



# Budget 2022-2023

#BRCbudget22

Building Australia's  
best regional community



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## CEO message

Bundaberg Regional Council has delivered a responsible budget in the face of rising costs and diminishing funding sources.

Council's successful Covid response and sound financial management, recognised in the 2021 Local Government Financial Audit Report, means that we are in a positive position to address these significant challenges.

A measured approach to capital expenditure and a focus on cost-savings throughout the organisation has allowed us to limit the general rates increase.

While allowances must be made for the highly variable State Government land valuations released earlier this year, we have achieved an average general rates increase of 3.9 per cent, in contrast to the current Queensland CPI of six per cent.

The significant fluctuations in land valuations created some disparity for those rating categories which experienced more than the average 12 per cent valuation increase.

Council only has 13 rating categories in which to smooth the impact of these valuations.

We understand that our community is facing cost of living pressures and Council is not immune.

Project costs and timelines are being impacted by materials shortages and increases in areas like fuel and electricity have a flow on effect for our services and facilities.

Given the current economic conditions, Council has carefully considered the impacts and made the decision to move forward with planned major projects that will create long term social, economic and health benefits for our community before materials and interest rates rise further.

Funds to kickstart the development of the Bundaberg Regional Aquatic Centre and the Anzac Park redevelopment have been included in the 2022-23 budget.

Seeing these projects come to fruition is a significant milestone with concepts in the pipeline for more than the last decade.

Our capacity to borrow has ensured that much of the costs of these legacy projects will be spread over 20 years.

Looking towards future budgets, our positive financial audit results have been marred by the Queensland Local Government Grants Commission's decision to identify BRC as a minimum grant Council.

This impacts the percentage of the grant funding allocated to our region and in turn our ability to maintain financial sustainability in future years.

The Bundaberg Region stands to lose \$54 million over the next 10 years if planned reductions in Financial Assistance Grants go ahead.

We will continue to advocate strongly for the commission to reconsider this rash and unjustified decision and will continue to make prudent decisions around future investments and services that ensure the Long-Term Financial Sustainability of Council is maintained.

### Stephen Johnston

CEO  
Bundaberg Regional Council

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2022-2023

# Budget statements

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**BUNDABERG REGIONAL COUNCIL**  
**Budgeted Statement of Income and Expenditure**

For the period ending 30 June 2023

	Council			General			Waste Management			Wastewater			Water		
	Estimated Actuals	Original Budget	Forecast	Forecast	Forecast	2024/25	Original Budget	Forecast	Forecast	Original Budget	Forecast	Forecast	Original Budget	Forecast	Forecast
	2021/22	2022/23	2023/24	2023/24	2024/25	2024/25	2022/23	2023/24	2024/25	2022/23	2023/24	2024/25	2022/23	2023/24	2024/25
<b>Operating Income</b>															
Rates and utility charges*	166,000,095	173,872,200	180,919,343	187,709,798	187,709,798	187,709,798	89,097,200	93,247,451	97,309,090	17,220,000	17,704,805	18,149,398	33,885,000	34,957,323	36,186,476
Less: Discounts and pensioner remissions	(1,704,000)	(1,705,000)	(1,711,815)	(1,716,104)	(1,716,104)	(1,716,104)	(1,705,000)	(1,711,815)	(1,716,104)	-	-	-	-	-	-
Net rates and utility charges	164,296,095	172,167,200	179,207,528	185,993,694	185,993,694	185,993,694	87,392,200	91,535,636	95,592,986	17,220,000	17,704,805	18,149,398	33,885,000	34,957,323	36,186,476
Fees and charges	25,115,504	27,645,035	28,477,842	29,335,737	29,335,737	29,335,737	19,277,835	19,858,580	20,456,819	6,900,200	7,108,069	7,322,199	655,000	674,732	695,058
Interest	1,285,800	2,162,000	3,867,192	3,050,751	3,050,751	3,050,751	2,162,000	3,867,192	3,050,751	1,485,000	1,070,340	1,102,584	464,000	479,843	494,299
Sales, contract and recoverable works	6,278,790	6,799,179	6,565,972	6,763,772	6,763,772	6,763,772	3,616,979	3,740,481	3,853,163	1,485,000	1,070,340	1,102,584	464,000	479,843	494,299
Grants and subsidies	13,472,471	8,818,880	8,562,971	7,290,869	7,290,869	7,290,869	8,818,880	8,562,971	7,290,869	225,000	231,525	237,313	-	-	-
Donations and other contributions	395,500	333,000	342,657	311,223	311,223	311,223	106,000	111,132	113,910	-	-	-	-	-	-
Profit on sale of developed land held for resale	560,000	-	965,719	965,719	965,719	965,719	121,375,894	128,661,711	131,324,218	25,830,200	26,114,739	26,811,494	35,004,000	37,069,092	38,361,862
<b>TOTAL OPERATING REVENUE</b>	211,404,160	217,925,294	228,009,881	233,751,765	233,751,765	233,751,765	121,375,894	128,661,711	131,324,218	25,830,200	26,114,739	26,811,494	35,004,000	37,069,092	38,361,862
<b>Operating Expenditure</b>															
Employee benefits, materials and services	(153,617,639)	(157,141,949)	(161,991,873)	(162,032,407)	(162,032,407)	(162,032,407)	(109,996,310)	(109,914,189)	(108,296,323)	(16,972,784)	(20,522,491)	(21,190,618)	(14,169,302)	(14,469,669)	(14,867,275)
Finance costs	(3,909,895)	(5,030,774)	(5,972,855)	(6,715,754)	(6,715,754)	(6,715,754)	(2,684,032)	(3,395,070)	(4,220,027)	(659,977)	(741,964)	(721,370)	(1,426,000)	(1,458,866)	(1,384,164)
Depreciation	(53,699,553)	(55,632,184)	(58,782,194)	(61,726,295)	(61,726,295)	(61,726,295)	(39,507,184)	(42,198,088)	(44,558,080)	(1,325,300)	(1,430,566)	(1,597,150)	(7,362,800)	(7,541,097)	(7,767,813)
<b>TOTAL OPERATING EXPENDITURE</b>	(211,226,888)	(217,804,907)	(226,746,921)	(230,474,456)	(230,474,456)	(230,474,456)	(152,187,546)	(155,507,868)	(157,074,430)	(18,958,061)	(22,695,021)	(23,509,137)	(22,958,102)	(23,469,632)	(24,019,251)
<b>Estimated Costs of Significant Business and Commercial Business Activities</b>															
Community service obligations	-	-	-	-	-	-	(1,310,744)	(1,343,500)	(1,302,708)	522,500	534,500	546,500	252,994	259,000	265,000
Competitive neutrality adjustments	-	-	-	-	-	-	100,074	206,016	290,373	(201,929)	(233,057)	(265,603)	29,315	(6,013)	(25,756)
Internal tax equivalents paid	-	-	-	-	-	-	9,642,813	7,678,508	7,809,321	(2,157,813)	(897,604)	(773,602)	(3,698,462)	(3,379,240)	(3,508,184)
Return on capital	-	-	-	-	-	-	12,225,501	13,121,175	13,584,619	-	-	-	(6,040,622)	(6,697,918)	(6,873,400)
	-	-	-	-	-	-	20,657,644	19,662,199	20,391,605	(1,837,242)	(596,161)	(492,705)	(9,456,975)	(9,824,171)	(10,246,340)
<b>Operating surplus/(deficit)</b>	177,274	120,387	1,262,960	3,277,310	3,277,310	3,277,310	(10,154,008)	(7,183,955)	(5,358,608)	5,034,897	2,823,557	2,809,652	2,588,923	2,870,536	2,988,600
<b>Capital Activities</b>															
Grants and subsidies	26,554,127	26,594,537	17,433,714	10,158,880	10,158,880	10,158,880	24,094,537	17,433,714	10,158,880	500,000	-	-	2,000,000	-	-
Contributions from developers	10,900,000	9,500,000	9,500,000	9,500,000	9,500,000	9,500,000	6,100,000	6,100,000	6,100,000	-	-	-	1,900,000	1,900,000	1,900,000
Other capital income	415,497	732,521	444,197	455,302	455,302	455,302	732,521	444,197	455,302	-	-	-	-	-	-
Capital expenses	(9,103,000)	(9,103,000)	(9,190,893)	(9,279,640)	(9,279,640)	(9,279,640)	(6,956,500)	(7,022,928)	(7,089,996)	-	-	-	(1,121,500)	(1,132,715)	(1,144,042)
<b>TOTAL CAPITAL ACTIVITIES</b>	28,766,624	27,724,058	18,187,019	10,834,542	10,834,542	10,834,542	23,970,558	16,954,984	9,624,187	500,000	-	-	2,778,500	767,285	755,958
<b>Net result</b>	28,943,898	27,844,445	19,449,979	14,111,852	14,111,852	14,111,852	13,816,550	9,771,026	4,265,579	5,534,897	2,823,557	2,809,652	5,367,423	3,637,821	3,744,558

\*Change in Total Rates and Utility Charges Levied **4.74%**

## BUNDABERG REGIONAL COUNCIL

### Budgeted Statement of Financial Position

For the period ending 30 June 2023

	Estimated Actuals	Original Budget	Forecast	Forecast
	2021/22	2022/23	2023/24	2024/25
	\$	\$	\$	\$
<b>Current Assets</b>				
Cash and cash equivalents	147,108,284	134,279,893	86,563,462	75,573,818
Trade and other receivables	17,223,975	17,657,708	18,214,878	18,801,590
Inventories	3,265,102	3,289,033	2,279,161	1,269,778
Other Assets	3,324,793	3,375,318	3,426,853	3,479,419
	<u>170,922,154</u>	<u>158,601,952</u>	<u>110,484,355</u>	<u>99,124,605</u>
<b>Non-Current Assets</b>				
Investment property	17,035,375	17,767,896	18,212,093	18,667,396
Property, plant and equipment	2,428,975,557	2,514,050,394	2,620,469,184	2,690,027,823
Right of use assets	3,507,012	3,074,828	2,635,236	2,202,376
Intangible assets	5,518,967	5,273,775	5,028,584	4,915,203
	<u>2,455,036,911</u>	<u>2,540,166,894</u>	<u>2,646,345,098</u>	<u>2,715,812,798</u>
<b>TOTAL ASSETS</b>	<u>2,625,959,064</u>	<u>2,698,768,846</u>	<u>2,756,829,453</u>	<u>2,814,937,404</u>
<b>Current Liabilities</b>				
Trade and other payables	9,233,947	9,302,969	9,570,601	9,507,214
Contract liabilities	927,847	955,453	982,617	1,010,559
Borrowings	8,090,954	8,919,005	8,558,177	8,739,033
Lease liabilities	351,579	525,252	451,071	464,339
Provisions	15,040,824	4,173,065	150,000	1,688,823
Other liabilities	9,681,762	9,875,397	10,072,905	10,274,363
	<u>43,326,913</u>	<u>33,751,141</u>	<u>29,785,371</u>	<u>31,684,331</u>
<b>Non-Current Liabilities</b>				
Borrowings	91,886,849	113,152,998	131,398,045	149,862,358
Lease liabilities	3,397,583	2,826,308	2,519,155	2,191,293
Provisions	22,610,526	31,628,285	31,878,285	30,589,462
	<u>117,894,958</u>	<u>147,607,591</u>	<u>165,795,485</u>	<u>182,643,113</u>
<b>TOTAL LIABILITIES</b>	<u>161,221,872</u>	<u>181,358,732</u>	<u>195,580,856</u>	<u>214,327,443</u>
<b>NET COMMUNITY ASSETS</b>	<u>2,464,737,193</u>	<u>2,517,410,114</u>	<u>2,561,248,597</u>	<u>2,600,609,960</u>
<b>Community Equity</b>				
Asset revaluation surplus	713,262,887	738,091,363	762,479,867	787,729,379
Retained surplus	1,751,474,306	1,779,318,751	1,798,768,730	1,812,880,581
<b>TOTAL COMMUNITY EQUITY</b>	<u>2,464,737,193</u>	<u>2,517,410,114</u>	<u>2,561,248,597</u>	<u>2,600,609,960</u>

## BUNDABERG REGIONAL COUNCIL

### Budgeted Statement of Cash Flow

For the period ending 30 June 2023

	Estimated Actuals	Original Budget	Forecast	Forecast
	2021/22	2022/23	2023/24	2024/25
	\$	\$	\$	\$
<b>Cash Flows from Operating Activities</b>				
Receipts from customers	196,554,702	206,203,853	213,691,169	221,417,988
Payments to suppliers and employees	(173,448,031)	(157,572,383)	(162,237,511)	(162,621,516)
	<u>23,106,672</u>	<u>48,631,470</u>	<u>51,453,658</u>	<u>58,796,472</u>
Recurrent grants, subsidies, contributions and donations	14,974,130	9,155,949	8,954,788	7,754,400
Interest received	1,285,800	2,162,000	3,867,192	3,050,751
Proceeds from sale of developed land held for resale	850,000	-	2,000,000	2,000,000
Borrowing costs	(2,899,139)	(3,903,430)	(4,793,097)	(5,525,423)
Interest on lease liabilities	(118,695)	(111,344)	(143,918)	(136,477)
<b>Net Cash Inflow/(Outflow) from Operating Activities</b>	<u>37,198,768</u>	<u>55,934,645</u>	<u>61,338,623</u>	<u>65,939,723</u>
<b>Cash Flow from Investing Activities :</b>				
Proceeds from sale of property, plant and equipment	4,826,441	3,193,747	1,980,000	1,980,000
Capital grants, subsidies, contributions and donations	22,911,224	28,594,537	19,433,714	12,158,880
Payments for property, plant and equipment	(93,406,685)	(122,247,917)	(147,971,654)	(109,398,823)
<b>Net Cash Inflow/(Outflow) from Investing Activities</b>	<u>(65,669,020)</u>	<u>(90,459,633)</u>	<u>(126,557,940)</u>	<u>(95,259,943)</u>
<b>Cash Flow from Financing Activities :</b>				
Proceeds from borrowings	33,500,000	30,000,000	26,800,000	27,200,000
Repayment of borrowings	(6,674,859)	(7,905,799)	(8,915,781)	(8,554,831)
Repayment of lease liabilities	(390,772)	(397,603)	(381,334)	(314,594)
<b>Net Cash Inflow/(Outflow) from Financing Activities</b>	<u>26,434,368</u>	<u>21,696,597</u>	<u>17,502,885</u>	<u>18,330,575</u>
<b>Net Increase/(Decrease) in Cash Held</b>	<u>(2,035,884)</u>	<u>(12,828,391)</u>	<u>(47,716,431)</u>	<u>(10,989,644)</u>
Cash at beginning of reporting period	149,144,168	147,108,284	134,279,893	86,563,462
<b>Cash at end of Reporting Period</b>	<u>147,108,284</u>	<u>134,279,893</u>	<u>86,563,462</u>	<u>75,573,818</u>

**BUNDABERG REGIONAL COUNCIL**  
**Budgeted Statement of Changes in Equity**

For the period ending 30 June 2023	Estimated Actuals	Original Budget	Forecast	Forecast
	2021/22	2022/23	2023/24	2024/25
	\$	\$	\$	\$
<b>Opening Balance - Retained Surplus</b>	1,722,530,408	1,751,474,306	1,779,318,751	1,798,768,730
Net result	28,943,898	27,844,445	19,449,979	14,111,852
<b>Closing Balance - Retained Surplus</b>	<u>1,751,474,306</u>	<u>1,779,318,751</u>	<u>1,798,768,730</u>	<u>1,812,880,581</u>
<b>Opening Balance - Asset Revaluation Surplus</b>	690,013,727	713,262,887	738,091,363	762,479,867
Increase in asset revaluation surplus	23,249,160	24,828,476	24,388,504	25,249,512
<b>Closing Balance - Asset Revaluation Surplus</b>	<u>713,262,887</u>	<u>738,091,363</u>	<u>762,479,867</u>	<u>787,729,379</u>
<b>Total Community Equity</b>	<u>2,464,737,193</u>	<u>2,517,410,114</u>	<u>2,561,248,597</u>	<u>2,600,609,960</u>

**BUNDABERG REGIONAL COUNCIL**  
**Long-Term Financial Forecast**  
**Income and Expenditure**

For the period ending 30 June 2023

	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Operating Income</b>										
Rates and utility charges	173,872,200	180,919,343	187,709,798	194,937,436	202,463,438	210,290,500	218,441,256	226,918,810	235,747,579	244,931,121
Less: Discounts & pensioner remissions	(1,705,000)	(1,711,815)	(1,716,104)	(1,720,382)	(1,724,691)	(1,728,990)	(1,733,319)	(1,737,637)	(1,741,986)	(1,746,324)
Net rates and utility charges	172,167,200	179,207,528	185,993,694	193,217,054	200,738,747	208,561,510	216,707,937	225,181,173	234,005,593	243,184,797
Fees and charges	27,645,035	28,477,842	29,335,737	30,319,476	31,232,850	32,173,740	33,142,973	34,141,406	35,169,915	36,229,409
Interest	2,162,000	3,867,192	3,050,751	3,031,788	3,035,800	3,063,880	3,273,040	3,839,421	4,000,121	4,290,487
Sales, contract and recoverable works	6,799,179	6,565,972	6,763,772	6,967,572	7,177,427	7,393,647	7,616,381	7,845,824	8,082,180	8,325,655
Grants and subsidies	8,818,880	8,582,971	7,290,869	7,473,141	7,659,970	7,851,469	8,047,756	8,248,950	8,455,173	8,666,553
Donations and other contributions	333,000	342,657	351,223	360,004	369,004	378,229	387,685	397,377	407,311	417,494
Profit on sale of developed land held for resale	-	965,719	965,719	-	-	-	-	-	-	-
<b>TOTAL OPERATING REVENUE</b>	217,925,294	228,009,881	233,751,765	241,368,993	250,213,798	259,422,475	269,175,771	279,654,151	290,120,293	301,114,395
<b>Operating Expenditure</b>										
Employee benefits, materials and services	(157,141,949)	(161,991,873)	(162,032,407)	(166,956,176)	(173,125,070)	(179,869,895)	(187,729,247)	(195,364,547)	(202,997,600)	(207,834,516)
Finance costs	(5,030,774)	(5,972,855)	(6,715,754)	(7,572,586)	(7,847,250)	(7,810,419)	(7,743,632)	(8,310,997)	(8,540,368)	(8,328,691)
Depreciation	(55,632,184)	(58,782,194)	(61,726,295)	(64,013,603)	(66,111,323)	(68,294,435)	(70,070,891)	(71,951,742)	(74,328,443)	(75,277,861)
<b>TOTAL OPERATING EXPENDITURE</b>	(217,804,907)	(226,746,921)	(230,474,456)	(238,542,365)	(247,083,643)	(255,974,749)	(265,543,770)	(275,627,286)	(285,866,410)	(291,441,068)
<b>Operating surplus/(deficit)</b>	120,387	1,262,960	3,277,310	2,826,629	3,130,155	3,447,726	3,632,001	4,026,864	4,253,883	9,673,327
<b>Capital Activities</b>										
Grants and subsidies	26,594,537	17,433,714	10,158,880	10,014,577	10,014,577	10,014,577	10,014,577	10,000,000	10,000,000	10,000,000
Contributions from developers	9,500,000	9,500,000	9,500,000	9,650,000	9,811,250	9,984,594	10,170,938	10,371,259	10,586,603	10,818,098
Other capital income	732,521	444,197	455,302	466,685	478,352	490,311	502,569	515,133	528,011	541,211
Capital expenses	(9,103,000)	(9,190,893)	(9,279,640)	(9,369,252)	(9,459,736)	(9,551,101)	(9,643,355)	(9,736,507)	(9,830,566)	(9,925,541)
<b>TOTAL CAPITAL ACTIVITIES</b>	27,724,058	18,187,019	10,834,542	10,762,010	10,844,443	10,938,381	11,044,729	11,149,885	11,284,048	11,433,769
<b>Net result</b>	27,844,445	19,449,979	14,111,852	13,588,638	13,974,598	14,386,107	14,676,730	15,176,749	15,537,931	21,107,096

**BUNDABERG REGIONAL COUNCIL**  
**Long-Term Financial Forecast**  
**Assets, Liabilities and Equity**  
For the period ending 30 June 2023

	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Current Assets</b>										
Cash and cash equivalents	134,279,893	86,563,462	75,573,818	70,040,048	67,167,064	70,487,580	92,542,141	101,820,507	95,512,399	115,431,968
Trade and other receivables	17,657,708	18,214,878	18,801,590	19,506,300	20,230,578	20,925,388	21,764,667	22,576,781	23,421,159	24,231,808
Inventories	3,289,033	2,279,161	1,269,778	1,295,173	1,321,077	1,347,498	1,374,448	1,401,937	1,429,976	1,458,576
Other assets	3,375,318	3,426,853	3,479,419	3,533,037	3,587,727	3,643,510	3,700,409	3,758,446	3,817,644	3,878,026
	158,601,952	110,484,355	99,124,605	94,374,557	92,306,445	96,403,976	119,381,666	129,557,672	124,181,179	145,000,379
<b>Non-Current Assets</b>										
Investment property	17,767,896	18,212,093	18,667,396	19,134,081	19,612,433	20,102,744	20,605,312	21,120,445	21,648,456	22,189,667
Property, plant and equipment	2,514,050,394	2,620,469,184	2,690,027,823	2,737,962,511	2,778,449,252	2,811,277,277	2,841,868,895	2,878,265,481	2,922,707,288	2,944,158,260
Right of use assets	3,074,828	2,635,236	2,202,376	1,853,262	1,504,147	1,155,032	985,664	985,664	985,664	985,664
Intangible assets	5,273,775	5,028,584	4,915,203	4,915,203	4,915,203	7,415,203	7,415,203	7,415,203	7,415,203	7,415,203
	2,540,166,894	2,646,345,098	2,715,812,798	2,763,865,056	2,804,481,035	2,839,950,256	2,870,875,075	2,907,786,793	2,952,756,612	2,974,748,795
<b>TOTAL ASSETS</b>	2,698,768,846	2,756,829,453	2,814,937,404	2,858,239,613	2,896,787,480	2,936,354,232	2,990,256,741	3,037,344,465	3,076,937,790	3,119,749,173
<b>Current Liabilities</b>										
Trade and other payables	9,302,969	9,570,601	9,507,214	9,816,644	10,226,032	10,651,134	11,223,702	11,746,108	12,265,701	12,518,483
Contract liabilities	955,453	982,617	1,010,559	1,039,301	1,068,866	1,099,278	1,130,562	1,162,743	1,195,846	1,229,898
Borrowings	8,919,005	8,558,177	8,739,033	9,022,077	9,099,512	9,719,321	10,787,573	11,652,635	12,356,181	11,265,995
Lease liabilities	525,252	451,071	464,339	478,071	492,284	506,995	522,220	522,220	-	-
Provisions	4,173,065	150,000	1,688,823	75,000	75,000	75,000	150,000	-	-	-
Other liabilities	9,875,397	10,072,905	10,274,363	10,479,851	10,689,448	10,903,237	11,121,301	11,343,727	11,570,602	11,802,014
	33,751,141	29,785,371	31,684,331	30,910,944	31,651,142	32,954,965	34,935,359	36,427,433	37,388,330	36,816,390
<b>Non-Current Liabilities</b>										
Borrowings	113,152,998	131,398,045	149,862,358	154,542,003	152,143,334	149,424,893	159,839,986	162,989,211	157,933,948	151,668,581
Lease liabilities	2,826,308	2,519,155	2,191,293	1,843,152	1,473,839	1,082,424	667,939	245,134	335,737	335,737
Provisions	31,628,285	31,878,285	30,589,462	30,914,462	31,239,462	31,564,462	31,814,462	32,214,462	32,614,462	33,014,462
	147,607,591	165,795,485	182,643,113	187,299,617	184,856,635	182,071,780	192,322,386	195,448,807	190,884,147	185,018,780
<b>TOTAL LIABILITIES</b>	181,358,732	195,580,856	214,327,443	218,210,561	216,507,777	215,026,744	227,257,745	231,876,241	228,272,477	221,835,170
<b>NET COMMUNITY ASSETS</b>	2,517,410,114	2,561,248,597	2,600,609,960	2,640,029,053	2,680,279,703	2,721,327,488	2,762,998,996	2,805,468,224	2,848,665,314	2,897,914,003
<b>Community Equity</b>										
Asset revaluation surplus	738,091,363	762,479,867	787,729,379	813,559,833	839,835,885	866,497,563	893,492,341	920,784,821	948,443,979	976,585,573
Retained surplus	1,779,318,751	1,798,768,730	1,812,880,581	1,826,469,220	1,840,443,817	1,854,829,924	1,869,506,655	1,884,683,404	1,900,221,334	1,921,328,430
	2,517,410,114	2,561,248,597	2,600,609,960	2,640,029,053	2,680,279,703	2,721,327,488	2,762,998,996	2,805,468,224	2,848,665,314	2,897,914,003
<b>TOTAL COMMUNITY EQUITY</b>	2,517,410,114	2,561,248,597	2,600,609,960	2,640,029,053	2,680,279,703	2,721,327,488	2,762,998,996	2,805,468,224	2,848,665,314	2,897,914,003

## BUNDABERG REGIONAL COUNCIL

### Financial Sustainability Ratios

For the period ending 30 June 2023

Target

	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
<b>Net Financial Liabilities Ratio</b> Total liabilities less current assets divided by operating revenue	10.4%	37.3%	49.3%	51.3%	49.6%	45.7%	40.1%	36.6%	35.9%	25.5%
<b>Operating Surplus Ratio</b> Operating surplus divided by total operating revenue	0.1%	0.6%	1.4%	1.2%	1.3%	1.3%	1.3%	1.4%	1.5%	3.2%
<b>Asset Sustainability Ratio</b> Capital expenditure on replacement assets divided by depreciation expense	79.7%	73.5%	70.6%	66.6%	65.1%	60.8%	62.4%	55.0%	58.5%	65.9%

**BUNDABERG REGIONAL COUNCIL**  
**Estimated Activity Statement**

For the period ending 30 June 2023

	Water	Wastewater	Waste Management	Council's Holiday Parks	Bundaberg Airport
	2022/23	2022/23	2022/23	2022/23	2022/23
	\$	\$	\$	\$	\$
Estimated revenue payable to Council	1,808,000	556,000	310,000		
Estimated revenue payable to external clients	33,907,200	34,448,000	25,520,200	4,093,000	4,720,000
Community service obligations	535,250	252,994	522,500		
	36,250,450	35,256,994	26,352,700	4,093,000	4,720,000
Less: Estimated expenses	(23,514,293)	(21,435,514)	(18,891,876)	(2,753,130)	(3,539,847)
Estimated surplus/(deficit)	12,736,157	13,821,480	7,460,824	1,339,870	1,180,153
<b>Description of estimated CSO's provided to business activities</b>					
Provision of water allocations to unlicensed sporting clubs free of charge	301,250				
Internal bulk water provisions	65,500				
Water leak relief	150,000				
Community organisations concession	18,500				
Providing pedestal discount for community and aged care facilities		169,414			
Providing pedestal discount for not-for-profit sporting clubs		66,580			
Community organisations concession		17,000			
Provision of domestic waste vouchers			396,000		
Provision of bins and waste disposal for community events			20,000		
In-kind assistance for charities			87,000		
Community organisations concession			19,500		

**BUNDABERG REGIONAL COUNCIL**  
**10 Year Capital Investment Summary**

For the period ending 30 June 2023

	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	Total
<b>Expenditure Type</b>											
New	69,472,430	93,493,203	58,648,343	38,436,351	36,085,639	34,616,657	28,943,780	40,657,082	45,772,813	20,594,700	466,720,998
Upgrade	23,681,000	25,144,000	24,880,000	27,175,142	20,892,616	20,361,957	20,937,762	20,928,061	27,605,680	17,500,000	229,106,219
Renewal	36,594,487	36,834,451	33,370,480	33,195,303	34,509,378	33,239,155	35,315,176	31,337,212	32,459,257	42,629,737	349,484,636
Loan Redemption	7,861,683	8,915,781	8,554,831	8,737,311	9,021,235	9,098,632	9,716,655	10,785,713	11,651,717	12,355,553	96,699,111
	137,609,600	164,387,435	125,453,654	107,544,107	100,508,868	97,316,401	94,913,373	103,708,068	117,489,468	93,079,990	1,142,010,963
<b>Asset Class</b>											
Land & Investment Property											
Land Restoration	2,250,000	4,173,065	150,000	1,688,823	75,000	75,000	75,000	950,075	1,135,345	-	2,085,420
Buildings & Structures	51,310,630	74,382,882	42,535,469	16,744,794	15,752,325	15,232,822	23,057,682	19,861,731	22,112,033	28,379,308	309,369,676
Plant & Equipment	15,694,533	10,052,989	10,862,520	10,686,024	10,665,523	9,679,333	10,133,360	9,933,157	9,653,725	9,526,800	106,887,964
Transport Infrastructure	37,515,754	39,558,718	36,314,850	35,957,962	34,074,688	36,354,315	34,268,510	48,339,193	39,668,725	34,410,000	376,462,714
Stormwater Drainage	3,602,000	2,150,000	2,150,000	3,901,031	4,286,720	3,968,503	2,229,252	2,301,006	8,907,222	2,150,000	35,645,734
Sewerage Infrastructure	11,005,000	14,946,000	12,201,000	12,467,682	7,603,000	4,265,984	6,156,000	7,005,190	8,830,332	3,488,402	87,968,591
Water Infrastructure	8,370,000	10,208,000	12,684,984	17,360,480	19,030,377	16,141,812	9,276,915	4,382,002	15,530,370	2,769,927	115,754,866
Intangibles						2,500,000					2,500,000
Loan Redemption	7,861,683	8,915,781	8,554,831	8,737,311	9,021,235	9,098,632	9,716,655	10,785,713	11,651,717	12,355,553	96,699,111
	137,609,600	164,387,435	125,453,654	107,544,107	100,508,868	97,316,401	94,913,373	103,708,068	117,489,468	93,079,990	1,142,010,963
<b>Funding Sources</b>											
Grants & Subsidies	26,594,537	17,433,714	10,158,880	10,014,577	10,014,577	10,014,577	10,014,577	10,000,000	10,000,000	10,000,000	124,245,439
Loans	30,000,000	26,800,000	27,200,000	13,700,000	6,700,000	7,000,000	21,200,000	14,800,000	7,300,000	5,000,000	159,700,000
Infrastructure Charges	9,500,000	9,500,000	9,500,000	9,650,000	9,811,250	9,984,594	10,170,938	10,371,259	10,586,603	10,818,098	99,892,742
Asset Sales	3,193,747	1,980,000	1,980,000	1,980,000	1,980,000	1,980,000	1,980,000	1,980,000	1,980,000	1,980,000	21,013,747
Reserves	2,250,000	4,173,065	150,000	1,688,823	75,000	75,000	75,000	150,000			8,636,888
General Revenue	66,071,316	104,500,656	76,464,774	70,510,707	71,928,041	68,262,230	51,472,858	66,406,809	87,622,865	65,281,892	728,522,147
	137,609,600	164,387,435	125,453,654	107,544,107	100,508,868	97,316,401	94,913,373	103,708,068	117,489,468	93,079,990	1,142,010,963

## HEAD OF POWER

- *Local Government Regulation 2012*, section 169(2)(c) and section 193

## INTENT

The purpose of this policy is to ensure Council complies with its obligations of the *Local Government Regulation 2012* to outline the principles applied by Council in generating its own source revenue and which the revenue statement relies upon.

## SCOPE

This policy applies to all employees, Councillors and Councillor Advisor (Mayor's Chief of Staff).

## DEFINITIONS

**Employee** means a local government employee as defined in the *Local Government Act 2009*.

## POLICY STATEMENT

### 1. Principles used for the making and levying of Rates and Charges

- a) Equity – ensuring the fair and consistent application of lawful rating and charging principles without bias, taking account of all relevant considerations;
- b) Transparency and clarity– openness in the processes involved in the making of rates and charges, and providing meaningful information on rate notices to enable ratepayers to clearly understand their responsibilities;
- c) Simplicity – a rating regime that is simple to understand and cost effective to administer;
- d) Consistency – by scheduling the issue of rates notices on a regular basis;
- e) Fiscal responsibility – levying an amount sufficient to allow Council to meet its budgetary responsibilities;
- f) Flexibility – responding where possible to unforeseen changes in the local economy and providing a wide range of payment options; and
- g) Sustainability – revenue decisions supporting the financial strategies for the delivery of infrastructure and services identified in Council's long-term planning.

### 2. Principles used for granting Concessions for Rates and Charges and the purpose for the Concessions

- a) Equity - the same treatment for ratepayers with similar circumstances;
- b) Transparency and clarity - publishing concessions granted in corporate documents;
- c) Simplicity – a framework that is simple to understand and cost effective to administer;
- d) Consistency – where possible providing a reasonably consistent concession to ratepayers each year;
- e) Fiscal responsibility – ensuring the value of concessions does not provide an unnecessary burden on other ratepayers;
- f) Flexibility - to allow Council to respond to local economic issues; and
- g) Sustainability – revenue decisions supporting the financial strategies for the delivery of infrastructure and services identified in Council's long-term planning.

Consideration may be given by Council to granting a class concession in the event all or part of the Bundaberg Regional Council area is declared a natural disaster area by the State Government or impacted by a Pandemic called by the Australian Government.

2.1 Council will apply concessions for the following groups, for the purposes outlined:

- a) Concession for rates and charges for pensioners – Council acknowledges that certain classes of pensioners have a reduced capacity to pay on demand and to the full quantum; and
- b) Concessions for rates and charges for community, sporting and welfare groups – Council acknowledges the contribution of non-profit community, sporting and welfare groups based on the level of their community assistance and economic value to the region and community.

### **3. Principles used for the recovery of overdue Rates and Charges**

- a) Equity – having regard to providing the same treatment for ratepayers with similar circumstances;
- b) Transparency and clarity – making the obligations clear to ratepayers and the processes used by Council to assist ratepayers to meet these obligations;
- c) Simplicity – making the processes used to recover outstanding rates and charges clear and simple to administer and cost effective;
- d) Consistency – by scheduling the recovery of overdue rates and charges within a consistent timeframe;
- e) Fiscal responsibility – having regard to ratepayers individual circumstances and ability to pay;
- f) Flexibility – by responding where necessary to changes in the local economy; and
- g) Sustainability – ensuring overdue rates and charges remain at a sustainable level that doesn't impact service and asset delivery.

### **4. Principles used in Cost-recovery methods**

- a) Equity – ensuring the fair and consistent application of lawful cost-recovery methods without bias, taking account of all relevant considerations;
- b) Transparency and clarity – in the legislative requirement for the charge and the method of calculating the amounts payable by the recipient of the service;
- c) Simplicity – to make the levying of cost-recovery fees simple, efficient, and inexpensive to administer;
- d) Fiscal responsibility – through full cost recovery, endeavouring to recover the full cost of the service for which the fee is remitted to minimise the effect on ratepayers;
- e) Consistency – in the calculation methods for the cost-recovery charges;
- f) Flexibility – to charge less than the cost of the function where appropriate;
- g) Sustainability – revenue decisions supporting the financial strategies for the delivery of infrastructure and services identified in Council's long-term planning.

## **5. The extent to which physical and social infrastructure costs for a new development are to be funded by charges for the development**

In setting infrastructure charges, Council seeks to achieve a balance between affordability and sustainability, with infrastructure charges below the State Government cap. By levying infrastructure charges for new development, Council intends to fund the physical and social costs of providing trunk infrastructure to service development within the Bundaberg Region.

Council's infrastructure charges aim to provide a reasonable and equitable distribution of costs between Council and developers of land, managing the impact of infrastructure costs of new development on existing ratepayers. To encourage development and longer-term job generating businesses, Council may discount certain types of infrastructure charges payable for new development applications in accordance with the terms of the relevant Policy at that time.

Council's infrastructure charging framework has been established in accordance with the legislative requirements of the *Planning Act 2016*.

### **ASSOCIATED DOCUMENTS**

- Revenue Statement
- Water Leak Relief Policy
- Hardship Policy
- Fees and Charges Register

### **DOCUMENTS CONTROLS**

Council will review this policy annually or in response to changes to law or best practice.

### **POLICY OWNER**

Chief Financial Officer, Organisational Services.

## HEAD OF POWER

- *Local Government Regulation 2012*, sections 169(2)(b) and 172

## INTENT

The purpose of the Revenue Statement is to achieve compliance with sections 169(2)(b) and 172 of the *Local Government Regulation 2012* and to provide an explanation of the rates and charges, cost recovery fees, and concessions adopted by Council.

## SCOPE

The policy applies to all employees, Councillors and Councillor Advisor (Mayor's Chief of Staff).

## DEFINITIONS

**Employee** means a local government employee as defined in the *Local Government Act 2009*.

**Rateable land** is defined by section 93(2) of the *Local Government Act 2009* as any land or building unit, in the local government area, that is not exempted from rates.

**Primary Council land use code** means a code recorded in Council's rating files as a Council code which identifies the principal use of the land or the potential predominant use by virtue of its improvements or activities conducted upon the land.

**Secondary Council land use code** means a code used in conjunction with the Primary Council land use code to indicate a particular land use or the potential predominant use by virtue of its improvements or activities conducted upon the land.

**Strata title residential and commercial property and Strata title residential and commercial use** means – Lots, which have a primary Council land use code of 1008 or 1009, created under the provisions of the *Building Units and Group Titles Act 1980* or the *Body Corporate and Community Management Act 1997*.

**Subdivided land** is defined in sections 49 to 51 of the *Land Valuation Act 2010* as follows:

Subdivision applies to a parcel (the relevant parcel) if:

- a) the relevant parcel is one of the parts into which land has been subdivided; and
- b) the person who subdivided the land (the "subdivider") is the owner of the parcel; and
- c) the relevant parcel is not developed land.

## POLICY STATEMENT

Pursuant to sections 169(2)(b) and 172 of the *Local Government Regulation 2012*, Council is required to incorporate a Revenue Statement within its budget for each financial year that outlines the rates and charges, cost recovery fees, and concessions that the Council intends to apply as detailed below.

## 1. The Measures Adopted for Revenue Raising

Council for any financial year will, as properly planned to meet requirements, make and levy:

- Differential General Rates;
- Minimum General Rates;
- Separate Rates and Charges (for a purpose benefitting the Region); and
- Utility Charges.

In respect of utility charges, Council will, as properly planned to meet requirements, make and levy such charges for supplying:

- Water services;
- Sewerage services;
- Waste and recycling collection services; and
- Trade waste processing services.

Council's rate-setting and charging structures will be based on the principles outlined in its Revenue Policy including equity, transparency and clarity, simplicity, consistency, fiscal responsibility, flexibility and sustainability.

## 2. General Rates / Differential General Rates

General rates are levied on all rateable properties in the regional area and are calculated on the basis of the value of land. The value of land is determined by the Department of Resources according to:

- in the case of rural land, its unimproved capital value; or
- in all other cases, its site value.

Council will make and levy differential general rates for the financial year ending 30 June 2023, on all rateable land in Council's area.

Where Council makes a determination that a parcel of land is intended to be used for a particular purpose or has the potential to be used for such a purpose, it will have regard to, amongst other things, any improvements to, or activities being undertaken on, the land.

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

In accordance with sections 88 and 90 of the *Local Government Regulation 2012*, owners of rateable land will be informed of the general rating category in which their land has been included and that they have the right of objection to the category to which their land is allocated. All objections shall be submitted to the Chief Executive Officer, Bundaberg Regional Council, and the only basis for objection shall be that at the date of issue of the rate notice, having regard to the descriptions adopted by Council, the land should be in another rating category.

### 3. Minimum General Rate

A Minimum General Rate will be set for each rating category for the purpose of:

- setting a minimum contribution to be made from all properties situated within the region; and
- ensure that general rate revenue from lower valued properties results in a more equitable contribution from such properties towards the cost of services funded from general rates.

In accordance with section 77(3) of the *Local Government Regulation 2012*, Minimum General Rates do not apply to subdivided land with a land use code of 1072.

### 4. Differential General Rates

In accordance with sections 92 and 94 of the *Local Government Act 2009* and sections 77 to 82 of the *Local Government Regulation 2012*, Council makes and levies differential general rates and corresponding Minimum General Rates for the year ending 30 June 2023, against rateable land categories as follows:

Category	Description	Identification (Land to which the Primary Land use Codes apply)	Rate in the Dollar of Property Value	Minimum General Rate
1	<b>Urban Residential Land</b> <i>Land that is used, or has the potential to be used, for urban residential purposes, other than land included in category 5 or 7.</i>	1001 - Vacant Land 1002 - Single Use Dwelling 1003 - Multi Unit Dwellings, Flats, Dual Occupancy, Secondary Dwellings 1006 - Outbuilding 1009 - Strata Title Residential Use 1021 - Residential Institution Non-Medical 1072 - Section 49 to 51 Valuation	0.011487	\$1,084
2	<b>Rural Residential Land</b> <i>Land that is used, or has the potential to be used, for rural residential purposes.</i>	1003 - Multi Unit Dwellings, Flats, Dual Occupancy, Secondary Dwellings 1004 - Vacant Large Homesite 1005 - Dwelling Large Homesite 1006 - Outbuilding 1009 - Strata Title Residential Use 1021 - Residential Institution Non-Medical 1072 - Section 49 to 51 Valuation 1094 - Other Rural Land	0.009439	\$1,089
3	<i>Intentionally left blank</i>			
4	<i>Intentionally left blank</i>			

Category	Description	Identification (Land to which the Primary Land use Codes apply)	Rate in the Dollar of Property Value	Minimum General Rate
5	<p><b>Coastal Towns</b> Land that is used, or has the potential to be used, for residential purposes and is located within the townships or areas of Bargara, Burnett Heads, Buxton, Coonarr, Coral Cove, Elliott Heads, Innes Park, Moore Park Beach, Walkers Point, Winfield and Woodgate Beach, and does not have frontage to the Pacific Ocean or frontage to a road which, in turn, has frontage to the Pacific Ocean. * Refer Differential Rating Maps 1-10</p>	1001 - Vacant Land 1002 - Single Unit Dwelling 1003 - Multi Unit Dwellings, Flats, Dual Occupancy, Secondary Dwellings 1004 - Vacant Large Homesite 1005 - Dwelling Large Homesite 1006 - Outbuildings 1009 - Strata Title Residential Use 1021 - Residential Institution Non-Medical 1072 - Section 49 to 51 Valuation	0.008747	\$1,204
6	<i>Intentionally left blank</i>			
7	<p><b>Urban Oceanfront</b> Land that is used, or has the potential to be used, for residential purposes and is located within the townships or areas of Bargara, Burnett Heads, Coonarr, Coral Cove, Elliott Heads, Innes Park, Moore Park Beach, Winfield and Woodgate Beach, and has frontage to the Pacific Ocean, or has frontage to a road which, in turn, has frontage to the Pacific Ocean. * Refer Differential Rating Maps 1-10</p>	1001 - Vacant Land 1002 - Single Unit Dwelling 1003 - Multi Unit Dwellings, Flats, Dual Occupancy, Secondary Dwellings 1004 - Vacant Large Homesite 1005 - Dwelling Large Homesite 1006 - Outbuildings 1009 - Strata Title Residential Use 1021 - Residential Non-Medical 1072 - Section 49 to 51 Valuation	0.008139	\$1,363
8	<i>Intentionally left blank</i>			

Category	Description	Identification (Land to which the Primary Land use Codes apply)	Rate in the Dollar of Property Value	Minimum General Rate
9	<b>Agricultural Land</b> <i>Land that is used, or has the potential to be used, for agricultural purposes.</i>	1060 - Sheep Grazing 1061 - Sheep Breeding 1064 - Cattle Grazing & Breeding 1065 - Cattle Breeding & Fattening 1066 - Cattle Fattening 1067 - Goats 1068 - Milk Quota 1069 - Milk No Quota 1070 - Cream 1071 - Oil Seeds 1073 - Grains 1074 - Turf Farms 1075 - Sugar Cane 1076 - Tobacco 1077 - Cotton 1078 - Rice 1079 - Orchards 1080 - Tropical Fruits 1081 - Pineapple 1082 - Vineyards 1083 - Small Crops & Fodder Irrigation 1084 - Small Crops & Fodder Non Irrigation 1085 - Pigs 1086 - Horses 1087 - Poultry 1088 - Forestry & Logs 1089 - Animals – Special 1090 – Stratum	0.014703	\$1,188
10		<i>Intentionally left blank</i>		
11		<i>Intentionally left blank</i>		

Category	Description	Identification (Land to which the Primary Land use Codes apply)	Rate in the Dollar of Property Value	Minimum General Rate
12	<p><b>Bundaberg Commercial Land</b>  <i>Land located within the area of Bundaberg City that is used, or has the potential to be used, for commercial purposes, other than land included in category 15.</i>  <i>*Refer Differential Rating Map 11</i></p>	1007 - Guest House/Private Hotel 1008 - Strata Title Non Residential Use 1010 - Combines Multi Dwelling & Shops 1011 - Shop Single 1012 - Shop Group (more than 6 shops) 1013 - Shopping Group (2 to 6 shops) 1014 - Shopping Main Retail (CBD) 1015 - Shopping Secondary (Fringe CBD) 1016 - Drive in Shopping Centre 1017 - Restaurant 1018 - Tourist Attraction 1020 - Marina 1022-1 - Car Park Commercial 1023 - Retail Warehouse 1024 - Sales Area (Outdoor) 1025 - Offices 1026 - Funeral Parlour 1027 - Private Hospital/Convalescent Home (Medical Private) 1028-1 - Warehouse & Bulk Stores 1030 - Service Station 1038 - Advertising Hoarding 1041 - Child Care excluding Kindergarten 1042 - Tavern/Hotel 1043 - Motel 1044 - Nursery (Plants) 1045 - Theatres and Cinemas 1046 - Drive-In Theatre 1047 - Club – Sport (run as a business) 1049 - Caravan Park 1053 - Employment Agency/Training 1054 - Marketplace	0.021603	\$1,432
13	<i>Intentionally left blank</i>			

Category	Description	Identification (Land to which the Primary Land use Codes apply)	Rate in the Dollar of Property Value	Minimum General Rate
14	<b>Other Commercial Land</b> <i>Land located outside the area of Bundaberg City that is used, or has the potential to be used, for commercial purposes.</i>	1007 - Guest House/Private Hotel 1008 - Strata Title Non Residential Use 1010 - Combines Multi Dwelling & Shops 1011 - Shop Single 1012 - Shop Group (more than 6 shops) 1013 - Shopping Group (2 to 6 shops) 1014 - Shopping Main Retail (CBD) 1015 - Shopping Secondary (Fringe CBD) 1016 - Drive in Shopping Centre 1017 - Restaurant 1018 - Tourist Attraction 1020 - Marina 1022-1 - Car Park Commercial 1023 - Retail Warehouse 1024 - Sales Area (Outdoor) 1025 - Offices 1026 - Funeral Parlour 1027 - Private Hospital/Convalescent Home (Medical Private) 1028-1 - Warehouse & Bulk Stores 1030 - Service Station 1038 - Advertising Hoarding 1041 - Child Care excluding Kindergarten 1042 - Tavern/Hotel 1043 - Motel 1044 - Nursery (Plants) 1045 - Theatres and Cinemas 1046 - Drive-In Theatre 1047 - Club – Sport (run as a business) 1049 - Caravan Park 1053 - Employment Agency/Training 1054 - Marketplace	0.013505	\$1,432
15	<b>Major Shopping Centre</b> <i>Land that is used, or has the potential to be used for the purposes of a shopping centre with a gross floor area of more than 20,000m<sup>2</sup>.</i>	1016-16 - Drive In Shopping Centre with more than 20,000m <sup>2</sup> gross floor area.	0.040616	\$582,140
16	<b>Industrial Land</b> <i>Land that is used, or has the potential to be used for industrial purposes and which is not included in category 18 or 19.</i>	1028-2 - Warehouse & Bulk Stores 1029 - Transport Terminal 1031 - Oil/Fuel Depot and Refinery 1032 - Wharves, Jetties, Barge Landing 1033 - Outdoor Service Area 1034 - Cold Stores – Iceworks 1035 - General Industry 1036 - Light Industry 1037 - Noxious/Offence Industry 1039 - Harbour Industry 1091 - Transformers and Substations	0.016470	\$1,739

Category	Description	Identification (Land to which the Primary Land use Codes apply)	Rate in the Dollar of Property Value	Minimum General Rate
17	<i>Intentionally left blank</i>			
18	<b>Extractive Industry</b> <i>Land that is used, or has the potential to be used, for extractive industry.</i>	1040 - Extractive Industry	0.021901	\$2,727
19	<b>Heavy Industry</b> <i>Land that is used, or has the potential to be used, for a sugar mill, co-generation plant or any heavy industrial purpose.</i>	1251 - Co-generation plant 1252 - Sugar Cane/Sugar Mill 1253 - Heavy Industry Purpose	0.013659	\$116,540
20	<b>Other Land</b> <i>Land that is not included in any other rating category.</i>	1019 - Walkway 1022-2 - Car Parks – Ancillary Use 1050 - Other Clubs (Non Business) 1051 - Religious 1052 - Cemetery 1055 - Library 1056 - Showgrounds, Racecourse, Airfield 1057 - Parks, Gardens 1058 - Educational – including Kindergarten 1059 - Local Authority (secondary use only) 1092 - Defence Force Establishments 1095 - Reservoirs, Dams, Bores, Channels 1097 - Welfare Homes/Institutions 1099 - Community Purposes 1100 - Driver Education Centre	0.010756	\$1,089
21	<b>Renewable Energy Facility</b> <i>Land that is used or has the potential to be used, in whole or in part, for the production of electricity from renewable energy sources such as solar, wind and water and which is not included in category 18 or 19.</i>	1200 - Solar Farm	0.016449	\$2,175

Where the rateability of any land alters during the year, adjustment to the differential general rate shall be made from the date such changes become effective.

Subdivisions have a primary land use code of 1072 and will be placed into the general rating category in which they would normally be situated. The value of subdivisions will be discounted by 40% for rating purposes in accordance with section 50(2) of the *Land Valuation Act 2010*.

## 5. Separate Rates and Charges

### 5.1 Community Wellbeing & Environment Charge

Pursuant to section 103 of the *Local Government Regulation 2012*, Council will make and levy a separate charge, the sum as outlined in the following table, for the purposes of funding initiatives that ensure public safety, enhance natural areas and promote community wellbeing.

Charge Name	Annual Charge Amount
Community Wellbeing & Environment Charge	\$100 per assessment

## 6. State Emergency Management Levy

In accordance with the *Fire and Emergency Services Act 1990*, Council is required to collect a State Emergency Management Levy on all prescribed properties on behalf of the Queensland Fire and Emergency Services. The Levy is not a Council charge and the funds collected are remitted to the Queensland Fire and Emergency Services. However, Council is entitled to an administration fee for collecting this Levy, as prescribed by the *Fire and Emergency Services Regulation 2011*. Rate assessments with multiple properties are levied per parcel, in accordance with the State's legislation, excluding contiguous agricultural parcels in the same ownership.

## 7. Utility Charges

In setting Utility Charges, Council will take into consideration factors such as:

- Legislative requirements including National Competition Policy;
- Council policy objectives;
- Recovery of sufficient revenue to cover costs;
- Return on assets;
- Other sources of revenue where appropriate; and
- Future capital investment planning.

### 7.1 Water

#### 7.1.1 Declared service area – water

For the financial year 1 July 2022 to 30 June 2023, the declared service areas (water) to which water charges apply, shall be as per the declared service area (water) maps which, in accordance with section 163 of the *Water Supply (Safety and Reliability) Act 2008*, are available on Council's website at [www.bundaberg.qld.gov.au](http://www.bundaberg.qld.gov.au).

### **7.1.2 Service provider (water)**

The service provider within the declared service areas (water) shall be Bundaberg Regional Council.

### **7.1.3 Water charges**

Council levies water charges on properties in the defined water supply areas to recover the full costs of the water supply operation including a return to the community on the assets employed.

Pursuant to sections 92(4) and 94 of the *Local Government Act 2009* and Sections 99 to 102 the *Local Government Regulation 2012*, the following water charges will be made and levied for the financial year 1 July 2022 to 30 June 2023:

#### **a) Water access charge**

A common access charge, for same sized meters, applies in all areas receiving a potable and non-potable water supply.

Single residential properties are levied a charge based on the size of the water meters serving the property, since the meter size determines the potential volume of water used.

Vacant lands situated in the water area and not serviced with a water connection are charged a Vacant or Non-Metered Access charge. The reason for this is that the major portion of Council's costs associated with providing a water service is in the provision and maintenance of capital infrastructure and these costs must be financed whether or not a property is actually connected to the water system.

Where multiple lots are included on one assessment, Council will levy a water access charge for:

- house and vacant lot together – based on the size of the water meters servicing the property;
- multiple vacant lots on the one assessment without a water connection, a Vacant or Non-metered Access charge; and
- multiple vacant lots on the one assessment with a water connection, based on the size of the water meters servicing the property.

#### **Non Strata Flats/Separate Dwellings/Dual Occupancy**

Where water consumption is not separately metered for each unit, will be levied with a water access charge based on the size of the meters servicing the property.

Where water consumption is separately metered for each unit, will be levied with a water access charge for each of the sub metered units, based on the size of each meter.

#### **Properties with multiple connections**

Properties with multiple connections are levied a water access charge based on the size of the water meters servicing the property.

Community Title Schemes with a shared water meter(s)

Lots in a community titles scheme, where water consumption is not separately metered for each lot, each lot will be levied a percentage of a 20mm access charge as per the following table:

Number of Lots not separately metered	Percentage of 20mm Access Charge	Annual Charge per Lot
1 to 5	95%	\$420
6 to 10	90%	\$398
11 to 20	85%	\$376
21 to 30	80%	\$353
31 to 40	75%	\$332
41 to 50	70%	\$309
51 to 60	65%	\$287
Above 60	60%	\$266

Lots in a community titles scheme, where water consumption is separately metered for each lot, will be levied a single water access charge based on the size of the meter connected to that lot.

Concessional situations

A concessional water access charge equal to a 20mm Access is levied for each registered dedicated fire service connection even though the actual size of the connection is usually larger.

Council will charge unlicensed/restricted licensed sporting clubs, which either have no liquor license or a restricted Community Other Liquor License in terms of section 80 of the *Liquor Act 1992*, and do not utilise gaming machines to raise revenue, a water access charge for their largest connection on each assessment and no access charge will be levied for additional meters.

Section 95 of the *Housing Act 2003* provides that all government portfolio properties are deemed to be non-rateable in accordance with section 93 of the *Local Government Act 2009*. Services to portfolio properties that are capped are deemed to be disconnected and will not attract the relevant vacant service charges.

For the reduced water service areas of Burnett Downs and Sylvan Woods the following special arrangements will apply:

- Burnett Downs – Council identifies Burnett Downs Yard water supply properties a separate class of consumers, where consumers are provided with water and services at an amount below full cost as per the declared service area (water) map which, in accordance with section 163 of the *Water Supply (Safety and Reliability) Act 2008*, is available on Council’s website at [www.bundaberg.qld.gov.au](http://www.bundaberg.qld.gov.au).

- Sylvan Woods – Council identifies Sylvan Woods non-potable constant flow water supply properties as a separate class of consumers, where consumers are provided with water and services which are restricted in volume and pressure of supply as per the declared service area (water) map which, in accordance with section 163 of the *Water Supply (Safety and Reliability) Act 2008*, is available on Council’s website at [www.bundaberg.qld.gov.au](http://www.bundaberg.qld.gov.au).

An Access Charge shall apply to all premises or metered connection for the period 1 July 2022 to 30 June 2023, according to the water meter size/s serving the premises in accordance with the following, unless otherwise specified:

Water Access Charge Description	Potable Water Unrestricted	Non-potable Water / Restricted Flow
Vacant and non-metered	\$442	\$354
20mm meter connection	\$442	\$354
25mm meter connection	\$691	\$554
32mm meter connection	\$1,132	\$907
40mm meter connection	\$1,768	\$1,416
50mm meter connection	\$2,763	\$2,213
80mm meter connection	\$7,072	\$5,664
100mm meter connection	\$11,050	\$8,850
150mm meter connection	\$24,863	\$19,913

**b) Water consumption charge**

Water consumption is levied half-yearly for the readings undertaken prior to the 31 December 2022, and prior to the 30 June 2023. Generally, the consumption within each 6 month reading period will be levied on a two tiered charging system as set out hereunder:

- (i) Charge per kilolitre for locations that are within the declared water supply areas and not areas defined in 7.1.3(b)(ii):

Tier	Description	Charge per kilolitre
1 <sup>st</sup>	For the first 150 kilolitres of consumption per half year	\$1.23
2 <sup>nd</sup>	For each kilolitre of consumption over 150 kilolitres per half year	\$2.02

- (ii) Charge per kilolitre for the Burnett Downs Yard water supply reticulation group or service area, and Sylvan Woods non-potable supply:

Tier	Description	Charge per kilolitre
1 <sup>st</sup>	For the first 150 kilolitres of consumption per half year	\$0.99
2 <sup>nd</sup>	For each kilolitre of consumption over 150 kilolitres per half year	\$1.62

For land, other than land in a community titles scheme, which has multiple water meters the consumption charge shall be determined as follows:

- where the land is being used for a single use, the consumption recorded by each of the meters shall be totalised and the applicable tariff for that use shall be applied; and
- where the land is being used for two or more discrete uses, and the water is separately metered for each use, the applicable tariff for each use shall be applied.

For land in a community titles scheme, Council will charge for water consumption as per the provisions of the *Body Corporate and Community Management Act 1997*.

For measurement of water use for charging purposes for the period 1 July 2022 to 30 June 2023, section 102 of the *Local Government Regulation 2012* shall apply to the reading of meters based on the nominal initial meter reading date of period ending 30 June 2022 and nominal final reading date of period ending 30 June 2023.

Council reserves the right to read and levy water consumption at intervals other than 6 monthly for specific connections as required.

#### **7.1.4 Dedicated fire services**

Water from registered dedicated fire services is for fire emergencies and testing purposes only and no charge will be levied for the first 10 kilolitres in each 6 month reading period.

However, to prevent misuse of these services, Council will impose a penalty charge per kilolitre for consumption greater than 10 kilolitres in each 6 month reading period of 10 times the 2<sup>nd</sup> Tier charge per kilolitre applicable to its area, unless evidence is provided proving that the water was used in a fire emergency, in which case charges will be at the normal level.

Water Service Area	Description	Charge per kilolitre
Potable Water Unrestricted	Per kilolitre of consumption greater than 10 kilolitres per half year	\$20.20
Non-potable Water/Restricted Flow	Per kilolitre of consumption greater than 10 kilolitres per half year	\$16.20

## **7.1.5 Community service obligations**

Pursuant to sections 120 to 122 of the *Local Government Regulation 2012*, Council will grant concessions for water charges in the circumstances set out below.

### **a) Restricted sporting clubs**

Pursuant to section 120(1)(b)(i) of the *Local Government Regulation 2012*, Council grants the following rating concessions to not-for-profit sporting clubs, which either have no liquor license or a restricted Community Other Liquor License in terms of section 80 of the *Liquor Act 1992*, and do not utilise gaming machines to raise revenue:

- (i) A water access charge for its largest connection on each assessment and no access charge will be levied for additional meters. For water meters above 20mm, or restricted license sporting clubs reduce their current largest water meter size to a smaller size, their Water Access Charge will be reduced to the Water Access Charge applicable to the revised water meter size. Where it is impractical to do so, Council will charge the equivalent of 40% of the 40mm Water Access Charge;
- (ii) 4,000 kilolitres of water per annum per hectare of playing surface, free of consumption charges. The Water Consumption concession is over the playing area, therefore if a club only used the playing area for seasonal sport, they will receive a concession equal to 75% of the calculation per hectare. However, if there is more than one club sharing the playing area, they will receive no more than the 100% combined concession based on the playing area;
- (iii) Those restricted sporting clubs that do not have playing fields (e.g. indoor facility, tracks) shall receive a concession for water consumption charges of up to the equivalent of the cost of 350 kilolitres per annum;
- (iv) Council may require eligible organisations to develop and implement a Water Efficiency Management Plan to ensure the efficient and safe use of water;
- (v) Where an eligible organisation is requested to implement a Water Efficiency Management Plan and fails to do so to Council's satisfaction, Council may resolve to reduce or remove the water charge concessions granted to that organisation;
- (vi) Water consumption per assessment in excess of these entitlements be levied for the first 300 kilolitres at the 1<sup>st</sup> tier rate, and any consumption in excess of 300 kilolitres will be levied at the 2<sup>nd</sup> tier rate; and
- (vii) Unused entitlements are not carried forward into the following financial year.

### **b) The Gin Gin Agricultural, Pastoral and Industrial Society**

The Gin Gin Agricultural, Pastoral and Industrial Society will be entitled to 4,800 kilolitres of water per annum, free of consumption charges, with the expectation that the allowance be used only on the main arena.

Water consumption per assessment in excess of these entitlements be levied for the first 300 kilolitres at the 1<sup>st</sup> tier rate, and any consumption in excess of 300 kilolitres per annum will be levied at the 2<sup>nd</sup> tier rate. Unused entitlements are not carried forward into the following financial year.

Tier	Description	Charge per kilolitre
1 <sup>st</sup>	For the first 300 kilolitres of consumption per half year	\$1.23
2 <sup>nd</sup>	For each kilolitre of consumption over 300 kilolitres per half year	\$2.02

### **7.1.6 Water meters registering inaccurately**

If Council is satisfied that a water meter ceases to register or is reported to be out of order or registering inaccurately (through no fault of the ratepayer), no additional charges or calculations using the prior periods consumption will be charged.

Council grants this concession on the basis that, to require the ratepayer to pay full charges for consumption in circumstances where a water meter registers inaccurately (through no fault of the ratepayer), would result in hardship.

If Council is unable to read the meter or the meter has been vandalised or maliciously damaged, Council will apply a water consumption charge equal to the quantity of water used during the immediately prior corresponding accurate period of water use measurement and, if applicable, remit the difference between the actual charge and the charge based on the prior water consumption. If the immediately prior corresponding accurate period cannot be determined, Council will use the daily average for the same period.

### **7.1.7 Extended area of application of charges**

These charges apply to the declared service areas (water) maps and to:

- All new lots created under a development approval for which all approval conditions have been completed, and which as part of their conditions of approval included a requirement for connection to a reticulated water supply;
- Any other lot which is connected to a reticulated water supply; and
- Any other lot, where Council resolves that the lot becomes capable, by reason of extension of the water supply system, of being connected to a reticulated water supply; i.e. to all lots within any extension of any of the areas serviced by reticulated water supply where such areas are approved by Council. The charges apply in every case where service is provided or available, regardless of whether, or the time at which, formal amendment is made to the declared service area.

### **7.1.8 Service connections outside declared service areas (water)**

Any approved water service connections, which are located outside the declared service area (water), will have access and use charges applied in the same manner and at equivalent charges to the use as would apply were they to be situated within the declared service area to which they are connected.

## **7.2 Sewerage**

### **7.2.1 Declared service area – sewerage**

For the financial year 1 July 2022 to 30 June 2023, the declared service areas (sewerage) to which sewerage charges apply, shall be as per declared service area (sewerage) maps which, in accordance with Section 163 of the *Water Supply (Safety and Reliability) Act 2008*, are available on Council's website at [www.bundaberg.qld.gov.au](http://www.bundaberg.qld.gov.au).

### 7.2.2 Service Provider (Sewerage)

The service provider within the declared service area/s (sewerage) shall be Bundaberg Regional Council.

### 7.2.3 Sewerage Charges

Sewerage charges are levied on all properties within the defined sewerage area to cover the cost of:

- Sewage collection and treatment; and
- The disposal of effluent and bio-solids.

The same sewerage charge is levied to connected properties and non-connected properties within the defined sewerage area. The reason for this is that the major portion of Council's costs associated with providing a sewerage service is in the provision and maintenance of capital infrastructure and these costs must be financed whether or not a property is actually connected to the sewerage system.

Where there is more than one structure on land capable of separate occupation, a charge will be made for each structure.

Pursuant to sections 99 and 100 of the *Local Government Regulation 2012*, Council will make and levy a Sewerage Charge for the financial year 1 July 2022 to 30 June 2023 as set out below:

Description	Sewerage Charge	Charge Applied
Residential Properties	\$822	per property
Vacant Land	\$822	per property

- Single residential properties are levied one sewerage charge. No additional charges apply for extra pedestals;
- Each residential flat, unit, granny flat, dual occupancy dwelling, separate dwelling or strata title unit is levied one sewerage charge. No additional charges apply for extra pedestals;
- Where multiple residential lots are included on the one rate assessment, Council will levy one sewerage charge for:
  - house and vacant lot together; and
  - multiple vacant lots on the one rate assessment.

Description	Sewerage Charge	Charge Applied
Non-residential properties	\$822	per pedestal
Waste dump points at caravan parks	\$822	per pedestal

- Non-residential properties that are not body corporate/strata title entities will be charged one sewerage charge per pedestal;
- Non-residential body corporate/strata title properties are levied a minimum of one

sewerage charge to each strata unit, regardless of whether they have an individual sewer connection. Where units have more than one pedestal, a sewerage charge will be levied for each pedestal serving the unit. Each unit owner is levied separately for sewerage charges;

- Where a non-residential property incorporates a residential dwelling used to manage a business run from that property, the residential dwelling will be levied one sewerage charge and no additional charges will apply for extra pedestals within the residence; and
- Waste dump points at caravan parks are levied one sewerage charge per dump point.

### **7.2.4 Multi accommodation residential aged care facilities under the control of charitable/church organisations**

Pursuant to sections 120 to 122 of the *Local Government Regulation 2012*, multi accommodation residential aged care facilities under the control of charitable/church organisations; and pedestals installed in Department of Communities, Housing and Digital Economy (formerly known as Department of Housing and Public Works) units for the aged, as identified in the table below, be granted a rebate of 30% of the sewerage charges.

Property Owner and Location
The State of Queensland (Represented by Department of Housing and Public Works), 11 Mulgrave Street, Bundaberg West
The State of Queensland (Represented by Department of Housing and Public Works), 30 Sugden Street, Bundaberg South
East Haven, 1 Ann Street, Bundaberg East
East Haven, 47-49 Victoria Street, Bundaberg East
East Haven, 51 Victoria Street, Bundaberg East
The Corporation of The Synod of The Diocese of Brisbane, 4 Mezger Street, Kalkie
The Baptist Union of Queensland, 28 Jocusen Street, Kepnock
Churches of Christ Care, 71 & 83 Dr Mays Road, Svensson Heights
The State of Queensland (Represented by the Department of Housing and Public Works), 9 Griffith Street, Bundaberg South
The Uniting Church in Australia Property Trust (Q), (balance) 341 Bourbong Street, Millbank
The Uniting Church in Australia Property Trust (Q), (part) 1 River Terrace, Millbank
The State of Queensland (Represented by Department of Housing and Public Works), 181 Barolin Street, Avenell Heights
The State of Queensland (Represented by Department of Housing and Public Works), 147 Barolin Street, Avenell Heights
Forest View Childers Inc., 3 Morgan Street, Childers
Forest View Childers Inc., 4 Morgan Street, Childers

Council grants this concession on the basis that multi accommodation Residential Aged Care facilities, under the control of charitable/church organisations, are entities whose objects do not include the making of a profit.

Council delegates to the Chief Executive Officer the power, pursuant to chapter 7, part 5 of the *Local Government Act 2009*, to determine applications made for this concession.

### **7.2.5 Restricted sporting clubs and Gin Gin Agricultural Pastoral and Industrial Society**

Pursuant to section 120(1)(b)(i) of the *Local Government Regulation 2012*, Council grants a 50% concession on sewerage charges to not-for-profit sporting clubs and to the Gin Gin Agricultural Pastoral and Industrial Society, which either have no liquor license or hold a restricted Community Other Liquor License in terms of section 80 of the *Liquor Act 1992*, and do not utilise gaming machines to raise revenue.

### **7.2.6 Extended area of application of charges**

These charges apply to the declared service areas (sewerage) maps and to:

- All new lots created under a development approval for which all approval conditions have been completed and which, as part of their conditions of approval, included a requirement for connection to the reticulated sewerage system;
- Any other lot which is connected to the reticulated sewerage system; and
- Any other lot, where Council resolves that the lot becomes able, by reason of extension of the sewerage system, to be connected to the reticulated sewerage system.

That is, to all lots within any extension of any of the areas serviced by reticulated sewerage system where such areas are approved by Council. The charges apply in every case where service is provided or available, regardless of whether, or the time at which, formal amendment is made to the declared service area.

### **7.3 Trade Waste Charge**

Pursuant to section 99 of the *Local Government Regulation 2012*, trade waste charge(s) be made and levied by the Council upon all non-residential ratepayers discharging trade waste to Council's sewer.

Trade Waste charges are broken down into Categories 1-5 which are levied and determined by:

- The volume of trade waste effluent discharged into Council's sewerage system;
- The content/strength of the trade waste; and
- The type or capacity of the pre-treatment device required by the ratepayer to treat trade waste before it is discharged into Council's sewerage system.

The content/strength level will be determined by general guideline limits and characteristics as set out below:

- Temperature
- Discharge Rate
- pH
- Biochemical Oxygen Demand (BODs)
- Chemical Oxygen Demand (COD)
- Fats, Oils and Grease (FOGS)
- Suspended Solids, and
- Total Dissolved Solids

These limits are found in Council's Trade Waste Management Plan – Appendix 2 and are available on Council's website at [www.bundaberg.qld.gov.au](http://www.bundaberg.qld.gov.au)

Categories 1 (Minor) through to 5 (High strength/volume) are charged a base rate as set out below:

Category	Description	Base Charge	Tier Charge (in addition to the Base Charge) *
1	Minor discharge with no pre-treatment or monitoring required.	\$264	N/A
2	Compliant pre-treatment, or pre-treatment not required. Low risk with annual discharge generally less than 100kL.	\$446	N/A
3	Low Strength/Risk discharge with pre-treatment, or pre-treatment not required. Annual discharge generally less than 500kL.	\$746	N/A
4	Medium Strength/Risk discharge with pre-treatment required. Annual discharge generally less than 500kL.	\$1,299	Tier A \$552
			Tier B \$1,103
			Tier C \$1,655
5	High Strength/Risk discharge with pre-treatment required, and/or annual discharge generally greater than 500kL.	\$3,334	Tier A \$1,104
			Tier B \$2,209
			Tier C \$3,312

\* At the Chief Executive Officer's discretion for categories 4 and 5, a Tier Charge loading may be applied in addition to the base charge to reflect the actual or perceived load on the sewerage network, based on volume, risk, or strength.

### Trade Waste Equivalent Arrestor Charges 2022/23#:

Where Council require that a pre-treatment device be installed but cannot be installed due to site specific or other constraints, charges will apply to cover additional treatment costs.

Category	Description	Annual Charge
EAC 1	500 - 999L	\$1,215
EAC 2	1000 - 1999L	\$1,987
EAC 3	2000 - 3999L	\$3,312

# Equivalent Arrestor Charges are applied in addition to other applicable trade waste charges.

## 7.4 Waste

### 7.4.1 Declared service area (waste)

The declared service areas (waste) to which Waste Collection Charges apply, shall be as per the declared service area (waste) maps which are available on Council's website at [www.bundaberg.qld.gov.au](http://www.bundaberg.qld.gov.au).

### 7.4.2 Service provider (waste)

The service provider within the declared service area/s (waste) shall be Bundaberg Regional Council.

Council makes and levies utility charges for the provision of waste management services, which are calculated to recover the full cost of providing the service. Waste management utility charges incorporate the cost of providing and maintaining refuse tips and transfer stations and the cost of implementing waste management and environment protection strategies. The type or level of service to be supplied to each property in the waste area will be determined by Council as is appropriate to the premises, and in accordance, where relevant, with the *Environmental Protection Act 1994*, *Environmental Protection Regulation 2019*, *Waste Reduction and Recycling Regulation 2011*, Bundaberg Regional Council's Planning Scheme and Planning Scheme Policies and Bundaberg Regional Council *Local Law No 8 (Waste Management) 2018*.

Council will levy a waste and recycling collection charge to the owner of residential property and/or structure within the waste collection areas, regardless of whether ratepayers choose to use the domestic general waste collection and/or recycling services provided by Council. Council will refer to the Building Classification Code for determination, if required. The service is available to non-residential properties on application. Requests for services to a body corporate common area will need to comprise a written agreement between the service provider (Council) and the body corporate as per the *Body Corporate and Community Management Act 1997*.

Where there is more than one structure on land capable of separate occupation a charge will be made for each structure. A waste collection charge will apply to each house, strata titled unit, granny flat, flat, secondary dwelling, dual occupancy or other dwelling designed for separate residential occupation, whether it is occupied or not.

Where the owner of the property requests an Assisted Waste Collection service and Council is unable to provide the service, the property owner may apply to Council for approval to make private arrangements. If the application is approved a Council waste collection charge will not apply. If the property changes ownership the exemption will be removed, and a waste collection service will be reinstated.

Waste collections for Non-Residential Properties attract the State Government Waste Levy applicable under the *Waste Reduction and Recycling Act 2011*. Council will recover this levy on behalf of the State through its waste charges for Non- Residential Properties.

Retirement Villages may be residential or non-residential enterprises and as such waste services requirements will be reviewed on an individual basis by Council's Waste & Recycling Section.

A summary of the waste and recycling services/levies is as follows:

Service level – Removal, transport and disposal of waste	2022/2023 Levy
<b>Residential Properties</b>	
240 litre refuse weekly/240 litre recycling fortnightly (minimum service)	\$372
<b>Additional Services</b>	
240 litre refuse weekly/240 litre recycling fortnightly	\$372
240 litre refuse weekly – only available if in receipt of a minimum service	\$269
240 litre recycling fortnightly – only available if in receipt of a minimum service	\$56
<b>Non-Residential Properties</b>	
240 litre refuse/240 litre recycling (minimum service)	\$439
240 litre refuse weekly service	\$336
240 litre recycling fortnightly service	\$103

*Note: The bin sizes mentioned above may be substituted by Council however the service and levy will remain the same as a 240 litre refuse/240 litre recycling bin service.*

Where insufficient space is available for the storage of multiple bins at strata titled properties, these properties may apply to Council for approval to make private arrangements to receive an alternative service, in which case a Council waste collection charge will not apply.

The charges for the service are annual charges and are not reduced for periods of time when the premises are unoccupied. These charges apply if Council approves an extension to the Waste Declared Area regardless of if, or the time at which, formal amendment is made to the declared service area.

## 8. Concessions and Rebates

Chapter 4, part 10 of the *Local Government Regulation 2012* empowers Council to grant a concession in certain circumstances.

In addition to the specific concessions mentioned at paragraphs 7.1.3(a) (“Concessional situations”) 7.1.5, 7.2.4 and 7.2.5 above, Council grants the following concessions.

### 8.1 Pensioners

Council’s Pensioner Rate Concession Policy provides an annual rate rebate to approved pensioners. A copy of this policy, together with the necessary application forms, are available from Council offices or [www.bundaberg.qld.gov.au](http://www.bundaberg.qld.gov.au). The definition of pensioner is an ‘approved pensioner’ as provided under the State Government Pensioner Rebate Subsidy Scheme, that is a pensioner who is either a registered owner or life tenant of their principal place of residence and who holds a Queensland Pensioner Concession Card or a DVA Health Card (All Conditions within Australia) or a DVA Health Card (Totally & Permanently Incapacitated) issued by either Centrelink or the Department of Veteran Affairs.

The pensioner concession will only apply to freehold land owned and occupied by the pensioner.

For the 2022/2023 financial year, Council grants a rebate on rates and charges for approved pensioners as outlined in the following table.

Council's Pensioner Rate Concession	Per half year	Per annum
Approved pensioners	\$82.50	\$165

This rebate is provided in addition to any Pension Subsidy Scheme operated by the Queensland Government.

Where the property is in joint ownership, a pro rata rebate shall be granted in proportion to the share of ownership, except where the co-owners are an approved pensioner and his/her spouse, (including de facto relationships as recognised by Commonwealth Legislation), in which case a full rebate will apply. However, in the case where the pensioner(s) has/have rights to exclusive occupancy (life tenancy by way of a valid will which must be provided to Council by way of proof) a full rebate will be granted.

The State Government Pensioner Rate Subsidy is not a Council rebate. This subsidy is provided by the State Government and does not affect the rates and charges determination. The subsidy is a 20% rebate of Council rates and charges up to a maximum of \$200 per annum, calculated at \$100 per half year, plus 20% rebate of the State Emergency Management Levy.

## 8.2 Community Service Obligations

These following community service obligations are applicable to the 2022/2023 financial year.

### 8.2.1 Community Group Concessions

Council will grant a rebate of up to a maximum \$1,700 per annum for the financial year 2022/2023, towards the payment of rates and charges, except for water consumption charges, for the following:

Property	Property
Bucca Hall	Burnett Heads Kindergarten
Bullyard Hall	Isis Community Preschool & Kindergarten
Drinan Hall	Forestview Community Kindergarten
Gin Gin & District Historical Society Hall	Gin Gin Kindergarten
Pine Creek Hall	South Kolan Kindergarten
Sharon Social Club Inc	Wallaville Kindergarten
Tegege Hall	Trustees Booyal Memorial Hall
Avenell Heights Progress Association Hall	Bundaberg & District Air Sea Rescue
Burnett Heads Progress Hall	Sandy Hook Ski Club
Kepnock Progress Association Hall	Tegege Combined Sport & Recreation Club
North Bundaberg Progress Association Hall	Bundaberg Railway Historical Society
Pacifique Surfriders Club	Bundaberg Central Men's Shed Association Incorporated
CWA Hall Bundaberg	Childers District Men's Shed Association
CWA Hall Yandaran	Woodgate Men's Shed Incorporated
CWA Hall Childers	Bundaberg Players Incorporated
CWA Oakwood	Peirson Memorial Trust
CWA Wallaville	Legacy Inc. (Lot 2 RP 94171)
Bundaberg Kindergarten, Electra Street	

### 8.2.2 Surf Life Saving Club Concession

Council will grant a full concession for all rates and charges, except water consumption charges, for the following properties:

Property
Bundaberg Surf Life Saving Club
Elliott Heads Surf Life Saving Club
Moore Park Surf Life Saving Club

### 8.2.3 Rural Fire Brigade Concession

Council will grant a full concession, for all rates and charges, to the following Rural Fire Brigade properties:

Property	Property
Branyan Rural Fire Brigade	Goodwood Rural Fire Brigade
Bingera Weir Rural Fire Brigade	Moore Park Beach Rural Fire Brigade
Booyan Rural Fire Brigade	Perry River Rural Fire Brigade
Bungadoo Rural Fire Brigade	Tirroan Rural Fire Brigade - Tirroan
Burnett Heads Rural Fire Brigade	Tirroan Rural Fire Brigade – Horse Camp
Buxton Rural Fire Brigade	Wallaville Rural Fire Brigade
Coonarr Rural Fire Brigade	Winfield Rural Fire Brigade
Elliott Heads Rural Fire Brigade	Yandaran Rural Fire Brigade

### 8.3 Hardship

Council's adopted Hardship Policy (available at [www.bundaberg.qld.gov.au](http://www.bundaberg.qld.gov.au)) has been prepared to assist residential ratepayers who own their property as their principal place of residence, and who experience difficulty in paying their rates due to personal or financial circumstances, pursuant to section 120(1)(c) of the *Local Government Regulation 2012*. A concession by way of time to make payment, free of interest charges, and free from active debt recovery action may be granted where Council is satisfied that payment of the rates and charges will cause them hardship.

## 9. Cost-Recovery Fees

Council fixes cost-recovery fees for services and facilities supplied by Council in accordance with section 97 of the *Local Government Act 2009*.

The criteria, used to determine the amount of cost-recovery fees, are the costs of the service or facility being provided, which comprise labour, material, equipment, and overhead costs. In determining the level of all cost-recovery fees, Council places an emphasis on user-pays principles, whilst acknowledging that cost-recovery fees must not be fixed at an amount that is more than the cost to Council of taking the action for which the fee is charged.

## 10. Limitation of Increase in Rates and Charges Levied

In the 2022/2023 financial year, Council will not, pursuant to section 116 of the *Local Government Regulation 2012*, be limiting any increases to proposed rates or charges.

## 11. Recovery of Overdue Rates

Council's adopted Rates Recovery Policy (available at [www.bundaberg.qld.gov.au](http://www.bundaberg.qld.gov.au)) has been prepared in respect of the recovery of overdue rates, to reinforce Council's practice and intentions in this regard. Council will actively pursue all available options under the *Local Government Act 2009*, to ensure that overdue rates are not a burden on the region's ratepayers. The sale of land for arrears of rates process may commence at any time during the financial year.

## 12. Interest on Overdue Rates

Council reviews the interest rate as part of the Budget deliberations and determines the rate to apply in accord with the provisions of section 133 of the *Local Government Regulation 2012*. For the financial year 1 July 2022 to 30 June 2023 Council will charge compound interest at 8.17% per annum on overdue rates and charges from 1 July 2022, calculated on daily rests as from the seventh day following the due date stated on the rate notice.

## 13. Levying and payment of Rates and Charges

Council currently levies rates twice in each financial year. The first rates levy is issued as soon as possible after the annual budget has been approved by Council. The second rates levy is issued as soon as possible in the second half of the financial year after 1 January. Rates are due and payable by the due date stated on the rate notice, within 35 days from the issue date stated on the rate notice.

## 14. Payment in Advance

Ratepayers can prepay their rates at any time. Interest is not paid by Council to ratepayers on any credit balances.

## 15. Business Activity Fees

Council has the power to conduct business activities and make business activity fees for services and facilities it provides on this basis. Business activity fees are made where Council provides a service and the other party to the transaction can choose whether or not to avail itself of the service. Business activity fees are a class of charge, which are purely commercial in application and are usually subject to the Commonwealth's Goods and Services Tax.

Business activity fees include but are not confined to rents, plant hire, private works and hire of facilities as contained in Council's statement of fees and charges.

## ASSOCIATED DOCUMENTS

- *Body Corporate and Community Management Act 1997*
- *Environmental Protection Act 1994*
- *Environmental Protection Regulation 2019*
- Fees and Charges Register
- *Fire and Emergency Services Act 1990*
- *Fire and Emergency Services Regulation 2011*
- Hardship Policy
- *Housing Act 2003*
- *Land Valuation Act 2010*
- *Local Government Act 2009*
- Revenue Policy
- Trade Waste Management Plan

- Water Leak Relief Policy
- *Waste Reduction and Recycling Act 2011*
- *Waste Reduction and Recycling Regulation 2011*
- *Local Law No 8 (Waste Management) 2018*
- *Water Supply (Safety and Reliability) Act 2008*
- Declared Service Area Map (Water)
- Reduced Service Area Map (Water)
- Declared Service Area Map (Sewerage)
- Declared Service Area Map (Waste)

## **DOCUMENTS CONTROLS**

Pursuant to sections 169(2)(b) and 172 of the *Local Government Regulation 2012*, as part of its annual budget preparation to be adopted for the next financial year.

## **POLICY OWNER**

Chief Financial Officer, Organisational Services.

## HEAD OF POWER

- *Local Government Act 2009*, section 104(5)(c)(ii)
- *Local Government Regulation 2012*, section 192
- *Statutory Bodies Financial Arrangements Act 1982*, section 32 to 41
- *Statutory Bodies Financial Arrangements Regulation 2019*, section 5 and schedule 2

## INTENT

The purpose of this policy is to ensure Council complies with its obligations under the *Local Government Regulation 2012*, to specify Council's strategy for the management of existing loans, its planned borrowings forecast for the next ten financial years, and the period over which borrowings plan to be repaid.

## SCOPE

This policy applies to the Executive Leadership Team, Managers, and Financial Services employees.

## DEFINITIONS

**Employee** means a local government employee as defined in the *Local Government Act 2009*.

## POLICY STATEMENT

1. Council will restrict borrowings to expenditure on identified capital projects that are considered by Council to be of the highest priority. These would be major projects, which cannot be fully funded by revenue, grants and/or subsidies.
2. Council will not place undue reliance upon loans as a source of capital funding in renewing assets. Council will not use loans to finance operating activities.
3. Council will limit borrowings to fund infrastructure and buildings and structures that will generate significant economic benefits or generate income of net worth. These assets generally have useful lives greater than 20 years and the loan term will approximate the asset(s) useful life to a maximum of 20 years.
4. Where Council requires borrowings to fund other assets, such as plant and equipment, which do not provide significant economic benefits or generate income of net worth, the loan term will approximate the asset(s) useful life to a maximum of 5 years.
5. Details of planned borrowings for the period 1 July 2022 through to 30 June 2032 are indicated in the schedule of future borrowings table below.

**Table 1: Schedule of Future Borrowings**

	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
Value (\$ millions)	\$30.0	\$26.8	\$27.2	\$13.7	\$6.7	\$7.0	\$21.2	\$14.8	\$7.3	\$5.0
Term	Each loan indicated is scheduled for a term of 20 years.									

6. Existing borrowings are to be repaid under fixed terms in accordance with this Policy and as per the relevant authority approval at that time.

## **ASSOCIATED DOCUMENTS**

- Long-term Financial Plan

## **DOCUMENTS CONTROLS**

Council will review the policy annually and a new policy will be adopted by Council at the same time as its budget.

## **POLICY OWNER**

Chief Financial Officer, Organisational Services.

## HEAD OF POWER

- *Local Government Act 2009*, section 104(5)(c)(i)
- *Local Government Regulation 2012*, section 191
- *Statutory Bodies Financial Arrangements Act 1982*, section 42 to 52
- *Statutory Bodies Financial Arrangements Regulation 2019*, section 6 to 10, Schedule 3

## INTENT

The purpose of this policy is to ensure Council complies with its legislative obligations and to outline Council's investment objectives, risk philosophy and procedures for investment of Council's surplus funds.

## SCOPE

This policy applies to the Chief Executive Officer, Chief Financial Officer and Financial Services employees.

## DEFINITIONS

**Employee** means a local government employee as defined in the *Local Government Act 2009*.

## POLICY STATEMENT

1. Council will invest all surplus funds for a term of no more than 12 months, in accordance with Category 1 investment power, as allocated under the *Statutory Bodies Financial Arrangements Regulation 2019*.
2. Council's investment portfolio will maintain sufficient liquidity to meet anticipated cash flow requirements.
3. Strong emphasis will be placed on capital preservation.
4. Council will seek to maximise earnings, with the view to exceed set performance benchmarks, taking into account risk tolerance.
5. Investments will be placed in accordance with Council's risk philosophy as listed in Table 1 over page (percentage limits are effective at the date of purchase). Where there is a discrepancy between rating agencies, the lower rating will be used.

**Table 1: Investment Range and Risk Profile**

Long Term Rating (Standard and Poors)	Long Term Rating (Moody's)	Short Term Rating (Standard and Poors)	Investment Quality	Minimum % / Amount of Total Investments	Maximum % of Total Investments	Maximum % Invested with any one Financial Institution
QTC	QTC	A-1+	Capital Guaranteed	5% of Operating Income	100%	100%
AAA	Aaa	A-1+	Prime	50% (including QTC)	90%	40%
AA+	Aa1	A-1+	High Grade			
AA	Aa2					
AA-	Aa3					
A+	A1	A-1	Upper Medium Grade	0%	50%	50%
A	A2					
A-	A3	A-2	Lower Medium Grade	0%	25%	50%
BBB+	Baa1					
BBB	Baa2					
BBB-	Baa3	A-3				

6. In accordance with the *Statutory Bodies Financial Arrangements Act 1982*, where Council holds an investment that is downgraded below the minimum acceptable rating level, Council will either liquidate/withdraw the deposit no later than 28 days after the change becomes known or obtain the Treasurer's approval for continuing the investment arrangement.
7. With the exception of the Queensland Treasury Corporation, when an investment is proposed, no less than three quotations will be obtained from financial institutions that have been approved by the Chief Executive Officer or Chief Financial Officer.

## DOCUMENTS CONTROLS

Council will review this policy annually or in response to changes in law or best practice.

## POLICY OWNER

Chief Financial Officer, Organisational Services.

## Introduction

Bundaberg Regional Council’s Long-Term Financial Plan (LTFP) outlines the parameters used in developing the Long-Term Financial Forecast (LTFF) and the assumptions on which they are based. The LTFP is supported by a series of planning documents, strategies and policies that establish a framework upon which sound financial decisions can be made and performance can be measured. This ensures Council’s long-term financial sustainability through managing the needs and expectations of the community, together with balancing the infrastructure investment against funding capacity.

The LTFP will be reviewed annually to evaluate the underlying assumptions against internal and external trends whilst ensuring forecasts are sustainable.

## Strategic Alignment

Council’s vision is to build Australia’s best regional community, where residents enjoy a safe and healthy lifestyle in a region that is attractive, economically prosperous and supportive of its members.

The LTFP is an integral part of Council’s planning framework. It is guided by the Corporate Plan 2021-2026 and should be read in conjunction with the Long-Term Asset Management Plan (LTAMP), the Annual Operational Plan and the Annual Budget. The relationship between Council’s planning and operational documents is depicted below:

Figure 1: Bundaberg Regional Council Planning Framework



## Objectives

The primary objective of Council's financial strategy is to ensure long-term financial sustainability. A local government is financially sustainable if it is able to maintain both financial capital and infrastructure capital over the long term (s104(2) *Local Government Act 2009*). The key principles of Council's financial strategy are:

- Ensuring the continuity of essential services over the long-term.
- Ensuring that Council is responsive to the changing needs and aspirations of the community.
- Planning for the expected demands placed on services and infrastructure by future population growth.
- Maintaining community assets at a standard that can effectively service the needs of the community now and into the future.
- Providing certainty of funding for the provision of infrastructure and services through the effective management of expenditure programs and debt.
- Promptly identifying signs of potential financial unsustainability.
- Providing a transparent account of Council's financial position
- Addressing Council's General Fund deficit.

## Strategies

Council will deliver these outcomes by:

- Pursuing spending and rating policies that are consistent with a reasonable degree of stability in the level of the rates burden.
- Ensuring that decisions have due regard for the financial effects on future generations.
- Utilising debt as a means of funding long-term assets, permitting costs to be spread over a number of years so that the financial burden does not adversely affect current or future ratepayers.
- Recognising 'whole of life' costs when new assets are acquired or constructed, so that the LTFF captures the true cost of constructing and owning such assets
- Allocating sufficient funds annually towards maintaining and renewing assets and supporting service standards in the region.
- Ensuring that the delivery of projects meets the objectives of the financial strategy and that the level of debt remains within acceptable limits.
- Reviewing services and service levels and identifying and disposing of assets no longer fit for purpose or surplus to requirements.
- Maximising returns from the investment of surplus funds to minimise financial impacts on ratepayers.
- Generating organisational efficiencies through innovation, service delivery improvement and reviewing the priority and need for discretionary operational projects.

## Assumptions

In developing the plan, a number of key assumptions were made and these are highlighted below.

Table 1: Growth Parameters

Item	2024	2025	2026	2027	2028	2029	2030	2031	2032
General Rates	0.8%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%
Water	0.8%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%
Sewerage	0.8%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%
Waste	0.8%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%
Fees & Charges	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%

Table 2: Price Parameters

Item	2024	2025	2026	2027	2028	2029	2030	2031	2032
General Rates	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%
Water	3.0%	3.0%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%
Sewerage	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
Waste	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Fees & Charges	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
Employee Costs & Materials and Services	2.9%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%

Notes:

- The proposed budget for 2022-23 represents the base year for the LTFP.
- The plan does not provide for any growth in services or service levels beyond the budget initiatives already approved for 2022-23.
- Staff numbers are consistent across the forecast period.
- Capital investment is driven by the LTAMP and the Local Government Infrastructure Plan (LGIP).
- Growth projections have been based on historical trends, projected population growth and prevailing economic conditions.
- Grant payments received in advance will continue for the duration of the plan.

## Policies and Plans

The LTFF is influenced by the following policy documents. These policies are reviewed annually and adopted as part of the budget process.

### Revenue Policy

Council's Revenue Policy sets out the principles used for the making and levying of rates and charges, determining the purpose of and the granting of concessions for rates and charges, recovering overdue rates and charges and the methods for setting cost recovery and commercial fees.

### Investment Policy

Most of Council's revenue is received twice yearly following the levying of rates, causing a significant surge in cash held after each rating period.

This cash flow profile requires prudent cash management processes to ensure surplus funds are invested to maximise returns, subject to liquidity requirements and within the confines of Council's conservative risk profile.

Council's investment power is regulated by the *Statutory Bodies Financial Arrangements Regulation 2019*. When placing investments, Council will invest only as authorised under current legislation, with approved institutions to facilitate diversification and minimise portfolio risk. Consideration is given to the interest rate offered, the credit rating of the institution, future cash flow requirements and the funds currently held with particular financial institutions.

### Debt Policy

Loans are an important source of funding for capital works and ensure inter-generational equity for ratepayers.

Where capital assets are funded through borrowings, the loans will be repaid within a term not exceeding the life of the asset. Any new borrowings are planned to be repaid over the maximum allowable term of 20 years, as intended borrowings will generally be for infrastructure with a useful life greater than 20 years.

Council's debt strategy and Schedule of Future Borrowings are closely monitored to make certain that the level of indebtedness falls within acceptable limits. The financial measures generated by the LTFF are used to assess affordability and sustainability.

Council will review its net financial liabilities annually and continually evaluate its financing options to assess the relative risks and benefits of its debt strategy.

### Asset Management Plans

The LTAMP provides for the maintenance of Council's infrastructure and effective resources and processes are in place to support continuous improvement in asset management planning over time. The LTFF is utilised to support resource allocation, borrowing and investment decisions and to assess the ongoing financial performance of Council. An integrated approach to managing financial and infrastructure capital ensures that both components are managed effectively.

## Key Outcomes

### Operating Revenue

It is essential that the level of revenue generated supports the delivery of Council's corporate planning goals. Council endeavours to deliver a surplus budget, where total recurrent revenues exceed total recurrent expenses, each financial year. The level of surplus is dependent on Council's future capital investment plans.

### Rating Revenues

Council derives a substantial portion of its operating revenue from Council controlled revenue sources such as rates and charges that include general rates along with individual charges for waste, wastewater and water.

The primary determinant in setting the level of rates is the need to fund existing levels of service. It also necessitates planning for the future needs of the community whilst considering the effects of changes in land valuation across the general rate categories. Detailed modelling is undertaken to evaluate the impact of the increases on the various general rating categories and utility charges. The general rate will increase by 4.0% per annum for the forecast period.

A key driver of rating revenue is the growth in rateable properties which is dependent upon development activity in the region. Projected property growth has been derived from historical trends, prevailing economic conditions and forecast population growth. The assumed rate of growth is conservative as the underlying drivers are often difficult to determine accurately. Rateable properties are projected to grow by 0.8% in 2023-24 and soften to 0.5% per annum thereafter.

The nature of Council's revenue sources provides a degree of financial flexibility and lessens reliance on what are potentially volatile funding sources such as government grants and subsidies. However, the capacity to levy increased rates in coming years may be constrained by ratepayer affordability concerns, particularly if cost-of-living pressures increase and regional economic activity and wage growth slows. Where possible, Council will endeavour to diversify revenue streams to reduce the dependence on general rate revenue.

Council's activities in Water, Wastewater and Waste Management are significant business units which require pricing paths are set within the guidelines of the National Competition Policy.

### Other Revenues

#### *Fees and Charges*

Fees and charges are set on a full cost recovery basis where practical. The principle of 'user pays' is applied where it is considered appropriate and where the beneficiaries of Council's services can clearly be identified. Where Council does not intend to recover the full cost of delivering services, it is important that the pricing decision is undertaken in the knowledge that the shortfall will be subsidised from other revenue sources. Fees and charges have been indexed by 2.50% per annum for the duration of the plan.

Cost recovery fees are applied in accordance with section 97 of the *Local Government Act 2009* and are set to recover no more than the essential costs incurred in providing the service and comprise labour, materials, equipment and overhead costs. Council may fix a cost recovery fee for an application for issuing or renewing a licence, permit, registration or other approval. Examples of these costs are animal registration fees, health and regulatory fees and development fees. These fees are reviewed annually to ensure that costs are being recovered.

Commercial charges, applied in accordance with section 262(3)(c) of the *Local Government Act 2009*, are generally set to generate a commercial return for providing the service and include revenues from the sale of goods and services or rent of properties or facilities. These fees are reviewed to ensure they are suitable for the service provided and that an appropriate margin is achieved. Examples include holiday park fees, airport passenger facilitation charges, waste disposal fees and community hall hire.

The Bundaberg Airport and Council's holiday parks were severely affected by the impacts of COVID-19. Revenue fell substantially from March 2020 during the lockdown phase as facilities closed and flights and passenger numbers were reduced due to travel restrictions. With the easing of restrictions, holiday park numbers rebounded quickly to pre-pandemic levels whilst, in contrast, airport passenger numbers have responded more gradually, although Council expects steady growth over the coming financial year to near pre-pandemic levels.

The risk remains that the advent of a more severe variant of COVID-19 and the response by governments, businesses and households to that threat poses some uncertainty for the continuing economic recovery. Renewed restrictions and/or precautionary behaviour would impose further disruptions to activity and passenger numbers, although lockdowns as severe as those implemented earlier in the pandemic would appear less likely now.

### *Interest & Investment Income*

Council receives interest income from overdue rates and short to medium term cash investments. Interest charged on overdue rates offsets Council's debt recovery costs and lower returns resulting from a reduced amount of cash available for investment.

Interest from cash investments is dependent on several factors, such as the interest rate on offer, the amount of cash available to invest and future cash flow requirements. In May 2022, the Reserve Bank of Australia (RBA) raised the cash rate target by 25 basis points to 0.35%, representing the first increase in over a decade. At its meeting of 7 June 2022, the RBA raised the rate by another 50 basis points, indicating that further increases will be needed to combat higher than expected inflation and ensure that inflation returns to the top of RBA's target rate over time (RBA Media Release 2022-14, 7 June 2022). Despite the difficulty in predicting future economic conditions, Council anticipates interest rates increasing to 3% from July 2023 for the forecast period based on these indications.

## *Grants & Subsidies*

Council receives grants and subsidies from both the state and federal governments.

The federal Financial Assistance Grant comprises the largest component of grant funding. The frequency and timing of receipts has varied over the years and future government decisions around the scheduling and level of the grant remain uncertain. The Queensland Local Government Grants Commission has also undertaken a review of the Financial Assistance Grant allocation methodology in 2021-22. Under the new methodology, Bundaberg Regional Council may be determined to be a minimum grant council. If this determination is made, the indicative funding allocation is expected to decrease by 24% for 2022-23 – a reduction of over \$2 million based on the 2021-22 funding pool. Similar reductions will occur for 2023-24 and 2024-25.

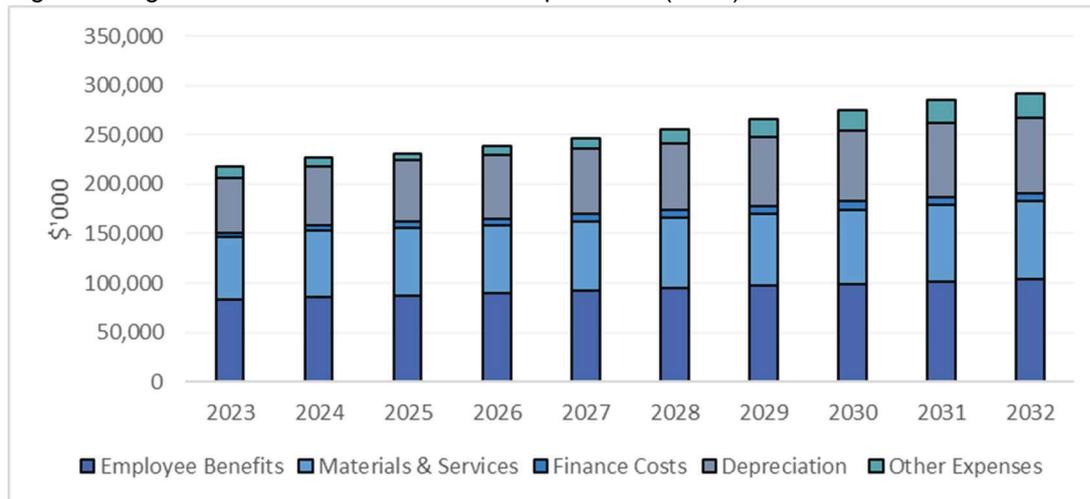
These decisions will have a significant impact on Council's financial position and pose additional challenges to Council's ability to deliver an operational surplus. The LTFF has been prepared on the expectation that Council will be declared a minimum grant council and, accordingly, service levels and expenditure have been reduced in the forward years to ensure that Council remains within the sustainability guidelines.

Council has assumed that where grant payments have been received in advance, they will continue for the life of the plan. This assumption will be reviewed annually and the timing and frequency of receipts will be closely monitored.

## Operating Expenditure

The significant sources of Council’s operational expenses include employee benefits, materials and services, finance costs and depreciation expense. A representation of total operating expenses by source and proportion is shown in the following chart.

Figure 2: Significant Sources of Recurrent Expenditure (\$000)



The forecast expenditure recognises whole of life operating costs resulting from new and upgraded capital investment.

### Employee Benefits, Materials and Services

The employee benefits, materials and services budget is carefully reviewed each year. The core budget is based on delivering existing operational services rather than providing new or expanded services. Any additional or alternative service delivery options are regarded as new initiatives and will be considered subject to funding constraints and the ability to be delivered in addition to business as usual. New initiatives that are part or fully funded and aligned with the objectives of the Corporate Plan will be given priority over new initiatives requiring funding by rate payers.

Employee costs are driven by employee numbers, enterprise bargaining and changes in the composition of the workforce. Forward estimates to 2023-24 have been adjusted in anticipation of wage increases stemming from the enterprise bargaining process.

The outlook for inflation is materially higher than expected last year, driven by supply-side disruptions and higher petrol prices. As supply-side problems start to ease, the RBA expects inflation to return to the top of its 2 to 3% target range in 2024 (RBA, Statement on Monetary Policy, May 2022).

Given the challenges posed by the expected reduction of grant funding, efficiencies will be driven by assessing Council’s core business, reviewing service levels and reforming business service delivery modes where appropriate. Organisational efficiencies will also be driven by improving the governance around both operational and capital projects and assessing the need for discretionary operational projects. These benefits will compound over the life of the plan.

Through rigorous purchasing controls and careful monitoring of goods and services expenditure, Council anticipates restricting the growth in materials and services expenditure to 2.9% in 2023-24 and to 2.5% per annum thereafter.

## Depreciation

Council continually reviews its asset data to ensure that the depreciation expense reflects the consumption of its assets based on their valuation, condition and useful life. The currency and accuracy of data is critical to effective asset and financial management.

Council's asset base is forecast to increase as additional assets are constructed or acquired and as assets constructed by developers are donated. Depreciation will increase as these new and donated assets are incorporated into the asset base.

To comply with accounting standards, regular independent valuations of Council's assets are conducted every three to five years, while desktop revaluations are performed every year. Any increase in asset values will result in an increase in depreciation costs, which will have an impact on two of the three sustainability ratios. Council expects increases in valuation to be in line with the Producer Price Index construction indices and the CPI over the forecast period.

## Finance Costs

Finance costs consist of borrowings, bank charges, merchant fees and other types of financial accommodations such as changes in the landfill rehabilitation provision over time.

Interest costs are dependent on the interest rate applicable to each loan and the expected debt balances of Council's loan portfolio, allowing for new borrowings over the life of the plan. Council's loan interest rates are fixed and once secured will not be subject to market volatility.

## Assets

Council is responsible for the provision of a diverse range of services, a significant number of which are provided through infrastructure and other assets owned and managed by Council. Council controls and maintains assets with a combined written down value of over \$2.3 billion.

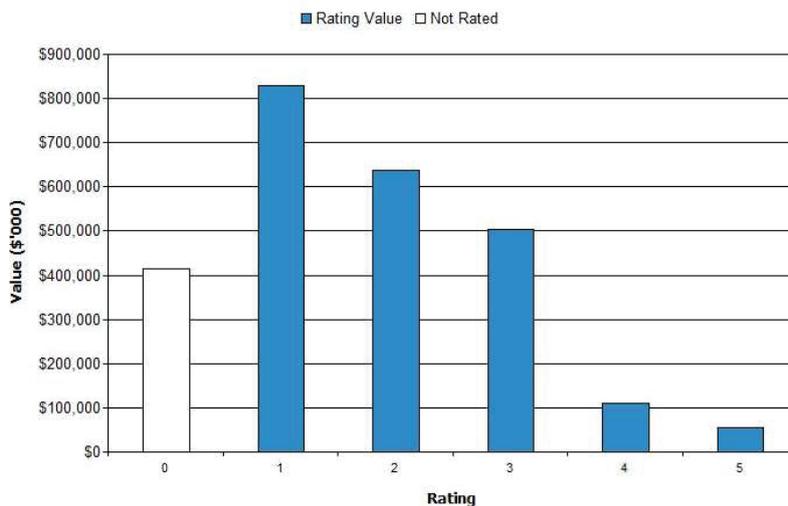
In providing such asset-based services, Council is faced with notable challenges: balancing investment in new assets while maintaining existing assets; the increasing expectations of the community; and pressure from population growth and changing demographics influencing the quantity and type of assets and services required.

A dedicated asset management team provides the necessary asset management data to ensure long-term financial projections appropriately reflect sustainable asset management outcomes. The LTAMP is supported by individual asset management plans for each class of major infrastructure: water, wastewater, transport, footpath, stormwater and building and structures.

Council has effective resources and processes in place to ensure continuous improvement in asset management, providing an informed basis for capital investment decisions. Improved integration with the long-term planning process will provide improved financial data on which to make informed decisions about the allocation of resources and investment and borrowing decisions.

Council’s asset condition profile, reproduced below from the LTAMP, highlights that the majority of Council’s infrastructure is in relatively good condition.

Figure 3: Asset Condition Profile (Strategy)



Condition Grading	Description of Condition
0	<b>New</b>
1	<b>Very Good Condition</b>
2	<b>Good Condition:</b> Minor defects only
3	<b>Fair or Moderate Condition:</b> Routine maintenance required
4	<b>Poor Condition:</b> Maintenance required to return to Accepted Level of Service
5	<b>Very Poor Condition:</b> Consider Renewal

## Capital Investment

Council is focused on delivering its capital expenditure projects in a timely manner and with as little impact on ratepayers as possible. Council's capital funding priorities, listed in order of priority, are as follows:

1. Debt redemption.
2. Renewals, as identified by the LTAMP.
3. New and upgraded trunk infrastructure as identified by the LGIP, and
4. Strategic projects – new and upgrades.

A list of proposed projects and funding sources are maintained in the Capital Investment Plan (CIP). As plans are further developed, forecasts will change and annual expenditure will be reviewed as part of the budget adoption process.

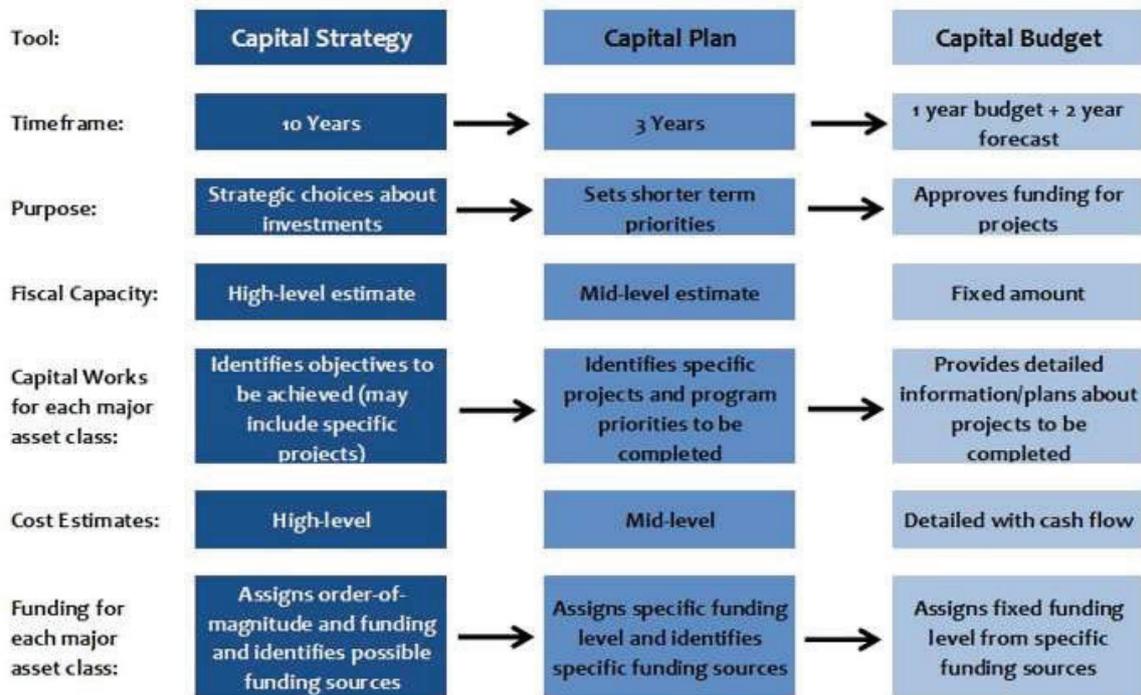
A key component of Council's long-term financial planning is the first three years of the CIP, consisting of a list of proposed projects and funding sources. These projects are assessed via the Project Decision Framework (PDF). The PDF advances capital expenditure projects from concept identification, through options analysis to business case development. Depending on the complexity of a project, it may be approved to enter the forward forecast or budget at the concept stage, after the options analysis or upon completion of the business case. The PDF process offers increased visibility over projects, funding decisions and the impact of delivering these projects on long term financial planning.

From year four onward, the CIP focuses on renewals and future trunk infrastructure (integrated from the LTAMP and the LGIP respectively) and strategic projects.

Any capital upgrades or new capital expenditure commits Council to ongoing future operational, maintenance, depreciation and renewal expenses for the life of the asset. Such capital expenditure decisions are based on rigorous and documented economic appraisals considered in the context of these lifecycle costs and their implications for long term financial sustainability.

The following flowchart (over page) summarises Council's capital investment decision framework.

Figure 4: Capital Investment Decision Flowchart (summary)



**Notes:** The 10-year estimates are performed at a higher level, given the extended timeframe involved. The 3-year timeframe will be subject to more rigour, allowing significant lead time for the systematic scoping, design and approval of projects, thereby enabling Council to budget with a greater degree of certainty in each budget year.

Council has undertaken a detailed review of its financial strategy and a number of priorities have been identified:

- Improving asset management systems and asset information to advance the state of financial forecasting and planning for sustainable service delivery.
- Integrating asset management processes with corporate and operational planning and budgetary practices.
- Ensuring that capital expenditure on renewals and trunk infrastructure is driven by the LTAMP and LGIP, respectively.
- Developing a formal prioritisation framework to assist with decision making during the budget process that will determine the appropriate scheduling of capital projects proceeding through the PDF.
- Bringing together all aspects of asset management planning into a single decision-making tool.

By concentrating on these priorities, Council reduces the risk of large-scale, unplanned capital renewals resulting from inadequate renewal and maintenance expenditure; unforeseen infrastructure failure necessitating greater than expected capital funding requirements; and incorrectly prioritising capital projects that do not align with community priorities or required, urgent infrastructure.

## Capital Funding

Funding for the capital program is based on a mix of sources, including infrastructure charges, federal and state capital grants and subsidies, borrowings and general revenue.

## Infrastructure Charges

Infrastructure charges are collected by Council to support the delivery of trunk infrastructure necessary to accommodate new development and growth within our community. These charges are the main mechanism through which Council funds this type of infrastructure, although grants and rates contribute to a lesser degree.

Council's adopted infrastructure charges have been set by resolution below the state government's maximum charges. They have been set at a level that Council believes provides an appropriate balance between development viability and funding the construction of new trunk infrastructure to meet our desired standards of service.

In recent years, Council has also recognised the need to further support the development industry to help facilitate regional economic growth and affordable housing outcomes. This support has been achieved through additional discounts to infrastructure charges. These incentives have been designed to target specific development types that will help to deliver additional job creation and boost housing affordability in our region.

## Capital Grants

A further source of capital revenues are grants from the state and federal governments. Council's ability to attract funding for its major projects is critical to the delivery of its planned capital works program. Funding for capital works is often tied to a particular funding program of the government and once approved, the grant will be for a specific project. Where a project exceeds the funded component, Council will be required to fund the shortfall. Where a funding application is unsuccessful, Council must decide whether to proceed with the project using other funds or defer the project until grant funding is obtained.

Forecast capital grant funding is based on past revenue from funding programs expected to continue in the future, secured funding for projects and estimates of grants that may be secured in future years for strategic projects. As details of funding programs become known, additional grants will be sought and the LTFF will be adjusted if successful. Forecast capital grant revenue is expected to be conservative.

## Debt

The use of debt enables Council to invest in strategic infrastructure priorities whilst still supporting the necessary renewal of existing assets. It is evidence of Council's long term financial sustainability that it has the requisite borrowing capacity to fund the high level of infrastructure investment over the life of this plan.

Council has estimated new borrowings of more than \$150 million over the forecast period, with the net financial liabilities ratio increasing in the initial years as significant regional projects are undertaken before easing in later years. External capital funding will be actively sourced to offset some capital infrastructure cost and, if successful, the level of required borrowings will be adjusted.

Despite the net financial liabilities ratio approaching the upper threshold of 60%, Council is able to meet its financial obligations. The LTFF will be used to monitor the level of debt and ensure affordability.

## General Revenue and Restricted Cash

Any shortfall in funding the capital program will be supplemented by general revenue. This consists of cash that is not received for a specific project, has no restrictions on its use and is available for allocation by Council.

Restricted cash is cash that has been received for a specific purpose, is utilised on capital projects during the year or is held as restricted cash for future capital projects, e.g. unspent grants.

## Liabilities

Council's largest liability are borrowings from the Queensland Treasury Corporation. Borrowings will be sought for capital projects which cannot be fully funded by revenue, grants or subsidies, with terms approximating the asset's useful life. Other liabilities include amounts owed to suppliers and employee benefits which have been assumed to remain at a similar level across the forecast period.

Council has an obligation to fund the future rehabilitation of landfill sites and a provision has been created because there is some uncertainty about the timing or amount of future expenditures. The waste landfill provision will fluctuate over the forecast period as new cells are created, existing cells reach capacity and require capping, restoration dates change and as future costs are revised.

## Other Considerations

### National Competition Policy

Council operates General, Water, Wastewater and Waste funds within its accounts based on National Competition Policy principles. Council's financially significant business units are Water, Wastewater and Waste Management, while the Code of Competitive Conduct has been applied to the Bundaberg Airport and Council's holiday parks. Council has set prices on the same basis as the private sector by adjusting for the advantages and disadvantages of public ownership. Competitive neutrality requires us to subject our own business activities to notional tax equivalents, adjustments for any cost of funds advantages, as well as regulations as they apply to private enterprise.

The necessary competitive adjustments in each business activities' cost-base have been applied and the pricing paths of Council's significant business reflect our obligations under National Competition Policy. The general fund is supported by the payment of dividends and tax equivalents from Council's significant business units but remains in deficit and will face added pressure from sizeable capital projects to be delivered within the next 10 years. The imbalance between funds will need attention during the forecast period.

## Forecast of Financial Sustainability Indicators

The *Local Government Regulation 2012* requires councils to report against three key sustainability ratios. Targets for each measure have been set in the *Financial Management (Sustainability) Guideline 2013*, issued by the Department of Local Government, Racing and Multicultural Affairs. The ratios provide feedback on Council’s sustainability methodology and may signify that a change in approach is needed to produce the desired outcomes over the long-term. Such changes could involve amending adopted policies, reviewing desired service levels and/or services or adjusting proposed capital programs, and associated budgets and long-term financial forecasts. These ratios are shown in the following table with further explanations below:

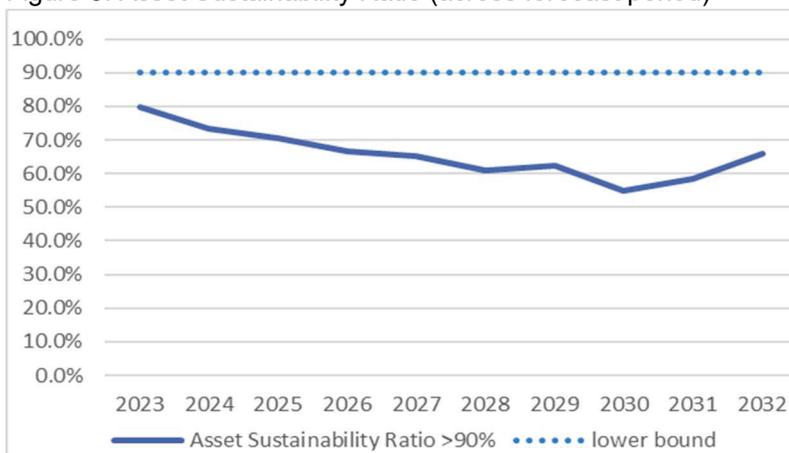
Table 3: Long Term Financial Forecast FY2023 to FY2032 – Sustainability Ratios

Measure	Target	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	Average
Asset Sustainability Ratio	>90%	79.7%	73.5%	70.6%	66.6%	65.1%	60.8%	62.4%	55.0%	58.5%	65.9%	65.8%
Net Financial Liabilities Ratio	<60%	10.4%	37.3%	49.3%	51.3%	49.6%	45.7%	40.1%	36.6%	35.9%	25.5%	38.2%
Operating Surplus Ratio	Between 0% and 10%	0.1%	0.6%	1.4%	1.2%	1.3%	1.3%	1.3%	1.4%	1.5%	3.2%	1.3%

### Asset Sustainability Ratio

*An approximation of the extent to which the infrastructure assets managed by a local government are being replaced as they reach the end of their useful lives.*

Figure 5: Asset Sustainability Ratio (across forecast period)



The asset sustainability ratio approximates 66% for the forecast period and remains below the target minimum of 90% for the duration of the plan, indicating that depreciation expenses exceed the forecast spending on asset renewals.

While the LTAMP seeks to optimise forecast asset renewal requirements, Council recognises that it is an evolving process and anticipates further refinements to the plan. This may produce greater alignment with accounting depreciation calculations

and help move this ratio closer to the target over time. The following matters will be considered and addressed, if necessary, to assist in this incremental process:

- identifying and prioritising renewal projects in the 10-year capital program
- ensuring that accurate expenditure is identified for capital renewal projects
- refining the accuracy and completeness of asset management data
- assessing the appropriateness of current asset valuations and depreciation methodologies
- integrating asset management planning with budgeting and forecasting

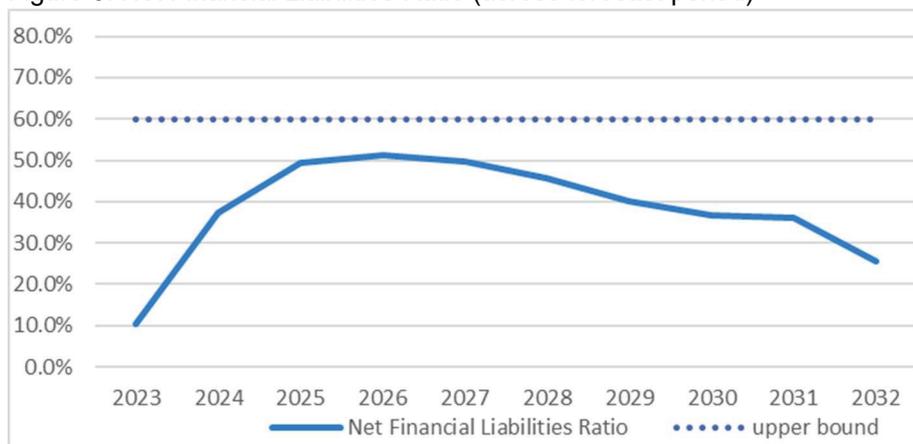
It should also be noted that a significant proportion of Council’s assets are in good condition, as indicated in the condition profile referenced in Figure 3. Using depreciation expense rather than renewal requirements as an indicator of replacement needs can disadvantage those Councils with assets in better condition. In such situations, falling below the ratio may indicate fewer replacement needs rather than a failure to fund all asset renewal requirements.

An external review of Council’s LTAMP assumptions was commissioned in May 2019 to determine whether the planned level of asset renewal is appropriate or not. The review found that asset renewal requirements are appropriately identified with reference to a combination of age versus useful life and asset condition assessments. It confirmed that infrastructure networks do not require major renewals and the ratio is reflective of actual renewal funding requirements. This reinforces Council’s confidence that the asset sustainability ratio reflects the condition of assets rather than signifying a backlog of needed renewal expenditure over the forecast period.

### Net Financial Liabilities Ratio

*An indicator of the extent to which the net financial liabilities of a local government can be serviced by its operating revenues.*

Figure 6: Net Financial Liabilities Ratio (across forecast period)

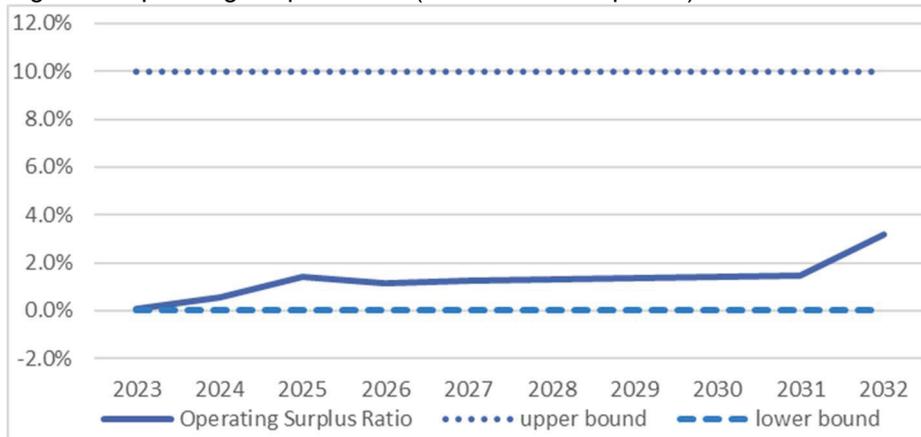


Council’s capital investment plan and funding profile approaches QTC’s upper threshold before easing in later years. The increase reflects Council’s significant investment in infrastructure and necessary funding requirements. At all times, the net financial liability ratio remains below the upper threshold of 60%, indicating Council’s ability to meet its financial obligation.

## Operating Surplus Ratio

*An indicator of the extent to which revenues raised cover operational expenses only or are available for capital funding purposes or other purposes.*

Figure 7: Operating Surplus Ratio (across forecast period)



Council has a budgeted consolidated operating surplus of \$120,000 for 2022-23. Consolidated operating surpluses have been forecast for the remainder of the plan and the operating surplus ratio averages 1.3% across the forecast period.

Council has sufficient revenue at a whole of Council level to service debt, provide for future growth requirements and fund planned capital expenditure without compromising the level of service expected by ratepayers; however, the general fund does have accumulated deficits which will need to be addressed during the forecast period to ensure sustainability of services and service levels into the future.

## Risks

Appendix A highlights a range of potential risks to Council’s sustainability and possible actions to mitigate those risks. These risks will be monitored over the life of the plan to ensure the validity of the assumptions used in the LTFF and that the resulting measures of financial performance produced by the model remain meaningful.

## Conclusion

Despite the short-term challenges associated with the level of inflation and uncertainty around grant funding, the financial forecast and associated sustainability indicators demonstrate Council’s long-term financial viability. Whilst Council’s asset sustainability ratio remains below the target minimum over the life of the forecast, Council’s asset management plans indicate that the level of renewal expenditure is appropriate given the condition of our assets. A positive consolidated operating surplus ratio suggests that Council is favourably disposed to fund proposed capital expenditure without compromising service levels; however, there remains inequities between the funds that will require attention in the forecast period. Despite a substantial increase in the net financial liabilities ratio, it remains below the upper threshold of 60% at all times and Council exhibits adequate capacity to meet its financial commitments in the short, medium and long-term.

## Appendix A: Risks

Risk	Impact	Likelihood	Mitigation
<p><b>General Fund</b></p> <p>Increases in the number and level of general fund services as well as increases in annual capital programs may result in depletion of cash reserves in the general fund, forcing Council to seek significant internal or external borrowings to fund future capital projects and services.</p>	Major	Possible	Undertake mitigation strategies mentioned hereunder focussing on levels of service; capital project prioritisation; revenue generation strategies, including appropriate price settings; and alternative sources of revenue streams.
<p><b>Capital Works Program</b></p> <p>Ongoing risk of introducing additional unplanned assets that may have a significant impact on ongoing financial sustainability and result in higher than anticipated rate increases.</p> <p>Higher than anticipated capital expenditure will adversely affect the level of cash held, which will result in reduced interest revenue and a worsening of Council's operating position.</p> <p>Unforeseen infrastructure failure necessitating greater than expected capital funding, including borrowings.</p>	Major	Possible	<p>The development of a capital investment prioritisation framework to facilitate decision making and ensure that prioritisation principles and detailed project evaluations are upheld.</p> <p>Ensure that the capital works program is affordable and lifecycle costs are recognised appropriately.</p> <p>Maximise the use of external capital funding for planned strategic infrastructure priorities.</p> <p>Undertake community consultation to determine the satisfaction with current levels of service and balance desired service levels with the community's ability and willingness to pay for those services.</p> <p>Manage the community's expectations on service levels by informing them of the costs of providing those services and the implications on rates resulting from service level decisions.</p>
<p><b>Dividends from Significant Business Units</b></p> <p>The general fund is heavily reliant on internal transfers from the water and wastewater businesses. Any reduction or removal of these transfers would necessitate considerable adjustment to the general rate levied on the community</p> <p>Any transfer of ownership or responsibility from Council to another entity without appropriate compensation or shareholding would have drastic implications for financial sustainability outcomes.</p>	Major	Unlikely	<p>The pursuit of revenue strategies that secure stable income streams for water and wastewater to ensure the reliability of these transfers. Where volatility has the potential to occur (e.g., water consumption charges), Council will ensure that a sufficient cushion exists to mitigate these effects.</p> <p>Ensure appropriate actions by representative bodies are being undertaken to retain local ownership of water and wastewater assets and responsibilities.</p>
<p><b>Reduction in Business Activity Revenues</b></p> <p>The response by governments, businesses and households in the advent of implementing pandemic measures pose some uncertainty for continuing economic recovery.</p> <p>Renewed restrictions and/or precautionary behaviour would again disrupt activity and visitor numbers, affecting cash flow and Council's operating position and put pressure on service levels funded by the general fund.</p>	Moderate	Unlikely	<p>Model the immediate and on-going effects from reduced fees and charges and other revenues from an extended drop-off in economic and business activity.</p> <p>Continued business process review to identify core and non-core service areas and focus on reducing non-core service levels, particularly where there is no clear link with broader community needs or desires.</p> <p>Defer non-essential projects and focus on the provision of essential services.</p>
<p><b>Cost Indexation</b></p> <p>Higher than forecast cost indexation for operating and/or capital costs.</p>	Moderate	Possible	Continued business process review to identify core and non-core service areas and focus on reducing non-core service levels, particularly where there is no clear link with broader community need or desires.

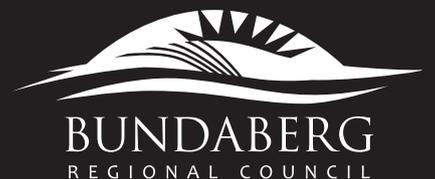
Risk	Impact	Likelihood	Mitigation
<p><b>Cost Shifting</b> Potential for cost shifting from other levels of government and regulatory or legislative changes can impose considerable costs on Council that will need to be met through rates and charges or a possible reduction in service delivery.</p>	Moderate	Possible	Ensure appropriate actions by representative bodies are taken to minimise cost shifting and advocate for the provision of compensation payments, where possible, for imposed regulatory changes.
<p><b>Rates and Charges</b> A significant proportion of revenue is derived from rates and charges and the capacity to increase the rates levied may be constrained by slower regional economic growth.</p>	Moderate	Possible	<p>Diversify revenue streams where possible to reduce the dependence on general rates and to lessen the financial impacts on ratepayers.</p> <p>Continued business process review to identify core and non-core services areas and focus on reducing non-core service levels particularly where there is no clear link with broader community needs or desires.</p> <p>Defer non-essential projects and focus on the provision of essential services.</p> <p>Seek to maximise revenue from external grants and subsidies.</p>
<p><b>Government Grants</b> Due to changes in funding programs and the potential for redirection of funds, particularly as governments and their priorities change, there is a degree of uncertainty over the level of grants and subsidies that will be received in the future.</p>	Moderate	Possible	<p>Maximise own source revenue to minimise reliance on external operational funding assistance.</p> <p>Maximise the use of external capital funding sources for planned strategic infrastructure projects.</p>
<p><b>Infrastructure Charges</b> The current rate of development is assumed to continue and infrastructure charges forecast to remain at current levels; but due to the difficulty in predicting development activity, infrastructure charges revenue may fluctuate and not meet the requirements of the LGIP.</p>	Minor	Possible	Council has elected to set infrastructure charges at a level that it believes provides an appropriate balance between encouraging development but which also supports the delivery of trunk infrastructure necessary to accommodate new development. This aims to balance the desire to stimulate the local economy whilst ensuring long-life infrastructure is not paid for by the current rate base.
<p><b>Revenue Growth</b> Growth in Council revenue streams may be affected if forecast growth outcomes do not materialise.</p>	Minor	Unlikely	Council has adopted conservative growth forecasts to mitigate against overstating future revenue growth.
<p><b>Interest Expense</b> Borrowing costs have been calculated based on existing rates and increased over the term of the plan. Rates are historically low and any significant increases in rates will have an impact on Council's ability to achieve operating surpluses.</p>	Minor	Possible	Council reviews its net financial liabilities quarterly to ensure that borrowings are aligned with its Debt Policy and continually evaluates its financing options to assess the relative risks and benefits of its debt strategy.
<p><b>Interest Revenue</b> Interest revenue reductions (both interest on rates and investments) from revenue shortfalls and non-collection or deferral of rates will affect cash holdings and could affect the provision of essential services.</p>	Minor	Possible	<p>Defer non-essential projects and focus on the provision of essential services.</p> <p>Continue to maximise investment opportunities where possible in accordance with Council's Investment Policy.</p>



2022 – 2023

# Operational Plan

Building Australia's  
**best regional community**



## About the Operational Plan

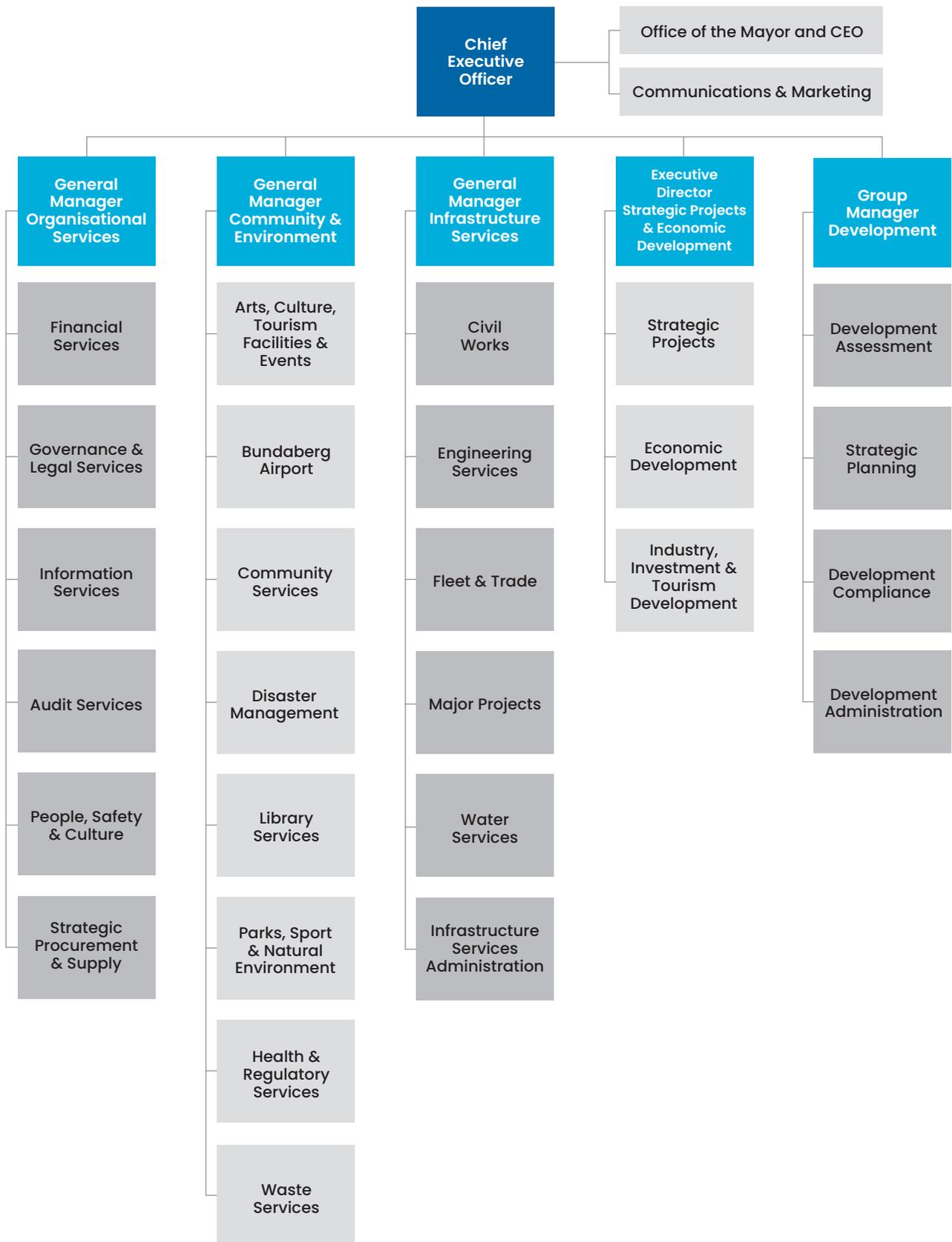
Council's Operational Plan identifies our priorities and services, which are translated into performance measurable actions for the financial year, to deliver the strategies identified in our Corporate Plan. These actions are reported to Council each quarter and outlines the progress towards achieving the Corporate Plan goals. Council's Operational Plan is consistent with its annual budget.

The Operational Plan is a legislative requirement pursuant to the *Local Government Act 2009* and *Local Government Regulation 2012*.

The image below represents the strategic planning and reporting framework used by Council.



# Organisational structure



# Managing Operational Risk

Council recognises that effective risk management is paramount in managing its risks to achieve its strategies, objectives and vision for the future. Council's commitment to risk management practices aim to effectively manage and limit risk exposure but also identify opportunities through best practice risk management strategies and continuous improvement established in accordance with Risk Management Standard AS/NZS IS 31000:2018.

Management of strategic and operational risks is achieved by Council's commitment to the identification and implementation of processes appropriate to the ongoing management of risk. This is achieved through regular reporting to the Audit and Risk Committee, implementation of the Risk Management Policy and Risk Management Framework, risk assessment tools, training for employees and regular review of risk registers.

## Corporate Plan themes and strategies



### Our community and environment

#### 1.1 Economic growth and prosperity

##### Strategies

- 1.1.1 Promote and support use of new technology across the organisation and region's economy as part of the Intelligent Community Strategy.
- 1.1.2 Proactively advocate, attract and support economic development related opportunities across the region, specifically targeting priority industries.
- 1.1.3 Promote our region as a preferred investment destination nationally and internationally.
- 1.1.4 Develop a sustainable pipeline of strategic projects that support organisational and economic development objectives, including procuring external grant funding.

#### 1.2 Safe, active, vibrant and inclusive community

##### Strategies

- 1.2.1 Provide facilities, parks, open spaces, services, and programs that promote and support our community's safety and physical wellbeing.
- 1.2.2 Support and facilitate community programs, networks, projects and events that promote social connectedness; and active and healthy community life.
- 1.2.3 Implement disaster prevention strategies and maximise community preparedness for disaster events.
- 1.2.4 Implementation of a Cultural Strategy that celebrates and embraces our local connections to First Nation People and other cultures.

#### 1.3 A creative and environmentally friendly place

##### Strategies

- 1.3.1 Provide facilities, spaces, services and activities that promote and support lifelong learning and community engagement within the arts and culture sector.
- 1.3.2 Provide leadership in creative innovation and opportunities for learning and community social and cultural development.
- 1.3.3 Advocate and support heritage and culture programs, projects, plans and events, which create a positive identity for the region.
- 1.3.4 Manage environmental health services and rehabilitate our natural resources and regional ecosystems whilst educating and engaging with the community.
- 1.3.5 Review and consistently enforce local laws, environment and public health legislation to ensure they meet community standards.



## Our infrastructure and development

### 2.1 Infrastructure that meets our current and future needs

#### Strategies

- 2.1.1 Plan and implement Council's long-term and annual capital works improvement program that reflects community needs and expectations.
- 2.1.2 Apply renewable and clean energy strategies in operational management and project development and construction.
- 2.1.3 Manage and maintain Council owned buildings, facilities and assets that support and facilitate social connectedness and community life.

### 2.2 Sustainable and affordable essential services

#### Strategies

- 2.2.1 Connect our people, places and industries by maintaining and improving road transport, pathway and drainage networks.
- 2.2.2 Supply potable water and wastewater services that ensure the health of our community in accordance with Council's service standards.
- 2.2.3 Provide safe and efficient waste services to protect our community and environment.
- 2.2.4 Provide effective and efficient fleet and trade services for operations and projects across Council.

### 2.3 Sustainable development

#### Strategies

- 2.3.1 Develop, implement and administer strategies and plans underpinned by the principles of sustainable development.
- 2.3.2 Provide an efficient, effective and transparent development assessment service consistent with community and statutory expectations.
- 2.3.3 Review and consistently enforce the planning scheme to ensure sustainable environmental practices.



## Our organisational services

### 3.1 A sustainable financial position

#### Strategies

- 3.1.1 Develop and maintain a Long-term Financial Plan and fiscal principles for sustainable financial management.
- 3.1.2 Review, monitor and evaluate asset management.
- 3.1.3 Develop strong networks with local, state and national stakeholders.
- 3.1.4 Annual review of services ensuring sustainable assets and service delivery.

### 3.2 Responsible governance with a customer-driven focus

#### Strategies

- 3.2.1 Ensure our workforce is suitable, trained and supported to competently manage themselves and their work.
- 3.2.2 Provide friendly and responsive customer service, in keeping with Council values and community expectations.
- 3.2.3 Administer statutory compliant governance operations incorporating insurance; risk management; property management and Council policies and procedures.
- 3.2.4 Exercise whole-of-Council adherence to, and compliance with, Council's policies and procedures, in keeping with our corporate values and community's expectations.
- 3.2.5 Provide and review systems, programs and processes to ensure effective, innovative and efficient service delivery to meet community expectations.

### 3.3 Open communication

#### Strategies

- 3.3.1 Keep our community and workforce informed and up-to-date in matters of agency and community interest.
- 3.3.2 Proactively support and encourage community engagement and collaboration.
- 3.3.3 Develop consistent messaging and professional communications that establish a positive profile and identity for Council and our region.
- 3.3.4 Review and develop updated and relevant communication platforms, modes, mediums and content.

## Performance measure indicators

The following symbols will be used in quarterly reports to indicate the progress of performance measures.

Indicator	Status	Indicator meaning
	On track	Initiative is proceeding to plan with no indication of future impediments.
	Monitor	Progress is not as expected but action is being/has been taken and is expected to be back on track within the next reporting period.
	Action required	Progress is significantly behind schedule. Decisive action is required to get back on track.
	Trend	This data is being collected for observation and analysis.
	Completed	Initiative or project has been completed.

## Performance measures

A performance measure is a value, either qualitative or quantitative, that tracks how effectively Council is achieving key business objectives and strategies goals. These measures are used to review and evaluate Council's progress against its goals and strategies.



### Our community and environment

#### 1.1 Economic growth and prosperity

Performance measure	Responsibility	Target	Reporting frequency			
			Q1	Q2	Q3	Q4
<b>Strategy 1.1.1 Promote and support use of new technology across the organisation and region's economy as part of the Intelligent Community Strategy.</b>						
Number of community members participating in our Digital Literacy programs at libraries.	Library Services	≥80	●	●	●	●
Progress of actions in Intelligent Community Strategy.	Economic Development	Progress				●
Annual review of Intelligent Community Strategy.	Economic Development	100%				●
Annual review of adoption of innovative and smart technologies.	Economic Development	100%				●
<b>Strategy 1.1.2 Proactively advocate, attract and support economic development related opportunities across the region, specifically targeting priority industries.</b>						
Preparation of Bundaberg Regional Advocacy Program.	Economic Development	Progress				●
Percentage increase or decrease in business entities registered.	Economic Development	Trend				●
Percentage growth in our region's Gross Regional Product.	Economic Development	≥2%				●
Unemployment and participation rate for the Bundaberg region.	Economic Development	<6.50%				●
Advocacy Priority list reviewed annually by Council.	Economic Development	Yes				●
<b>Strategy 1.1.3 Promote our region as a preferred investment destination nationally and internationally.</b>						
Bundaberg Tourism Partnership Agreement: Total number of visitors to the Bundaberg Region in the year (inclusive of domestic and international) and investment enquiries managed.	Economic Development	Trend				●

Performance measure	Responsibility	Target	Reporting frequency			
			Q1	Q2	Q3	Q4
<b>Strategy 1.1.4 Develop a sustainable pipeline of strategic projects that support organisational and economic development objectives, including procuring external grant funding.</b>						
Demonstrated pipeline of shovel ready capital projects aligned with Advocacy Priorities.	Economic Development	Maintenance of 3-4 strategic economic capital projects per year.				●
Annual review of investment in strategic projects.	Economic Development	100%				●
Percentage of approved external funding grants for strategic projects that support organisational and economic development objectives set by Council.	Economic Development	80%				●

## 1.2 Safe, active, vibrant and inclusive community

Performance measure	Responsibility	Target	Reporting frequency			
			Q1	Q2	Q3	Q4
<b>Strategy 1.2.1 Provide facilities, parks, open spaces, services, and programs that promote and support our community's safety and physical wellbeing.</b>						
Number of physical activity and preventative health initiatives promoted and supported by Council.	Parks, Sport & Natural Environment	≥25		●		●
Sport and Recreation Strategy (2018-2028): Number of actions implemented.	Parks, Sport & Natural Environment	2				●
Percentage of agreed service levels have been met.	Parks, Sport & Natural Environment	≥85%	●	●	●	●
Dog off-leash parks are provided and maintained based on a priority basis, following a transparent community consultation process.	Health & Regulatory Services	Yes				●
Percentage of Holiday Park accommodation occupied.	Community Services	Trend	●	●	●	●
<b>Strategy 1.2.2 Support and facilitate community programs, networks, projects and events that promote social connectedness; and active and healthy community life.</b>						
Number of financial assistance requests/ applications supported (individuals/sporting organisations/events).	Parks, Sport & Natural Environment	Trend	●	●	●	●
Number of community members participating in free community programs and events hosted and facilitated by the Library Service.	Library Services	≥750	●	●	●	●
Number of occasions that information, advice and referral services were provided.	Community Services	Trend	●	●	●	●
Number of service users who received a service.	Community Services	Trend	●	●	●	●
Number of services users with improved ability to access appropriate services.	Community Services	Trend	●	●	●	●

Performance measure	Responsibility	Target	Reporting frequency			
			Q1	Q2	Q3	Q4
Number of service users with improved quality of life.	Community Services	Trend	●	●	●	●
Number of community development partnerships, projects and initiatives promoted and supported by Council.	Community Services	Trend	●	●	●	●
Number of community services grants provided.	Community Services	Trend	●	●	●	●
Community Support Services – Commonwealth Home Support Programme & Queensland Community Care (State and Federal Funded): Number of service users who received a service.	Community Services	Trend	●	●	●	●
Access to Services – Commonwealth Home Support Programme & Queensland Community Care (State and Federal funded): Number of service users with improved ability to access appropriate services.	Community Services	≥50	●	●	●	●
Quality of Life – Commonwealth Home Support Programme & Queensland Community Care (State and Federal funded): Number of service users with improved quality of life.	Community Services	≥300	●	●	●	●
Social Connectedness – Commonwealth Home Support Programme & Queensland Community Care (State and Federal funded): Number of service users with improved social connectedness.	Community Services	≥150	●	●	●	●
Funded Programs (State and Federal): Percentage of programs and services demonstrating compliance with standards and meeting funding targets.	Community Services	≥98%				●
Number of community members participating in community development projects and initiatives.	Community Services	Trend	●	●	●	●
Number of community members who have improved wellbeing through social connectedness.	Community Services	Trend	●	●	●	●
<b>Strategy 1.2.3 Implement disaster prevention strategies and maximise community preparedness for disaster events.</b>						
Number of Local Disaster Management Group (LDMG) Meetings held.	Disaster Management	2				●
Assessment rating of Local Disaster Management Plan and local disaster arrangements in accordance with Emergency Management Assurance Framework.	Disaster Management	Yes				●
Number of community engagement activities conducted / events attended to promote the Get Ready Queensland message.	Disaster Management	2				●
<b>Strategy 1.2.4 Implementation of a Cultural Strategy that celebrates and embraces our local connections to First Nation People and other cultures.</b>						
Percentage of exhibitions that feature First Nations artists.	Arts, Culture, Tourism Facilities & Events	25%				●
Number of First Nations productions or First Nations community group events presented at the Moncrieff Entertainment Centre.	Arts, Culture, Tourism Facilities & Events	>6	●	●	●	●

### 1.3 A creative and environmentally friendly place

Performance measure	Responsibility	Target	Reporting frequency			
			Q1	Q2	Q3	Q4
<b>Strategy 1.3.1 Provide facilities, spaces, services and activities that promote and support lifelong learning and community engagement within the arts and culture sector.</b>						
Number of visitors to Hinkler Hall of Aviation and Fairymead House.	Arts, Culture, Tourism Facilities & Events	>5,000	●	●	●	●
Number of patrons visiting our library branches.	Library Services	≥35,000	●	●	●	●
Number of community engagement activities at libraries.	Library Services	≥5	●	●	●	●
Number of people visiting the Galleries.	Arts, Culture, Tourism Facilities & Events	≥6,000	●	●	●	●
Number of community groups using the Moncrieff Entertainment Centre.	Arts, Culture, Tourism Facilities & Events	Trend	●	●	●	●
Number of patrons visiting the Moncrieff Entertainment Centre.	Arts, Culture, Tourism Facilities & Events	≥8,000	●	●	●	●
Percentage of total days booked at Moncrieff Entertainment Centre.	Arts, Culture, Tourism Facilities & Events	Trend	●	●	●	●
Percentage of total seats booked at Moncrieff Entertainment Centre.	Arts, Culture, Tourism Facilities & Events	Trend	●	●	●	●
Number of productions and ancillary events, programmed to attract school audiences to the Moncrieff Entertainment Centre.	Arts, Culture, Tourism Facilities & Events	>6	●	●	●	●
Number of students visiting Hinkler Hall of Aviation and Fairymead House via school group bookings.	Arts, Culture, Tourism Facilities & Events	>1000		●		
Number of school students engaged in gallery programs.	Arts, Culture, Tourism Facilities & Events	≥60	●	●	●	●
<b>Strategy 1.3.2 Provide leadership in creative innovation and opportunities for learning and community social and cultural development.</b>						
Number of attendees to Galleries organised Programs and Events.	Arts, Culture, Tourism Facilities & Events	≥300	●	●	●	●
Number of performing arts initiatives designed to engage with our community.	Arts, Culture, Tourism Facilities & Events	≥3	●	●	●	●
Percentage of trainees/apprentices gaining qualifications across Council.	People, Safety & Culture	≥80%				●
<b>Strategy 1.3.3 Advocate and support heritage and culture programs, projects, plans and events, which create a positive identity for the region.</b>						
Estimated number of participants at Taste Bundaberg Festival.	Arts, Culture, Tourism Facilities & Events	Trend	●			
Estimated number of participants at Childers Festival.	Arts, Culture, Tourism Facilities & Events	Trend	●			

Performance measure	Responsibility	Target	Reporting frequency			
			Q1	Q2	Q3	Q4
Attendee satisfaction at Childers Festival from survey results.	Arts, Culture, Tourism Facilities & Events	≥90%	●			
Attendee satisfaction at Taste Bundaberg Festival from survey results.	Arts, Culture, Tourism Facilities & Events	≥85%	●			
Number of exhibitions and travelling exhibitions undertaken in accordance with the endorsed Gallery Exhibition Program.	Arts, Culture, Tourism Facilities & Events	30				●
Estimated number of participants at Milbi Festival.	Arts, Culture, Tourism Facilities & Events	Trend		●		
Attendee satisfaction at Milbi Festival from survey results.	Arts, Culture, Tourism Facilities & Events	≥85%		●		
<b>Strategy 1.3.4 Manage environmental health services and rehabilitate our natural resources and regional ecosystems whilst educating and engaging with the community.</b>						
Number of public awareness, education programs and activities delivered.	Parks, Sport & Natural Environment	≥6	●	●	●	●
Percentage of water pollution incidents investigated and resolved by education and enforcement action.	Health & Regulatory Services	100%				●
Number of community environmental protection and management activities participated in.	Parks, Sport & Natural Environment	≥6	●	●	●	●
<b>Strategy 1.3.5 Review and consistently enforce local laws, environment and public health legislation to ensure they meet community standards.</b>						
Percentage of premises with declared dogs inspected annually to ensure compliance.	Health & Regulatory Services	>90%				●
Percentage of non-compliances for declared dogs resolved by voluntary compliance or enforcement action.	Health & Regulatory Services	100%				●
Percentage of food premises inspected annually in line with Think Food Safe timeframes.	Health & Regulatory Services	>90%				●
Percentage of Food Hygiene Improvement Notices resolved by voluntary compliance or enforcement action.	Health & Regulatory Services	100%				●
Implementation of new technology by Environmental Health Services.	Health & Regulatory Services	Yes				●
Implementation of new technology by Regulatory Services for local law, parking and animal management functions.	Health & Regulatory Services	Yes				●



## Our infrastructure and development

### 2.1 Infrastructure that meets our current and future needs

Performance measure	Responsibility	Target	Reporting frequency			
			Q1	Q2	Q3	Q4
<b>Strategy 2.1.1 Plan and implement Council's long-term and annual capital works improvement program that reflects community needs and expectations.</b>						
Percentage of adopted Wastewater Capital Projects Program budget completed.	Water Services	95%		●		●
Percentage of adopted Water Capital Projects Program budget completed.	Water Services	95%		●		●
Percentage of hydrants inspected.	Water Services	100%		●		●
Percentage of inspected hydrants resulting in replacement.	Water Services	Trend		●		●
Length of sewer main inspected with CCTV.	Water Services	Trend		●		●
Percentage of sewer main relining completed.	Water Services	Trend		●		●
Percentage of adopted Road Capital Investment Plan budget completed.	Engineering Services	≥85%				●
Percentage of adopted Stormwater Capital Investment Plan budget completed.	Engineering Services	≥85%				●
Percentage of adopted Footpath Capital Investment Plan budget completed.	Engineering Services	≥85%				●
Percentage of Road, Stormwater and Footpath Projects grant funds expended in accordance with agreed timeframes.	Engineering Services	100%				●
Update the Transport, Stormwater and Active Transport Asset Management Plans to incorporate outcomes from the Road Investment, Stormwater and Active Transport Strategies.	Engineering Services	100%				●
<b>Strategy 2.1.2 Apply renewable and clean energy strategies in operational management and project development and construction.</b>						
Progress of recommendations of Net Zero Strategy.	Economic Development	Progress				●
<b>Strategy 2.1.3 Manage and maintain Council owned buildings, facilities and assets that support and facilitate social connectedness and community life.</b>						
Number of passengers processed through Bundaberg Regional Airport terminal.	Bundaberg Airport	≥30,000	●	●	●	●
Percentage usage of the Recreational Precinct.	Community Services	Trend	●	●	●	●
Percentage usage of halls and community facilities including Coronation Hall, School of Arts and Gin Gin RSL.	Community Services	Trend	●	●	●	●
Community satisfaction or suitability of swimming pool facilities to promote active and healthy community life.	Community Services	Trend	●	●	●	●
Number of visitors attending events at the Bundaberg Multiplex Sport and Convention Centre.	Arts, Culture, Tourism Facilities & Events	Trend	●	●	●	●
Percentage of total days booked at the Multiplex Sports & Convention Centre.	Arts, Culture, Tourism Facilities & Events	Trend				●

## 2.2 Sustainable and affordable essential services

Performance measure	Responsibility	Target	Reporting frequency			
			Q1	Q2	Q3	Q4
<b>Strategy 2.2.1 Connect our people, places and industries by maintaining and improving road transport, pathway and drainage networks.</b>						
Percentage of Footpath Assets replaced in accordance with targets in the Long Term Asset Management Plan.	Engineering Services	100%				●
Percentage of Road Assets replaced in accordance with targets in the Long Term Asset Management Plan.	Engineering Services	100%				●
Percentage of Stormwater Assets replaced in accordance with targets in the Long Term Asset Management Plan.	Engineering Services	100%				●
<b>Strategy 2.2.2 Supply potable water and wastewater services that ensure the health of our community in accordance with Council's service standards.</b>						
Water supply reliability: percentage of customers who do not experience a planned interruption.	Water Services	≥95%	●	●	●	●
Water supply quality: total count of water quality incidents.	Water Services	≤5	●	●	●	●
Water supply usage: total raw water usage versus allocation to date as a percentage.	Water Services	Trend	●	●	●	●
Wastewater reliability: percentage of customers who do not experience interruption.	Water Services	≥98%	●	●	●	●
Wastewater reliability: total count of sewer main breaks and chokes.	Water Services	≤65	●	●	●	●
Wastewater number of reportable wastewater treatment plant incidents.	Water Services	≤15	●	●	●	●
Wastewater: number of reportable sewer reticulation incidents.	Water Services	≤15	●	●	●	●
Total count of wastewater odour complaints.	Water Services	<20		●		●
Water supply quality: number of water quality complaints.	Water Services	≤35	●	●	●	●
<b>Strategy 2.2.3 Provide safe and efficient waste services to protect our community and environment.</b>						
Growth in the number of households and businesses with a weekly waste and fortnightly recycling kerbside collection service.	Waste Services	Trend				●
Number of people utilising Councils Waste Facilities.	Waste Services	Trend	●	●	●	●
<b>Strategy 2.2.4 Provide effective and efficient fleet and trade services for operations and projects across Council.</b>						
Percentage of asset maintenance work tickets completed when scheduled.	Fleet & Trade Services	≥95%	●	●	●	●
Percentage of internal client survey results satisfactory or above.	Fleet & Trade Services	>75%	●	●	●	●
Percentage of overall plant, vehicle and equipment availability.	Fleet & Trade Services	≥95%	●	●	●	●

## 2.3 Sustainable development

Performance measure	Responsibility	Target	Reporting frequency			
			Q1	Q2	Q3	Q4
<b>Strategy 2.3.1 Develop, implement and administer strategies and plans underpinned by the principles of sustainable development.</b>						
Statutory review of the Local Government Infrastructure Plan completed.	Development	100%				●
Local Area Plan developed for Branyan Growth Corridor.	Development	100%				●
Local Area Plan developed for Bargara southern growth area.	Development	100%				●
<b>Strategy 2.3.2 Provide an efficient, effective and transparent development assessment service consistent with community and statutory expectations.</b>						
Percentage of pre-lodgement meeting outcomes issues within 5 days or less.	Development	≥80%	●	●	●	●
Percentage of total referral agency assessments decided within 10 days or less.	Development	≥95%	●	●	●	●
Percentage of low complexity development applications decided within 10 days or less.	Development	≥90%	●	●	●	●
Percentage of total code assessable development applications decided within 25 days or less.	Development	≥80%	●	●	●	●
Percentage of total impact assessable development applications decided within 35 days or less.	Development	≥60%	●	●	●	●
Percentage of applications to endorse subdivision plans decided within 15 days or less.	Development	≥95%	●	●	●	●
Number of development approvals audited for compliance.	Development	6	●	●	●	●
<b>Strategy 2.3.3 Review and consistently enforce the planning scheme to ensure sustainable environment practices.</b>						
Number of development and building related complaints investigated.	Development	Trend	●	●	●	●



## Our organisational services

### 3.1 A sustainable financial position

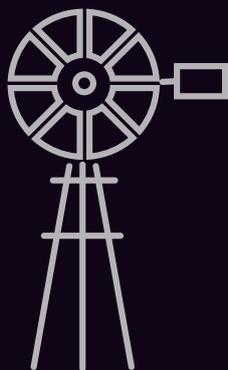
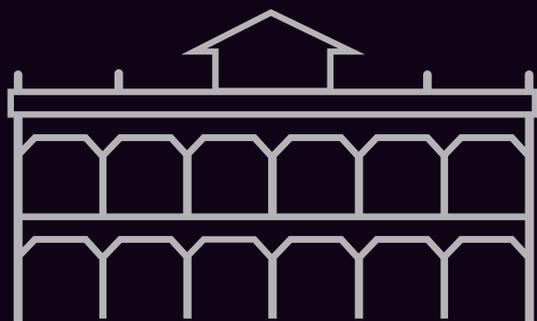
Performance measure	Responsibility	Target	Reporting frequency			
			Q1	Q2	Q3	Q4
<b>Strategy 3.1.1 Develop and maintain a Long-term Financial Plan and fiscal principals for sustainable financial management.</b>						
Percentage of outstanding rates.	Financial Services	<5%		●		●
Business Unit Recurrent expenditure is within the budget parameters.	Financial Services	<2.5%	●	●	●	●
Percentage of creditors paid within agreed terms.	Financial Services	≥95%	●	●	●	●

Performance measure	Responsibility	Target	Reporting frequency			
			Q1	Q2	Q3	Q4
Level of funds available greater than Council's minimum cash requirement.	Financial Services	Yes	●	●	●	●
Investment returns compared to bank bill swap rate.	Financial Services	≥1.30	●	●	●	●
Number of issues raised in financial audit report.	Financial Services	≤2		●		
<b>Strategy 3.1.2 Review, monitor and evaluate asset management.</b>						
Annual review of Asset Management Plans.	Engineering Services	Yes				●
<b>Strategy 3.1.3 Develop strong networks with local, state and national stakeholders.</b>						
Actively seek and apply for funding opportunities from the State and Federal Governments.	Economic Development	Trend				●
Percentage of Accounts Payable supplier spend (excluding Corporate Purchase Cards) with local business category suppliers A, B and C, as defined in the Procurement and Contract Manual.	Strategic Procurement & Supply	≥50%	●	●	●	●
<b>Strategy 3.1.4 Annual review of services ensuring sustainable assets and service delivery.</b>						
Annual and long-term budget forecast appropriately considers need for services and levels of service.	Financial Services	Yes				●

### 3.2 Responsible governance with a customer-driven focus

Performance measure	Responsibility	Target	Reporting frequency			
			Q1	Q2	Q3	Q4
<b>Strategy 3.2.1 Ensure our workforce is suitable, trained and supported to competently manage themselves and their work.</b>						
Percentage of employees who successfully completed mandatory training requirements, including leadership development training.	People, Safety & Culture	≥90%	●	●	●	●
Health and Safety Strategic Plan Key Performance Indicators met.	People, Safety & Culture	90%				●
Employee satisfaction and morale.	People, Safety & Culture	Trend				●
Average number of days to complete recruitment process (approval to offer of employment).	People, Safety & Culture	Average 30 business days	●	●	●	●
Cultural Development Program developed and implemented.	People, Safety & Culture	Yes				●
Diversity and Inclusion action plan development and implemented.	People, Safety & Culture	Yes		●		
Leadership Development Program participation of leaders within Council.	People, Safety & Culture	≥85%				●
<b>Strategy 3.2.2 Provide friendly and responsive customer service, in keeping with Council values and community expectations.</b>						
Percentage of customer requests processed/ investigated within timeframes.	Development	≥90%	●	●	●	●
Percentage of planning and building searches issued within statutory and corporate timelines.	Development	≥95%	●	●	●	●

Performance measure	Responsibility	Target	Reporting frequency			
			Q1	Q2	Q3	Q4
Percentage of plumbing approvals decided within 10 days.	Water Services	≥95%	●	●	●	●
Percentage of new water and wastewater connections installed within 25 days.	Water Services	≥95%	●	●	●	●
Percentage of call centre enquiries answered in accordance with Customer Service Charter.	Financial Services	>90%	●	●	●	●
Customer call-backs completed within 24 hours.	Financial Services	100%	●	●	●	●
Percentage of Road, Drainage and Footpath Customer Requests determined and responded to within allocated time periods.	Engineering Services	≥80%	●	●	●	●
<b>Strategy 3.2.3 Administer statutory compliant governance operations incorporating insurance; risk management; property management and Council policies and procedures.</b>						
Number of Administrative Action Complaints finalised within the quarter.	Governance and Legal	Trend	●	●	●	●
Percentage of compliant Right to Information and Information Privacy application decisions made within legislative timeframes.	Governance and Legal	100%	●	●	●	●
Comprehensive review of Council's Strategic Risk Register with Council's Insurer, Councillors and Executive Leadership.	Governance and Legal	Yes			●	
Number of Right to Information and Information Privacy reviews initiated by applicant.	Governance and Legal	Trend				●
Percentage of appropriate and current contractual arrangements in place for Council owned and/or managed property.	Governance and Legal	≥80%		●		●
Strategic and Operational risks are reviewed quarterly by risk owners and reported to the Audit and Risk Committee.	Governance and Legal	100%				●
<b>Strategy 3.2.4 Exercise whole-of-Council adherence to, and compliance with, Council's policies and procedures, in keeping with our corporate values and community's expectations.</b>						
Quality Audits are progressing for completion in line with the Quality Audit Plan.	Audit Services	Trend	●	●	●	●
Internal Audits are progressing for completion in line with the Internal Audit Plan.	Audit Services	Trend	●	●	●	●
<b>Strategy 3.2.5 Provide and review systems, programs and processes to ensure effective, innovative and efficient service delivery to meet community expectations.</b>						
Annual review of Regulatory Services to identify innovations, effectiveness and efficiency.	Health & Regulatory Services	Yes				●
Annual review of Environmental Health Services to identify innovations to improve effectiveness and efficiency.	Health & Regulatory Services	Yes				●



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