer Connected Charges.

Sewerage service charges are levied per access or connection rendered to each Ratepayer's premises, and any additional pedestals, with differential charges based on the sewer scheme in the locations of: Mount Isa, and Camooweal. Each sewerage service utility charge is set as a specified amount detailed below:

Utility	Mount Isa annual charge	Camooweal annual charge
Sewerage Access Charge	\$800.00	\$230.00
Sewerage Connected Charge	\$800.00	\$230.00
Sewerage Additional Pedestal Charge (per additional pedestal)	\$725.00	\$210.00

## WASTE MANAGEMENT COLLECTION SERVICE CHARGES

Mount Isa City Council Local Law No. 6 (Waste Management) 2018 4 Part 2 Waste Management Division 1 states that Council may:

- designate areas within its local government area in which Council may conduct general waste or green waste collection services; and
- decide the frequency of general waste or green waste collection services in the designated areas. All residential properties within the designated service area will pay, as a minimum, for one waste management collection service (Garbage Service).

This charge will be levied and recovered irrespective of whether occupiers within the designated service area avail themselves of the service and will apply irrespective of whether the premises are occupied for any period during the year.

This recognises that the Garbage Service is available to all ratepayers with whom Council provides a waste storage container, and the Garbage Service provider is required to drive past each residence within the designated service area, and it is impractical to monitor the use of the service on a dwelling-by-dwelling basis.

This charge also applies to a property with a business and a dwelling. For a property which has both a business and a dwelling, as a minimum, Council will levy against the property one Residential Garbage Service Charge. Any Commercial Garbage Service provided to the property will also, in addition, be levied with a Commercial Garbage Service Charge (where a commercial service is provided by Council or its appointed contractor).

## RESIDENTIAL GARBAGE SERVICES

The charging system for Residential Garbage Services are described and defined in the following table.

Charge Description	Definition of service
Residential Garbage Service Charge	Charge applied for the waste removal and disposal of one 240 litre (maximum) capacity (red lid) general waste refuse bin once per week and one 240 litre (maximum) capacity (yellow lid) recycling waste bin once per fortnight, or such other quantities as may be determined by Council, to a single dwelling, each unit of a multi-unit dwelling or community title lot, and other installations as determined by Council.
Additional Residential Garbage Service Charge	Charge applied for the waste removal and disposal of one additional 240 litre (maximum) capacity (red lid) general waste refuse bin per week (collected weekly) and one 240 litre (maximum) capacity (yellow lid) recycling waste bin (collected fortnightly), to a single dwelling, each unit of a multi-unit dwelling or community title lot, and other installations as determined by Council.
Additional Residential General Waste Garbage Service Charge	Charge applied for the waste removal and disposal of one additional 240 litre (maximum) capacity (red lid) general waste refuse bin (collected weekly), to a single dwelling, each unit of a multi-unit dwelling or Group title lots, and other installations as determined by Council.
Additional Residential Recycling Garbage Service Charge	Charge applied for the waste removal and disposal of one additional 240 litre (maximum) capacity (yellow lid) recycling waste bin (collected fortnightly), to a single dwelling, each unit of a multi-unit dwelling or Group title lot, and other installations as determined by Council.



Residential Garbage Service Charges are levied per collection service (as defined in the table above) rendered to each Ratepayer. Each residential garbage service charge is set as a specified amount detailed below:

Utility	Mount Isa annual charge	Camooweal annual charge
Residential Garbage Service Charge	\$440.00	\$808.00
Additional Residential Garbage Service Charge (one red lid bin and one yellow lid bin)	\$440.00	\$808.00
Additional Residential General Waste Garbage Service (one red lid bin) Charge	\$330.00	\$606.00
Additional Residential Recycling Garbage Service (one yellow lid bin) Charge	\$220.00	\$404.00

Residential households may apply for additional bins to be supplied and collected, but approval is at the sole discretion of Council. Each additional bin supplied and collected will be levied the additional charges stated in the table above. Notwithstanding the provisions of additional bins, and for avoidance of doubt, all residential properties within the designated service area will only be serviced once per week for general waste/red lid bins, and once per fortnight for recycling/yellow lid bins.

## COMMERCIAL GARBAGE SERVICE

If a non-residential (i.e. commercial or industrial) generator of waste within the designated service areas of Mount Isa and Camooweal request from Council a Commercial Garbage Service, the following tables apply.

Charge Description	Definition – Mount Isa
Commercial Garbage Service Charge	Charge applied for the minimum once per weekly service to remove and dispose of each industrial refuse bin, the number and size of which is supplied to each separate business entity as determined by Council.
Commercial Garbage Service–Additional Lift Charge	Charge applied for each additional lift service to remove and dispose of each industrial refuse bin, the number and size of which is supplied to each separate business entity as determined by Council.
Commercial Recycling Garbage Service Charge	Charge applied for the minimum once per fortnightly service to remove and dispose of one 240-litre (maximum) capacity (yellow lid) recycling bin, the number of which is supplied to each separate business entity as determined by Council.
Commercial Recycling Garbage Service–Additional Lift Charge	Charge applied for each additional lift service to remove and dispose of each 240 litre (maximum) capacity (yellow lid) recycling bin, the number of which is supplied to each separate business entity as determined by Council.
Waste Service Charge	A Base Charge applied for each removal and disposal of each industrial refuse bin (excluding the 240-litre yellow lid recycling bin), the number and size of which is supplied to each separate business entity as determined by Council.

The charges for a commercial garbage service are levied per commercial garbage service rendered to each ratepayer of commercial premises or industrial premises and are levied together with a Base Charge (separately identified) (excluding the 240-litre yellow lid recycling bin service). Council has decided to make differential charges based on location: Mount Isa, and Camooweal. Each commercial garbage service charge is set as a specified amount detailed below:

Commercial Garbage Service Charges – Mount Isa	Annual Charge for Initial Lift	Annual Charge for each additional Lift Service
Commercial Garbage Service Charge – 240 litre bin	\$808.00	\$765.00
Waste Service Charge for Commercial Garbage Service– 240 litre bin	\$78.00	\$78.00
Commercial Recycling Garbage Service Charge – 240 litre bin	\$404.00	\$384.00
Commercial Garbage Service Charge– 360 litre bin	\$1,216.00	\$1,095.00
Waste Service Charge for Commercial Garbage Service– 360 litre bin	\$117.00	\$117.00
Commercial Garbage Service Charge– 0.76 m <sup>3</sup> bin	\$2,389.00	\$2,145.00
Waste Service Charge for Commercial Garbage Service– 0.76 m <sup>3</sup> bin	\$245.00	\$245.00
Commercial Garbage Service Charge – 1.5 m <sup>3</sup> bin	\$3,939.00	\$3,544.00
Waste Service Charge for Commercial Garbage Service– 1.5 m <sup>3</sup> bin	\$481.00	\$481.00
Commercial Garbage Service Charge – 3.0 m <sup>3</sup> bin	\$5,993.00	\$5,394.00
Waste Service Charge for Commercial Garbage Service– 3.0 m <sup>3</sup> bin	\$960.00	\$960.00

Charge Description	Definition – Camooweal
Commercial Garbage Service Charge	Charge applied for the once per weekly service to remove and dispose of each 240L refuse bin the number of which is supplied to each separate business entity as determined by Council.
Commercial Recycling Garbage Service Charge	Charge applied for the removal and disposal of one 240 litre (maximum) capacity (yellow lid) recycling bin once per fortnight, the number of which is supplied to each separate business entity as determined by Council.
Waste Service Charge	A Base Charge applied for each removal and disposal of each 240L refuse bin (excluding the 240-litre yellow lid recycling bin), the number of which is supplied to each separate business entity as determined by Council.

Commercial Garbage Service Charge– Camooweal	Annual charge (1 Service per week)
Commercial Garbage Service Charge– 240 litre bin	\$808.00
Commercial Recycling Garbage Service Charge – 240 litre bin	\$404.00
Waste Service Charge for Commercial Garbage Service– 240 litre bin	\$78.00

## WASTE MANAGEMENT UTILITY CHARGES

In accordance with Section 94 (1) (b) (ii) of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012*, Council will make and levy waste management utility charges for the financial year 2025/26. This will be described as the Waste Management Utility Charge - Residential and Waste Management Utility Charge - Non-Residential (i.e. commercial or industrial).

These Waste Management Utility Charges are levied to further assist the Council in funding the ongoing maintenance and upkeep of its Materials Recovery Facility (located within Council's Waste Management Facility).

The land to which the Waste Management Utility Charge - Residential will be applied is all land identified in differential general rating categories 1 to 10 (inclusive) and category 18, and the amount of this charge will be the rateable value of the land multiplied by rate in the dollar of 0.0008779, subject to no rateable assessment paying less than the minimum charge amount of **\$31.00** per annum.

The land to which the Waste Management Utility Charge – Non-Residential will be applied is all land identified in differential general rating categories 11 to 17 (inclusive), 19 to 42 (inclusive) and 48 to 75 (inclusive), and the amount of this charge will be the rateable value of the land multiplied by rate in the dollar of 0.0011173, subject to no rateable assessment paying less than the minimum charge amount of **\$31.00** per annum.

## WATER CHARGES

Pursuant to Part 7 of *Local Government Regulation 2012*, water charges shall be made and levied by the Council upon all lands and premises within the declared water areas for the supply of water services by the Council.

The basis and principles for making and levying of water charges will be -

- (i) an annual access charge, in advance, with half the annual access charge shown on each half yearly Rates Notice; which applies to all lands within the declared water areas; and
- (ii) a consumption charge for each kilolitre of water consumed; which shall be based on the consumption registered by the water meter or water meters installed by Council (or delegate) on the water service or water services to the land.

The charges are also made on the basis in respect of any land or other structure, building, individual shop or place on land to which water is supplied, that is not rateable under the *Local Government Act 2009*.

Council operates two water schemes as follows:

- a) Properties in the City of Mount Isa who are supplied with treated water purchased from the Mount Isa Water Board; and
- b) Properties in the Town of Camooweal with water supplied from bores operated by Council.

Each water scheme has different costs for the supply and where applicable, the treatment of water, therefore the charges for the two schemes are different.

Council may levy utility charges for supplying a water service before the facility for supplying the service has been constructed if:

- (a) Council reasonably believes the service will be supplied in the financial year; and
- (b) Council:
  - (i) has started constructing the facility; or
  - (ii) intends to start constructing the facility during the financial year and has included the funds that are necessary for construction in its annual budget for the current financial year.

Water charges are levied on a user pays basis and set at a level to fully recover the cost of the purchase of water (where applicable), provision of infrastructure, and the operation, maintenance, and improvement of each system.

### Tenanted Properties

Council does not issue water consumption notices to tenants. All water charges will be issued to the property owner.

In the case of non-residential properties leased from the Council or any other non-residential leased property, a notice will be issued to person identified in the lease as requiring or requesting the service.

### Stopped Meter

Should a meter be found to have stopped, water consumption will be charged in accordance with the provisions of the Water Meter Policy.

### Dedicated Fire Service

A water service connection, irrespective of size, which services the fire-fighting systems only, will be levied at the rate applicable to a 25mm water service connection that would apply to the relevant property. This charge will only apply where there is no other meter connected to the property.

Should there be **more than 25kL** of water per annum used through the dedicated fire service meter; the property owner will be required to provide sufficient evidence to Council to prove water was used for genuine firefighting and fire system testing purposes. All water not used for genuine firefighting or fire systems testing will be charged to the property owner.

## *Conditions of Use for Dedicated Fire Services – fire system testing*

The owner of the service must maintain a register of all water used for fire system testing purposes. The register must show date of use, meter reading prior to use, meter reading following use, water consumed, and where and why the water was used.

### *Firefighting purposes*

The service will be deemed to be a multi-use connection, and the charge will be in accordance with the Water Meter Service Size multiplier for a standard service, unless the owner of the service provides sufficient evidence to Council to support water was used for firefighting purposes. This

might be in the form of photos, a report from the Queensland Fire and Emergency Services, a copy of an insurance claim, or a similar support document.

### Dual Fire Service

A water service connection, irrespective of size, which services both the:

- a) fire-fighting systems; and
- b) normal water needs of the premises

will be levied at the rate that would apply to a 50mm water service connection. This charge will only apply where there is no other meter connected to the property.

If there is **only one water meter** on the property and it is a dual fire service meter, all water consumption will be charged unless the property owner can provide sufficient evidence to Council to prove all or some of the water was used for genuine firefighting and fire system testing purposes. All water not used for genuine firefighting or fire systems testing will be charged to the property owner.

## *Conditions of Use for Dual Fire Services – fire system testing:*

The owner of the service must maintain a register of all water use for fire system testing purposes. The register must show date of use, meter reading prior to use, meter reading following use, water consumed, and where and why the water was used.

### *Firefighting purposes*

The owner of the service must provide sufficient evidence to Council to support water was used for fire-fighting purposes. This might be in the form of photos, a report from the Queensland Fire Service, a copy of an insurance claim, or a similar support document.

If the service is used for any purpose other than firefighting or testing at any time, or the owner of the service fails to produce the register on demand, the service will be deemed to be a multi-use connection and the charge will be in accordance with the Water Meter Service Size multiplier for a standard service.



## ANNUAL WATER ACCESS CHARGE

Unless a concession applies **all vacant land**, whether metered or not, will be levied an annual water access charge.

Unless a concession applies, **all individual community title lots** within a body corporate / group title will be levied an annual water access charge.

Unless a concession applies: properties not otherwise mentioned within this document:

- will be charged an annual water access charge based on the size of the largest water meter on the property assessment, unless it is a dedicated fire service or dual fire service meter;
- if the property assessment only has one water meter and it is a dual fire service or dedicated fire service, then the relevant fee for the dedicated fire or dual fire service meter will be charged;
- where there exists on any property assessment, more than one water meter, the access charge for each water meter on the property shall apply.
- If there are multiple water meters on the property assessment, and at least one is a dual fire service or dedicated fire service, you will be charged for the largest size water meter, excluding the dual fire service or dedicated fire service.
- unless otherwise specified, the access charge for properties with a water service connection will be in proportion to the base access charge for a 20mm water meter as indicated in the following table.

Size of Water Meter	Factor
20 mm	1
25 mm	1.5625
32 mm	2.56
40 mm	4
50 mm	6.25
80 mm	16
100 mm	25
150 mm	56.25
Dual Fire Service	6.25
Dedicated Fire Service	1.5625

## MOUNT ISA

For all properties not listed elsewhere and unless a concession applies, the annual water access charge for domestic and commercial properties within the City of Mount Isa declared water service area shall be charged according to the table below for the 2025/26 financial year:

Size of Water Meter	Annual Access Charge
20 mm	\$1,320
25 mm	\$2,062
32 mm	\$3,379
40 mm	\$5,280
50 mm	\$8,249
80 mm	\$21,118
100 mm	\$32,997
150 mm	\$74,243
Dual Fire Service	\$8,249
Dedicated Fire Service	\$2,062

### CAMOOWEAL

For all properties not listed elsewhere and unless a concession applies, the annual water access charge for domestic and commercial properties within the Township of Camooweal declared water service area shall be charged as per the table below for the 2025/26 financial year:

Size of Water Meter	Annual Access Charge
20 mm	\$992
25 mm	\$1,550
32 mm	\$2,540
40 mm	\$3,968
50 mm	\$6,200

### BODY CORPORATES – Mount Isa and Camooweal

Unless a concession applies, the annual water access charge for **every individual Community Title Lot** within a body corporate or group title, whether they be domestic and commercial, will be

**\$409.00** for the 2025/26 financial year so long as they are in the declared water areas.

### Vacant Land – Mount Isa

Unless another water concession applies vacant land, whether it be domestic or commercial, meter or non-metered, will be charged an annual water access charge of **\$1,320** for the 2025/26 financial year so long as the vacant land is within the City of Mount Isa declared water area.

### Vacant Land – Camooweal

Unless another water concession applies vacant land, whether it be domestic or commercial, meter or non-metered, will be charged an annual water access charge of **\$992** for the 2025/26 financial year so long as the vacant land is within the Town of Camooweal declared water area.

## **Sporting clubs, community organisations and not for profit organisations – Mount Isa and Camooweal**

### Non-Profit Sporting Club

A non-profit sporting club is a club run by volunteers providing sporting activities available to the local community not carried on for the profit or gain of its members.

### Community Organisation

A community organisation is an organisation that provides services or activities to the local community run by volunteers not carried on for the profit or gain of its members.

### Non-Profit Organisation

A non-profit organisation if it is not carried on for the profit or gain of its members. This applies for direct and indirect financial gains and both while the organisation is being carried on and upon its winding up (i.e. its constitution or governing documents prohibit distribution of profits or gains to individual members and its actions are consistent with the prohibition).

For all properties not listed elsewhere and unless another concession applies, the annual water access charge for non-profit sporting clubs, community organisations, and non-profit organisations within the declared water service areas shall be charged as per the table below for the 2025/26 financial year.

Size of Water Meter	Annual Access Charges
20 mm	\$332
25 mm	\$519
32 mm	\$850
40 mm	\$1,328
50 mm	\$2,075
80 mm	\$5,311
100 mm	\$8,298
150 mm	\$18,670
Dual Fire Service	\$2,075
Dedicated Fire Service	\$519
Metered/Unmetered Vacant Land	\$332

## **Council Parks and Educational Facilities – Mount Isa and Camooweal**

Council recognises that early, primary, and secondary educational facilities need access to sufficient quantities of water for student well-being. Education Facilities include:

- kindergartens;
- schools with sporting fields / significant green space for student use; and
- day care facilities.

Educational facilities **do not include** tertiary education facilities e.g. TAFE, universities

For all properties not listed elsewhere and unless another concession applies, the annual water access charge for Council parks and educational facilities within the declared water service areas shall be charged as per the table below for the 2025/26 financial year

Size of Water Meter	Annual Access Charge
20 mm	\$528
25 mm	\$825
32 mm	\$1,352
40 mm	\$2,112
50 mm	\$3,300
80 mm	\$8,447
100 mm	\$13,199
150 mm	\$29,697
Dual Fire Service	\$3,300
Dedicated Fire Service	\$825

**Can I change the Size of my Water Meter?**

This is at the sole discretion of Council. To apply the property owner must complete an "Application for Water Service" and submit it to Council for consideration. Once the review has been completed an officer will contact the ratepayer to advise of the outcome. All costs will be met by the property owner.

## WATER CONSUMPTION CHARGES

### Water Meter Readings:

Water meters for all properties in all water route groups, aside from groups 99 and 100 (generally Mount Isa residential and all of Camooweal) will be read on a half yearly basis. Water meters for all properties within water route groups 99 and 100 (generally Mount Isa non-residential properties) will be read on a quarterly basis.

Where a property has more than one water service connection, the first-tier water consumption limit will be applied to the **total** of all water consumed through all the water meters.

For example, if a Mount Isa single dwelling residential property has two water meters: meter one shows consumption of 100kL and meter two shows consumption of 1,700kL. The total consumption for the property assessment is 1,800kL. The property owner will be charged the Tier 1 consumption for the first 1,000kL and then Tier 2 consumption for the remaining 800kL of consumption.

For the purpose of this paragraph, the term 'water service connection' includes normal water service connections, dedicated fire service connections and dual fire service connections.

### Dedicated Fire Service

(i.e. A water service connection which services only the fire-fighting systems.)

A dedicated fire service water meter will be read however Council will abide by the *Water Supply (Safety & Reliability) Act 2008* in regard to charging for water used for genuine firefighting and fire system testing purposes.

### Dual Fire Service connection

(i.e. A water service connection which serves both:

- a) The fire-fighting reticulation system/s; and
- b) The normal water supply needs of the premises upon the land.)

A dual fire service water meter will be read however Council will abide by the *Water Supply (Safety & Reliability) Act 2008* in regard to charging for water used for genuine firefighting and fire system testing.

If the Dedicated Fire or Dual Fire service water connection is used for any purpose other than firefighting or fire-fighting systems testing at any time or the owner of the service fails to produce the register on demand, the service will be deemed to be a multi-use connection and all water consumption as registered through the water meter will be charged to the property owner.



**MOUNT ISA RESIDENTIAL**

For all residential properties not listed elsewhere and unless a concession applies, water consumption for residential properties within the City of Mount Isa declared water service area shall be charged according to the table below for the 2025/26 financial year:

Band	Kilolitres	Price per kilolitre
<b>Tier 1</b>	0 - 1,000 kL	\$1.08
<b>Tier 2</b>	1,000 - 2,000 kL	\$3.60
<b>Tier 3</b>	Over 2,000 kL	\$4.75

**MOUNT ISA NON-RESIDENTIAL**

For all non-residential properties not listed elsewhere and unless a concession applies, water consumption for non-residential properties within the City of Mount Isa declared water service area shall be charged according to the table below for the 2025/26 financial year:

Band	Kilolitres	Price per kilolitre
<b>Tier 1</b>	0 – 1,250 kL	\$1.08
<b>Tier 2</b>	1,250 - 2,000 kL	\$3.60
<b>Tier 3</b>	Over 2,000 kL	\$4.75

**CAMOOWEAL**

For all properties not listed elsewhere and unless a concession applies, all **water consumption** for domestic and commercial properties within the Township of Camooweal declared water service area shall be charged at **\$1.08 per kilolitre** for the 2025/26 financial year.

**BODY CORPORATES – MOUNT ISA AND CAMOOWEAL**

In respect of lots created pursuant to the provisions of the *Building Units and Group Titles Act 1980* and the *Body Corporate and Community Management Act 1997* –

- Where the consumption by individual lots and the common property cannot be individually measured by a Council installed water meter, all consumption charges will be billed to the Body Corporate. Council will issue a water consumption notice to the Body Corporate for the full amount of the consumption charge and will make no separate notices against lots in the scheme.
- Where the supply of water to each lot and to the common property is separately measurable by installed water meters, water consumption will be separately charged to the individual lots.

Unless a concession applies, all **water consumption** for domestic and commercial body corporate properties within the declared water service areas shall be charged at **\$1.08 per kilolitre** for the 2025/26 financial year.

**NON-PROFIT SPORTING CLUBS, COMMUNITY ORGANISATIONS, AND NON-PROFIT ORGANISATIONS**

Unless a separate concession applies, **water consumption** for non-profit sporting clubs, community organisations and non-profit organisations within the declared water service areas shall be charged at **\$1.08 per kilolitre** for the **first 5,000kL** of consumption then in accordance with the following table for the 2025/26 financial year.

Band	Kilolitres	Price per kilolitre
<b>Tier 1</b>	0 – 5,000 kL	\$1.08
<b>Tier 2</b>	Over 5,000 kL	\$4.75

**COUNCIL PARKS AND EDUCATIONAL FACILITIES**

Council recognises early, primary, and secondary educational facilities need access to sufficient quantities of water for student well-being. Education facilities include:

- kindergartens,
- schools with sporting fields / significant green space for student use; and
- day care facilities.

Educational facilities **do not include** tertiary education facilities e.g. TAFE, universities

Unless a separate concession applies, all water consumption for council parks and educational facilities within the declared water service areas shall be charged at **\$2.11 per kilolitre** for the 2025/26 financial year.

**SEPARATE CHARGE****ENVIRONMENT CHARGE**

In accordance with Section 94 (1)(b)(iii) of the *Local Government Act 2009* Council will make and levy a separate charge for the financial year 2025/26 on all assessments. This will be described as an Environment Charge.

The Environment Charge will allow Council to fund a range of strategic environmental management initiatives across the region. The amount of the separate charge will be **\$71.00** per annum per assessment.

**SPECIAL RATE****BIOSECURITY SPECIAL RATE**

Pursuant to section 94(1)(b)(i) of the *Local Government Act 2009*, Council will make and levy a special rate for the provision of bio-security initiatives as follows:

1. The rateable land to which the special rate applies is all rural land within the Mount Isa City Council area, as identified in differential general rating categories 43 to 47 (inclusive).
2. The service, facility or activity for which the special rate is made is the undertaking of Baiting Program for Feral Pigs and Wild Dogs, Proposed Animal Scalp Bounty Program, Feral Cat Program, Pest Surveillance and Wash Down Bay – Phase 1, in accordance with Council's biosecurity management obligations as prescribed by the *Biosecurity Act 2014*.
3. The estimated cost of Council implementing the overall plan is \$[152,000.].
4. The estimated time for implementing the overall plan is 12 months, ending on 30 June 2026.

The amount of the Bio-Security Special Rate will be the rateable value of the land multiplied by rate in the dollar of 0.0007981, subject to, pursuant to section 94(10) of the *Local Government Regulation 2012*, no rateable assessment paying less than the amount of \$31.00.

**GENERAL INFORMATION****REBATES AND CONCESSIONS****Concession for Pensioners**

Council provides pensioners with a concession on General Rates and Utility Charges equivalent to that provided by the State Government, which is 20% of the amount levied to a maximum of \$200.00.

- No concession is provided on State Fire Services Levy as it is a State Government Charge.
- No concession is offered on any separate or special charges.

Council has increased the concession to pensioners in 2025/26 and will be providing an additional \$160.00 per annum or a total of up to \$360.00 per annum. Council has determined that pensioners as defined by the *Local Government Regulation 2012* are entitled to receive concessions on rates and charges levied by Council. Council may grant a concession for land that is owned by a pensioner under Section 120(1)(a) of the *Local Government Regulation 2012*.

In exercising these concession powers Council will be guided by the principles of:

- transparency by making clear the requirements necessary to receive concessions; and
- equity by ensuring that all applicants of the same type receive the same concession.

**General Eligibility**

Upon written application to Council, a pensioner may be eligible for a pension concession.

To be eligible under the Council Pension Subsidy Scheme for a remission of rates, the applicant must be an approved pensioner who meets **all** of the criteria below:

- is the sole owner, joint owner, part owner, or life tenant of a property;
- the property must be the principal place of residence of the pensioner or life tenant;
- has, either solely or jointly with a co-owner, the legal responsibility for the payment of rates and charges as defined herein, which are levied in respect of the said property by the Mount Isa City Council; and
- must be a current holder of one of the following cards:
  - Queensland 'Pensioner Concession Card' issued by Centrelink,
  - a Veterans' Affairs 'Gold Card'
  - a Veterans' Affairs Pensioner Concession Card
  - Repatriation Health Card for all conditions.

These cards do not qualify for a remission: Seniors Cards, Health Care Card, or Health Benefit cards.

In the case of life tenancy, the applicant must meet the above criteria and provide:

- a certified copy of the will, stating the applicant is a life tenant and responsible for paying rates **OR**
- a court order and a duly signed copy of death certificate.

Remissions can only be granted on one property per pensioner per year or part thereof.

Remissions received after the September due date of the Annual Rate Notice will be applied from the date the application was received by Council.

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## **Concession for Owner occupied Residential Property with a larger than standard 20mm or 25mm water meter**

Council will grant a remission to all owner(s) occupied residential properties with a council installed water meter larger than the standard 20mm or 25mm water meter subject to the following criteria.

### **Conditions for Receiving Remission**

Property is to be owner occupied and used for residential purposes only, no business (other than a home-based business) is carried out on the premises.

Home based businesses must be a conforming home business under the City of Mount Isa Planning Scheme 2006 (as amended 2015) by complying with all Acceptable Solutions of the residential planning area code & the home business code; and;

the property must be classified in one of the following differential rating categories:

- 1 – Residential <1Ha – Camooweal
- 2 – Residential – Owner Occupied  $<4,000 \text{ m}^2 \leq \$60,000$
- 3 – Residential – Owner Occupied  $<4,000 \text{ m}^2 > \$60,000$
- 4 – Residential  $\geq 4,000 \text{ m}^2 < 10 \text{ ha}$ ; and

The property must only have one council installed water meter and that water meter must be at least 32mm or larger, and

If the property has multiple water meters, one of which is 32mm or larger and one of which is less than 32mm e.g., a 25mm water meter. Under council's Revenue Statement, the landowner is required to pay for the larger meter. In this example, the access charge will be based on the 25mm water meter as it is the larger of the 20mm and 25mm water meter; and

The property cannot currently be subject to any other Council approved concessions or remission for water access charges.

The property owner will remain eligible to apply for a concession or remission on water consumption charges so long as they meet all the relevant criteria as set out in Council's Water Charges Remission Policy.

### **Remission Available**

All ratepayers who are eligible for this remission will be charged an annual water access charge equivalent to that of a 20mm water meter.

Council is satisfied that such circumstances justify the exercise of the remissions power and grants this remission on the basis that to require the ratepayer to pay full charges in these circumstances would result in hardship.

## **Home Haemodialysis (Kidney Dialysis) Treatment**

- Pursuant to sections 120 and 122 of the *Local Government Regulation 2012*, if a ratepayer incurs higher water consumption charges as a result of home haemodialysis treatment.

Council is satisfied that such circumstances justify the exercise of the remissions power and grants this remission on the basis that to require the ratepayer to pay full charges in these circumstances would result in hardship. Where this remission applies there will be a \$200 reduction in the water consumption charge per financial year based on application.



**Request for Concession on Cleansing Charges Assessment 02020-00000-000:**

- **THAT** Council grants a concession under the *Local Government Regulation 2012*, sections 120 (1)(b)(i) and 121 on cleansing charges for 1 x 240L residential bins, for the period commencing 1 July 2017 for so long as the “Christian Outreach Centre continue to provide Community Programs that allow the community to congregate and utilise the services that the Centre offer” and

**THAT** this concession is subject to an annual review with the Christian Outreach Centre being required to provide evidence of the continued delivery of these services to the community.

**Resolution OM11/04/17**

**Request for Concession on Cleansing Charges – Assessment 00027-00000-000:**

- **THAT** Council grants a concession under the *Local Government Regulation 2012*, sections 120 (1)(b)(i) & 121 on cleansing charges for 5 x 240L residential bins, for the period commencing 1 January 2017 for so long as “Good Shepherd Parish” continues to provide free meals for the homeless, furthermore this concession be subject to annual review with the Good Shepherd Parish being required to provide evidence of continual services delivery.

**Resolution OM16/02/17**

**Request for Concession on General Rate Charges – Assessment 04489-60000-000:**

- **THAT** Council **approve** a concession of 100% on general rate charges only under Section 120 (b)(i) and (c), **AND** this concession is subject to an annual review by Council management with the club being required to provide supporting financial documentation as evidence of severe financial hardship.

**Resolution OM14/12/18**

**Request for Concession on General Rates Assessment 01511-00000-000:**

- **THAT** Council grants a concession under the *Local Government Regulation 2012*, sections 120 (1)(b)(i) & 121 on general rates only for the period commencing 1 January 2017 for so long as “The Cootharinga Society of North Queensland” remains a registered charity.

**Resolution OM44/11/16**

**General rates and charge exemption for Camooweal Rural Fire Brigade:**

- **THAT** Council approves to reinstate the exemption given to Camooweal Rural Fire Brigade in September 1991 from all general rates and charges as per Section 93 (3)(b) of the *Local Government Act 2009*.

**Resolution OM22/01/21**

**Rates and Charges Concession for 15 Identified Property Assessments on Old Mica Creek Road:**

- **THAT** council extinguishes OM 30/07/2022 which states “that Council apply a 10% discount to the water accounts of properties (both to the water charge and volumetric charge) impacted by a Boil Water Alert, for the period the property is impacted. The discount is to be applied to the account at the time of billing and is to commence from 1 July 2022”, due to the concession being place incorrectly and not in accordance with the

*Local Government Act 2009* and as per the requirements of the *Local Government Regulation 2012*,

And

**THAT** Council re-grants the concession of 10% on the water meter access charge and water consumption charges on the schedule of fifteen (15) identified property assessments for the period the property is impacted by the Boil Water Alert only, under *Section 119, 120(c), 121(a) and 122 (1)(b) of the Local Government Regulation 2012*, due to the financial impact that the payment of these charges will cause the identified ratepayers commencing from 1 July 2022.

And

**THAT** Council further approves that this concession remains in place on the schedule of the fifteen (15) identified property assessments on Old Mica Creek Road until such time that the Boil Water Alert is removed by Council.

**Resolution OM26/08/22**

**Rates and Charges Concession for the Society For The Mount Isa Memorial Garden Settlement for the Aged:**

- **THAT** Council approve the following concession for rates and charges under Sections 119, 120(1)(d), 121(a) and 122(1)(a) of The Local Government Regulation 2012, for The Laura Johnson Home for The Aged commercial property assessment 10016756:
  1. The 1.5m3 Commercial garbage service rate be charged in lieu of the 3.0m3 commercial garbage service rate for the next (2) years (2024/25 to 2025/26)  
And
  2. The 16 additional 240L bins are charged at the residential rate for the next two (2) years (2024/25 to 2025/26),  
And
  3. That Council approve a 50% concession on the water access charge for the next two (2) years (2024/25 to 2025/26),  
And
  4. That Council approve a 50% concession on the Sewerage Charges for the facility for the next two (2) years (2024/25 to 2025/26)

**Resolution OM27/05/24**

**Concession to Waiver Garbage & Sewer Charges:**

- **THAT** Council approve a concession to waiver and write-off the Garbage and Sewer Charges levied on assessment 10044964 for the 2024/2025 financial period, and approve a concession commencing 26<sup>th</sup> March 2025 on 1 x Sewer Connected Charge, 1 x Sewer Additional Pedestal Charge, 2 x 240L Commercial Wheelie Bins, 4 x 240L Additional Commercial Service Charges, 6 x 240 L Commercial Waste Service Charges and 2 x 240L Commercial Recycling Wheelie Bins; under Sections 119, 120(1)(c), 121(a) and 122(1)(a) of the *Local Government Regulation 2012*, due to financial hardship.

**Resolution OM26/03/25**

**LIMITATION ON INCREASES**

As a result of implementing the rating categories, Council has not provided any specific limitation on rate increase.

**RATES INCREASE**

Under section 169 (6) of the *Local Government Regulation 2012*, Council is required to include the total value of the change, expressed as a percentage, in the rates and utility charges levied for the financial year 2025/26 compared with the rates and utility charges levied in the previous 2024/25 budget. The total change is **3.2%**.

The General Differential Rate increase for a principal place of residence for Residential Properties for the 2025/26 financial year is **8.8%**.

Rate or Charge	% Change
General Rates	8.8%
Water Meter Access Charge	-3.0%
Water Consumption Charge	5.9%
Sewer Access Charge	3.9%
Garbage Service & Utility Rate	7.3%
Environmental Charge	0.0%

**RECOVERY POLICIES****Period of Notice**

All notices for the levy of General Rates and Utility Charges are due and payable within thirty-one (31) days from the date of issue, or the due instalment date.

All Water Consumption Notices are due and payable within thirty-one (31) days from the date of issue.

**Recovery of Overdue Rates and Charges**

All Rates and Utility Charges become overdue immediately following the due date as shown on the notice or instalment due date.

All Water Consumption Notices become overdue immediately following the due date as shown on the notice.

The making of an objection, or the starting of an appeal, does not stop the recovery of overdue rates and utility charges on the land.

Council has adopted a Rates and Charges Debt Recovery Policy which outlines the process of recovery of overdue rates and charges. A copy of this policy is available from [www.mountisa.qld.gov.au](http://www.mountisa.qld.gov.au) or by contacting Council's administration offices in West Street Mount Isa.

**Interest** Council has resolved to charge interest on Overdue Rates and Charges at the rate of **12.12%** per annum, compounding daily. Interest will be charged immediately following each quarterly instalment due date as shown on the annual rate notice, the due date on the Water Consumption Rate Notice, or the due dates as shown on a Supplementary Rates or Water Consumption Rate Notice.

An interest threshold will be applied under the following circumstances:

When interest is calculated, if:

- (a) an assessment has been fully paid prior to the interest run; and
- (b) the interest calculated as outstanding between the date of the last interest run and the date of payment is less than the interest threshold stated below,

then the interest calculated in the current run is not charged to the assessment.

The interest threshold is **\$50.00**.

**Discount** For the 2025/26 and all future years, Council will not offer a discount on any rates and charges.

## COST RECOVERY FEES

In accordance with Section 97 *Local Government Act 2009*, these charges are those that cover:

- i) an Application for or the issue of, or a renewal of a licence, permit or other approval under a *Local Government Act* (an application fee); or
- ii) recording of change of ownership of land; or
- iii) giving information kept under a *Local Government Act* E.g. Property Details; or
- iv) seizing property or animals under a *Local Government Act*; or
- v) the performance of another responsibility imposed on the local government under the *Building Act* or the *Plumbing & Drainage Act*; or
- vi) other fees as may be required by legislation

and are detailed in the **Register of Cost Recovery Fees** which was adopted by Council on 18 June 2025. **SM06/06/25**

## COMMERCIAL CHARGES

These charges cover all other fees that are collected by Council are contained in a **Register of Commercial Charges** which was adopted on the 18 June 2025. **SM06/06/25**

## BORROWING

Council does not intend to borrow any funds to supplement financing of its 2025/26 Capital Works Program.



# Revenue Policy 2025-26





## **Revenue Policy 2025-26**

*Local Government Regulation 2012*

*Section 169 – Preparation and content of budget*

- (2) *The budget must also include-*
  - (c) *a revenue policy.*



STATUTORY POLICY  
**MOUNT ISA CITY COUNCIL**  
**Revenue Policy - 2025/26 Financial Year**

RESOLUTION NO. OM10/04/25 VERSION 7

**APPLIES TO STATUTORY POLICIES ONLY**

This is an official copy of the **Revenue Policy – 2025/26 Financial Year**, made in accordance with the provisions of *Local Government Act 2009* and *Local Government Regulation 2012*, *Public Records Act*, Mount Isa City Council's Local Laws, Subordinate Local Laws, and current Council Policies.

Statutory Policies comply with a legislative requirement; the **Revenue Policy – 2025/26 Financial Year** is approved by the Mount Isa City Council for the operations and procedures of Council. Note that Financial Year Policies are reviewed annually.

.....  
Tim Rose  
**Chief Executive Officer**

**DOCUMENT VERSION CONTROL**

Governance/Policies/Statutory Doc ID# 667567			<b>POLICY TYPE</b>	Statutory (Council)
VERSION	DATE	RESOLUTION NO.	DETAILS	
V1	26.06.2019	SM02/06/19	<b>Responsible Officer</b> - Manager Corporate and Financial Services	
V2	27.05.2020	OM26/05/20	<b>Responsible Officer</b> – Manager Corporate and Financial Services	
V3	26.05.2021	OM22/05/21	<b>Responsible Officer</b> – Acting Manager Corporate and Financial Services	
V4	16.03.2022	OM25/03/22	<b>Responsible Officer</b> – Manager Finance and Information Technology	
V5	29.06.2023	SM28/06/23	<b>Responsible Officer</b> – Interim Manager Finance	
V6	22.05.2024	OM05/05/24	<b>Responsible Officer</b> – Manager Finance	
V7	30.04.2025	OM10/04/25	<b>Responsible Officer</b> – Manager Finance	
			<b>REVIEW DUE</b>	26.06.2026

**DISTRIBUTION AND DISSEMINATION**

Internal email to all employees	<b>X</b>	Section meetings / Toolbox talks	
Internal email to all councillors		Included in employee inductions	
Employee noticeboards		Uploaded to Council website	<b>X</b>
Internal training to be provided		External training to be provided	
Registered in magiQ	<b>X</b>		

**1. PURPOSE**

The purpose of this policy is to satisfy Mount Isa City Council's ("Council") statutory obligations under the *Local Government Act 2009* and *Local Government Regulation 2012*.

As per Section 193 of the *Local Government Regulation 2012*, the purpose of this Revenue Policy is to set out the principles used by Council in 2025/26 for:

- A. The making of rates and charges
- B. The levying of rates and charges
- C. The recovery of rates and charges
- D. Granting concessions for rates and charges
- E. Setting cost recovery fees and charges and
- F. Developer Contributions

**A. Principles used for the making of rates and charges**

In general Council will be guided by the principle of user pays in the making of rates and charges so as to minimise the impact of rating on the efficiency of the local economy and to meet the range and standard of services offered to, and demanded by, the Mount Isa community and Council's stakeholders.

Council levies rates and charges to fund the provision of valuable services to our community. When adopting its annual budget Council will set rates and charges at a level that will provide for both current and anticipated future community requirements.

Council will also have regard to the principles of:

- a) transparency in the making of rates and charges.
- b) having in place a rating regime that is simple and inexpensive to administer.
- c) equity by taking account of the different capacity of land to generate income or provide service within the local community, and the burden the use of the land imposes on Council services.
- d) responsibility in achieving the objectives, actions, and strategies in Council's Corporate and Operational Plans
- e) flexibility to take account of changes in the local economy.
- f) environmental conditions, particularly drought conditions that will have a suppressing impact upon the local economic, social, and financial recovery of the Community.
- g) maintaining valuation relativities within the city
- h) maintaining City services and assets to an appropriate standard
- i) meeting the needs and expectations of the general community and
- j) assessing availability of other revenue sources

With regards to the making of utility charges (water, sewerage, and garbage) Council's policy may, as far as is reasonable, comply with the requirements of the Code of Competitive Conduct (NCP).

In addition;

- a) Council will assess the availability of grants, subsidies, and other revenue sources with a view to decreasing the financial burden on ratepayers.
- b) Council may limit the increase of rates due to significant land valuation increases to limit the financial burden on ratepayers and
- c) Council may apply a minimum general rate to those categories where deemed appropriate to ensure all ratepayers pay an appropriate share of basic services

**B. Principles used for the levying of rates**

In levying rates Council will apply the principles of:

- a) making the levying system simple and inexpensive to administer
- b) communication by clearly setting out the Council's, and each ratepayer's, obligations in relation to rates and charges by advising ratepayers about rate notice issue dates and due dates.
- c) clarity by providing meaningful information on rate notices to enable ratepayers to clearly understand their responsibilities.
- d) timing the levying of rates to take into account the financial cycle of local economic, social and environmental conditions, in order to assist with the smooth running of the local economy.
- e) consistency in timing the levying of rates in a predictable way to enable ratepayers to plan for their rating obligations by the issuing of rate notices on a half-yearly basis and water notices on a half-years / quarterly basis and
- f) adjusting the way general rates are charged in response to fluctuations in valuations combined with economic and seasonal factors affecting major local industries.

General rates revenue provides essential whole-of-community services not funded through trading income, subsidies, grants, contributions, or donations received from other entities or not provided for by other levies or charges. Council will consider all full cost recovery options before calculating the general rate.

**C. Principles used for the recovery of rates and charges**

Council will exercise its rate recovery powers in order to reduce the overall rate burden on ratepayers and ensure all ratepayers contribute fairly to funding Council's services. It will be guided by the principles of:

- a) Transparency by making clear the obligations of ratepayers and the processes used by Council in assisting them to meet their financial obligations.
- b) Making the administrative processes used to recover overdue rate and charges well-defined and cost effective.
- c) Consistency by having regard to providing the same treatment for ratepayers in similar circumstances.
- d) Flexibility by responding, where necessary, to changes in the local economy and

- e) Adherence to the debt collection guidelines developed by the Australian Competition and Consumer Commission

**D. Concessions for rates and charges**

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

- a) equity by having regard to the different levels of capacity to pay within the local community.
- b) the extent to which a community sector is providing support to the wider Mount Isa community.
- c) the same treatment for ratepayers with similar circumstances
- d) transparency by making clear the requirements necessary to receive concessions and
- e) flexibility to allow Council to respond to local economic issues.

Council may give consideration to granting a class concession in the event all or part of Mount Isa City Council experiences a significant natural disaster, environmental disaster or similar event.

Council will also consider a concession of all or part of the rates and charges levied on individuals, organisations or entities that meet the criteria detailed in section 120 of the *Local Government Regulation 2012*.

**E. Cost recovery fees and charges**

When developing cost recovery fees and charges Council will be guided by the principles of:

- a) financial sustainability
- b) the same treatment for persons with similar circumstances
- c) transparency by making clear the rationale for the fees and
- d) flexibility to allow Council to respond to local economic issues.

All fees and charges will be set with reference to full cost pricing. When determining Commercial Charges, Council takes into account “user pays” principles and market conditions when determining commercial charges for Council services and facilities.

When determining Regulatory Fees, Council takes into account “user pays” principles and sets regulatory fees at a level sufficient to recover no more than the full cost of providing the service or taking the action for which, the fee is charged.

All fees set by Council are included in a Register of Fees and Charges.

**F. Developer Contributions**

While it is expected that developers will contribute to new physical and social infrastructure when they commence a new development, the amount of their contribution and how much of the infrastructure they fund may vary. This will depend on many factors and will be assessed for each development. However, the processes used in determining the contribution will be transparent, fair, and equitable.



**2. COMMENCEMENT**

The Mount Isa City Council Revenue Policy will take effect on 01 July 2025.

**3. POLICY REVIEW**

This policy will be reviewed annually or when any of the following occurs:

- a) Relevant legislation, regulations, standards, and policies are amended or replaced and
- b) Other circumstance as determined from time to time by the Chief Executive Officer or Executive Management team.

This policy is nominated to be reviewed on or before 30 June 2026.

**4. COMMUNICATION AND DISTRIBUTION**

- 4.1 Council will make available to the public, the Revenue Policy on our website at [www.mountisa.qld.gov.au](http://www.mountisa.qld.gov.au)



# Significant Business Activity





## Assessment of Business Activities to determine if they meet the Threshold for Classification as a Significant Business Activity

### *Local Government Regulation 2012*

#### *Section 169 – Preparation and content of budget*

- (3) *The statement of income and expenditure must state each of the following-*
- i. the local government's significant business activities carried on using a full cost pricing basis; and*
  - ii. the activities of the local government's commercial business units; and*
  - iii. the local government's significant business activities.*

### *Local Government Regulation 2012*

#### *Section 18 – Reforming a significant business activity*

- (1) *The local government must identify and assess each new significant business activity for possible reform.*
- (2) *If the local government decides to reform the significant business activity, the reform must involved-*
- (a) applying full cost pricing to the activity; or*
  - (b) commercialising the activity; or*
  - (c) corporatising the activity by creating a corporatised business entity to conduct the activity.*

### *Local Government Regulation 2012*

#### *Section 19 – Thresholds for significant business activities – Act, s 43 (4) (b)*

- (1) *This section prescribes, for section 43(4)(b) of the Act, the threshold that a business activity must meet to be a significant business activity for a financial year (the current financial year).*
- (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.*

*Note—*

*See, however, the South-East Queensland Water (Distribution and Retail Restructuring) Act 2009.*

- (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.*

### *Local Government Regulation 2012*

#### *Section 20 – Identifying significant business activity for report – Act, s 45*

*For section 45 (b) of the Act, a local government must use the financial information for the previous financial year that was presented to the local government's budget meeting to identify each new significant business activity for the financial year.*

**MOUNT ISA CITY COUNCIL**  
**Significant Business Activities**  
**Figures are based on Revised Budget 2024/25**

Account Description	Mobile Fleet Services	Building Applications and Certifications	Batch Plant Operations	Contract and Tendered Works	Water Supply and Reticulation	Sewerage Reticulation and Treatment	Cleansing Services	Total
<b>Operating Expenses</b>								
Employee costs & materials	1,226,951	1,182,955	1,309,716	-	16,547,738	1,564,998	6,751,723	28,584,080
Finance costs	-	-	-	-	85,080	403,068	-	488,148
Loan Redemption	-	-	-	-	139,703	1,163,026	-	1,302,728
<b>Total Operating Expenses</b>	<b>\$ 1,226,951</b>	<b>\$ 1,182,955</b>	<b>\$ 1,309,716</b>	<b>\$ -</b>	<b>\$ 16,772,521</b>	<b>\$ 3,131,091</b>	<b>\$ 6,751,723</b>	<b>\$ 30,374,957</b>

Significant Business Activity threshold test - 2024/25	
Water and Sewerage services	If 10,000 or more premises are connected to a water service as at 30 June of the previous financial year
Another business activity	\$ 9,700,000

**Mount Isa City Council's business activity total operating expenses and result of test**

Business Activity	Section 45 information (Previous year financial information/budget)	Significant Business Activity
Mobile Fleet Services	\$ 1,226,951	No
Building Applications and Certifications	\$ 1,182,955	No
Batch Plant Operations	\$ 1,309,716	No
Contract and Tendered Works	\$ -	No
Cleansing Services	\$ 6,751,723	No
	<b>Number of water service connection 2024/25</b>	
Water and sewerage services	<b>6,762</b>	No

Mount Isa	6,691
Camooweal	71
<b>TOTAL</b>	<b>6,762</b>

**Notes:**

Based on 2024/25 Revised budget  
 Include Finance and Loan Redemption  
 Excludes Depreciation

The provision of combined water and sewerage services will be a significant business activity if 10,000 or more premises are connected to a **water service** as at 30 June of the previous financial year.

**Number of water and sewerage connections - 9,817**

Mount isa	9,689
Camooweal	128
<b>TOTAL</b>	<b>9,817</b>



# Financial Sustainability Ratios





## Financial Sustainability Ratios

*Local Government Regulation 2012*

*Section 169 – Preparation and content of budget*

*(4) Subject to subsection (5) , the budget must include a measure of financial sustainability for—*

- (a) the financial year for which the budget is being prepared; and*
- (b) the 9 financial years following the financial year for which the budget is being prepared.*

*Note—*

*See section 368 in relation to the budget for the 2023–2024 financial year.*

*(5) A measure of financial sustainability applies to a local government for a financial year to the extent the financial management (sustainability) guideline states the measure applies to the local government for the financial year.*

*(6) The "measures of financial sustainability" are the following measures described in the financial management (sustainability) guideline—*

- (a) council controlled revenue ratio;*
- (b) population growth ratio;*
- (c) operating surplus ratio;*
- (d) operating cash ratio;*
- (e) unrestricted cash expense cover ratio;*
- (f) asset sustainability ratio;*
- (g) asset consumption ratio;*
- (h) asset renewal funding ratio;*
- (i) leverage ratio.*

## Financial Sustainability Ratios

<b>Ratio</b>	<b>Council Controlled Revenue Ratio – 66.25% for FY25-26</b> Assess the capacity to generate revenue internally. <i>Formula = Internal Council-controlled revenue / operating revenue</i>
<b>Key Details</b>	<ul style="list-style-type: none"> <li>No changes to ratio calculation.</li> <li>Minimum targets - 60%</li> </ul>
<b>Ratio</b>	<b>Operating Surplus Ratio – 0.01% for FY25-26</b> Provides a holistic overview of council operating performance. <i>Formula = operating result / operating revenue</i>
<b>Key Details</b>	<ul style="list-style-type: none"> <li>No changes to ratio calculation.</li> <li>Minimum targets -10% from 0% for very small / indigenous Councils and - 5% from 0% for small councils.</li> <li>The ratio is to be reported on a single year basis and a 5-year rolling average basis.</li> </ul>
<b>Ratio</b>	<b>Operating Cash Ratio – 16.54% for FY25-26</b> <i>Formula = Operating result plus Depreciation and Amortization plus Finance Costs/ Total operating revenue</i>
<b>Key Details</b>	<ul style="list-style-type: none"> <li>Single year result and 5-year average.</li> <li>The target for WQAC Councils is Greater than 0.</li> <li>This ratio is an indicator is a key measure of Operating Performance.</li> </ul>
<b>Ratio</b>	<b>Unrestricted Cash Expense Cover Ratio – 5.3 months for FY25-26</b> <i>Formula = (cash and equivalents + current investments + available ongoing QTC working capital facility limit - externally restricted cash) / (operating expenses - depreciation/amortization - QTC finance costs)</i>
<b>Key Details</b>	<ul style="list-style-type: none"> <li>This ratio is an indicator is a key measure of solvency.</li> <li>Available ongoing QTC working capital facility limits are included in the calculation, but facilities with an expiry date are not.</li> <li>The target range for WQAC Councils is 6-12 months.</li> </ul>
<b>Ratio</b>	<b>Asset Sustainability Ratio – 52.37% for FY25-26</b> <i>Formula = capital expenditure on asset renewals / depreciation</i>
<b>Key Details</b>	<ul style="list-style-type: none"> <li>It is proposed that the ratio be reported for each infrastructure asset class reported in the PPE note in the financial statements (excluding work in progress).</li> <li>The ratio will be optional for those councils who publish the asset renewal ratio.</li> </ul>
<b>Ratio</b>	<b>Asset Consumption Ratio – 67.6% for FY25-26</b> <i>Formula = Written Down Replacement or Cost of Depreciation Infrastructure Assets/ Current Replacement or Cost of Depreciable Infrastructure Assets</i>
<b>Key Details</b>	<ul style="list-style-type: none"> <li>The target for WQAC Councils is Greater than 60%.</li> <li>It is proposed that the ratio be reported for Single year result and 5-year average.</li> </ul>
<b>Ratio</b>	<b>Debt Service Cover Ratio – 0.9 times for FY25-26</b> Measurement of a local government's ability to produce enough cash to cover its debt payments. <i>Formula = Annual Operating Surplus BEFORE Interest and Depreciation/ Principal and Interest</i>
<b>Key Details</b>	<ul style="list-style-type: none"> <li>This ratio is the measurement of a local government's ability to repay its debt including lease payments.</li> <li>The higher the ratio is, the easier it is for a local government to obtain a loan.</li> <li>A benchmark target of greater than or equal to two.</li> </ul>



QTC Financial Forecast Template—Mount Isa City Council  
Financial Management (Sustainability) Output Ratios

Current-Year Sustainability Statement

Type	Measure (as per Guideline)	Target (Tier 5)	Actual Current Year	5-Year Average
Council				
Operating Performance	Operating Surplus Ratio	Greater than -2%	-20.88%	-4.63%
	Operating Cash Ratio	Greater than 0%	-1.70%	18.91%
Liquidity	Unrestricted Cash Expense Cover Ratio	Greater than 4 months	6.1 months	#N/A
Asset Management	Asset Sustainability Ratio	Greater than 90%	41.42%	57.74%
	Asset Consumption Ratio	Greater than 60%	65.58%	59.40%
Debt Servicing Capacity	Leverage Ratio**	3 times	-12.0 times	-1.4 times

\* The **Council-Controlled Revenue**, **Population Growth**, and **Asset Renewal Funding Ratio** measures are reported for contextual purposes only and are not audited by the QAO.

\*\* The **Leverage Ratio** is not required to be reported if a council has not held any QTC or other debt within the last five financial years.

Current-Year Sustainability Statement for Contextual Ratios

Type	Measure (as per Guideline)	Target (Tier 5)	Actual Current Year	5-Year Average
Council				
Financial Capacity	Council-Controlled Revenue*	#N/A	73.06%	71.42%
	Population Growth*	#N/A	-0.88%	-0.33%
Asset Management	Asset Renewal Funding Ratio*	2026-27	121.68%	#N/A

\* The **Council-Controlled Revenue**, **Population Growth**, and **Asset Renewal Funding Ratio** measures are reported for contextual purposes only and are not audited by the QAO.

## Long-Term Sustainability Statement

Type	Measure (as per Guideline)	Target (Tier 5)	Actuals as at 30 June 2024	30 June 2025	30 June 2026	30 June 2027	30 June 2028	30 June 2029	30 June 2030	30 June 2031	30 June 2032	30 June 2033	30 June 2034
Financial Capacity	Council-Controlled Revenue*	#N/A	73.06%	66.25%	65.71%	66.50%	66.62%	66.67%	66.66%	66.66%	66.65%	66.65%	66.66%
	Population Growth*	#N/A	-0.88%	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
Operating Performance	Operating Surplus Ratio	Greater than -2%	-20.88%	0.01%	-2.38%	-2.84%	-3.33%	-3.52%	-3.68%	-3.90%	-4.19%	-4.23%	-3.71%
	Operating Cash Ratio	Greater than 0%	-1.70%	16.54%	15.37%	14.31%	14.10%	13.98%	13.94%	13.89%	13.85%	13.79%	13.72%
Liquidity	Unrestricted Cash Expense Cover Ratio	4 months	6.1 months	5.3 months	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
Asset Management	Asset Sustainability Ratio	Greater than 90%	41.42%	52.37%	92.49%	126.40%	128.27%	132.88%	132.54%	131.27%	130.17%	130.49%	135.99%
	Asset Consumption Ratio	Greater than 60%	65.6%	67.6%	68.1%	69.7%	71.6%	72.5%	73.5%	74.6%	75.6%	76.5%	75.6%
	Asset Renewal Funding Ratio*	#N/A	121.68%	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
Debt Servicing Capacity	Leverage Ratio**	3 times	-12.0 times	0.9 times	0.8 times	0.7 times	0.5 times	0.3 times	0.2 times	0.1 times	0.0 times	0.0 times	#N/A

\* The **Council-Controlled Revenue**, **Population Growth**, and **Asset Renewal Funding Ratio** measures are reported for contextual purposes only and are not audited by the QAO.

\*\* The **Leverage Ratio** is not required to be reported if a council has not held any QTC or other debt within the last five financial years.

# Change in Rates and Charges



## Change in Rates & Charges

*Local Government Regulation 2012*

*Section 169 – Preparation and content of budget*

- (6) *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 previous budget.*
- (7) *For calculating the rates and utility charges levied for a financial year, any discounts and rebates must be excluded.*

For utility charges Council has increased these charges as follows:

Dwelling	2024-25 Levy			2025-26 Levy		
	Total Rates & Charges	Total Increase	Total Increase	Total Rates & Charges	Total Increase	Total Increase
	\$	\$	%	\$	\$	%
Residential – PPR ≤\$60,000, <4,000 m2	\$1,135	\$50	4.60%	\$1,234	\$100	8.80%
Sewerage	\$770	\$32	4.30%	\$800	\$30	3.90%
Water Access	\$1,360	\$72	5.60%	\$1,320	-\$40	-3.00%
Water KL (400kl @ rate \$1.02 and \$1.08)	\$405	\$22	5.70%	\$429	\$24	5.90%
Waste Collection	\$410	\$25	6.50%	\$440	\$30	7.30%
<b>Net Rates and Charges</b>	<b>\$4,080</b>	<b>\$201</b>	<b>5.20%</b>	<b>\$4,223</b>	<b>\$144</b>	<b>3.50%</b>
Environment Charge	\$71	\$0	0.00%	\$71	\$0	0.00%
Waste Management A	\$40	\$0	0.00%	\$31	-\$9	-22.50%
<b>Total</b>	<b>\$4,191</b>	<b>\$201</b>	<b>5.00%</b>	<b>\$4,325</b>	<b>\$135</b>	<b>3.20%</b>



# Rebates and Concessions





## **Rates and Charges Rebate and Concession**

*The scope of this policy is limited to rate concession types under section 121(a) and 121(b) of the Local Government Regulation 2012 being:-*

- (a) a rebate of all or part of the rates or charges;*
- (b) an agreement to defer payment of the rates or charges;*

*It does not include concessions allowed under a separate policy including:*

- *Concealed Water Leak Remission Policy*

## REBATES AND CONCESSIONS

### **Concession for Pensioners**

Council provides pensioners with a concession on General Rates and Utility Charges equivalent to that provided by the State Government, which is 20% of the amount levied to a maximum of \$200.00.

- No concession is provided on State Fire Services Levy as it is a State Government Charge.
- No concession is offered on any separate or special charges.

Council has increased the concession to pensioners in 2025/26 and will be providing an additional \$160.00 per annum or a total of up to \$360.00 per annum. Council has determined that pensioners as defined by the *Local Government Regulation 2012* are entitled to receive concessions on rates and charges levied by Council. Council may grant a concession for land that is owned by a pensioner under Section 120(1)(a) of the *Local Government Regulation 2012*.

In exercising these concession powers Council will be guided by the principles of:

- transparency by making clear the requirements necessary to receive concessions; and
- equity by ensuring that all applicants of the same type receive the same concession.

### **General Eligibility**

Upon written application to Council, a pensioner may be eligible for a pension concession.

To be eligible under the Council Pension Subsidy Scheme for a remission of rates, the applicant must be an approved pensioner who meets **all** of the criteria below:

- is the sole owner, joint owner, part owner, or life tenant of a property;
- the property must be the principal place of residence of the pensioner or life tenant;
- has, either solely or jointly with a co-owner, the legal responsibility for the payment of rates and charges as defined herein, which are levied in respect of the said property by the Mount Isa City Council; and
- must be a current holder of one of the following cards:
  - Queensland 'Pensioner Concession Card' issued by Centrelink,
  - a Veterans' Affairs 'Gold Card'
  - a Veterans' Affairs Pensioner Concession Card
  - Repatriation Health Card for all conditions.

These cards do not qualify for a remission: Seniors Cards, Health Care Card, or Health Benefit cards.

In the case of life tenancy, the applicant must meet the above criteria and provide:

- a certified copy of the will, stating the applicant is a life tenant and responsible for paying rates **OR**
- a court order and a duly signed copy of death certificate.

Remissions can only be granted on one property per pensioner per year or part thereof.

Remissions received after the September due date of the Annual Rate Notice will be applied from the date the application was received by Council.

### **Concession for Owner occupied Residential Property with a larger than standard 20mm or 25mm water meter**

Council will grant a remission to all owner(s) occupied residential properties with a council installed water meter larger than the standard 20mm or 25mm water meter subject to the following criteria.

#### **Conditions for Receiving Remission**

Property is to be owner occupied and used for residential purposes only, no business (other than a home-based business) is carried out on the premises.

Home based businesses must be a conforming home business under the City of Mount Isa Planning Scheme 2006 (as amended 2015) by complying with all Acceptable Solutions of the residential planning area code & the home business code; and;

the property must be classified in one of the following differential rating categories:

- 1 – Residential <1Ha – Camooweal
- 2 – Residential – Owner Occupied <4,000 m<sup>2</sup> ≤ \$60,000
- 3 – Residential – Owner Occupied <4,000 m<sup>2</sup> > \$60,000
- 4 – Residential ≥ 4,000 m<sup>2</sup> <10 ha; and

The property must only have one council installed water meter and that water meter must be at least 32mm or larger, and

If the property has multiple water meters, one of which is 32mm or larger and one of which is less than 32mm e.g., a 25mm water meter. Under council's Revenue Statement, the landowner is required to pay for the larger meter. In this example, the access charge will be based on the 25mm water meter as it is the larger of the 20mm and 25mm water meter; and

The property cannot currently be subject to any other Council approved concessions or remission for water access charges.

The property owner will remain eligible to apply for a concession or remission on water consumption charges so long as they meet all the relevant criteria as set out in Council's Water Charges Remission Policy.

#### **Remission Available**

All ratepayers who are eligible for this remission will be charged an annual water access charge equivalent to that of a 20mm water meter.

Council is satisfied that such circumstances justify the exercise of the remissions power and grants this remission on the basis that to require the ratepayer to pay full charges in these circumstances would result in hardship.

### **Home Haemodialysis (Kidney Dialysis) Treatment**

- Pursuant to sections 120 and 122 of the *Local Government Regulation 2012*, if a ratepayer incurs higher water consumption charges as a result of home haemodialysis treatment.

Council is satisfied that such circumstances justify the exercise of the remissions power and grants this remission on the basis that to require the ratepayer to pay full charges in these circumstances would result in hardship. Where this remission applies there will be a \$200 reduction in the water consumption charge per financial year based on application.

**Request for Concession on Cleansing Charges Assessment 02020-00000-000:**

- **THAT** Council grants a concession under the *Local Government Regulation 2012*, sections 120 (1)(b)(i) and 121 on cleansing charges for 1 x 240L residential bins, for the period commencing 1 July 2017 for so long as the “Christian Outreach Centre continue to provide Community Programs that allow the community to congregate and utilise the services that the Centre offer”

And

**THAT** this concession is subject to an annual review with the Christian Outreach Centre being required to provide evidence of the continued delivery of these services to the community.

**Resolution OM11/04/17**

**Request for Concession on Cleansing Charges – Assessment 00027-00000-000:**

- **THAT** Council grants a concession under the *Local Government Regulation 2012*, sections 120 (1)(b)(i) & 121 on cleansing charges for 5 x 240L residential bins, for the period commencing 1 January 2017 for so long as “Good Shepherd Parish” continues to provide free meals for the homeless, furthermore this concession be subject to annual review with the Good Shepherd Parish being required to provide evidence of continual services delivery.

**Resolution OM16/02/17**

**Request for Concession on General Rate Charges – Assessment 04489-60000-000:**

- **THAT** Council **approve** a concession of 100% on general rate charges only under Section 120 (b)(i) and (c), **AND** this concession is subject to an annual review by Council management with the club being required to provide supporting financial documentation as evidence of severe financial hardship.

**Resolution OM14/12/18**

**Request for Concession on General Rates Assessment 01511-00000-000:**

- **THAT** Council grants a concession under the *Local Government Regulation 2012*, sections 120 (1)(b)(i) & 121 on general rates only for the period commencing 1 January 2017 for so long as “The Cootharinga Society of North Queensland” remains a registered charity.

**Resolution OM44/11/16**

**General rates and charge exemption for Camooweal Rural Fire Brigade:**

- **THAT** Council approves to reinstate the exemption given to Camooweal Rural Fire Brigade in September 1991 from all general rates and charges as per Section 93 (3)(b) of the *Local Government Act 2009*.

**Resolution OM22/01/21**

**Rates and Charges Concession for 15 Identified Property Assessments on Old Mica Creek Road:**

- **THAT** council extinguishes OM 30/07/2022 which states “that Council apply a 10% discount to the water accounts of properties (both to the water charge and volumetric charge) impacted by a Boil Water Alert, for the period the property is impacted. The discount is to be applied to the account at the time of billing and is to commence from 1 July 2022”, due to the concession being place incorrectly and not in accordance with the *Local Government Act 2009* and as per the requirements of the *Local Government Regulation 2012*,  
And

**THAT** Council re-grants the concession of 10% on the water meter access charge and water consumption charges on the schedule of fifteen (15) identified property assessments for the period the property is impacted by the Boil Water Alert only, under *Section 119, 120(c), 121(a) and 122 (1)(b) of the Local Government Regulation 2012*, due to the financial impact that the payment of these charges will cause the identified ratepayers commencing from 1 July 2022.

And

**THAT** Council further approves that this concession remains in place on the schedule of the fifteen (15) identified property assessments on Old Mica Creek Road until such time that the Boil Water Alert is removed by Council.

**Resolution OM26/08/22**

**Rates and Charges Concession for the Society For The Mount Isa Memorial Garden Settlement for the Aged:**

- **THAT** Council approve the following concession for rates and charges under Sections 119, 120(1)(d), 121(a) and 122(1)(a) of The Local Government Regulation 2012, for The Laura Johnson Home for The Aged commercial property assessment 10016756:
  1. The 1.5m3 Commercial garbage service rate be charged in lieu of the 3.0m3 commercial garbage service rate for the next (2) years (2024/25 to 2025/26)  
And
  2. The 16 additional 240L bins are charged at the residential rate for the next two (2) years (2024/25 to 2025/26),  
And
  3. That Council approve a 50% concession on the water access charge for the next two (2) years (2024/25 to 2025/26),  
And
  4. That Council approve a 50% concession on the Sewerage Charges for the facility for the next two (2) years (2024/25 to 2025/26)

**Resolution OM27/05/24**



**Concession to Waiver Garbage & Sewer Charges:**

- **THAT** Council approve a concession to waiver and write-off the Garbage and Sewer Charges levied on assessment 10044964 for the 2024/2025 financial period, and approve a concession commencing 26<sup>th</sup> March 2025 on 1 x Sewer Connected Charge, 1 x Sewer Additional Pedestal Charge, 2 x 240L Commercial Wheelie Bins, 4 x 240L Additional Commercial Service Charges, 6 x 240 L Commercial Waste Service Charges and 2 x 240L Commercial Recycling Wheelie Bins; under Sections 119, 120(1)(c), 121(a) and 122(1)(a) of the *Local Government Regulation 2012*, due to financial hardship.  
**Resolution OM26/03/25**

# Estimated Activity Statement



## **Estimated Activity Statement**

### *Local Government Regulation 2012*

#### *Section 34 – Estimated Activity Statement*

- (1) A local government's budget must, for each business activity, contain an estimated activity statement.*
- (2) An estimated activity statement is a document that states, for the business activity—*
  - (a) the estimated revenue that is payable to—*
    - (i) the local government; or*
    - (ii) anyone else; and*
  - (b) the estimated expenses, including all items taken into account under the pricing provisions (other than return on capital); and*
  - (c) the estimated surplus or deficit for the financial year; and*
  - (d) if community service obligations are to be carried out during the business activity—*
    - (i) a description of the nature of the community service obligations; and*
    - (ii) the estimated cost of performing the community service obligations, less the estimated revenue for the community service obligations.*
- (3) An estimated activity statement may contain a summary of the information mentioned in subsection (2), instead of a full statement of the information, if—*
  - (a) the estimated activity statement states it is a summary only and that a full statement of the information may be—*
    - (i) inspected or purchased at the local government's public office; and*
    - (ii) inspected on the local government's website; and*
  - (b) a full statement of the information can be—*
    - (i) inspected or purchased at the local government's public office; and*
    - (ii) inspected on the local government's website.*
- (4) The price for purchasing a full statement of the information must be no more than the reasonable cost to the local government of making the statement available for purchase.*

**MOUNT ISA CITY COUNCIL**  
**Code of Competitive Conduct**  
**Estimated Activity Statement**

Account Description	Mobile Fleet Services	Building Applications and Certifications	Batch Plant Operations	Contract and Tendered Works	Water Supply and Reticulation	Sewerage Reticulation and Treatment	Cleansing Services	Total
<b>Operating Revenue</b>								
Rates & Charges	-	-	-	-	20,023,664	8,811,846	5,036,071	33,871,581
Fees & Charges	-	157,476	-	-	-	-	1,684,199	1,841,675
Sale of goods & services	-	-	213,976	-	-	-	-	213,976
Sales contracts & recoverable works	-	-	-	-	-	-	-	-
Internal revenue	2,018,472	-	350,861	-	-	-	-	2,369,333
Operating grant & other recurrent income	-	-	-	-	300,750	334,668	339,036	974,454
<b>Total Operating Revenue</b>	<b>\$ 2,018,472</b>	<b>\$ 157,476</b>	<b>\$ 564,837</b>	<b>\$ -</b>	<b>\$ 20,324,414</b>	<b>\$ 9,146,514</b>	<b>\$ 7,059,306</b>	<b>\$ 39,271,020</b>
<b>Operating Expenses</b>								
Employee costs, materials and services	1,226,951	1,182,955	1,309,716	-	16,547,738	1,564,998	6,751,723	28,584,080
Depreciation	1,318,290	-	-	-	1,356,154	1,788,087	42,551	4,505,082
<b>Total Operating Expenses</b>	<b>\$ 2,545,241</b>	<b>\$ 1,182,955</b>	<b>\$ 1,309,716</b>	<b>\$ -</b>	<b>\$ 17,903,892</b>	<b>\$ 3,353,084</b>	<b>\$ 6,794,274</b>	<b>\$ 33,089,163</b>
<b>Operating surplus/(deficit)</b>	<b>\$ (526,769)</b>	<b>\$ (1,025,479)</b>	<b>\$ (744,879)</b>	<b>\$ -</b>	<b>\$ 2,420,522</b>	<b>\$ 5,793,430</b>	<b>\$ 265,032</b>	<b>\$ 6,181,857</b>

<b>Business Activity threshold test - 2024-25</b>	<b>\$ 340,000</b>
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**Mount Isa City Council's business activity total operating expenses and recommendation**

Business Activity	Total Current Expenditure	Apply Code of Competitive Conduct (Yes/No)
Mobile Fleet Services	\$ 2,545,241	No
Building Applications and Certifications	\$ 1,182,955	No
Batch Plant Operations	\$ 1,309,716	No
Contract and Tendered Works	\$ -	No
Water Supply and Reticulation	\$ 17,903,892	No
Sewerage Reticulation and Treatment	\$ 3,353,084	No
Cleansing Services	\$ 6,794,274	No

For 2024/25

That Council not apply the Code of Competitive Conduct for 2024/25

Given the level of expenditure in the business activities and the little or no competition for the services' provision, Council's sees no public benefit in applying the Code of Competitive Conduct at this time.

**Notes:**

*Based on 2023/24 Revised Budget*

*Include operating costs, Administration, cost of resources and depreciation*

*Excludes finance costs*



# Capital Works Budget





**Capital Works Projects for FY25-26**

Project Name	Total Sum of Estimated Cost	Total Sum of Allocated Grant Funding
<b>Buchanan Park - Entertainment Complex</b>	<b>400,000</b>	<b>400,000</b>
Buchanan Park Kitchen Evacuation Centre Upgrade	400,000	400,000
<b>Camooweal</b>	<b>250,000</b>	<b>200,000</b>
Camooweal Stockyard Upgrade	150,000	150,000
Camooweal Runway pavement improvement - design & tender	100,000	50,000
<b>Civic Centre</b>	<b>90,000</b>	<b>90,000</b>
Install Generators at Civic Centre and Buchanan Park	90,000	90,000
<b>Family Fun Park</b>	<b>200,000</b>	-
Fun Park Toilet	200,000	-
<b>Other Structures</b>	<b>4,289,000</b>	<b>3,290,000</b>
Digital Illuminated warning Signages	400,000	400,000
Mount Isa Stockyard Upgrade	150,000	150,000
Annual toilet replace program	400,000	-
Construction of John Campbell Miles Lookout Stage 1	2,740,000	2,740,000
66 West Street property acquisition	599,000	-
<b>Road class- Local Roads</b>	<b>5,690,000</b>	<b>3,385,329</b>
2025 Blackspot Sites	500,000	500,000
R2R - Seal of Soldiers Lane	300,000	300,000
Road resurfacing/rejuvenation	1,300,000	1,300,000
Upgrade Laneway between BCF & Police	60,000	-
TIDS funding for rural roads	950,000	475,000
PCNP Fourth Avenue Stage 2	1,800,000	810,329
Annual concrete footpath remediation	500,000	-
R2R - Lanskey Road Reconstruction Stage 2 - Culverts & Drain	280,000	-
<b>Stormwater</b>	<b>1,410,000</b>	<b>1,310,000</b>
Stormwater repair and replacement	300,000	200,000
10 culvert, stormwater and drainage repairs as detailed in 23-24 budget	1,110,000	1,110,000
<b>Sewer</b>	<b>2,140,000</b>	-
Buchanan Park Recycled Water	190,000	-
Renewals at STP	400,000	-
SPS Pump Replacements	50,000	-
Sewer relining	200,000	-
SPS Refurbishment	50,000	-
Rising Main Replacement	200,000	-
SPS generator provision	100,000	-
Replace SPS9	50,000	-
SPS switchboard upgrades	250,000	-
AMF pump out and rising main	150,000	-
Sewer odour treatment	500,000	-
<b>Water</b>	<b>7,690,000</b>	<b>2,000,000</b>
Network reconfiguration to remove direct pumping into network	5,000,000	2,000,000
Valve replacements	150,000	-
Service Replacements	200,000	-
Water main replacements	600,000	-
Water treatment at Camooweal	400,000	-
Reconfigure pipework at Camooweal reservoir	150,000	-
Hydrant testing and replacement	150,000	-
SCADA upgrades/replacement	250,000	-
Reservoir 3 replacement	50,000	-
Duchess road main extension to Spreadborough estate	740,000	-
<b>Fleet</b>	<b>2,400,000</b>	-
Fleet renew annual replacement	2,400,000	-
<b>Carryover from 24/25</b>	<b>2,390,000</b>	<b>430,000</b>
DRF Solar Panels & Battery Storage to Facilities	400,000	200,000
Civic Centre Essential Services Compliance	300,000	-
Kitchen Upgrade - Civic Centre	370,000	-
Buchanan Park Fire Services upgrade	300,000	-
PCNP shared Pathways - Soldiers Hill	100,000	-
Ryan Road Sewerage Extension (Design & Documentation Only)	110,000	-
PCNP shared Pathways - Fourth Avenue - Stage3	100,000	-
34 Miles Street Carpark & EV Charging Station Development	400,000	150,000
Sports Precinct Feasibility Study	80,000	80,000
Heavy Vehicle Wash Bay Facility	30,000	-
Road Culvert Rehabilitation	200,000	-
<b>Grand Total</b>	<b>26,949,000</b>	<b>11,105,329</b>

