Additional Budget Legislative Disclosures

In accordance with section 169(7) and (8) of the Local Government Regulation 2012, the Council is required to report the total value of the change, expressed as a percentage in the rates and utility charges levied for the financial year (2026-27) compared with the rates and utility charges levied in the previous budget (2025-26). The calculation of this percentage for a financial year excludes rebates and discounts applicable on rates and utility charges.

	Adopted Budget 2025-26	Adopted Budget 2026-27	% Change from 2025-26 to 2026-27
Gross Rates and Utility Charges	501,084,990	562,486,780	12.25%

It must be noted that the percentage change is a combined increase across all types of differential general rating categories, special charges and waste utility charges as defined in the Council's revenue statement (included in this budget) with a further allowance made for rate growth. Council has in total 212 differential general rating categories (examples being residential properties, commercial properties, agricultural properties, hotels, shopping centres, retirement villages and many more) and a number of different special charges and waste utility charges which it levies.

In accordance with section 43(4)(b) of the Local Government Act 2009, Councils Waste business is classified as a significant business. A previous public benefit assessment conducted resulted in Council resolving to apply the competitive neutrality principle to its Waste Business in the form of full cost pricing. Accordingly, in accordance with section 169(3) of the Local Government Regulation 2012, Councils Waste business is separately identified in the Budget.

Council's Waste Business incurs expenses performing certain community service obligations in the form of undertaking the Clean Up Australia Day Campaign, providing waste collection services for Council events and allowing free waste disposal in certain circumstances. The expected cost to perform these community service obligations is estimated to be in the amount of $368,000. Community service obligation revenue in the amount of $368,000 is provided to the Waste business by Council as compensation for performing the community service obligations.