



**AGENDA FOR ORDINARY MEETING
TO BE HELD IN COUNCIL CHAMBERS, BUNDABERG
ON TUESDAY 21 DECEMBER 2021, COMMENCING AT 10.00 AM**

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**Item****21 December 2021****Item Number:**

F1

File Number:**Part:**

FINANCE

Portfolio:

Organisational Services

Subject:

Financial Summary as at 1 December 2021

Report Author:

Simon Muggeridge, Deputy Chief Financial Officer

Authorised by:

Amanda Pafumi, General Manager Organisational Services

Link to Corporate Plan:

Our organisational services - 3.1 A sustainable financial position - 3.1.1 Develop and maintain a long-term financial plan and fiscal principles for sustainable financial management.

Background:

In accordance with section 204 of the *Local Government Regulation 2012*, a financial report must be presented to Council on a monthly basis. The attached financial report contains the financial summary and associated commentary as at 1 December 2021.

Associated Person/Organization:

N/A

Consultation:

Financial Services Team

Chief Legal Officer's Comments:

Pursuant to section 204 of the *Local Government Regulation 2012*, the local government must prepare, and the Chief Executive Officer must present, the financial report. The financial report must state the progress that has been made in relation to the local government's budget for the period of the financial year up to a day as near as practicable to the end of the month before the meeting is held.

Policy Implications:

There appears to be no policy implications.

Financial and Resource Implications:

There appears to be no financial or resource implications.

Risk Management Implications:

There appears to be no risk management implications.

Human Rights:

There appears to be no human rights implications.

Indigenous Land Use Agreement (ILUA) Implications:

There appears to be no ILUA implications.

Attachments:

[↓](#)1 Financial Summary November 2021

Recommendation:

That the Financial Summary as at 1 December 2021 be noted by Council.

Financial Summary
as at 01 Dec 2021



	Council			General			Waste			Wastewater			Water		
	Actual YTD	Adopted Budget	% Act/ Bud	Actual YTD	Adopted Budget	% Act/ Bud	Actual YTD	Adopted Budget	% Act/ Bud	Actual YTD	Adopted Budget	% Act/ Bud	Actual YTD	Adopted Budget	% Act/ Bud
<i>Progress check - 42%</i>															
Recurrent Activities															
<i>Revenue</i>															
Rates and Utility Charges	82,612,745	165,515,095	50%	42,323,406	85,050,095	50%	8,282,669	16,425,000	50%	16,196,857	32,215,000	50%	15,809,813	31,825,000	50%
Less: Pensioner Remissions	(850,581)	(1,719,000)	49%	(850,581)	(1,719,000)	49%	-	-	-	-	-	-	-	-	-
	81,762,164	163,796,095	50%	41,472,825	83,331,095	50%	8,282,669	16,425,000	50%	16,196,857	32,215,000	50%	15,809,813	31,825,000	50%
Fees and Charges	14,024,848	29,378,972	48%	9,130,018	19,320,269	47%	3,355,712	7,338,503	46%	503,816	1,007,000	50%	1,035,302	1,713,200	60%
Interest Revenue	540,803	1,285,800	42%	540,803	1,285,800	42%	-	-	-	-	-	-	-	-	-
Grants, Subsidies and Donations	5,010,365	12,690,949	39%	4,946,557	12,530,949	39%	63,808	160,000	40%	-	-	-	-	-	-
Sale of Developed Land Inventory	203,046	-	-	203,046	-	-	-	-	-	-	-	-	-	-	-
Total Recurrent Revenue	101,541,226	207,151,816	49%	56,293,249	116,468,113	48%	11,702,189	23,923,503	49%	16,700,673	33,222,000	50%	16,845,115	33,538,200	50%
<i>Expenses</i>															
Employee Costs	32,758,663	77,219,760	42%	25,467,163	59,913,940	43%	2,721,288	6,216,593	44%	2,286,694	5,439,956	42%	2,283,518	5,649,271	40%
Materials and Services	28,265,301	71,969,416	39%	16,667,869	41,365,490	40%	4,960,942	12,474,295	40%	3,131,875	8,041,750	39%	3,504,615	10,087,881	35%
Finance Costs	1,686,624	4,077,695	41%	573,885	1,471,695	39%	347,624	855,000	41%	672,173	1,520,000	44%	92,942	231,000	40%
Depreciation	22,374,814	53,699,553	42%	15,804,939	37,931,853	42%	652,833	1,566,800	42%	2,939,125	7,053,900	42%	2,977,917	7,147,000	42%
Total Recurrent Expenditure	85,085,402	206,966,424	41%	58,513,856	140,682,978	42%	8,682,687	21,112,688	41%	9,029,867	22,055,606	41%	8,858,992	23,115,152	38%
Operating Surplus	16,455,824	185,392		(2,220,607)	(24,214,865)		3,019,502	2,810,815		7,670,806	11,166,394		7,986,123	10,423,048	
<i>Transfers to</i>															
NCP Transfers	-	-		(7,256,584)	(17,415,802)		264,046	633,711		3,625,324	8,700,779		3,367,214	8,081,312	
Total Transfers	-	-		(7,256,584)	(17,415,802)		264,046	633,711		3,625,324	8,700,779		3,367,214	8,081,312	
Movement in Unallocated Surplus	16,455,824	185,392		5,035,977	(6,799,063)		2,755,456	2,177,104		4,045,482	2,465,615		4,618,909	2,341,736	
Unallocated Surplus/(Deficit) brought forward	43,632,228	43,802,047		(26,006,941)	(25,837,122)		13,086,220	13,086,220		17,226,864	17,226,864		39,326,085	39,326,085	
Unallocated Surplus/(Deficit)	60,088,052	43,987,439		(20,970,964)	(32,636,185)		15,841,676	15,263,324		21,272,346	19,692,479		43,944,994	41,667,821	
Capital Activities															
Council Expenditure on Non-Current Assets	27,975,856	115,353,211	24%	23,877,297	89,879,636	27%	286,331	3,689,168	8%	892,546	5,717,098	16%	2,919,682	16,067,309	18%
Loan Redemption	2,740,580	6,532,000	42%	1,388,023	3,243,000	43%	303,721	741,000	41%	903,153	2,193,000	41%	145,683	355,000	41%
Total Capital Expenditure	30,716,436	121,885,211	25%	25,265,320	93,122,636	27%	590,052	4,430,168	13%	1,795,699	7,910,098	23%	3,065,365	16,422,309	19%
Cash															
Opening balance	149,144,168	106,781,930													
Movement - increase/(decrease)	8,910,188	(2,442,993)													
Closing balance	158,054,356	104,338,937													

Further to the Financial Summary Report as of 1 December 2021, the following key features are highlighted.

Financial Overview				
	YTD Actual*	YTD Budget		Variance
Operating Income	87.9m	86.3m	✓	1.6m
Operating Expenditure	85.1m	86.2m	✓	-1.1m
Operating Surplus/(Deficit)	2.8m	0.1m	✓	2.7m
Capital Expenditure	28.0m	37.1m	✗	-9.1m
Cash	158.1m	143.5m	✓	14.6m

Notes: * denotes - YTD Actual includes annualised rates income, for the purpose of YTD comparative, this has been adjusted comparatively to the reporting period.

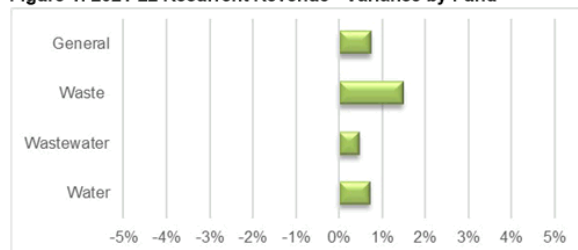
Overall

- Budget review was undertaken during November with the changes proposed to the December 2021 council meetings.

Recurrent Revenue

- Rates and utility charges were levied in July 2021 for the first half year period and pensioner remissions applied. The levied amounts are consistent with the budget.
- Fees and charges are more than the year-to-date (YTD) budget. There are a range of annual fees issued in the first quarter, specifically animal registrations are higher as a result of the inspection program. The development activity continues to positively influence results with YTD actuals being higher to comparative budget for e.g. Planning and Development; Water and Wastewater Plumbing Compliance, Waste, and Revenue Services. Holiday Parks continue its higher occupancy trend ahead of YTD estimate. Airport passenger revenue trend is lower than anticipated due to reduced flight frequency and passenger numbers following south-east Queensland restrictions and broader lockdowns across Australian states.
- Interest revenue is in line with the YTD budget. Interest on overdue rates is lower due to historically low levels of arrears, whilst Interest on Investments is trending ahead of budget although interest rates remain low.
- Grants, Subsidies and Donations are less than the YTD budget. This is expected and reflects the payment cycle of many grants being paid quarterly.
- Council has settled three parcels of Land Developed for Sale this financial year, with additional lots under conditional contracts. Any conditional contracts are not reflected in the financial summary.

Figure 1: 2021-22 Recurrent Revenue - Variance by Fund

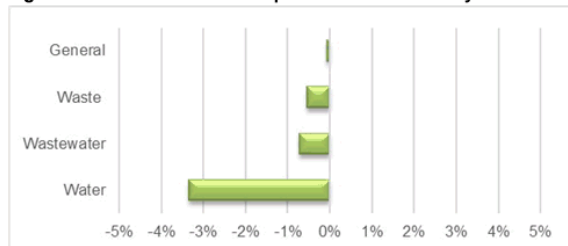


- Figure 1 presents the view across the funds being favourable, with comments outlined above.

Recurrent Expenditure

- Employee Costs are tracking close to budget, with budgets being monitored closely.
- Materials and Services are marginally lower comparative to YTD budget. Non-capital projects overall are comparatively underbudget (\$1.9 million spend against \$7.9 million budget, or 24%). At a fund level, Water shows a higher percentage under budget comparative to other funds.
- Finance Costs and Depreciation are set to be in line with YTD budget.

Figure 2: 2021-22 Recurrent Expenditure - Variance by Fund



- Figure 2 shows all Funds show favourable comparative to appropriate budget, with comments outlined above under Materials and Services.

Capital Expenditure and Capital Grants

- Year-to-date capital expenditure is \$27.9 million (YTD budget \$37.1 million; total budget \$107.8 million (excluding loan redemption \$6.5 million and donated assets \$7.5 million)).
- Figure 3 (capital expenditure profile against expected cashflows), Figure 4 (percentage of capital expenditure) and Figure 5 (capital expenditure by asset class this financial year, with regional significant projects being separated from class analysis). Historically quarter 1 has lower expenditure. All 3 graphs exclude loan redemption and donated assets.
- Capital grants are predominately on track.

Figure 3: 2021-22 Capital Expenditure

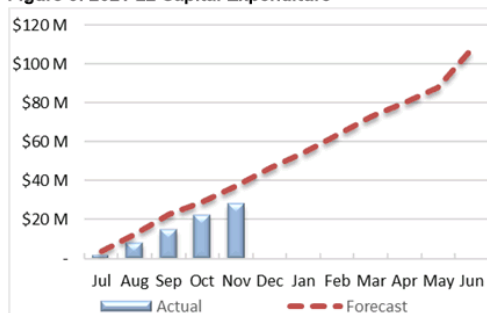
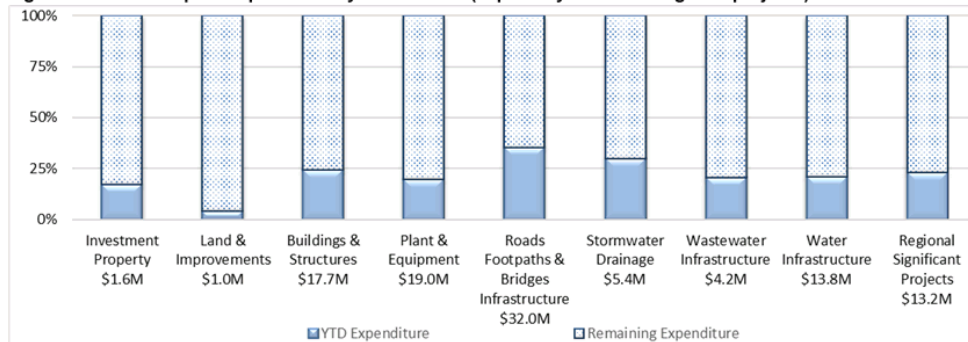


Figure 4: 2021-22 Capital Expenditure (financial delivery)



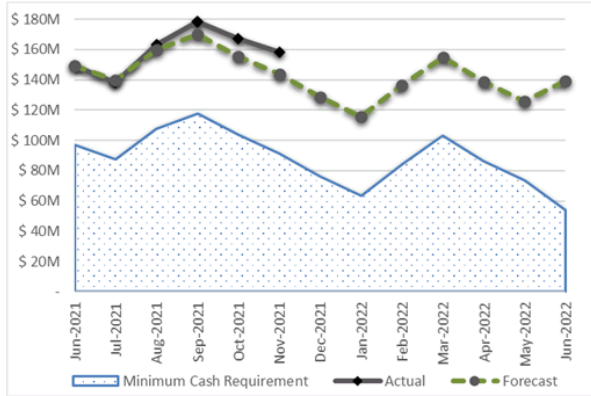
Figure 5: 2021-22 Capital Expenditure by Asset Class (separately identified regional projects)



Cash

- The cash balance at close of business on 30 November 2021 was \$158.1 million, being a decrease of \$9.2 million from 1 November 2021 (\$167.3 million).
- No short-term liquidity issues are foreseeable.
- The actual and forecast cash movement is illustrated in Figure 6.

Figure 6: 2021-22 Cash Profile



Rates Debtor

- Rates for the July-December 2021 half year were due in early September 2021. Rates outstanding at the end of November 2021 were \$4.3 million (4.8%). As at 31 October 2021, the rates outstanding were \$5.2 million (5.8%).

Other Debtors

- Infringements for 31 October 2021 total \$411,000 with 2,942 infringements (comparatively last month was \$408,000 with 2,924 infringements). Parking infringements represent approx. half the infringements outstanding, with the remaining related to local laws, environmental health and development compliance.

**Item****21 December 2021****Item Number:**

F2

File Number:**Part:**

FINANCE

Portfolio:

Organisational Services

Subject:

2021/2022 Budget - Budget Review #2

Report Author:

Simon Muggeridge, Deputy Chief Financial Officer

Authorised by:

Amanda Pafumi, General Manager Organisational Services

Link to Corporate Plan:

Our organisational services - 3.1 A sustainable financial position - 3.1.1 Develop and maintain a long-term financial plan and fiscal principles for sustainable financial management.

Background:

The 2021/2022 budget was developed earlier this calendar year, with a restricted budget amendment approved in September 2021 for capital carryover projects (referred as budget review #1). This budget amendment outlines the latest proposal for the 2021/2022 financial year and is presented to Council for adoption.

All budget amendments are required to have the full suite of budget documents including the recertification of the Revenue Statement and Revenue Policy.

Recurrent

This budget amendment has generated an operating surplus of \$177k, being a marginal decrease of \$8k from the operating surplus of \$185k at budget review #1.

The long-term financial forecast continues to project positive operating surplus ratios within the target range, based on a range of price and growth assumptions in the Long-Term Financial Plan, although outcomes from the Queensland Local Government Grants Commission review of the Financial Assistance Grant methodology has not been released in time for these impacts to be reflected in the forward years. These impacts will be considered as part of budget development for the next financial year.

Capital

Capital expenditure budget has decreased by \$22 million to \$93.4 million (excluding \$6.7 million loan redemption and \$7.5 million donated assets). This is reflective of updated estimates, adjusting and reprofiling capital projects across future years. Capital grants and subsidies has decreased by \$3.4 million to \$16.3 million, with many grant funds reprofiled to future years due to aligning to associated capital expenditure.

Cash Flow

Overall cash at 30 June 2022 is expected to decrease by \$2 million to \$147.1 million.

Associated Person/Organization:

N/A

Consultation:

Executive Leadership Team

Managers and Supervisors

Chief Legal Officer's Comments:

In accordance with Section 170(3) of the *Local Government Regulation 2012*, Council may by resolution amend the budget for a financial year at any time before the end of the financial year.

Policy Implications:

The amended budget must include the Revenue Policy and Revenue Statement which have already been adopted by Council and remain unchanged.

Financial and Resource Implications:

Council's recurrent and capital budget have been amended to accommodate changes in departmental operations and capital programs. Amendments to the current budget have been processed and potential impacts to forecast periods and sustainability ratios assessed.

Risk Management Implications:

There appears to be no risk management implications.

Human Rights:

There appears to be no human rights implications.

Indigenous Land Use Agreement (ILUA) Implications:

There appears to be no ILUA implications.

Attachments:

- ↓1 2021/2022 Budget Financial Statements & 10 Year Capital Summary
- ↓2 Revenue Policy, version 5 (Policy No. CP-3-001)
- ↓3 Revenue Statement, version 4 (Policy No. CP-3-004)

Recommendation:

That

- 1. pursuant to section 170(3) and section 173 of the *Local Government Regulation 2012*, Council adopt the amended budget as tabled; and**
- 2. Council endorse the following policies:**
 - a) Revenue Policy, version 5 (Policy No: CP-3-001)**
 - b) Revenue Statement, version 4 (Policy No: CP-3-004)**

BUNDABERG REGIONAL COUNCIL
Budgeted Statement of Income and Expenditure

For the period ending 30 June 2022

	Audited Actuals	Original Budget	Council		General			Waste Management			Wastewater			Water			
			Proposed Budget	Forecast	Forecast	Proposed Budget	Forecast	Forecast	Proposed Budget	Forecast	Forecast	Proposed Budget	Forecast	Forecast	Proposed Budget	Forecast	Forecast
	2020/21	2021/22	2021/22	2022/23	2023/24	2021/22	2022/23	2023/24	2021/22	2022/23	2023/24	2021/22	2022/23	2023/24	2021/22	2022/23	2023/24
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Operating Income																	
Rates and utility charges*	160,126,675	165,515,095	166,000,095	172,301,288	178,318,174	85,060,095	88,596,464	92,010,560	16,550,000	17,016,048	17,443,151	32,440,000	33,517,008	34,526,708	31,950,000	33,171,768	34,337,756
Less: Discounts and pensioner remissions	(1,700,589)	(1,719,000)	(1,704,000)	(1,710,816)	(1,715,093)	(1,704,000)	(1,710,816)	(1,715,093)	-	-	-	-	-	-	-	-	-
Net rates and utility charges	158,426,086	163,796,095	164,296,095	170,590,472	176,603,081	83,356,095	86,885,648	90,295,467	16,550,000	17,016,048	17,443,151	32,440,000	33,517,008	34,526,708	31,950,000	33,171,768	34,337,756
Fees and charges	22,839,706	23,556,732	25,115,504	25,072,109	26,977,406	17,009,001	16,721,397	18,375,129	6,981,503	7,191,821	7,408,474	495,000	509,912	525,273	630,000	648,979	668,529
Interest	1,338,700	1,285,800	1,285,800	1,695,121	1,843,234	1,285,800	1,695,121	1,843,234	-	-	-	-	-	-	-	-	-
Sales, contract and recoverable works	6,629,452	5,822,240	6,278,790	6,467,939	6,662,785	3,601,740	3,710,242	3,822,013	868,000	894,149	921,085	522,000	537,725	553,924	1,287,050	1,325,822	1,365,763
Grants and subsidies	12,896,924	12,388,249	13,472,471	13,026,402	13,352,062	13,472,471	13,026,402	13,352,062	-	-	-	-	-	-	-	-	-
Donations and other contributions	290,159	302,700	395,500	405,388	415,522	185,500	190,138	194,891	210,000	215,250	220,631	-	-	-	-	-	-
Profit on sale of developed land held for resale	3,805,321	-	560,000	1,000,000	1,000,000	560,000	1,000,000	1,000,000	-	-	-	-	-	-	-	-	-
TOTAL OPERATING REVENUE	206,226,348	207,151,816	211,404,160	218,257,430	226,854,090	119,470,607	123,228,949	128,882,796	24,609,503	25,317,267	25,993,341	33,457,000	34,564,645	35,605,905	33,867,050	35,146,569	36,372,048
Operating Expenditure																	
Employee benefits, materials and services	(140,712,068)	(149,189,176)	(153,617,638)	(155,164,907)	(160,069,747)	(105,332,013)	(104,785,131)	(107,537,087)	(18,851,534)	(19,314,623)	(19,794,415)	(13,568,939)	(13,791,945)	(14,131,421)	(15,865,152)	(17,273,208)	(18,606,824)
Finance costs	(4,012,135)	(4,077,695)	(3,909,695)	(4,485,173)	(4,914,415)	(1,553,695)	(2,216,424)	(2,684,565)	(605,000)	(580,190)	(572,683)	(1,520,000)	(1,443,948)	(1,389,562)	(231,000)	(244,611)	(267,604)
Depreciation	(52,056,760)	(53,699,553)	(53,699,553)	(57,338,839)	(61,352,369)	(38,225,753)	(41,036,444)	(44,468,162)	(1,126,900)	(1,262,548)	(1,356,920)	(7,117,002)	(7,246,683)	(7,452,387)	(7,229,898)	(7,793,164)	(8,074,899)
TOTAL OPERATING EXPENDITURE	(196,780,963)	(206,966,424)	(211,226,886)	(216,988,920)	(226,336,531)	(145,111,461)	(148,038,000)	(154,689,814)	(20,583,434)	(21,157,361)	(21,724,019)	(22,205,941)	(22,482,576)	(22,973,371)	(23,326,050)	(25,310,982)	(26,949,327)
Estimated Costs of Significant Business and Commercial Business Activities																	
Community service obligations	-	-	-	-	-	(1,677,537)	(1,371,443)	(1,406,263)	455,500	465,963	476,687	573,137	428,128	438,368	648,900	477,352	491,208
Competitive neutrality adjustments	-	-	-	-	-	77,244	124,007	173,226	(156,374)	(178,382)	(201,354)	570	(9,036)	(19,276)	78,560	63,411	47,404
Internal tax equivalents paid	-	-	-	-	-	8,256,159	7,954,246	8,048,646	(1,297,414)	(925,865)	(811,284)	(3,578,257)	(3,617,556)	(3,726,025)	(3,380,488)	(3,410,825)	(3,511,337)
Return on capital	-	-	-	-	-	11,365,950	11,094,391	11,042,918	-	-	-	(5,844,486)	(6,218,523)	(6,527,921)	(5,521,464)	(4,875,867)	(4,514,997)
	-	-	-	-	-	18,021,816	17,801,201	17,858,527	(998,288)	(638,284)	(535,951)	(8,849,036)	(9,416,987)	(9,834,854)	(8,174,492)	(7,745,929)	(7,487,722)
Operating surplus/(deficit)	9,445,385	185,392	177,274	1,268,511	517,559	(7,619,038)	(7,007,850)	(7,948,491)	3,027,781	3,521,622	3,733,371	2,402,023	2,665,081	2,797,680	2,366,508	2,089,657	1,934,999
Capital Activities																	
Grants and subsidies	23,020,881	19,340,211	26,554,127	17,411,643	8,192,333	25,618,127	17,411,643	8,192,333	-	-	-	936,000	-	-	-	-	-
Contributions from developers	11,380,903	9,500,000	10,900,000	9,900,000	9,500,000	7,500,000	6,500,000	6,100,000	-	-	-	1,900,000	1,900,000	1,900,000	1,500,000	1,500,000	1,500,000
Other capital income	244,021	365,869	415,497	425,884	436,531	415,497	425,884	436,531	-	-	-	-	-	-	-	-	-
Capital expenses	(12,087,281)	(26,945,942)	(9,103,000)	(9,190,893)	(9,279,640)	(6,956,500)	(7,022,928)	(7,089,996)	-	-	-	(1,121,500)	(1,132,715)	(1,144,042)	(1,025,000)	(1,035,250)	(1,045,603)
TOTAL CAPITAL ACTIVITIES	22,558,524	2,260,138	28,766,624	18,546,635	8,849,224	26,577,124	17,314,600	7,638,869	-	-	-	1,714,500	767,285	755,958	475,000	464,750	454,398
Net result	32,003,909	2,445,530	28,943,898	19,815,146	9,366,783	18,958,086	10,306,749	(309,622)	3,027,781	3,521,622	3,733,371	4,116,523	3,432,366	3,553,638	2,841,508	2,554,407	2,389,398

*Change in Total Rates and Utility Charges Levied

3.67%

BUNDABERG REGIONAL COUNCIL**Budgeted Statement of Financial Position**

For the period ending 30 June 2022

	Audited Actuals	Original Budget	Proposed Budget	Forecast	Forecast
	2020/21	2021/22	2021/22	2022/23	2023/24
	\$	\$	\$	\$	\$
Current Assets					
Cash and cash equivalents	149,144,168	104,338,942	147,108,284	98,936,277	71,670,710
Trade and other receivables	16,885,512	16,920,494	17,223,975	17,717,450	18,361,546
Inventories	3,555,102	4,519,476	3,265,102	3,015,102	2,765,102
Contract Assets	190,277	-	-	-	-
Other Assets	4,983,603	1,795,376	3,324,793	3,324,793	3,324,793
Non-current assets held for sale	798,549	-	-	-	-
	<u>175,557,211</u>	<u>127,574,288</u>	<u>170,922,154</u>	<u>122,993,622</u>	<u>96,122,150</u>
Non-Current Assets					
Investment property	16,619,878	15,000,622	17,035,375	17,461,259	17,897,791
Property, plant and equipment	2,372,576,434	2,355,785,690	2,428,975,557	2,537,200,551	2,617,514,342
Right of use assets	3,957,965	3,507,310	3,507,012	3,057,654	2,618,062
Intangible assets	5,757,731	5,605,658	5,518,967	5,280,202	5,041,438
	<u>2,398,912,008</u>	<u>2,379,899,280</u>	<u>2,455,036,911</u>	<u>2,562,999,667</u>	<u>2,643,071,633</u>
TOTAL ASSETS	<u>2,574,469,219</u>	<u>2,507,473,568</u>	<u>2,625,959,064</u>	<u>2,685,993,289</u>	<u>2,739,193,783</u>
Current Liabilities					
Trade and other payables	28,621,479	8,907,567	9,233,947	9,285,878	9,586,086
Contract liabilities	8,160,451	-	927,847	927,847	927,847
Borrowings	6,797,798	8,074,714	8,090,954	9,040,216	8,746,707
Lease liabilities	404,737	410,701	351,579	365,029	388,775
Provisions	12,940,824	15,289,869	15,040,824	12,940,824	12,940,824
Other liabilities	9,681,762	8,701,606	9,681,762	9,681,762	9,681,762
	<u>66,607,051</u>	<u>41,384,457</u>	<u>43,326,913</u>	<u>42,241,557</u>	<u>42,272,001</u>
Non-Current Liabilities					
Borrowings	66,354,864	91,852,305	91,886,849	108,748,834	126,804,624
Lease liabilities	3,735,198	3,326,659	3,397,583	3,032,554	2,643,779
Provisions	25,227,971	20,004,857	22,610,526	22,760,526	22,910,526
	<u>95,318,033</u>	<u>115,183,821</u>	<u>117,894,958</u>	<u>134,541,914</u>	<u>152,358,929</u>
TOTAL LIABILITIES	<u>161,925,084</u>	<u>156,568,278</u>	<u>161,221,872</u>	<u>176,783,471</u>	<u>194,630,930</u>
NET COMMUNITY ASSETS	<u>2,412,544,135</u>	<u>2,350,905,290</u>	<u>2,464,737,193</u>	<u>2,509,209,818</u>	<u>2,544,562,853</u>
Community Equity					
Asset revaluation surplus	690,013,727	657,877,903	713,262,887	737,920,366	763,906,618
Retained surplus	1,722,530,408	1,693,027,387	1,751,474,306	1,771,289,452	1,780,656,235
TOTAL COMMUNITY EQUITY	<u>2,412,544,135</u>	<u>2,350,905,290</u>	<u>2,464,737,193</u>	<u>2,509,209,818</u>	<u>2,544,562,853</u>

BUNDABERG REGIONAL COUNCIL**Budgeted Statement of Cash Flow**

For the period ending 30 June 2022

	Audited Actuals	Original Budget	Proposed Budget	Forecast	Forecast
	2020/21	2021/22	2021/22	2022/23	2023/24
	\$	\$	\$	\$	\$
Cash Flows from Operating Activities					
Receipts from customers	199,727,800	192,269,384	196,554,702	201,441,186	209,457,575
Payments to suppliers and employees	(153,523,055)	(150,102,335)	(173,448,031)	(155,563,976)	(160,231,814)
	<u>46,204,745</u>	<u>42,167,049</u>	<u>23,106,672</u>	<u>45,877,209</u>	<u>49,225,761</u>
Recurrent grants, subsidies, contributions and donations	13,043,807	12,646,835	14,974,130	13,467,640	13,743,077
Interest received	1,485,801	1,285,800	1,285,800	1,695,121	1,843,234
Proceeds from sale of developed land held for resale	4,928,339	-	850,000	1,250,000	1,250,000
Costs incurred on developed land held for resale	(1,543)	-	-	-	-
Borrowing costs	(3,186,106)	(2,889,903)	(2,899,139)	(3,423,364)	(3,842,113)
Interest on lease liabilities	(126,893)	(118,695)	(118,695)	(150,802)	(143,918)
Net Cash Inflow/(Outflow) from Operating Activities	<u>62,348,150</u>	<u>53,091,086</u>	<u>37,198,768</u>	<u>58,715,805</u>	<u>62,076,041</u>
Cash Flow from Investing Activities :					
Proceeds from sale of property, plant and equipment	2,126,759	2,400,000	4,826,441	3,629,258	1,500,000
Proceeds from sale of non-current assets held for sale	358,205	-	-	-	-
Capital grants, subsidies, contributions and donations	28,942,647	21,340,211	22,911,224	19,811,643	10,192,333
Payments for property, plant and equipment	(73,662,271)	(88,426,588)	(93,406,685)	(147,788,382)	(118,431,193)
Compensation for assets written off	23,559	-	-	-	-
Payments for investment property	(2,650,986)	-	-	-	-
Net Cash Inflow/(Outflow) from Investing Activities	<u>(44,862,087)</u>	<u>(64,686,377)</u>	<u>(65,669,020)</u>	<u>(124,347,481)</u>	<u>(106,738,860)</u>
Cash Flow from Financing Activities :					
Proceeds from borrowings	3,000,000	33,500,000	33,500,000	25,900,000	26,800,000
Repayment of borrowings	(7,520,713)	(6,672,796)	(6,674,859)	(8,088,752)	(9,037,720)
Repayment of lease liabilities	(510,912)	(407,385)	(390,772)	(351,579)	(365,029)
Net Cash Inflow/(Outflow) from Financing Activities	<u>(5,031,625)</u>	<u>26,419,819</u>	<u>26,434,368</u>	<u>17,459,669</u>	<u>17,397,251</u>
Net Increase/(Decrease) in Cash Held	<u>12,454,438</u>	<u>14,824,528</u>	<u>(2,035,884)</u>	<u>(48,172,007)</u>	<u>(27,265,568)</u>
Cash at beginning of reporting period	136,689,730	89,514,414	149,144,168	147,108,284	98,936,277
Cash at end of Reporting Period	<u>149,144,168</u>	<u>104,338,942</u>	<u>147,108,284</u>	<u>98,936,277</u>	<u>71,670,710</u>

BUNDABERG REGIONAL COUNCIL
Budgeted Statement of Changes in Equity

For the period ending 30 June 2022

	Audited Actuals	Original Budget	Proposed Budget	Forecast	Forecast
	2020/21	2021/22	2021/22	2022/23	2023/24
	\$	\$	\$	\$	\$
Opening Balance - Retained Surplus	1,690,526,499	1,690,581,857	1,722,530,408	1,751,474,306	1,771,289,452
Net result	32,003,909	2,445,530	28,943,898	19,815,146	9,366,783
Closing Balance - Retained Surplus	<u>1,722,530,408</u>	<u>1,693,027,387</u>	<u>1,751,474,306</u>	<u>1,771,289,452</u>	<u>1,780,656,235</u>
Opening Balance - Asset Revaluation Surplus	614,090,840	634,630,676	690,013,727	713,262,887	737,920,366
Increase in asset revaluation surplus	75,922,887	23,247,227	23,249,160	24,657,479	25,986,252
Closing Balance - Asset Revaluation Surplus	<u>690,013,727</u>	<u>657,877,903</u>	<u>713,262,887</u>	<u>737,920,366</u>	<u>763,906,618</u>
Total Community Equity	<u>2,412,544,135</u>	<u>2,350,905,290</u>	<u>2,464,737,193</u>	<u>2,509,209,818</u>	<u>2,544,562,853</u>

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

For the period ending 30 June 2022

	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Operating Income										
Rates and utility charges	166,000,095	172,301,288	178,318,174	184,554,122	190,715,369	197,089,530	203,684,086	210,506,786	217,565,654	224,869,002
Less: Discounts & pensioner remissions	(1,704,000)	(1,710,816)	(1,715,093)	(1,719,381)	(1,723,679)	(1,727,988)	(1,732,308)	(1,736,639)	(1,740,981)	(1,745,333)
Net rates and utility charges	164,296,095	170,590,472	176,603,081	182,834,742	188,991,690	195,361,541	201,951,777	208,770,147	215,824,674	223,123,669
Fees and charges	25,115,504	25,072,109	26,977,406	28,590,100	29,451,377	30,338,600	31,252,550	32,194,033	33,163,878	34,162,940
Interest	1,285,800	1,695,121	1,843,234	2,182,371	2,667,370	2,773,724	2,803,686	2,758,619	3,062,803	3,391,853
Sales, contract and recoverable works	6,278,790	6,467,939	6,662,785	6,863,502	7,070,265	7,283,256	7,502,664	7,728,682	7,961,509	8,201,349
Grants and subsidies	13,472,471	13,026,402	13,352,062	13,685,864	14,028,010	14,378,711	14,738,178	15,106,633	15,484,299	15,871,406
Donations and other contributions	395,500	405,388	415,522	425,910	436,558	447,472	458,659	470,125	481,878	493,925
Profit on sale of developed land held for resale	560,000	1,000,000	1,000,000	1,000,000	1,000,000	-	-	-	-	-
TOTAL OPERATING REVENUE	211,404,160	218,257,430	226,854,090	235,582,488	243,645,270	250,583,304	258,707,515	267,028,239	275,979,041	285,245,142
Operating Expenditure										
Employee benefits, materials and services	(153,617,638)	(155,164,907)	(160,069,747)	(165,710,533)	(170,622,171)	(176,632,108)	(182,436,786)	(186,630,038)	(192,433,958)	(202,399,000)
Finance costs	(3,909,695)	(4,485,173)	(4,914,415)	(5,421,140)	(6,149,800)	(6,436,086)	(6,457,971)	(6,474,665)	(7,195,304)	(7,548,344)
Depreciation	(53,699,553)	(57,338,839)	(61,352,369)	(63,931,209)	(65,496,832)	(67,217,379)	(68,857,634)	(70,521,170)	(71,447,788)	(72,400,142)
TOTAL OPERATING EXPENDITURE	(211,226,886)	(216,988,920)	(226,336,531)	(235,062,882)	(242,268,804)	(250,285,572)	(257,752,391)	(263,625,872)	(271,077,050)	(282,347,485)
Operating surplus/(deficit)	177,274	1,268,511	517,559	519,606	1,376,466	297,732	955,123	3,402,366	4,901,991	2,897,658
Capital Activities										
Grants and subsidies	26,554,127	17,411,643	8,192,333	4,674,008	5,025,000	5,100,000	12,600,000	11,100,000	12,100,000	11,600,000
Contributions from developers	10,900,000	9,900,000	9,500,000	9,500,000	9,500,000	9,500,000	9,500,000	9,500,000	9,500,000	9,500,000
Other capital income	415,497	425,884	436,531	447,445	458,631	470,097	481,849	493,895	506,243	518,899
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)
TOTAL CAPITAL ACTIVITIES	28,766,624	18,546,635	8,849,224	5,252,201	5,523,895	5,518,996	12,938,494	11,357,388	12,275,677	11,693,358
Net result	28,943,898	19,815,146	9,366,783	5,771,807	6,900,361	5,816,728	13,893,618	14,759,754	17,177,667	14,591,015

BUNDABERG REGIONAL COUNCIL**Long-Term Financial Forecast****Assets, Liabilities and Equity**

For the period ending 30 June 2022

	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Current Assets										
Cash and cash equivalents	147,108,284	98,936,277	71,670,710	80,059,979	79,226,831	80,043,835	78,563,497	85,475,080	96,382,056	104,436,946
Trade and other receivables	17,223,975	17,717,450	18,361,546	19,101,380	19,724,211	20,367,911	20,975,724	21,720,791	22,431,472	23,166,024
Inventories	3,265,102	3,015,102	2,765,102	2,515,102	2,265,102	2,265,102	2,265,102	2,265,102	2,265,102	2,265,102
Other assets	3,324,793	3,324,793	3,324,793	3,324,793	3,324,793	3,324,793	3,324,793	5,827,393	8,462,764	8,738,511
	<u>170,922,154</u>	<u>122,993,622</u>	<u>96,122,150</u>	<u>105,001,254</u>	<u>104,540,937</u>	<u>106,001,641</u>	<u>105,129,116</u>	<u>115,288,366</u>	<u>129,541,393</u>	<u>138,606,583</u>
Non-Current Assets										
Investment property	17,035,375	17,461,259	17,897,791	18,345,236	18,803,866	19,273,963	19,755,812	20,249,708	20,755,950	21,274,849
Property, plant and equipment	2,428,975,557	2,537,200,551	2,617,514,342	2,660,306,459	2,698,994,618	2,725,948,767	2,765,788,866	2,812,183,059	2,850,287,476	2,884,032,121
Right of use assets	3,507,012	3,057,654	2,618,062	2,185,202	1,836,087	1,486,972	1,137,858	985,664	985,664	985,664
Intangible assets	5,518,967	5,280,202	5,041,438	4,915,203	4,915,203	4,915,203	7,415,203	7,415,203	7,415,203	7,415,203
	<u>2,455,036,911</u>	<u>2,562,999,667</u>	<u>2,643,071,633</u>	<u>2,685,752,100</u>	<u>2,724,549,775</u>	<u>2,751,624,906</u>	<u>2,794,097,739</u>	<u>2,840,833,634</u>	<u>2,879,444,293</u>	<u>2,913,707,837</u>
TOTAL ASSETS	<u>2,625,959,064</u>	<u>2,685,993,289</u>	<u>2,739,193,783</u>	<u>2,790,753,353</u>	<u>2,829,090,712</u>	<u>2,857,626,546</u>	<u>2,899,226,855</u>	<u>2,956,122,000</u>	<u>3,008,985,686</u>	<u>3,052,314,420</u>
Current Liabilities										
Trade and other payables	9,233,947	9,285,878	9,586,086	10,004,438	10,335,151	10,754,658	11,125,307	11,422,935	11,820,897	12,559,269
Contract Liabilities	927,847	927,847	927,847	927,847	927,847	927,847	927,847	927,847	927,847	927,847
Borrowings	8,090,954	9,040,216	8,746,707	8,950,404	9,203,219	9,234,119	9,792,598	10,776,459	11,565,271	12,204,414
Lease liabilities	351,579	365,029	388,775	321,141	341,367	362,491	384,550	407,579	431,617	395,034
Provisions	15,040,824	12,940,824	12,940,824	14,479,647	16,888,889	12,865,824	12,865,824	12,940,824	12,790,824	12,790,824
Other liabilities	9,681,762	9,681,762	9,681,762	9,681,762	9,681,762	9,681,762	9,681,762	9,681,762	9,681,762	9,681,762
	<u>43,326,913</u>	<u>42,241,557</u>	<u>42,272,001</u>	<u>44,365,239</u>	<u>47,378,235</u>	<u>43,826,701</u>	<u>44,777,888</u>	<u>46,157,406</u>	<u>47,218,219</u>	<u>48,559,150</u>
Non-Current Liabilities										
Borrowings	91,886,849	108,748,834	126,804,624	145,057,123	149,555,552	147,022,329	144,230,706	154,657,199	157,893,989	152,990,591
Lease liabilities	3,397,583	3,032,554	2,643,779	2,322,638	1,981,272	1,618,780	1,234,230	826,651	395,034	-
Provisions	22,610,526	22,760,526	22,910,526	21,521,703	17,723,638	17,948,638	18,173,638	18,323,638	18,623,638	18,923,638
	<u>117,894,958</u>	<u>134,541,914</u>	<u>152,358,929</u>	<u>168,901,464</u>	<u>169,260,461</u>	<u>166,589,747</u>	<u>163,638,574</u>	<u>173,807,488</u>	<u>176,912,660</u>	<u>171,914,229</u>
TOTAL LIABILITIES	<u>161,221,872</u>	<u>176,783,471</u>	<u>194,630,930</u>	<u>213,266,704</u>	<u>216,638,696</u>	<u>210,416,449</u>	<u>208,416,462</u>	<u>219,964,894</u>	<u>224,130,879</u>	<u>220,473,379</u>
NET COMMUNITY ASSETS	<u>2,464,737,193</u>	<u>2,509,209,818</u>	<u>2,544,562,853</u>	<u>2,577,486,649</u>	<u>2,612,452,016</u>	<u>2,647,210,097</u>	<u>2,690,810,393</u>	<u>2,736,157,106</u>	<u>2,784,854,807</u>	<u>2,831,841,040</u>
Community Equity										
Asset revaluation surplus	713,262,887	737,920,366	763,906,618	791,058,608	819,123,613	848,064,967	877,771,644	908,358,603	939,878,637	972,273,854
Retained surplus	1,751,474,306	1,771,289,452	1,780,656,235	1,786,428,042	1,793,328,403	1,799,145,131	1,813,038,749	1,827,798,503	1,844,976,170	1,859,567,186
TOTAL COMMUNITY EQUITY	<u>2,464,737,193</u>	<u>2,509,209,818</u>	<u>2,544,562,853</u>	<u>2,577,486,649</u>	<u>2,612,452,016</u>	<u>2,647,210,097</u>	<u>2,690,810,393</u>	<u>2,736,157,106</u>	<u>2,784,854,807</u>	<u>2,831,841,040</u>

BUNDABERG REGIONAL COUNCIL**Financial Sustainability Ratios**

For the period ending 30 June 2022

	Target	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31
Net Financial Liabilities Ratio	< 60%	-4.6%	24.6%	43.4%	46.0%	46.0%	41.7%	39.9%	39.2%	34.3%	28.7%
Total liabilities less current assets divided by operating revenue											
Operating Surplus Ratio	0% -10%	0.1%	0.6%	0.2%	0.2%	0.6%	0.1%	0.4%	1.3%	1.8%	1.0%
Operating surplus divided by total operating revenue											
Asset Sustainability Ratio	> 90%	91.3%	96.8%	63.2%	64.8%	59.7%	57.6%	55.5%	54.7%	53.6%	46.1%
Capital expenditure on replacement assets divided by depreciation expense											

BUNDABERG REGIONAL COUNCIL**Estimated Activity Statement**

For the period ending 30 June 2022

	Water	Wastewater	Waste Management	Council's Holiday Parks	Bundaberg Airport
	2021/22	2021/22	2021/22	2021/22	2021/22
	\$	\$	\$	\$	\$
Estimated revenue payable to Council	1,747,030	525,105	299,935		
Estimated revenue payable to external clients	32,120,020	32,931,895	24,309,568	3,942,913	3,368,786
Community service obligations	648,900	573,137	455,500		
	34,515,950	34,030,137	25,065,003	3,942,913	3,368,786
Less: Estimated expenses	(23,110,384)	(20,584,663)	(20,420,468)	(2,882,272)	(3,533,778)
Estimated surplus/(deficit)	11,405,566	13,445,474	4,644,535	1,060,641	(164,992)

Description of estimated CSO's provided to business activities

Provision of water allocations to unlicensed sporting clubs free of charge	261,500				
Internal bulk water provisions	86,900				
Water leak relief	100,000				
Infrastructure charges incentives	185,000				
Community organisations concession	15,500				
Providing pedestal discount for community and aged care facilities		340,690			
Providing pedestal discount for not-for-profit sporting clubs		58,947			
Infrastructure charges incentives		155,000			
Community organisations concession		18,500			
Provision of domestic waste vouchers			358,000		
Provision of bins and waste disposal for community events			20,000		
In-kind assistance for charities			60,500		
Community organisations concession			17,000		

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

For the period ending 30 June 2022

	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	Total
<i>Expenditure Type</i>											
New	21,580,883	75,166,409	69,479,280	25,096,871	27,197,329	21,814,825	36,696,402	47,062,080	33,555,215	38,581,600	396,230,894
Upgrade	37,675,588	25,898,435	17,409,000	27,034,142	21,876,798	13,532,957	15,472,762	11,463,061	21,105,680	10,000,000	201,468,424
Renewal	34,150,214	46,723,538	31,542,913	30,400,480	31,845,303	37,182,443	31,889,155	33,965,176	29,987,212	29,369,257	337,055,691
Loan Redemption	6,673,000	8,088,752	9,037,720	8,743,804	8,948,756	9,202,323	9,233,145	9,789,646	10,774,398	11,564,255	92,055,799
	100,079,685	155,877,134	127,468,913	91,275,297	89,868,187	81,732,548	93,291,464	102,279,963	95,422,506	89,515,112	1,026,810,808
<i>Asset Class</i>											
Land & Investment Property	1,624,056	-	-	-	-	-	-	950,075	1,135,345	-	3,709,476
Land Restoration	817,445	2,250,000	150,000	150,000	1,688,823	4,098,065	75,000	75,000	150,000	-	9,454,333
Buildings & Structures	24,174,196	67,500,049	58,098,370	13,761,298	17,044,456	15,147,325	22,588,688	36,335,492	25,518,821	27,496,267	307,664,962
Plant & Equipment	16,010,400	16,541,483	7,102,989	7,362,520	6,626,024	7,165,523	6,179,333	6,633,360	6,433,157	6,153,725	86,208,514
Transport Infrastructure	32,712,142	32,399,568	26,930,850	34,081,962	24,653,870	21,110,315	18,668,510	32,339,193	25,418,725	24,160,000	272,475,134
Stormwater Drainage	3,392,858	4,386,282	2,150,000	3,901,031	4,286,720	3,968,503	12,229,252	2,301,006	8,407,222	1,650,000	46,672,874
Sewerage Infrastructure	3,976,752	11,611,000	9,726,000	15,391,682	12,927,000	8,289,984	3,879,000	6,628,190	12,202,837	1,960,495	86,592,940
Water Infrastructure	10,698,836	13,100,000	14,272,984	7,883,000	13,692,537	12,750,510	17,938,537	7,228,000	5,382,002	16,530,370	119,476,776
Intangibles	-	-	-	-	-	-	2,500,000	-	-	-	2,500,000
Loan Redemption	6,673,000	8,088,752	9,037,720	8,743,804	8,948,756	9,202,323	9,233,145	9,789,646	10,774,398	11,564,255	92,055,799
	100,079,685	155,877,134	127,468,913	91,275,297	89,868,187	81,732,548	93,291,464	102,279,963	95,422,506	89,515,112	1,026,810,808
<i>Funding Sources</i>											
Grants & Subsidies	19,321,523	17,411,643	8,192,333	4,674,008	5,025,000	5,100,000	12,600,000	11,100,000	12,100,000	11,600,000	107,124,507
Loans	33,500,000	25,900,000	26,800,000	27,200,000	13,700,000	6,700,000	7,000,000	21,200,000	14,800,000	7,300,000	184,100,000
Infrastructure Charges	9,500,000	9,500,000	9,500,000	9,500,000	9,500,000	9,500,000	9,500,000	9,500,000	9,500,000	9,500,000	95,000,000
Asset Sales	4,826,441	3,629,258	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	20,455,700
Reserves	817,445	2,250,000	150,000	150,000	1,688,823	4,098,065	75,000	75,000	150,000	-	9,454,333
General Revenue	32,114,276	97,186,233	81,326,580	48,251,289	58,454,364	54,834,483	62,616,464	58,904,963	57,372,506	59,615,112	610,676,268
	100,079,685	155,877,134	127,468,913	91,275,297	89,868,187	81,732,548	93,291,464	102,279,963	95,422,506	89,515,112	1,026,810,808



HEAD OF POWER

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

INTENT

Under section 169(2)(c) and section 193 of the *Local Government Regulation 2012* the revenue policy includes an outline of the principles applied by Council in generating its own source revenue and which the revenue statement relies upon.

SCOPE

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

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

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Revenue Policy

- 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;

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Revenue Policy

- 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

DOCUMENTS CONTROLS

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

POLICY OWNER

The Chief Financial Officer, Financial Services is the responsible person for this policy.

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Revenue Statement

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 staff, Councillors and Councillor Advisor (Mayor's Chief of Staff).

DEFINITIONS

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.

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Revenue Statement

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)
- 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
- 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
- in all other cases, its site value.

Council will make and levy differential general rates for the financial year ending 30 June 2022, 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.

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Revenue Statement

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
- 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 2022, 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	Urban Residential Land <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	1.2193	\$1,043
2	Rural Residential Land <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	1.0484	\$1,048
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Revenue Statement

Category	Description	Identification (Land to which the Primary Land use Codes apply)	Rate in the Dollar of Property Value	Minimum General Rate
5	<p>Coastal Towns 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	0.9945	\$1,159
6	<i>Intentionally left blank</i>			
7	<p>Urban Oceanfront 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	0.9371	\$1,312
8	<i>Intentionally left blank</i>			

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Revenue Statement

Category	Description	Identification (Land to which the Primary Land use Codes apply)	Rate in the Dollar of Property Value	Minimum General Rate
9	Agricultural Land <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	1.4344	\$1,159
10		<i>Intentionally left blank</i>		
11		<i>Intentionally left blank</i>		

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Category	Description	Identification (Land to which the Primary Land use Codes apply)	Rate in the Dollar of Property Value	Minimum General Rate
12	<p>Bundaberg Commercial Land 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.</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	2.2829	\$1,378
13		<i>Intentionally left blank</i>		

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Revenue Statement

Category	Description	Identification (Land to which the Primary Land use Codes apply)	Rate in the Dollar of Property Value	Minimum General Rate
14	Other Commercial Land <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	1.4780	\$1,378
15	Major Shopping Centre <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 20,000m².</i>	1016-16 - Drive In Shopping Centre with more than 20,000m ² gross floor area.	3.9089	\$559,784
16	Industrial Land <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	1.7450	\$1,673

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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	Extractive Industry <i>Land that is used, or has the potential to be used, for extractive industry.</i>	1040 - Extractive Industry	2.3387	\$2,623
19	Heavy Industry <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	2.0150	\$112,068
20	Other Land <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	1.1258	\$1,048
21	Renewable Energy Facility <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	1.7450	\$2,092

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Revenue Statement

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

For the financial year 1 July 2021 to 30 June 2022, the separate charge will contribute to the following services and projects:

- State Emergency Services
- Rural Fire Brigades
- Surf Life Saving
- Disaster management
- Illegal dumping and vector control
- Public space CCTV
- Lifeflight
- Royal Flying Doctor Service
- Rubbish removal from waterways
- Water safety and boating
- Washpool Creek naturalisation
- Salter Oval lighting upgrade
- Moore Park Beach masterplan
- Apple Tree Creek community park upgrade
- Woodgate Hall upgrade
- New dog off-leash parks
- Additional shade structures throughout the region
- Nielson Park disability beach access

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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 2021 to 30 June 2022, 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 for inspection at Council offices or on Council's website at www.bundaberg.qld.gov.au.

7.1.2 Service provider (water)

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

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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 2021 to 30 June 2022:

a) Water access charge

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

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.

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.

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.

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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:

<i>Number of Lots not separately metered</i>	<i>Percentage of 20mm Access Charge</i>	<i>Annual Charge per Lot</i>
1 to 5	95%	\$408
6 to 10	90%	\$386
11 to 20	85%	\$365
21 to 30	80%	\$343
31 to 40	75%	\$322
41 to 50	70%	\$300
51 to 60	65%	\$279
Above 60	60%	\$258

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 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 as 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 for inspection at Council offices or on Council's website at www.bundaberg.qld.gov.au.

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- 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 for inspection at Council offices or on Council's website at www.bundaberg.qld.gov.au.

An Access Charge shall apply to all premises or metered connection for the period 1 July 2021 to 30 June 2022, according to the water meter size/s serving the premises in accordance with the following, unless otherwise specified:

<i>Water Access Charge</i> Description	<i>Potable Water Unrestricted</i>	<i>Non-potable Water / Restricted Flow</i>
Vacant and non-metered	\$429	\$343
20mm meter connection	\$429	\$343
25mm meter connection	\$670	\$536
32mm meter connection	\$1,097	\$878
40mm meter connection	\$1,714	\$1,371
50mm meter connection	\$2,678	\$2,143
80mm meter connection	\$6,856	\$5,485
100mm meter connection	\$10,712	\$8,570
150mm meter connection	\$24,102	\$19,282

b) Water consumption charge

Water consumption is levied half-yearly for the readings undertaken prior to the 31 December 2021, and prior to the 30 June 2022. 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 Kilotitre:

<i>Tier</i>	<i>Description</i>	<i>Charge per kilolitre</i>
1 st	For the first 150 kilolitres of consumption per half year	\$1.19
2 nd	For each kilolitre of consumption over 150 kilolitres per half year	\$1.96

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- (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 st	For the first 150 kilolitres of consumption per half year	\$0.96
2 nd	For each kilolitre of consumption over 150 kilolitres per half year	\$1.57

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 2021 to 30 June 2022, 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 2021 and nominal final reading date of period ending 30 June 2022.

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 2nd 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	\$19.60
Non-potable Water/Restricted Flow	Per kilolitre of consumption greater than 10 kilolitres per half year	\$15.70

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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*:

- (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 1st tier rate, and any consumption in excess of 300 kilolitres will be levied at the 2nd tier rate; and
- (vii) Unused entitlements are not carried forward into the following financial year.

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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 1st tier rate, and any consumption in excess of 300 kilolitres per annum will be levied at the 2nd tier rate. Unused entitlements are not carried forward into the following financial year.

Tier	Description	Charge per kilolitre
1 st	For the first 300 kilolitres of consumption per half year	\$1.19
2 nd	For each kilolitre of consumption over 300 kilolitres per half year	\$1.96

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), or Council is unable to read the meter, 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.

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.

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.

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7.2 Sewerage

7.2.1 Declared service area – sewerage

For the financial year 1 July 2021 to 30 June 2022, 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 for inspection at Council offices or on Council's website at 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 2021 to 30 June 2022 as set out below:

Description	Sewerage Charge	Charge Applied
Residential Properties	\$802	per property
Vacant Land	\$802	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.

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<i>Description</i>	<i>Sewerage Charge</i>	<i>Charge Applied</i>
Non-residential properties	\$802	per pedestal
Waste dump points at caravan parks	\$802	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.

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7.2.4 Multi accommodation self-contained residential units for the aged under the control of charitable/church organisations

Pursuant to sections 120 to 122 of the *Local Government Regulation 2012*, multi accommodation self-contained residential units for the aged 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, including those identified in the table below, be granted a rebate of 60% of the sewerage charges.

<i>Property Owner and Location</i>
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 units for the aged, 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.

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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*.

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.

The following be adopted as the basis for making and levying the trade waste charge:

- (i) The volume of trade waste effluent discharged into Council's sewerage system;
- (ii) The content/strength of the trade waste; and
- (iii) 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 of the trade waste will be based on the level of Biochemical Oxygen Demand (BOD₅), Chemical Oxygen Demand (COD), Fats Oils and Grease (FOG) and Suspended Solids which are defined in Appendix 2 – sewer admission limits - of Council's Trade Waste Management Plan. The level of BOD₅, COD, FOG and Suspended Solids determines, in accordance with section 5 of Council's Trade Waste Environmental Management Plan, if the trade waste discharge is a category 1, 2, 3, 4 or 5 in terms of concentration and volume.

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Discharge category criteria is determined by level and strength of content of trade waste, as shown below along with the associated charge:

Category	Description	Base Charge	Tier Charge (in addition to the Base Charge) *
1	Minor discharge with no pre-treatment or monitoring required.	\$257	N/A
2	Compliant pre-treatment, or pre-treatment not required. Low risk with annual discharge generally less than 100kL.	\$435	N/A
3	Low Strength/Risk discharge with pre-treatment, or pre-treatment not required. Annual discharge generally less than 500kL.	\$728	N/A
4	Medium Strength/Risk discharge with pre-treatment required. Annual discharge generally less than 500kL.	\$1,267	Tier A \$539 Tier B \$1,076 Tier C \$1,615
5	High Strength/Risk discharge with pre-treatment required, and/or annual discharge generally greater than 500kL.	\$3,253	Tier A \$1,077 Tier B \$2,155 Tier C \$3,231

* 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 2021/22* # are shown below:

Category	Description	Annual Charge
EAC 1	500 - 999L	\$1,185
EAC 2	1000 - 1999L	\$1,939
EAC 3	2000 - 3999L	\$3,231

* 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.

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

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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 for inspection at Council offices or on Council's website at 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.

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.

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

Service level – Removal, transport and disposal of waste	2021/2022 Levy
Residential Properties	
240 litre refuse weekly/240 litre recycling fortnightly (minimum service)	\$364
Additional Services	
240 litre refuse weekly/240 litre recycling fortnightly	\$364
240 litre refuse weekly – only available if in receipt of a minimum service	\$263
240 litre recycling fortnightly – only available if in receipt of a minimum service	\$54
Non-Residential Properties	
240 litre refuse/240 litre recycling (minimum service)	\$430
240 litre refuse weekly service	\$329
240 litre recycling fortnightly service	\$101

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. 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

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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 2021/2022 financial year, Council grants a rebate on rates and charges for approved pensioners as outlined in the following table.

<i>Council's Pensioner Rate Concession</i>	<i>Per half year</i>	<i>Per annum</i>
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.

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Policy No. CP-3-004

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Revenue Statement

8.2 Community Service Obligations

Council will grant a rebate of up to a maximum \$1,700 per annum for the financial year 2021/2022, towards the payment of rates and charges, except for water consumption charges, for the following:

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

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

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

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

These community service obligations are applicable to the 2021/2022 financial year.

8.3 Hardship

Council's adopted Hardship Policy (available at 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.

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Policy No. CP-3-004

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Revenue Statement

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 2021/2022 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) 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 2021 to 30 June 2022 Council will charge compound interest at 8.03% per annum on overdue rates and charges from 1 July 2021, 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.

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Revenue Statement

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*
- *Fire and Emergency Services Act 1990*
- *Fire and Emergency Services Regulation 2011*
- *Housing Act 2003*
- *Land Valuation Act 2010*
- *Local Government Act 2009*
- *Local Government Regulation 2012*
- *Waste Reduction and Recycling Act 2011*
- *Waste Reduction and Recycling Regulation 2011*
- *Water Supply (Safety and Reliability) Act 2008*
- Revenue Policy
- Rate Recovery Policy
- Trade Waste Management Plan
- 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

The Chief Financial Officer, Financial Services is the responsible person for this policy.

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Policy No. CP-3-004

Adopted Date: 29/06/21 Version: 4

Responsible Department: Organisational Services

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**Item****21 December 2021****Item Number:**

G1

File Number:**Part:**

GOVERNANCE

Portfolio:

Organisational Services

Subject:

Lease - Part of Lot 292 on SP236009 and Lot 89 on SP147971 - Cleanaway Operations Pty Ltd

Report Author:

Nicole Sabo, Property & Leases Officer

Authorised by:

Gavin Steele, General Manager Community & Environment

Link to Corporate Plan:

Our organisational services - 3.2 Responsible governance with a customer-driven focus - 3.2.3 Administer statutory compliant governance operations incorporating insurance; risk management; property management and Council policies and procedures.

Background:

Lot 292 on SP236009 and Lot 89 on SP147971 are State-owned Reserves for local government with a sub-purpose of rubbish disposal and Council is the trustee (the 'Property'). The Property is located on University Drive, Branyan and is part of Council's waste management facility.

Cleanaway Operations Pty Ltd ('Cleanaway') currently lease the property and the lease is due to expire on 30 June 2022. Cleanaway have requested a new lease for the Property.

The term of the lease will be 3 years. The rent will be for market value. The terms and conditions of the lease are to be as per Council's standard terms.

Council proposes to apply the exception to the tender/auction requirements contained in section 236(1)(c)(iii) of *Local Government Regulation 2012* given that the disposal is for the purpose of renewing a lease to the existing tenant.

Associated Person/Organization:

Cleanaway Operations Pty Ltd

Consultation:

NIL

Chief Legal Officer's Comments:

Pursuant to section 236(1)(c)(iii) of the *Local Government Regulation 2012*, Council may dispose of the property by way of lease to Cleanaway Operations Pty Ltd as the disposal is for the purpose of renewing a lease to the existing tenant.

Policy Implications:

There appears to be no policy implications.

Financial and Resource Implications:

There appears to be no financial or resource implications.

Risk Management Implications:

There appears to be no risk management implications.

Human Rights:

There appears to be no human rights implications.

Indigenous Land Use Agreement (ILUA) Implications:

There appears to be no ILUA implications.

Attachments:

Nil

Recommendation:

That:-

- 1. Council apply the exception contained in section 236(1)(c)(iii) of the *Local Government Regulation 2012*; and**
- 2. the Chief Executive Officer be authorised to enter into a Lease to Cleanaway Operations Pty Ltd for parts of Lot 292 on SP236009 and Lot 89 on SP147971 for a term of 3 years.**

**Item****21 December 2021****Item Number:**

G2

File Number:**Part:**

GOVERNANCE

Portfolio:

Organisational Services

Subject:

Lease - Part of Lot 2 on SP314446 - Milbank and Milbank as trustee

Report Author:

Nicole Sabo, Property & Leases Officer

Authorised by:

Gavin Steele, General Manager Community & Environment

Link to Corporate Plan:

Our organisational services - 3.2 Responsible governance with a customer-driven focus - 3.2.3 Administer statutory compliant governance operations incorporating insurance; risk management; property management and Council policies and procedures.

Background:

Council is the owner of the freehold property at Lot 2 on SP314446, known as 160 Hughes Road, Bargara (the 'Property'). The Bargara Administration Centre is built on this land and is the home of the Agtech Precinct.

Milbank and Milbank as Trustees ('Milbank') lease a portion of the Property. The current lease is due to expire on 3 January 2022. While the current lease contained options, the option was not exercised in accordance with the lease and a new lease is required to be entered into.

Milbank wish to renew their lease for an initial term of 1 year with a further 2 options of 1 year each. The rent will be for market value. The terms and conditions of the lease are to be as per Council's standard terms.

Council proposes to apply the exception to the tender/auction requirements contained in section 236(1)(c)(iii) of *Local Government Regulation 2012* given the proposed disposal is for the purpose of renewing a lease to an existing tenant.

Associated Person/Organization:

Milbank and Milbank as Trustees

Consultation:

NIL

Chief Legal Officer's Comments:

Pursuant to section 236(1)(c)(iii) of the *Local Government Regulation 2012*, Council may dispose of the property by way of lease to Milbank and Milbank as Trustees as the disposal is for the purpose of renewing a lease to the existing tenant.

Policy Implications:

There appears to be no policy implications.

Financial and Resource Implications:

There appears to be no financial or resource implications.

Risk Management Implications:

There appears to be no risk management implications.

Human Rights:

There appears to be no human rights implications.

Indigenous Land Use Agreement (ILUA) Implications:

There appears to be no ILUA implications.

Attachments:

Nil

Recommendation:

That:-

- 1. Council apply the exception contained in section 236(1)(c)(iii) of the *Local Government Regulation 2012*; and**
- 2. the Chief Executive Officer be authorised to enter into a Lease to Milbank and Milbank as Trustees for part of the Bargara Administration Centre, known as Lot 2 on SP314446 for an initial term of 1 year with a further 2 options of 1 year each.**

**Item****21 December 2021****Item Number:**

G3

File Number:**Part:**

GOVERNANCE

Portfolio:

Organisational Services

Subject:

Lease - Part of Lot 2 on SP314446 - Complete Autonomous Unmanned Vehicles Pty Ltd and Bennet & Coulombe as trustees

Report Author:

Nicole Sabo, Property & Leases Officer

Authorised by:

Gavin Steele, General Manager Community & Environment

Link to Corporate Plan:

Our organisational services - 3.2 Responsible governance with a customer-driven focus - 3.2.3 Administer statutory compliant governance operations incorporating insurance; risk management; property management and Council policies and procedures.

Background:

Council is the owner of the freehold property at Lot 2 on SP314446, known as 160 Hughes Road, Bargara (the 'Property'). The Bargara Administration Centre is built on this land and is the home of the Agtech Precinct.

Complete Autonomous Unmanned Vehicles Pty Ltd and Bennet and Coulombe as trustees for the Parallax Group Unit Trust trading as Regional Drone Solutions ('Regional Drone Solutions') wish to lease an office space within the Property.

The initial term of the lease will be 3 years and have 2 options of 2 years each. The rent will be for market value. The terms and conditions of the lease are to be as per Council's standard terms.

Council proposes to apply the exception to the tender/auction requirements contained in section 236(1)(e) of *Local Government Regulation 2012* given that the Property has previously been offered for lease by tender but was not successful.

Associated Person/Organization:

Complete Autonomous Unmanned Vehicles Pty Ltd and Coulombe as trustees

Consultation:

NIL

Chief Legal Officer's Comments:

Pursuant to section 236(1)(e) of the *Local Government Regulation 2012*, Council may dispose of the property by way of lease to Complete Autonomous Unmanned Vehicles Pty Ltd and Bennet and Coulombe as trustees as the property as previously been offered for lease via tender.

Policy Implications:

There appears to be no policy implications.

Financial and Resource Implications:

There appears to be no financial or resource implications.

Risk Management Implications:

There appears to be no risk management implications.

Human Rights:

There appears to be no human rights implications.

Indigenous Land Use Agreement (ILUA) Implications:

There appears to be no ILUA implications.

Attachments:

Nil

Recommendation:

That:-

- 1. Council apply the exception contained in section 236(1)(e) of the *Local Government Regulation 2012*; and**
- 2. the Chief Executive Officer be authorised to enter into a Lease to Complete Autonomous Unmanned Vehicles Pty Ltd and Bennet and Coulombe as trustees for part of the Bargara Administration Centre, known as Lot 2 on SP314446 for an initial term of 3 years with a further 2 options of 2 years each.**

**Item****21 December 2021****Item Number:**

H1

File Number:**Part:**

INFRASTRUCTURE

Portfolio:

Infrastructure Services

Subject:

Specialised Supplier Arrangement – Artificial Intelligence (AI) Pedestrian Data Collection

Report Author:

Dwayne Honor, Branch Manager Engineering Services

Authorised by:

Stuart Randle, General Manager Infrastructure Services

Link to Corporate Plan:

Our infrastructure and development - 2.1 Infrastructure that meets our current and future needs - 2.1.1 Plan and implement Council's long-term and annual capital works improvement program that reflects community needs and expectations.

Background:

The Active Transport Strategy 2020-2025 has identified a prioritised need to collect data for pedestrian movement and people attractors (network demand and pedestrian desire lines) to inform investment decisions. As part of the research into possible pedestrian data collection tools, Council officers have identified the existence of an AI traffic/pedestrian movement technology.

There are only a small number of other Australian companies that offer AI pedestrian counting, however, the service they offer is single point identification rather than the broad movement identification offered by Bicycle Network. Bicycle Network offered to undertake a pedestrian and traffic survey trial to showcase the capability of the technology they have available. This allowed Council officers to validate the technology confirming the outputs were fit for purpose and the cost efficiency far exceeded the historical practice of physical counts by human eye.

Following completion of the trial, Council officers would like to enter into a specialised supplier agreement with Bicycle Network to commence use of their services over several sites to assist in transport planning and refining the location of footpath and cycling infrastructure based on measured demand.

Associated Person/Organization:

Bicycle Network Inc

Consultation:

Corridor Management Section, Engineering Services

Program Management Section, Engineering Services

Chief Legal Officer's Comments:

Section 235(b) of the *Local Government Regulation 2012* allows the local government to resolve that it is satisfied that it would be impractical or disadvantageous for Council to invite quotes or tenders as this is a specialised supplier.

Policy Implications:

There appears to be no policy implications.

Financial and Resource Implications:

The engagement of this service will be on case-by-case basis. If the project exists within the CIP then it will have budget. If it is beyond the 3-year CIP, expenses will be assigned to the appropriate planning operational budget.

Risk Management Implications:

There appears to be no risk management implications. Requirements of the *Information Privacy Act 2009 (Qld)* can be met with use of this technology.

Human Rights:

There appears to be no human rights implications.

Indigenous Land Use Agreement (ILUA) Implications:

There appears to be no ILUA implications.

Attachments:

Nil

Recommendation:

That:

- a. Council enters into an arrangement with Bicycle Network Inc without first inviting written quotes pursuant to section 235(b) of the *Local Government Regulation 2012*; and**
- b. this arrangement be in place for a period of 3 years from 7 December 2021 through to 7 December 2024.**