

Budget

2023-2024

#BRCbudget23



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Mayor's message



Cost of living is one of the greatest challenges our residents are currently facing and I am pleased to hand down a budget which provides support for today while continuing to build for tomorrow.

This financial year there will be no increase in general rates and we will double the pensioner rates rebate.

We know that our community is dealing with cost of living pressures and have worked hard to deliver a budget that will offer relief during these difficult times.

These decisions don't happen overnight.

Many months of planning have gone into achieving this result for our community and strategic decision making over a number of years has placed us in a strong financial position to allow us to do so.

Just as we were able to immediately respond during the Covid crisis in our 2020-21 budget, we have again delivered a 0% increase in general rates.

In the history of Bundaberg Regional Council, a zero general rates rise has only happened twice – both times within the last four years.

Doubling the pensioner rates rebate to \$330, coupled with the high number of eligible ratepayers in our community, will see us deliver one of the highest rebates in the state, in terms of the percentage of general rates which we are now giving back to our community.

Through this, we're ensuring that additional assistance reaches some of those in our region who are most vulnerable.

Achieving these outcomes for our community while delivering generational projects including the new Bundaberg Aquatic Centre, Anzac Park redevelopment and Moore Park Beach Masterplan is an indication of our strong financial position and something which should offer our community confidence.

These are legacy projects which will ensure we are keeping our community moving forward and infrastructure will continue to meet the needs of our growing region.

The liveability and lifestyle we enjoy in the Bundaberg Region is the envy of many and we have seen evidence of that in recent times as our population booms, now exceeding 102,000.

Other budget highlights within the \$167 million capital program include road and pathway upgrades, equipment which will increase recycling, finalisation of the new Wintergarden Community Hub and a new Disaster Management Coordination Centre.

We're experiencing our highest economic growth in 16 years, boasting record breaking job numbers in our region and building generational infrastructure that will leave a lasting legacy well into the future.

Together we are Building Australia's Best Regional Community and proving that we are the ultimate destination to live, work and play.

Mayor Jack Dempsey
Bundaberg Regional Council

What do my general rates pay for?



General rates allocation

- 44.9% Roads, Drainage and Pathways
- 19.9% Parks, Sport and Natural Environment
- 18.2% Community Services
- 6.4% Arts, Culture, Tourism Facilities and Events
- 2.7% Corporate Governance
- 2.1% Library Services
- 1.7% Planning and Development
- 1.7% Health and Regulatory Services
- 1.0% Economic Development
- 0.9% Disaster Management
- 0.5% Bundaberg Airport





2023-2024

Budget statements

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

For the period ending 30 June 2024

	Council			General			Waste Management			Wastewater			Water		
	Original Budget	Forecast	Forecast	Original Budget	Forecast	Forecast	Original Budget	Forecast	Forecast	Original Budget	Forecast	Forecast	Original Budget	Forecast	Forecast
	2023/24	2024/25	2025/26	2023/24	2024/25	2025/26	2023/24	2024/25	2025/26	2023/24	2024/25	2025/26	2023/24	2024/25	2025/26
Operating Income															
Rates and utility charges*	173,872,200	175,951,886	184,678,051	194,215,601	197,536,326	199,994,918	17,950,000	18,854,480	19,994,918	34,992,000	36,225,084	37,501,534	33,090,000	34,423,162	35,983,788
Less: Pensioner remissions	(17,055,000)	(17,451,886)	(18,143,051)	(19,645,251)	(20,355,000)	(21,165,011)	(3,500,000)	(3,555,000)	(3,570,350)	86,419,886	91,640,326	97,165,011	33,090,000	34,423,162	35,983,788
Net rates and utility charges	156,817,200	158,500,000	166,534,999	174,570,350	177,181,326	178,829,907	14,450,000	15,299,480	16,424,568	28,492,114	29,670,084	30,931,184	29,780,000	30,000,000	31,000,000
Fees and charges	27,589,124	28,914,151	30,429,831	31,775,761	32,997,431	34,219,101	7,601,010	7,999,455	8,418,786	650,000	684,073	712,332	855,000	899,819	936,991
Interest	5,481,490	7,200,000	3,997,431	2,744,726	3,997,431	2,744,726	-	-	-	-	-	-	-	-	-
Sales, contract and recoverable works	8,148,416	3,876,550	3,200,535	3,313,354	534,766	553,617	1,760,000	998,688	1,033,892	600,500	624,700	646,721	1,002,000	1,042,381	1,079,125
Grants and subsidies	10,345,709	12,766,066	11,446,914	11,789,495	11,446,914	11,789,495	-	-	-	-	-	-	-	-	-
Donations and other contributions	417,100	394,000	405,620	415,966	174,070	178,422	225,000	231,750	237,544	-	-	-	-	-	-
Profit on sale of developed land held for resale	257,912	3,080,217	6,024,082	3,527,977	6,024,082	3,527,977	3,080,217	6,024,082	3,527,977	-	-	-	-	-	-
TOTAL OPERATING REVENUE	224,406,951	228,682,870	236,647,664	244,212,529	244,647,664	249,647,664	27,536,010	28,084,373	29,665,140	36,242,500	37,533,857	38,860,587	34,947,000	36,365,361	37,999,903
Operating Expenditure															
Employee benefits, materials and services	(161,930,185)	(169,825,418)	(169,758,793)	(169,574,723)	(172,342,342)	(175,392,853)	(113,622,336)	(112,241,342)	(110,392,853)	(23,220,830)	(24,117,427)	(24,776,238)	(17,771,121)	(17,991,919)	(18,592,301)
Finance costs	(5,333,686)	(2,338,726)	(5,698,788)	(6,581,947)	(2,943,080)	(3,543,768)	(1,106,561)	(1,148,680)	(1,144,403)	(1,327,861)	(1,316,425)	(1,255,398)	(214,154)	(200,603)	(318,377)
Depreciation	(55,983,013)	(61,571,962)	(64,510,177)	(67,302,093)	(46,254,197)	(48,566,125)	(43,989,427)	(46,254,197)	(48,566,125)	(7,948,957)	(8,144,225)	(8,346,437)	(8,385,064)	(8,593,654)	(8,802,434)
TOTAL OPERATING EXPENDITURE	(223,246,884)	(233,736,106)	(239,967,599)	(243,438,763)	(221,539,619)	(227,502,746)	(157,302,113)	(161,438,619)	(162,502,746)	(24,467,749)	(24,868,755)	(25,413,166)	(26,370,339)	(26,876,176)	(27,713,112)
Estimated Costs of Significant Business and Commercial Business Activities															
Community service obligations	-	-	-	-	(1,808,500)	(1,881,000)	(1,682,334)	(1,808,500)	(1,881,000)	521,900	540,900	565,900	716,500	818,000	839,500
Competitive neutrality adjustments	-	-	-	-	643,984	721,461	587,216	643,984	721,461	(309,391)	(312,345)	(315,776)	17,122	(9,505)	(37,548)
Internal tax equivalents paid	-	-	-	-	7,015,990	8,104,700	7,015,990	7,481,186	8,104,700	(656,117)	(620,893)	(678,598)	(2,793,084)	(3,053,204)	(3,235,365)
Return on capital	-	-	-	-	11,000,168	11,784,645	11,000,168	11,784,645	12,622,659	(6,123,767)	(579,500)	(620,025)	(4,562,037)	(4,986,899)	(5,284,430)
Operating surplus/(deficit)	1,160,067	(5,053,236)	(3,319,935)	773,766	(6,673,232)	(5,548,027)	(10,423,713)	(8,673,232)	(8,747,607)	2,496,750	2,777,023	3,078,304	1,955,162	2,257,577	2,568,948
Capital Activities															
Grants and subsidies	32,874,061	18,201,873	17,775,759	9,241,328	17,775,759	9,241,328	16,461,873	17,775,759	9,241,328	1,000,000	-	-	-	-	-
Contributions from developers	12,100,000	12,330,000	12,330,000	12,330,000	7,625,000	7,625,000	7,625,000	7,625,000	7,625,000	2,445,000	2,445,000	2,445,000	2,260,000	2,260,000	2,260,000
Other capital income	688,068	405,114	415,241	425,622	415,241	425,622	405,114	415,241	425,622	-	-	-	-	-	-
Capital expenses	(8,847,500)	(8,847,500)	(8,935,979)	(9,025,335)	(8,944,760)	(9,014,208)	(6,876,000)	(6,944,760)	(7,014,208)	(1,107,500)	(1,118,575)	(1,129,761)	(864,000)	(872,640)	(881,368)
TOTAL CAPITAL ACTIVITIES	36,794,629	22,089,487	21,585,025	12,971,616	18,871,240	10,277,743	17,615,987	18,871,240	10,277,743	2,337,500	1,326,425	1,315,239	1,396,000	1,387,360	1,378,634
Net result	37,954,696	17,036,251	18,265,091	13,745,382	(4,801,972)	(5,270,284)	(12,807,726)	(9,801,992)	(8,469,864)	4,834,250	4,103,448	4,393,543	3,351,162	3,644,937	3,947,582

*Change in Total Rates and Utility Charges Levied 1.20%

BUNDABERG REGIONAL COUNCIL
Budgeted Statement of Financial Position

For the period ending 30 June 2024	Estimated Actuals	Original Budget	Forecast	Forecast
	2022/23	2023/24	2024/25	2025/26
	\$	\$	\$	\$
Current Assets				
Cash and cash equivalents	159,882,688	78,136,854	49,051,157	48,197,688
Trade and other receivables	17,581,578	17,620,862	18,366,390	19,333,112
Inventories	3,493,761	5,221,660	4,517,908	4,141,219
Other Assets	2,866,933	2,953,366	3,027,987	3,092,036
Non-current assets held for sale	-	-	-	-
	<u>183,824,960</u>	<u>103,932,742</u>	<u>74,963,442</u>	<u>74,764,055</u>
Non-Current Assets				
Investment property	16,204,541	16,609,655	17,024,896	17,450,519
Property, plant and equipment	2,674,400,007	2,799,683,895	2,895,831,736	2,954,185,796
Right of use assets	4,859,034	4,412,854	3,973,406	3,617,703
Intangible assets	5,261,519	4,992,651	4,915,202	4,915,202
	<u>2,700,725,101</u>	<u>2,825,699,055</u>	<u>2,921,745,240</u>	<u>2,980,169,220</u>
TOTAL ASSETS	<u>2,884,550,061</u>	<u>2,929,631,797</u>	<u>2,996,708,683</u>	<u>3,054,933,275</u>
Current Liabilities				
Trade and other payables	9,637,621	9,803,011	9,890,930	9,774,254
Contract liabilities	3,428,137	3,168,400	2,720,303	-
Borrowings	7,917,509	6,456,205	6,833,301	7,813,887
Lease liabilities	518,147	525,612	451,432	464,700
Provisions	16,482,571	12,704,506	17,863,455	20,384,506
Other liabilities	10,424,925	10,800,223	11,124,229	11,402,335
	<u>48,408,910</u>	<u>43,457,957</u>	<u>48,883,650</u>	<u>49,839,682</u>
Non-Current Liabilities				
Contract liabilities	5,888,703	2,720,303	-	-
Borrowings	83,959,190	91,271,943	114,441,804	136,630,672
Lease liabilities	4,754,714	4,375,129	4,060,228	3,725,506
Provisions	18,419,672	20,942,737	16,283,788	9,103,788
	<u>113,022,279</u>	<u>119,310,112</u>	<u>134,785,819</u>	<u>149,459,965</u>
TOTAL LIABILITIES	<u>161,431,189</u>	<u>162,768,069</u>	<u>183,669,469</u>	<u>199,299,647</u>
NET COMMUNITY ASSETS	<u>2,723,118,872</u>	<u>2,766,863,727</u>	<u>2,813,039,213</u>	<u>2,855,633,627</u>
Community Equity				
Asset revaluation surplus	914,395,159	941,103,764	969,014,159	997,863,191
Retained surplus	1,808,723,713	1,825,759,964	1,844,025,054	1,857,770,436
TOTAL COMMUNITY EQUITY	<u>2,723,118,872</u>	<u>2,766,863,727</u>	<u>2,813,039,213</u>	<u>2,855,633,627</u>

BUNDABERG REGIONAL COUNCIL

Budgeted Statement of Cash Flow

For the period ending 30 June 2024	Estimated Actuals	Original Budget	Forecast	Forecast
	2022/23	2023/24	2024/25	2025/26
	\$	\$	\$	\$
Cash Flows from Operating Activities				
Receipts from customers	202,666,974	201,965,370	210,901,286	222,168,231
Payments to suppliers and employees	(177,081,499)	(167,835,219)	(170,085,361)	(170,096,949)
	<u>25,585,475</u>	<u>34,130,151</u>	<u>40,815,925</u>	<u>52,071,282</u>
Recurrent grants, subsidies, contributions and donations	11,106,294	13,174,159	11,957,230	12,176,469
Interest received	5,481,490	7,200,000	3,997,431	2,744,726
Proceeds from sale of developed land held for resale	334,473	3,450,000	6,769,000	3,940,000
Costs incurred on developed land held for resale	-	(2,050,000)	-	-
Borrowing costs	(3,916,440)	(3,085,623)	(4,190,845)	(5,044,593)
Interest on lease liabilities	(151,246)	(146,027)	(136,531)	(129,978)
Net Cash Inflow/(Outflow) from Operating Activities	<u>38,440,047</u>	<u>52,672,660</u>	<u>59,212,210</u>	<u>65,757,905</u>
Cash Flow from Investing Activities :				
Proceeds from sale of property, plant and equipment	2,334,424	2,769,375	1,484,000	1,166,099
Capital grants, subsidies, contributions and donations	27,920,001	23,031,873	22,605,759	14,071,328
Payments for property, plant and equipment	(111,673,464)	(165,699,072)	(135,545,541)	(104,696,801)
Net Cash Inflow/(Outflow) from Investing Activities	<u>(81,419,039)</u>	<u>(139,897,824)</u>	<u>(111,455,782)</u>	<u>(89,459,374)</u>
Cash Flow from Financing Activities :				
Proceeds from borrowings	-	30,000,000	30,000,000	30,000,000
Repayment of borrowings	(7,876,162)	(24,148,551)	(6,453,043)	(6,830,547)
Repayment of lease liabilities	(379,583)	(372,120)	(389,081)	(321,454)
Net Cash Inflow/(Outflow) from Financing Activities	<u>(8,255,746)</u>	<u>5,479,330</u>	<u>23,157,875</u>	<u>22,848,000</u>
Net Increase/(Decrease) in Cash Held	(51,234,738)	(81,745,835)	(29,085,697)	(853,469)
Cash at beginning of reporting period	211,117,426	159,882,688	78,136,854	49,051,157
Cash at end of Reporting Period	<u>159,882,688</u>	<u>78,136,854</u>	<u>49,051,157</u>	<u>48,197,688</u>

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

For the period ending 30 June 2024

	Estimated Actuals	Original Budget	Forecast	Forecast
	2022/23	2023/24	2024/25	2025/26
	\$	\$	\$	\$
Opening Balance - Retained Surplus	1,770,769,017	1,808,723,713	1,825,759,964	1,844,025,054
Assets not previously recognised/(derecognised)			-	-
Net result	<u>37,954,696</u>	<u>17,036,251</u>	<u>18,265,091</u>	<u>13,745,382</u>
Closing Balance - Retained Surplus	<u>1,808,723,713</u>	<u>1,825,759,964</u>	<u>1,844,025,054</u>	<u>1,857,770,436</u>
Opening Balance - Asset Revaluation Surplus	795,189,252	914,395,159	941,103,764	969,014,159
Increase in asset revaluation surplus	<u>119,205,907</u>	<u>26,708,605</u>	<u>27,910,395</u>	<u>28,849,032</u>
Closing Balance - Asset Revaluation Surplus	<u>914,395,159</u>	<u>941,103,764</u>	<u>969,014,159</u>	<u>997,863,191</u>
Total Community Equity	<u>2,723,118,872</u>	<u>2,766,863,727</u>	<u>2,813,039,213</u>	<u>2,855,633,627</u>

BUNDABERG REGIONAL COUNCIL
Long-Term Financial Forecast
Income and Expenditure

For the period ending 30 June 2024

	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Operating Income										
Rates and utility charges	175,951,886	184,678,051	194,215,601	203,070,655	211,302,749	219,886,412	228,826,279	235,754,211	242,408,639	249,392,671
Less: Discounts & pensioner remissions	(3,500,000)	(3,535,000)	(3,570,350)	(3,588,202)	(3,606,143)	(3,624,173)	(3,642,294)	(3,660,506)	(3,678,808)	(3,697,202)
Net rates and utility charges	172,451,886	181,143,051	190,645,251	199,482,453	207,696,606	216,262,238	225,183,985	232,093,705	238,729,831	245,695,469
Fees and charges	28,914,151	30,429,831	31,775,761	33,040,407	34,205,082	35,410,811	36,659,042	37,951,273	39,289,055	40,673,995
Interest	7,200,000	3,997,431	2,744,726	2,794,129	3,116,574	3,397,923	3,643,434	3,796,665	3,961,698	4,159,438
Sales, contract and recoverable works	3,876,550	3,200,535	3,313,354	3,430,150	3,551,062	3,676,237	3,805,825	3,939,980	4,078,864	4,222,644
Grants and subsidies	12,766,066	11,446,914	11,789,495	12,143,978	12,422,578	12,708,142	13,000,846	13,300,867	13,608,389	13,923,598
Donations and other contributions	394,000	405,820	415,966	426,365	437,024	447,949	459,148	470,627	482,392	494,452
Profit on sale of developed land held for resale	3,080,217	6,024,082	3,527,977	1,791,041	-	-	-	-	-	-
TOTAL OPERATING REVENUE	228,682,870	236,647,664	244,212,529	253,108,523	261,428,926	271,903,300	282,752,279	291,493,117	300,150,229	309,169,596
Operating Expenditure										
Employee benefits, materials and services	(169,825,418)	(169,758,793)	(169,574,723)	(174,695,599)	(179,660,266)	(184,953,508)	(189,808,348)	(194,981,228)	(199,950,794)	(205,256,158)
Finance costs	(2,338,726)	(5,698,788)	(6,561,947)	(7,270,744)	(8,296,437)	(8,577,852)	(8,508,080)	(8,572,116)	(8,122,799)	(7,652,132)
Depreciation	(61,571,962)	(64,510,017)	(67,302,093)	(69,504,866)	(71,913,436)	(73,935,295)	(76,108,497)	(78,832,187)	(81,494,197)	(83,357,530)
TOTAL OPERATING EXPENDITURE	(233,736,106)	(239,967,598)	(243,438,763)	(251,471,209)	(259,870,139)	(267,466,654)	(274,424,925)	(282,385,531)	(289,567,790)	(296,265,820)
Operating surplus/(deficit)	(5,053,236)	(3,319,935)	773,766	1,637,314	1,558,787	4,436,646	8,327,354	9,107,585	10,582,439	12,903,776
Capital Activities										
Grants and subsidies	18,201,873	17,775,759	9,241,328	9,100,000	10,080,000	12,180,000	15,450,000	12,940,000	11,600,000	11,600,000
Contributions from developers	12,330,000	12,330,000	12,330,000	12,330,000	12,330,000	12,330,000	12,330,000	12,330,000	12,330,000	12,330,000
Other capital income	405,114	415,241	425,622	436,263	447,170	458,349	469,807	481,553	493,592	505,931
Capital expenses	(8,847,500)	(8,935,975)	(9,025,335)	(9,115,588)	(9,206,744)	(9,298,811)	(9,391,800)	(9,485,718)	(9,580,575)	(9,676,380)
TOTAL CAPITAL ACTIVITIES	22,089,487	21,585,025	12,971,616	12,750,675	13,650,426	15,669,537	18,858,008	16,265,835	14,843,017	14,759,551
Net result	17,036,251	18,265,091	13,745,382	14,387,989	15,209,212	20,106,183	27,185,362	25,373,421	25,425,456	27,663,327

BUNDABERG REGIONAL COUNCIL
Long-Term Financial Forecast
Assets, Liabilities and Equity
For the period ending 30 June 2024

	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Current Assets										
Cash and cash equivalents	78,136,854	49,051,157	48,197,688	53,597,225	60,362,221	66,888,044	66,650,565	74,268,891	76,382,551	96,587,656
Trade and other receivables	17,620,862	18,366,390	19,333,112	20,426,577	21,173,144	22,068,935	22,940,453	23,651,215	24,277,748	25,069,328
Inventories	5,221,660	4,517,908	4,141,219	4,008,477	4,045,600	4,083,650	4,122,652	4,162,630	4,203,606	4,245,607
Other assets	2,953,366	3,027,987	3,092,036	3,157,687	3,224,979	3,293,953	3,364,652	3,437,118	3,511,395	3,587,530
	103,932,742	74,963,442	74,764,055	81,189,966	88,805,943	96,334,582	97,078,322	105,519,854	108,375,301	129,490,121
Non-Current Assets										
Investment property	16,609,655	17,024,896	17,450,519	17,886,782	18,333,951	18,792,300	19,282,107	19,743,660	20,237,252	20,743,183
Property, plant and equipment	2,799,683,895	2,895,831,736	2,954,185,796	3,016,754,862	3,063,741,938	3,107,656,803	3,169,970,712	3,207,463,821	3,250,503,021	3,277,340,419
Right of use assets	4,412,854	3,973,406	3,617,703	3,262,000	2,906,298	2,550,595	2,194,892	1,839,189	1,483,486	1,127,784
Intangible assets	4,992,651	4,915,202	4,915,202	4,915,202	7,415,202	7,415,202	7,415,202	7,415,202	7,415,202	7,415,202
	2,825,699,055	2,921,745,240	2,980,169,220	3,042,818,846	3,092,397,389	3,136,414,900	3,198,842,914	3,236,461,872	3,279,638,961	3,306,626,588
TOTAL ASSETS	2,929,631,797	2,996,708,683	3,054,933,275	3,124,008,812	3,181,203,332	3,232,749,482	3,295,921,236	3,341,981,726	3,388,014,262	3,436,116,708
Current Liabilities										
Trade and other payables	9,803,011	9,890,930	9,774,254	10,091,063	10,364,037	10,718,138	11,005,078	11,315,356	11,574,340	11,921,402
Contract Liabilities	3,168,400	2,720,303	-	-	-	-	-	-	-	-
Borrowings	6,456,205	6,833,301	7,813,887	9,066,477	10,166,680	10,932,510	11,909,188	12,363,282	11,081,949	10,900,159
Lease liabilities	525,612	451,432	464,700	478,432	492,645	507,356	522,581	538,339	538,339	538,339
Provisions	12,704,506	17,863,455	20,384,506	12,384,506	12,384,506	12,459,506	12,459,506	12,459,506	14,489,387	12,459,506
Other liabilities	10,800,223	11,124,229	11,402,335	11,687,393	11,979,578	12,279,068	12,586,044	12,900,695	13,223,213	13,553,793
	43,457,957	48,883,650	49,839,682	43,707,872	45,387,446	46,896,577	48,482,397	49,577,179	50,907,229	49,373,199
Non-Current Liabilities										
Contract Liabilities	2,720,303	-	-	-	-	-	-	-	-	-
Borrowings	91,271,943	114,441,804	136,630,672	167,567,867	177,403,023	176,471,432	179,583,621	167,200,339	156,118,390	145,218,231
Lease liabilities	4,375,129	4,060,228	3,725,506	3,370,088	2,993,057	2,593,463	2,170,318	1,722,595	1,265,536	808,477
Provisions	20,942,737	16,283,788	9,103,788	9,923,788	10,743,788	11,488,788	12,233,788	12,978,788	11,693,907	12,438,907
	119,310,112	134,785,819	149,459,965	180,861,742	191,139,868	190,553,882	193,967,727	181,901,722	169,077,833	158,465,615
TOTAL LIABILITIES	162,768,069	183,669,469	199,299,647	224,569,614	236,527,314	237,450,259	242,450,124	231,478,900	219,985,061	207,838,814
NET COMMUNITY ASSETS	2,766,863,727	2,813,039,213	2,855,633,627	2,899,439,198	2,944,676,018	2,995,299,223	3,053,471,112	3,110,502,825	3,168,029,201	3,228,277,895
Community Equity										
Asset revaluation surplus	941,103,764	969,014,159	997,863,191	1,027,280,772	1,057,308,381	1,087,825,402	1,118,811,928	1,150,470,221	1,182,571,141	1,215,156,508
Retained surplus	1,825,759,964	1,844,025,054	1,857,770,436	1,872,158,425	1,887,367,638	1,907,473,821	1,934,659,183	1,960,032,604	1,985,458,060	2,013,121,387
TOTAL COMMUNITY EQUITY	2,766,863,727	2,813,039,213	2,855,633,627	2,899,439,198	2,944,676,018	2,995,299,223	3,053,471,112	3,110,502,825	3,168,029,201	3,228,277,895

BUNDABERG REGIONAL COUNCIL

Financial Sustainability Ratios

For the period ending 30 June 2024

Target

	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
Net Financial Liabilities Ratio Total liabilities less current assets divided by operating revenue	25.7%	45.9%	51.0%	56.6%	56.5%	51.9%	51.4%	43.2%	37.2%	25.3%
Operating Surplus Ratio Operating surplus divided by total operating revenue	-2.2%	-1.4%	0.3%	0.6%	0.6%	1.6%	2.9%	3.1%	3.5%	4.2%
Asset Sustainability Ratio Capital expenditure on replacement assets divided by depreciation expense	60.3%	75.6%	80.9%	75.3%	66.2%	66.0%	65.3%	60.8%	46.5%	57.5%

BUNDABERG REGIONAL COUNCIL
Estimated Activity Statement

For the period ending 30 June 2024

	Water	Wastewater	Waste Management	Council's Holiday Parks	Bundaberg Airport
	2023/24	2023/24	2023/24	2023/24	2023/24
	\$	\$	\$	\$	\$
Estimated revenue payable to Council	1,791,358	545,551	321,259		
Estimated revenue payable to external clients	33,155,642	35,696,949	27,214,751	4,472,000	4,270,000
Community service obligations	716,500	443,934	521,900		963,000
	35,663,500	36,686,434	28,057,910	4,472,000	5,233,000
Less: Estimated expenses	(26,248,262)	(23,107,165)	(25,613,736)	(2,772,767)	(3,936,667)
Estimated surplus/(deficit)	9,415,238	13,579,269	2,444,174	1,699,233	1,296,333

Description of estimated CSO's provided to business activities

Provision of water allocations to unlicensed sporting clubs free of charge	310,500				
Internal bulk water provisions	60,500				
Water leak relief	125,000				
Community organisations concession	20,500				
Providing pedestal discount for community and aged care facilities		157,051			
Providing pedestal discount for not-for-profit sporting clubs		68,283			
Community organisations concession		18,600			
Provision of domestic waste vouchers			400,000		
Provision of bins and waste disposal for community events			20,000		
In-kind assistance for charities			83,000		
Community organisations concession			18,900		

BUNDABERG REGIONAL COUNCIL
10 Year Capital Investment Summary

For the period ending 30 June 2024

	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	Total
Expenditure Type											
New	112,846,488	74,608,698	32,026,129	33,439,807	36,227,035	30,810,536	41,907,406	32,322,523	54,178,251	33,905,020	482,271,894
Upgrade	22,049,487	23,881,350	24,484,000	34,461,900	21,780,725	22,808,885	36,551,229	17,584,275	8,000,000	8,000,000	219,601,852
Renewal	40,303,097	44,555,493	55,674,610	53,108,934	43,783,590	44,260,200	39,589,741	45,276,825	40,173,335	51,005,616	457,731,441
Loan Redemption	24,148,551	6,453,043	6,830,547	7,810,214	9,064,641	10,165,762	10,931,133	11,909,188	12,363,282	11,081,949	110,758,309
	199,347,623	149,498,585	119,015,286	128,820,855	110,855,991	108,045,383	128,979,509	107,092,811	114,714,868	103,992,585	1,270,363,496
Asset Class											
Land & Investment Property	1,300,000	-	-	-	-	-	950,075	1,135,345	-	-	3,385,420
Land Restoration	2,150,000	395,000	5,541,888	8,075,000	75,000	75,000	150,000	150,000	150,000	2,179,881	18,941,769
Buildings & Structures	82,098,761	49,999,911	21,856,514	14,727,155	21,420,503	25,366,549	20,468,342	22,806,661	14,891,854	23,371,819	297,008,070
Plant & Equipment	15,684,412	10,715,465	11,357,839	12,562,224	10,163,087	9,907,187	9,885,075	9,685,930	10,031,181	9,748,916	109,741,316
Transport Infrastructure	44,201,499	57,848,000	39,272,329	48,154,285	42,245,777	41,530,885	58,185,205	32,430,941	32,173,000	27,419,000	423,460,920
Stormwater Drainage	3,799,400	1,907,165	4,834,169	12,985,294	1,650,000	1,650,000	7,382,578	1,650,000	1,650,000	1,650,000	39,158,606
Sewerage Infrastructure	16,990,000	13,600,000	14,440,000	10,340,682	10,936,984	8,250,000	10,927,100	18,474,747	23,524,551	15,104,910	142,588,975
Water Infrastructure	8,975,000	8,580,000	14,882,000	14,166,000	12,800,000	11,100,000	10,100,000	8,850,000	19,931,000	13,436,110	122,820,110
Intangibles	-	-	-	-	2,500,000	-	-	-	-	-	2,500,000
Loan Redemption	24,148,551	6,453,043	6,830,547	7,810,214	9,064,641	10,165,762	10,931,133	11,909,188	12,363,282	11,081,949	110,758,309
	199,347,623	149,498,585	119,015,286	128,820,855	110,855,991	108,045,383	128,979,509	107,092,811	114,714,868	103,992,585	1,270,363,496

Funding Sources											
Grants & Subsidies	18,201,873	17,775,759	9,241,328	9,100,000	10,080,000	12,180,000	15,450,000	12,940,000	11,600,000	11,600,000	128,168,960
Loans	30,000,000	30,000,000	30,000,000	40,000,000	20,000,000	10,000,000	15,000,000	-	-	-	175,000,000
Infrastructure Charges	12,330,000	12,330,000	12,330,000	12,330,000	12,330,000	12,330,000	12,330,000	12,330,000	12,330,000	12,330,000	123,300,000
Asset Sales	2,769,375	1,484,000	1,166,099	1,519,405	1,492,405	1,528,375	1,426,400	1,236,606	544,236	3,800,516	16,967,417
Reserves	2,150,000	395,000	5,541,888	8,075,000	75,000	75,000	150,000	150,000	150,000	2,179,881	18,941,769
General Revenue	133,896,375	87,513,826	60,735,972	57,796,450	66,878,586	71,932,009	84,623,109	80,436,205	90,090,631	74,082,189	807,985,351
	199,347,623	149,498,585	119,015,286	128,820,855	110,855,991	108,045,383	128,979,509	107,092,811	114,714,868	103,992,585	1,270,363,496

HEAD OF POWER

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

INTENT

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

SCOPE

This policy applies to all employees, Councillors and Councillor Advisor.

DEFINITIONS

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

POLICY STATEMENT

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

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

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

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

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

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

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

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

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

4. Principles used in Cost-recovery methods

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

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

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

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

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

ASSOCIATED DOCUMENTS

- Revenue Statement
- Water Leak Relief Policy
- Hardship Policy
- Fees and Charges Register
- Charges Resolution (No.1) 2021

DOCUMENTS CONTROLS

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

POLICY OWNER

Chief Financial Officer.

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 above head of power and to provide an explanation of the rates and charges, fees and charges, and concessions adopted by Council.

SCOPE

The policy applies to all employees, Councillors and Councillor Advisor.

DEFINITIONS

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

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

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

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

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

Subdivided land is defined in sections 49 to 51 of the *Land Valuation Act 2010* as follows: Subdivision applies to a parcel (the relevant parcel) if:

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

POLICY STATEMENT

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.

1. The Measures Adopted for Revenue Raising

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

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

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

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

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

2. General Rates/Differential General Rates

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

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

Council will make and levy differential general rates for the financial year ending 30 June 2024, on all rateable land in Council's area.

Where Council decides 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 must be submitted to Council's Chief Executive Officer, and the only basis for objection will be that at the date of issue of the rate notice, having regard to the descriptions adopted by Council, the land should be in another rating category.

3. Minimum General Rate

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

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

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

4. Differential General Rates

In accordance with sections 92 and 94 of the *Local Government Act 2009* and sections 77 to 82 of the *Local Government Regulation 2012*, Council makes and levies differential general rates and corresponding Minimum General Rates for the year ending 30 June 2024, 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	0.011487	\$1,084
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	0.009439	\$1,089
3	<i>Intentionally left blank</i>			
4	<i>Intentionally left blank</i>			

Category	Description	Identification (Land to which the Primary Land use Codes apply)	Rate in the Dollar of Property Value	Minimum General Rate
5	<p>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	0.008747	\$1,204
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	0.008139	\$1,363
8	<i>Intentionally left blank</i>			

Category	Description	Identification (Land to which the Primary Land use Codes apply)	Rate in the Dollar of Property Value	Minimum General Rate
9	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	0.014703	\$1,188
10		<i>Intentionally left blank</i>		
11		<i>Intentionally left blank</i>		

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

Category	Description	Identification (Land to which the Primary Land use Codes apply)	Rate in the Dollar of Property Value	Minimum General Rate
14	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	0.013505	\$1,432
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.	0.040616	\$582,140
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	0.016470	\$1,739

Category	Description	Identification (Land to which the Primary Land use Codes apply)	Rate in the Dollar of Property Value	Minimum General Rate
17	<i>Intentionally left blank</i>			
18	Extractive Industry <i>Land that is used, or has the potential to be used, for extractive industry.</i>	1040 - Extractive Industry	0.021901	\$2,727
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	0.013659	\$116,540
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	0.010756	\$1,089
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	0.016449	\$2,175

Where the rateability of any land alters during the year, adjustment to the differential general rate will 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.

Community Wellbeing & Environment Initiatives	Support	Allocation Estimate
Public Safety		
State Emergency Services	Full	2,977,784
Rural Fire Brigades	Full	
Surf Life Saving	Full	
Public Space CCTV	Full	
Disaster Management	Partial	
Branyan Drive, Branyan - School Safety Improvements	Partial	
Lifeflight	Full	
Royal Flying Doctor Service	Full	
Duckpond Road, Monduran - Flood Access Improvements	Partial	
Water safety and boating	Full	
Disaster Coordination Centre	Partial	
Community Wellbeing		
Healthy and Active Initiatives	Partial	1,243,463
Illegal Dumping and Vector Control	Partial	
Disability Compliance Installations (Community Halls)	Full	
Additional shade structures throughout the region	Full	
Swimming Pool Upgrades and Enhancements	Full	
Baldwin Swamp Environment Park - Bridge	Partial	
Playground Fencing	Full	
Natural Areas Enhancement		
1 Million Trees Program	Partial	482,753
Woodgate SEMP Sea Wall and Sand Nourishment	Partial	
Rubbish removal from waterways	Full	
Dunal Management	Full	
Washpool Creek Naturalisation Stage 2	Partial	
		4,704,000

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

6. State Emergency Management Levy

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

7. Utility Charges

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

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

7.1 Water

7.1.1 Declared service area – water

For the financial year 1 July 2023 to 30 June 2024, the declared service areas (water) to which water charges apply, will be as per the declared service area (water) maps which, in accordance with section 163 of the *Water Supply (Safety and Reliability) Act 2008*, are available on Council's website at bundaberg.qld.gov.au.

7.1.2 Service provider (water)

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

7.1.3 Water charges

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

Pursuant to sections 92(4) and 94 of the *Local Government Act 2009* and sections 99 to 102 of the *Local Government Regulation 2012*, the following water charges will be made and levied for the financial year 1 July 2023 to 30 June 2024:

a) Water access charge

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

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

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

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

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

Non Strata Flats/Separate Dwellings/Dual Occupancy

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

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

Properties with multiple connections

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

Community Title Schemes with a shared water meter(s)

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

Number of Lots not separately metered	Percentage of 20mm Access Charge	Annual Charge per Lot
1 to 5	95%	\$432
6 to 10	90%	\$410
11 to 20	85%	\$387
21 to 30	80%	\$364
31 to 40	75%	\$341
41 to 50	70%	\$319
51 to 60	65%	\$296
Above 60	60%	\$273

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

Concessional situations

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

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

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

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

An Access Charge will apply to all premises or metered connection for the period 1 July 2023 to 30 June 2024, according to the water meter size/s serving the premises in accordance with the following, unless otherwise specified:

Water Access Charge Description	Potable Water Unrestricted	Non-potable Water / Restricted Flow
Vacant and non-metered	\$455	\$364
20mm meter connection	\$455	\$364
25mm meter connection	\$711	\$569
32mm meter connection	\$1,165	\$932
40mm meter connection	\$1,820	\$1,456
50mm meter connection	\$2,844	\$2,275
80mm meter connection	\$7,280	\$5,824
100mm meter connection	\$11,375	\$9,100
150mm meter connection	\$25,594	\$20,475
200mm meter connection	\$45,500	\$36,400

b) Water consumption charge

Water consumption is levied half-yearly for the readings undertaken prior to the 31 December 2023, and prior to the 30 June 2024. Generally, the consumption within each 6 month reading period will be levied on a two tiered charging system as set out hereunder:

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

Tier	Description	Charge per kilolitre
1 st	For the first 150 kilolitres of consumption per half year	\$1.27
2 nd	For each kilolitre of consumption over 150 kilolitres per half year	\$2.08

- (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	\$1.02
2 nd	For each kilolitre of consumption over 150 kilolitres per half year	\$1.66

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

- where the land is being used for a single use, the consumption recorded by each of the meters will be totalised and the applicable tariff for that use will 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 will 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 2023 to 30 June 2024, section 102 of the *Local Government Regulation 2012* will apply to the reading of meters based on the nominal initial meter reading date of period ending 30 June 2023 and nominal final reading date of period ending 30 June 2024.

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	\$20.81
Non-potable Water/Restricted Flow	Per kilolitre of consumption greater than 10 kilolitres per half year	\$16.69

7.1.5 Community service obligations

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

a) Restricted sporting clubs

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

- (i) A water access charge for its largest connection on each assessment and no access charge will be levied for additional meters. For water meters above 20mm, or restricted license sporting clubs reduce their current largest water meter size to a smaller size, their Water Access Charge will be reduced to the Water Access Charge applicable to the revised water meter size. Where it is impractical to do so, Council will charge the equivalent of 40% of the 40mm Water Access Charge;
- (ii) 4,000 kilolitres of water per annum per hectare of playing surface, free of consumption charges. The Water Consumption concession is over the playing area, therefore if a club only used the playing area for seasonal sport, they will receive a concession equal to 75% of the calculation per hectare. However, if there is more than one club sharing the playing area, they will receive no more than the 100% combined concession based on the playing area;
- (iii) Those restricted sporting clubs that do not have playing fields (e.g. indoor facility, tracks) will 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.

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	\$1.27
2 nd	For each kilolitre of consumption over 300 kilolitres per half year	\$2.08

7.1.6 Water meters registering inaccurately

If Council is satisfied that a water meter ceases to register or is reported to be out of order or registering inaccurately through no fault of the ratepayer, no additional charges will apply.

If Council is unable to read the meter or the meter has been vandalised or maliciously damaged, Council will apply a water consumption charge at a calculated rate. In the first instance, the calculated rate will be equal to the quantity of water used during the period immediately prior. If the immediately prior accurate period cannot be determined, Council will use the daily average for the same period.

In the event that Council is able to access and read the water meter, Council will remit the difference between the actual charge and the charge based on the prior water consumption.

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 the lot becomes capable, by reason of extension of the water supply system, of being connected to a reticulated water supply; i.e. to all lots within any extension of any of the areas serviced by reticulated water supply where such areas are approved by Council. The charges apply in every case where service is provided or available, regardless of whether, or the time at which, formal amendment is made to the declared service area.

7.1.8 Service connections outside declared service areas (water)

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

7.2 Sewerage

7.2.1 Declared service area – sewerage

For the financial year 1 July 2023 to 30 June 2024, the declared service areas (sewerage) to which sewerage charges apply, will be as per declared service area (sewerage) maps which, in accordance with Section 163 of the *Water Supply (Safety and Reliability) Act 2008*, are available on Council’s website at bundaberg.qld.gov.au.

7.2.2 Service Provider (Sewerage)

The service provider within the declared service area/s (sewerage) will 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 2023 to 30 June 2024 as set out below:

Description	Sewerage Charge	Charge Applied
Residential Properties	\$843	per property
Vacant Land	\$843	per property

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

Description	Sewerage Charge	Charge Applied
Non-residential properties	\$843	per pedestal
Waste dump points at caravan parks	\$843	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 charged per dump point.

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

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

Property Owner and Location
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 Uniting Church in Australia Property Trust (Q), (part) 1 River Terrace, Millbank
Forest View Childers Inc., 3 Morgan Street, Childers
Forest View Childers Inc., 4 Morgan Street, Childers

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

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

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

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

7.2.6 Extended area of application of charges

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

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

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

7.3 Trade Waste Charge

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

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

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

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

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

These limits are found in Council's Trade Waste Management Plan – Appendix 2, as available on Council's website at bundaberg.qld.gov.au.

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

Category	Description	Base Charge	Tier Charge (in addition to the Base Charge) *
1	Minor discharge with no pre-treatment or monitoring required.	\$271	N/A
2	Compliant pre-treatment, or pre-treatment not required. Low risk with annual discharge generally less than 100kL.	\$457	N/A
3	Low Strength/Risk discharge with pre-treatment, or pre-treatment not required. Annual discharge generally less than 500kL.	\$765	N/A
4	Medium Strength/Risk discharge with pre-treatment required. Annual discharge generally less than 500kL.	\$1,331	Tier A \$566
			Tier B \$1,131
			Tier C \$1,696
5	High Strength/Risk discharge with pre-treatment required, and/or annual discharge generally greater than 500kL.	\$3,417	Tier A \$1,132
			Tier B \$2,264
			Tier C \$3,395

* 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 (EAC) 2023/24#:

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

Category	Description	Annual Charge
EAC 1	500 - 999L	\$1,245
EAC 2	1000 - 1999L	\$2,037
EAC 3	2000 - 3999L	\$3,395

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

7.4 Waste

7.4.1 Declared service area (waste)

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

7.4.2 Service provider (waste)

The service provider within the declared service area/s (waste) will 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 waste management facilities 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*, Council's Planning Scheme and Planning Scheme Policies and Council's *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 Council and the body corporate as per the *Body Corporate and Community Management Act 1997*.

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

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

Waste collections for 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.

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

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. Council may substitute a minimum service with a Food and Garden Organics (FOGO) trial service and such service will be compulsory.

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

Service level – Removal, transport and disposal of waste	2023/2024 Levy
Residential Properties	
240 litre refuse weekly/240 litre recycling fortnightly (minimum service)	\$383
240 litre refuse fortnightly/240 litre recycling fortnightly/240 litre food and garden organics weekly (FOGO) trial service	\$383
Additional Services	
240 litre refuse weekly/240 litre recycling fortnightly	\$383
240 litre refuse weekly – only available if in receipt of a minimum service	\$278
240 litre recycling fortnightly – only available if in receipt of a minimum service	\$57
240 litre refuse fortnightly on the same day as the normal refuse service – only available if in receipt of a FOGO trial service	\$150
240 litre FOGO weekly – only available if in receipt of a FOGO trial service	\$125
240 litre refuse weekly (FOGO area using existing waste bin) – only available if in receipt of a FOGO trial service and with special approval from Council due to medical or other exceptional reasons	\$350
Non-Residential Properties	
240 litre refuse/240 litre recycling (minimum service)	\$454
240 litre refuse weekly service	\$351
240 litre recycling fortnightly service	\$105

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.

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. The policy and application forms are available from Council offices or bundaberg.qld.gov.au. The definition of pensioner is an ‘approved pensioner’ as provided under the State Government Pensioner Rebate Subsidy Scheme, that is a pensioner who is either a registered owner or life tenant of their principal place of residence and who holds a Queensland Pensioner Concession Card or a DVA Health Card (All Conditions within Australia) or a DVA Health Card (Totally & Permanently Incapacitated) issued by either Centrelink or the Department of Veteran Affairs.

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

For the 2023/2024 financial year, Council grants a rebate on rates and charges for approved pensioners as outlined in the following table.

Council's Pensioner Rate Concession	Per half year	Per annum
Approved pensioners	\$165	\$330

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

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

8.2 Community Service Obligations

The following community service obligations are applicable to the 2023/2024 financial year.

8.2.1 Community Group Concessions

Council will grant a rebate of up to a maximum \$1,700 per annum for the financial year 2023/2024, towards the payment of rates and charges, except for water consumption charges, for the following:

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

8.2.2 Surf Life Saving Club Concession

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

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

8.2.3 Rural Fire Brigade Concession

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

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

8.3 Hardship

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

9. Cost-Recovery Fees

Cost-recovery fees are applied in accordance with section 97 of the *Local Government Act 2009*, and can include any of the following:

- an application for the issue or renewal of a licence, permit, registration or other approval under a local government act;
- recording a change of ownership of land;
- giving information kept under a local government act;
- seizing property or animals under a local government act;
- the performance of another responsibility imposed on the local government under the *Building Act 1975* or the *Plumbing and Drainage Act 2018*.

A cost-recovery fee must not be more than the cost to Council of taking the action for which the fee is charged.

The criteria used to determine the amount set for a cost-recovery fee makes considerations to the following:

- cost of the service or facility being provided which comprises:
 - labour
 - material
 - equipment
 - overhead costs
- amounts prescribed by legislation.

Council's cost-recovery fees are included in the Register of Fees and Charges which is available on Council's website: bundaberg.qld.gov.au.

10. Limitation of Increase in Rates and Charges Levied

In the 2023/2024 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 Rates Recovery Policy (available at bundaberg.qld.gov.au) details the process for recovery of overdue rates. Council will actively pursue all available options under the *Local Government Act 2009*, to ensure 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 pursuant to section 133 of the *Local Government Regulation 2012*. For the financial year 1 July 2023 to 30 June 2024, Council will charge compound interest at 11.64% per annum on overdue rates and charges from 1 July 2023, 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 adopted by Council. The second rates levy is issued as soon as possible in the second half of the financial year after 1 January. Rates are due and payable by the due date stated on the rate notice, within 35 days from the issue date stated on the rate notice.

14. Payment in Advance

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

15. Commercial Fees

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

Commercial Fees are usually subject to the Commonwealth's Goods and Services Tax.

Council's commercial fees are included in the Register of Fees and Charges which is available on Council's website: bundaberg.qld.gov.au.

ASSOCIATED DOCUMENTS

- *Body Corporate and Community Management Act 1997*
- *Building Act 1975*
- *Environmental Protection Act 1994*
- *Environmental Protection Regulation 2019*
- Fees and Charges Register
- *Fire and Emergency Services Act 1990*
- *Fire and Emergency Services Regulation 2011*
- Hardship Policy
- *Housing Act 2003*
- *Land Valuation Act 2010*
- *Local Government Act 2009*
- *Plumbing and Drainage Act 2018*
- Revenue Policy
- Trade Waste Management Plan
- Water Leak Relief Policy
- *Waste Reduction and Recycling Act 2011*
- *Waste Reduction and Recycling Regulation 2011*
- *Local Law No 8 (Waste Management) 2018*
- *Water Supply (Safety and Reliability) Act 2008*
- Declared Service Area Map (Water)
- Reduced Service Area Map (Water)
- Declared Service Area Map (Sewerage)
- Declared Service Area Map (Waste)

DOCUMENTS CONTROLS

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

POLICY OWNER

Chief Financial Officer.

HEAD OF POWER

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

INTENT

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

SCOPE

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

DEFINITIONS

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

POLICY STATEMENT

1. Council will restrict borrowings to expenditure on identified capital projects that are considered by Council to be of the highest priority. These would be major projects, which cannot be fully funded by revenue, grants and/or subsidies.
2. Council will not place undue reliance upon loans as a source of capital funding in renewing assets. Council will not use loans to finance operating activities.
3. Council will limit borrowings to fund infrastructure and buildings and structures that will generate significant economic benefits or generate income of net worth. These assets generally have useful lives greater than 20 years and the loan term will approximate the asset(s) useful life to a maximum of 20 years.
4. Where Council requires borrowings to fund other assets, such as plant and equipment, which do not provide significant economic benefits or generate income of net worth, the loan term will approximate the asset(s) useful life to a maximum of 5 years.
5. Details of planned borrowings for the period 1 July 2023 through to 30 June 2033 are indicated in the schedule of future borrowings table below.

Table 1: Schedule of Future Borrowings

	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Value (\$ millions)	\$30.0	\$30.0	\$30.0	\$40.0	\$20.0	\$10.0	\$15.0	\$0.0	\$0.0	\$0.0
Term	Each loan indicated is scheduled for a term of 20 years.									

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

ASSOCIATED DOCUMENTS

- Long-term Financial Plan

DOCUMENTS CONTROLS

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

POLICY OWNER

Chief Financial Officer.

HEAD OF POWER

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

INTENT

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

SCOPE

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

DEFINITIONS

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

POLICY STATEMENT

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

Table 1: Investment Range and Risk Profile

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

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

ASSOCIATED DOCUMENTS

- Long-term Financial Plan

DOCUMENTS CONTROLS

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

POLICY OWNER

Chief Financial Officer.

Introduction

Bundaberg Regional Council's Long-Term Financial Plan (LTFP) outlines the parameters and assumptions used in developing the Long-Term Financial Forecast (LTFF). The LTFP is supported by a series of planning documents, strategies and policies that establish a framework upon which sound financial decisions can be made and performance can be measured, ensuring long-term sustainability while meeting the needs and expectations of the community.

The Long-Term Asset Management Plan (LTAMP) provides the basis for the maintenance of Council's infrastructure and the Local Government Infrastructure Plan (LGIP) identifies new and upgrade capital investment requirements for trunk infrastructure. The LTFF is utilised to support resource allocation, borrowing and investment decisions and assess ongoing performance. An integrated approach to managing both financial and infrastructure capital will ensure that infrastructure can be provided in a financially sustainable manner. The LTFP will be reviewed annually to evaluate the underlying assumptions against internal and external trends whilst ensuring forecasts are sustainable. As circumstances change over time, the plan will be adjusted accordingly.

Strategic Alignment

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

The LTFP is an integral part of Council's planning framework, and is linked closely to the below documents, and should be read in conjunction with:

- Corporate Plan 2021-2026
- Long Term Asset Management Plan
- Annual Operational Plan
- Annual Budget

Objectives

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

The key principles of Council's financial strategy are:

- Ensuring the continuity of essential services over the long-term.
- Planning for the expected demands placed on services and infrastructure by future population growth.
- Maintaining community assets at a standard that can effectively service the needs of the community now and into the future.
- Providing certainty of funding for the provision of infrastructure and services through the effective management of expenditure programs.
- Funding projects through borrowings in line with Council's debt policy.
- Promptly identifying signs of potential financial unsustainability.

- Addressing Council’s General Fund deficit.
- Maintain healthy cashflows, ensuring that the minimum required cash balances are sustained.
- Achieving an operational surplus, proportionate to Council’s future capital investment plans.

Strategies

Council will deliver these outcomes by:

- Pursuing spending and rating policies that are consistent with a reasonable degree of stability in the level of the rates burden.
- Ensuring that decisions have due regard for the financial effects on future generations.
- Ensuring that Council is responsive to the changing needs and aspirations of the community.
- Providing a transparent account of Council’s financial position.
- Utilising debt as a means of funding long-term assets, ensuring intergenerational equity so that the financial burden does not adversely affect current or future ratepayers.
- Reviewing debt, and seeking to repay or restructure debt where advantageous to do so.
- Recognising ‘whole of life’ costs when new assets are acquired or constructed, so that the LTFF captures the true cost of constructing and owning such assets.
- Allocating sufficient funds annually towards maintaining and renewing assets and supporting service standards in the region.
- Ensuring that the delivery of projects meets the objectives of the financial strategy.
- Reviewing services and service levels and identifying and disposing of assets no longer fit for purpose or surplus to requirements.
- Maximising returns from the investment of surplus funds to minimise financial impacts on ratepayers.
- Generating organisational efficiencies through innovation, service delivery improvement and reviewing the priority and need for discretionary operational projects.
- Establishing Fees and Charges on a full cost recovery basis where practical and apply the ‘user pays’ principle where applicable.

Assumptions

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

Table 1: Growth Parameters

Item	2025	2026	2027	2028	2029	2030	2031	2032	2033
General Rates & Utility Charges	0.7%	0.7%	0.7%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%
Fees & Charges	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%

Table 2: Price Parameters

Item	2025	2026	2027	2028	2029	2030	2031	2032	2033
General Rates	5.0%	5.0%	5.0%	4.0%	4.0%	4.0%	2.0%	2.0%	2.0%
Water	3.0%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%
Sewerage	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
Waste	4.0%	5.0%	4.0%	4.0%	4.0%	4.0%	4.0%	2.0%	2.5%
Fees & Charges	4.2%	3.1%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
Employee Costs & Materials and Services	3.0%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%

Notes:

- The proposed budget for 2023-24 represents the base year for the LTFP.
- The plan does not provide for any growth in services or service levels beyond the budget initiatives already approved for 2023-24.
- Staff numbers are consistent across the forecast period.
- Capital investment is driven by the LTAMP and the LGIP.
- Growth projections have been based on historical trends, projected population growth and prevailing economic conditions.
- The plan assumes that efficiency dividends are achieved.
- Waste pricing path determined by both National Competition Policy guidelines and the regulatory impacts from the Waste Levy.

Change in Total Rates and Utility Charges Levied - 2024

When comparing the rates and utility charges levied in the budget against the previous financial year, the total change for 2024 is 1.2%

Table 3: Change in Total Rates and Utility Charges Levied

	Budget 2023	Budget 2024	Growth Estimate	Price Increase	Total % change
General Rates	87,127,700	87,897,700	0.9%	0.0%	0.9%
Utility Charges	66,601,000	69,150,185	0.9%	2.9%	3.8%
Water Consumption	15,500,000	14,200,000	-11.4%	3.0%	-8.4%
Community Wellbeing Levy	4,643,500	4,704,000	1.3%	0.0%	1.3%
Gross Rates & Utility Charges	173,872,200	175,951,885	-0.2%	1.4%	1.2%

Policies and Plans

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

Revenue Policy

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

Investment Policy

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

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

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

Debt Policy

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

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

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

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

Key Outcomes

Operating Revenue

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

Rating Revenues

Council derives a substantial portion of its operating revenue from Council controlled revenue sources such as rates and charges. This provides greater certainty over future income streams and lessens reliance on what are potentially volatile funding sources such as government grants and subsidies. The primary determinant in setting the level of rates is the need to fund existing levels of service. It also necessitates planning for the future needs of the community whilst considering the effects of changes in land valuation across the general rate categories. Detailed modelling is undertaken to evaluate the impact of the increases on the various general rating categories and utility charges.

The growth in rateable properties is also a driver of rating revenue and is dependent upon development activity in the region. Projected property growth has been derived from historical trends in rateable properties, prevailing economic conditions and forecast population growth. The assumed rate of growth is conservative as the underlying drivers are often difficult to determine accurately.

While the nature of Council's revenue sources provides a degree of financial flexibility, the challenge to minimise rate increases will intensify over the coming years as cost-of-living pressures increase. The recent surge in inflation and rising cash rates passed on by banks and lenders to mortgage holders has seen the community experience the steepest cost of living increases in more than two decades. While inflation affects everyone to some extent, low-income earners and those on fixed incomes are the ones most affected by rising living costs. The latest data suggests inflation may have peaked, although it still remains high at seven per cent and may take a further two years to return to the Reserve Bank of Australia's (RBA's) target range of between two and three per cent (RBA Media Release, 2 May 2023).

To provide assistance with immediate cost-of-living pressures, Council has doubled its pension remission on rates to a maximum of \$330 per eligible assessment. As a percentage of the general rate, this is one of the higher concessions offered in the state. Additionally, the general rate for 2023-24 has been held at its 2022-23 level for all categories.

Council's activities in Water, Wastewater and Waste Management are significant business units which requires that pricing paths are set on a full cost recovery basis, including an appropriate return on capital, in accordance with National Competition Policy guidelines.

Other Revenues

Fees and Charges

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

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

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

Interest & Investment Income

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

Interest from cash investments is dependent on several factors, such as the interest rate on offer, the amount of cash available to invest and future cash flow requirements.

Due to future cash outlays, in addition to the expected to decline of the cash rate, Council's returns from cash investments are expected to fall over the course of the forecast period.

Grants & Subsidies

Council receives grants and subsidies from both the state and federal governments, and these funding sources support Council in the delivery of infrastructure projects and programs that are designed to encourage growth, employment opportunities and provide economic benefits to the community. Capital and Non-Recurrent Grants are budgeted in the short term where these funding sources have been secured and future forecasts are made conservatively.

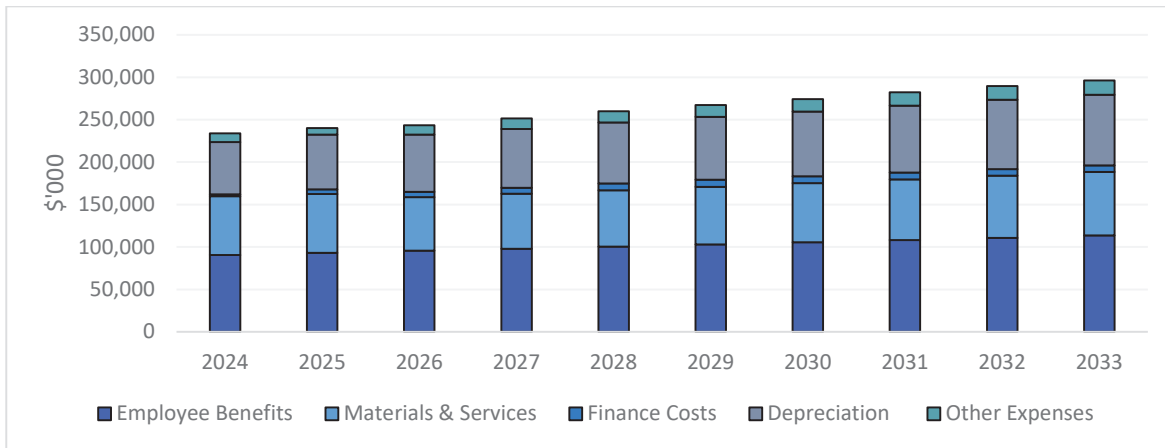
The Federal Financial Assistance Grant comprises the largest component of grant funding, and is applied against recurrent expenditure. The frequency and timing of receipts has varied over the years and future government decisions around the scheduling and level of the grant remain uncertain. In 2021-22, the Financial Assistance Grant totalled \$8.97, representing 10.8% of the total general rates collected.

Following a review of its allocation methodology, the Queensland Local Government Grants Commission identified Bundaberg Regional Council as a minimum grant council. Consequently, Council faces substantial reductions in the level of grant funding it receives. In 2022-23, funding fell 15.3% to \$7.6 million with similar reductions to occur in 2023-24 and 2024-25. This has a significant impact on Council's financial position and poses an additional challenge to Council's ability to deliver an operational surplus.

Operating Expenditure

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

Figure 1: Significant Sources of Recurrent Expenditure (\$'000)



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

Employee Benefits, Materials and Services

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

Employee costs are driven by employee numbers, enterprise bargaining and changes in the composition of the workforce. Employee costs have been adjusted on the basis of estimated wage increases stemming from the Enterprise Bargaining Agreement. This agreement expires in January 2025. Beyond this point, projected employee costs have been indexed at 2.5% although this is not intended to pre-empt future enterprise bargaining agreements.

Given the challenges posed by the expected reduction of grant funding, and the current high inflationary environment, Council has applied an efficiency dividend on materials and services expenditure as part of ongoing efforts to achieve efficiency gains and cost reductions. Efficiencies will be driven by applying rigorous purchasing controls to minimise the cost of goods and services, reviewing the timing and cost of discretionary operational projects and reviewing business processes to improve service delivery where appropriate. These benefits will compound over the life of the plan.

Depreciation

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

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

To comply with accounting standards, regular independent valuations of Council's assets are conducted every three to five years, while desktop revaluations are performed every year. Any increase in asset values will result in an increase in depreciation costs, which will have an impact on two of the three sustainability ratios.

Given the inflated construction costs currently being experienced, the amount of depreciation is forecast to increase sharply in the short term. Council expects future increases in valuations to be more moderate.

Finance Costs

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

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

Council has plans to review its existing Debt portfolio during next year with a view to paying out existing loans where fiscally appropriate.

Assets

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

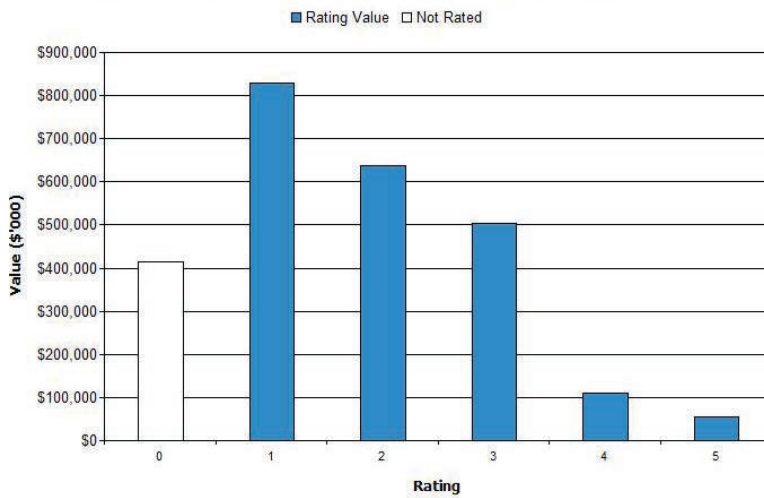
In providing such asset-based services, Council is faced with notable challenges: balancing investment in new assets while maintaining existing assets; the increasing expectations of the community; and pressure from population growth and changing demographics influencing the quantity and type of assets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

A dedicated asset management team provides the necessary asset management data to ensure long-term financial projections appropriately reflect sustainable asset management outcomes.

The LTAMP is supported by individual asset management plans for each class of major infrastructure: water, wastewater, transport, footpath, stormwater and building and structures. The LTAMP and asset class plans are currently undergoing review, and the outcomes and updated plans will help to inform future investment decisions, including future renewal requirements.

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

Figure 2: Asset Condition Profile (Strategy)



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

Capital Investment

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

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

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

A key component of Council’s long-term financial planning is the first three years of the CIP, consisting of a list of proposed projects and funding sources. These projects are assessed via the Project Decision Framework (PDF). The PDF advances capital expenditure projects from concept identification, through options analysis to business case development.

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

Any capital upgrades or new capital expenditure commits Council to ongoing future operational, maintenance, depreciation and renewal expenses for the life of the asset. These costs are factored into Council’s LTFF.

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

Figure 3: Capital Investment Decision Flowchart (summary)



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

Capital Funding

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

Infrastructure Charges

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

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

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

Capital Grants

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

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

Debt

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

Council has estimated new borrowings of more than \$175 million over the forecast period, with the net financial liabilities ratio increasing in the initial years as significant regional projects are undertaken before easing in later years. External capital funding will be actively sourced to offset some capital infrastructure cost and, if successful, the level of required borrowings will be adjusted.

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

General Revenue and Restricted Cash

Any shortfall in funding the capital program will be supplemented by general revenue. This consists of cash that has no restrictions on its use and is available for allocation by Council, which is typically accumulated via operational surpluses.

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

Liabilities

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

Council has an obligation to fund the future rehabilitation of landfill sites and a provision has been created because there is some uncertainty about the timing or amount of future expenditures. The waste landfill provision will fluctuate over the forecast period as new cells

are created, existing cells reach capacity and require capping, restoration dates change and as future costs are revised.

Other Considerations

National Competition Policy

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

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

Forecast of Financial Sustainability Indicators

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

The Department is in the process of implementing a new Sustainability Guideline, which is still currently in a draft format. The proposed changes include the addition of contextual measures, grouping of councils by population, and adjustment to the calculation methods dependent on which grouping Council is allocated to.

Council is not required to apply the updated guideline for 2024 Budget Year, but it is anticipated that the guideline will be in effect for the 2023 Annual Audited Financials.

The ratios Council are required to show under the 2013 Guidelines are as follows:

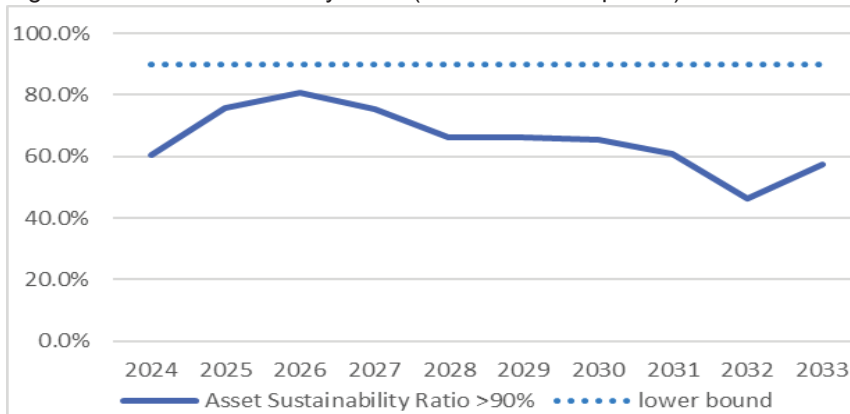
Table 4: Long Term Financial Forecast – Sustainability Ratios

Measure	Target	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Average
Asset Sustainability Ratio	>90%	60.3%	75.6%	80.9%	75.3%	66.2%	66.0%	65.3%	60.8%	46.5%	57.5%	65.4%
Net Financial Liabilities Ratio	<60%	25.7%	45.9%	51.0%	56.7%	56.5%	51.9%	51.4%	43.2%	37.2%	25.3%	44.5%
Operating Surplus Ratio	Between 0% and 10%	-2.2%	-1.4%	0.3%	0.7%	0.6%	1.6%	3.0%	3.1%	3.5%	4.2%	1.3%

Asset Sustainability Ratio

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

Figure 4: Asset Sustainability Ratio (across forecast period)



The asset sustainability ratio approximates 66% for the forecast period and remains below the target minimum of 90% for the duration of the plan, indicating that depreciation expenses exceed the forecast spending on asset renewals. The updated target for Council once the new Sustainability Guideline becomes effective, is expected to be 60%, which Council will meet for the majority of the LTFF.

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

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

The following matters are considered and addressed, to ensure the appropriate management of its asset base:

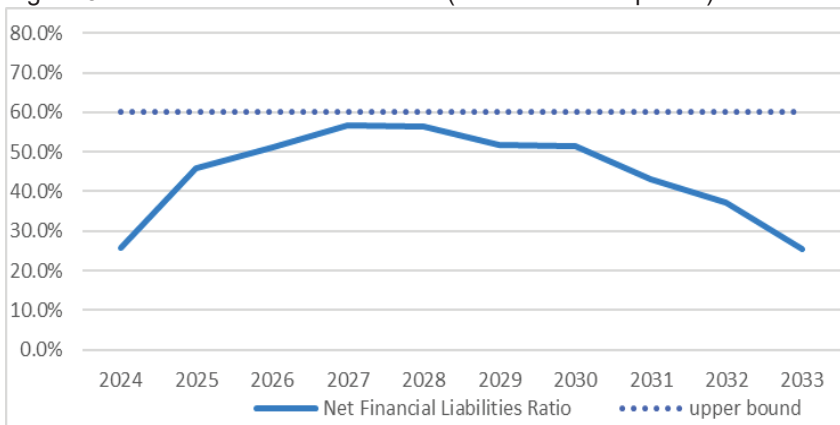
- identifying and prioritising renewal projects in the 10-year capital program.
- ensuring that appropriate funding is identified for capital renewal projects.
- refining the accuracy and completeness of asset management data.
- assessing the appropriateness of current asset valuations and depreciation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

Further, Council has committed to a 2 year rolling audit on asset management maturity, in order to review internal control systems, processes and compliance with policies and procedures. The outcomes of these audits will assist Council to improve its asset management and identify any misalignments.

Net Financial Liabilities Ratio

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

Figure 5: Net Financial Liabilities Ratio (across forecast period)

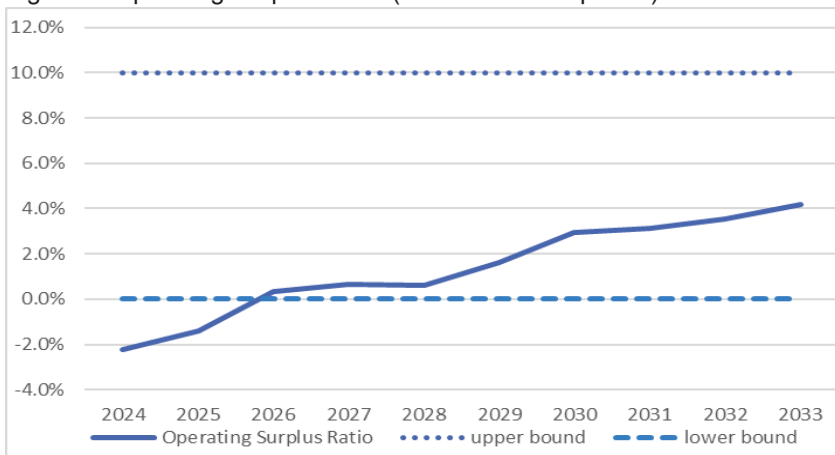


Council’s capital investment plan and funding profile approaches QTC’s upper threshold before easing in later years. The increase reflects Council’s significant investment in infrastructure and necessary funding requirements. At all times, the net financial liability ratio remains below the upper threshold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

Operating Surplus Ratio

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

Figure 6: Operating Surplus Ratio (across forecast period)



While Council aims to achieve positive operating results, the financial impact from Council’s cost-of-living initiatives is significant and an operating deficit has been forecast for the next two years.

Consolidated accumulated surpluses from previous financial years and prudent cash holdings means that Council can absorb the financial impact of these initiatives in conjunction with ongoing efforts to achieve cost reductions. Council has assumed efficiency gains and cost reductions in the forward years and a positive operating surplus ratio has been forecast, on average, over the long-term.

Even though Council has sufficient revenue at a whole of Council level to service debt, provide for future growth requirements and fund planned capital expenditure, the general fund does have accumulated deficits which will need to be addressed during the forecast period to ensure sustainability of services and service levels into the future.

Risks

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

Conclusion

Despite the short-term challenges associated with the level of inflation and uncertainty around grant funding, the financial forecast and associated sustainability indicators demonstrate Council's long-term financial viability. Whilst Council's asset sustainability ratio remains below the current target minimum over the life of the forecast, Council's asset management plans indicate that the level of renewal expenditure is appropriate given the condition of our assets. A positive consolidated operating surplus ratio over the long-term suggests that Council is favourably disposed to fund proposed capital expenditure; however, there remains inequities between the funds that will require attention in the forecast period. Despite a substantial increase in the net financial liabilities ratio, it remains below the upper threshold of 60% at all times and Council exhibits adequate capacity to meet its financial commitments in the short, medium and long-term.

Appendix A: Risks

Risk	Mitigation	Consequence	Likelihood
<p>General Fund</p> <p>Increases in the number and level of general fund services as well as increases in annual capital programs may result in depletion of cash reserves in the general fund, forcing Council to seek significant internal or external borrowings to fund future capital projects and services.</p>	<p>Undertake mitigation strategies focussing on levels of service; capital project prioritisation; revenue generation strategies, including appropriate price settings; and alternative sources of revenue streams.</p>	<p>Minor</p>	<p>Possible</p>
<p>Capital Works Program</p> <p>Ongoing risk of introducing additional unplanned assets that may have a significant impact on ongoing financial sustainability and result in higher than anticipated rate increases.</p> <p>Higher than anticipated capital expenditure will adversely affect the level of cash held, which will result in reduced interest revenue and a worsening of Council's operating position.</p> <p>Unforeseen infrastructure failure necessitating greater than expected capital funding, including borrowings.</p>	<p>The development of a capital investment prioritisation framework to facilitate decision making and ensure that prioritisation principles and detailed project evaluations are upheld.</p> <p>Ensure that the capital works program is affordable and lifecycle costs are recognised appropriately.</p>	<p>Minor</p>	<p>Possible</p>
<p>Dividends from Significant Business Units</p> <p>The general fund is heavily reliant on internal transfers from the water, wastewater and waste businesses. Any reduction or removal of these transfers would necessitate considerable adjustment to the general rate levied on the community.</p>	<p>Maximise the use of external capital funding for planned strategic infrastructure priorities.</p> <p>The pursuit of revenue strategies that secure stable income streams for water and wastewater to ensure the reliability of these transfers. Where volatility has the potential to occur (e.g., water consumption charges), Council will ensure that a sufficient cushion exists to mitigate these effects.</p>	<p>Major</p>	<p>Unlikely</p>
<p>Any transfer of ownership or responsibility from Council to another entity without appropriate compensation or shareholding would have drastic implications for financial sustainability outcomes.</p>	<p>Ensure appropriate actions by representative bodies are being undertaken to retain local ownership of water and wastewater assets and responsibilities.</p>		
<p>Efficiency Dividend</p> <p>If efficiency gains and associated cost reductions are not achieved Council's operating position will deteriorate. Operating surpluses will be difficult to achieve without adjustments to the general rate levied on the community.</p>	<p>Enhance maturity in managing expenditure contracts to maximise the benefits realised.</p> <p>Continued business process review to identify core and non-core service areas and focus on reducing non-core service levels, particularly where there is no clear link with broader community needs or desires.</p>	<p>Moderate</p>	<p>Unlikely</p>
<p>Cost Indexation</p> <p>Higher than forecast cost indexation for operating and/or capital costs.</p>	<p>Defer non-essential projects and focus on the provision of essential services.</p> <p>Continued business process review to identify core and non-core service areas and focus on reducing non-core service levels, particularly where there is no clear link with broader community need or desires.</p>	<p>Minor</p>	<p>Possible</p>

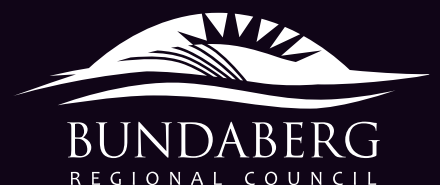
Risk	Mitigation	Consequence	Likelihood
<p>Cost Shifting</p> <p>Potential for cost shifting from other levels of government and regulatory or legislative changes can impose considerable costs on Council that will need to be met through rates and charges or a possible reduction in service delivery.</p>	<p>Ensure appropriate actions by representative bodies are taken to minimise cost shifting and advocate for the provision of compensation payments, where possible, for imposed regulatory changes.</p>	<p>Minor</p>	<p>Possible</p>
<p>Rates and Charges</p> <p>A significant proportion of revenue is derived from rates and charges and the capacity to increase the rates levied may be constrained by slower regional economic growth.</p>	<p>Diversify revenue streams where possible to reduce the dependence on general rates and to lessen the financial impacts on ratepayers.</p>	<p>Minor</p>	<p>Possible</p>
<p>Government Grants</p> <p>Due to changes in funding programs and the potential for redirection of funds, particularly as governments and their priorities change, there is a degree of uncertainty over the level of grants and subsidies that will be received in the future.</p>	<p>Seek to maximise revenue from external grants and subsidies.</p> <p>Maximise own source revenue to minimise reliance on external operational funding assistance.</p> <p>Maximise the use of external capital funding sources for planned strategic infrastructure projects.</p>	<p>Moderate</p>	<p>Unlikely</p>
<p>Infrastructure Charges</p> <p>The current rate of development is assumed to continue and infrastructure charges forecast to remain at current levels; but due to the difficulty in predicting development activity, infrastructure charges revenue may fluctuate and not meet the requirements of the LGIP.</p>	<p>Council has elected to set infrastructure charges at a level that it believes provides an appropriate balance between encouraging development but which also supports the delivery of trunk infrastructure necessary to accommodate new development. This aims to balance the desire to stimulate the local economy whilst ensuring long-life infrastructure is not paid for by the current rate base.</p>	<p>Minor</p>	<p>Possible</p>
<p>Revenue Growth</p> <p>Growth in Council revenue streams may be affected if forecast growth outcomes do not materialise.</p>	<p>Council has adopted conservative growth forecasts to mitigate against overstating future revenue growth.</p>	<p>Minor</p>	<p>Unlikely</p>
<p>Interest Expense</p> <p>Borrowing costs have been calculated based on existing rates and adjusted over the term of the plan. Rates are historically low and any significant increases in rates will have an impact on Council's ability to achieve operating surpluses.</p>	<p>Council reviews its net financial liabilities to ensure that borrowings are aligned with its Debt Policy and continually evaluates its financing options to assess the relative risks and benefits of its debt strategy.</p>	<p>Minor</p>	<p>Unlikely</p>
<p>Interest Revenue</p> <p>Interest revenue reductions (both interest on rates and investments) from revenue shortfalls and non-collection or deferral of rates will affect cash holdings and could affect the provision of essential services.</p>	<p>Council has adopted conservative growth forecasts to mitigate against overstating future revenue growth.</p> <p>Continue to maximise investment opportunities where possible in accordance with Council's Investment Policy.</p>	<p>Minor</p>	<p>Unlikely</p>



2023 – 2024

Operational Plan

Building Australia's
best regional community

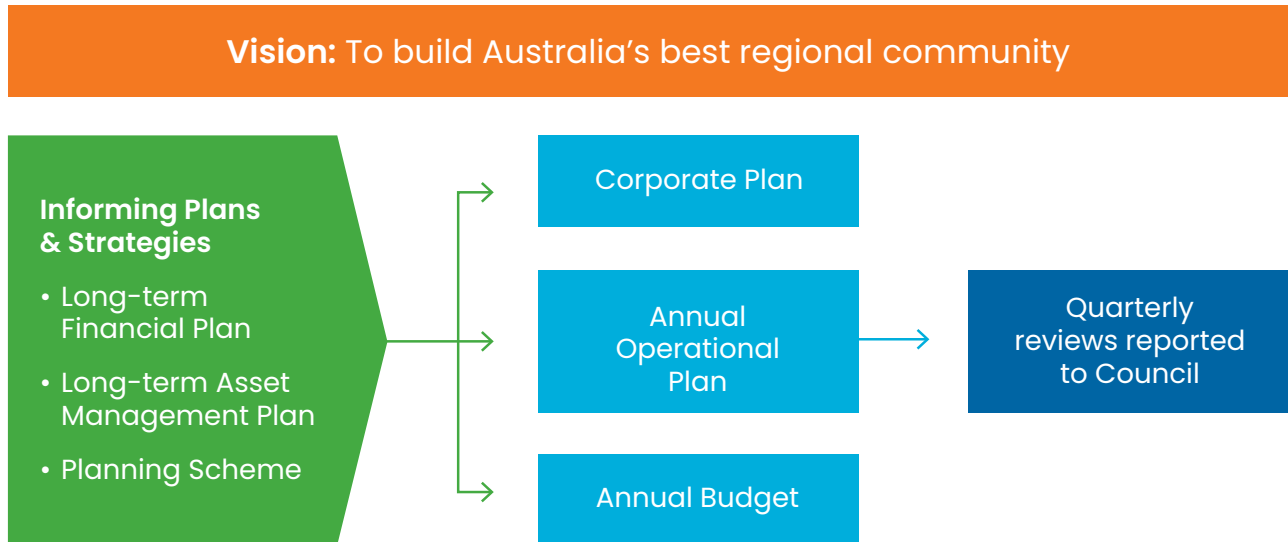


About the Operational Plan

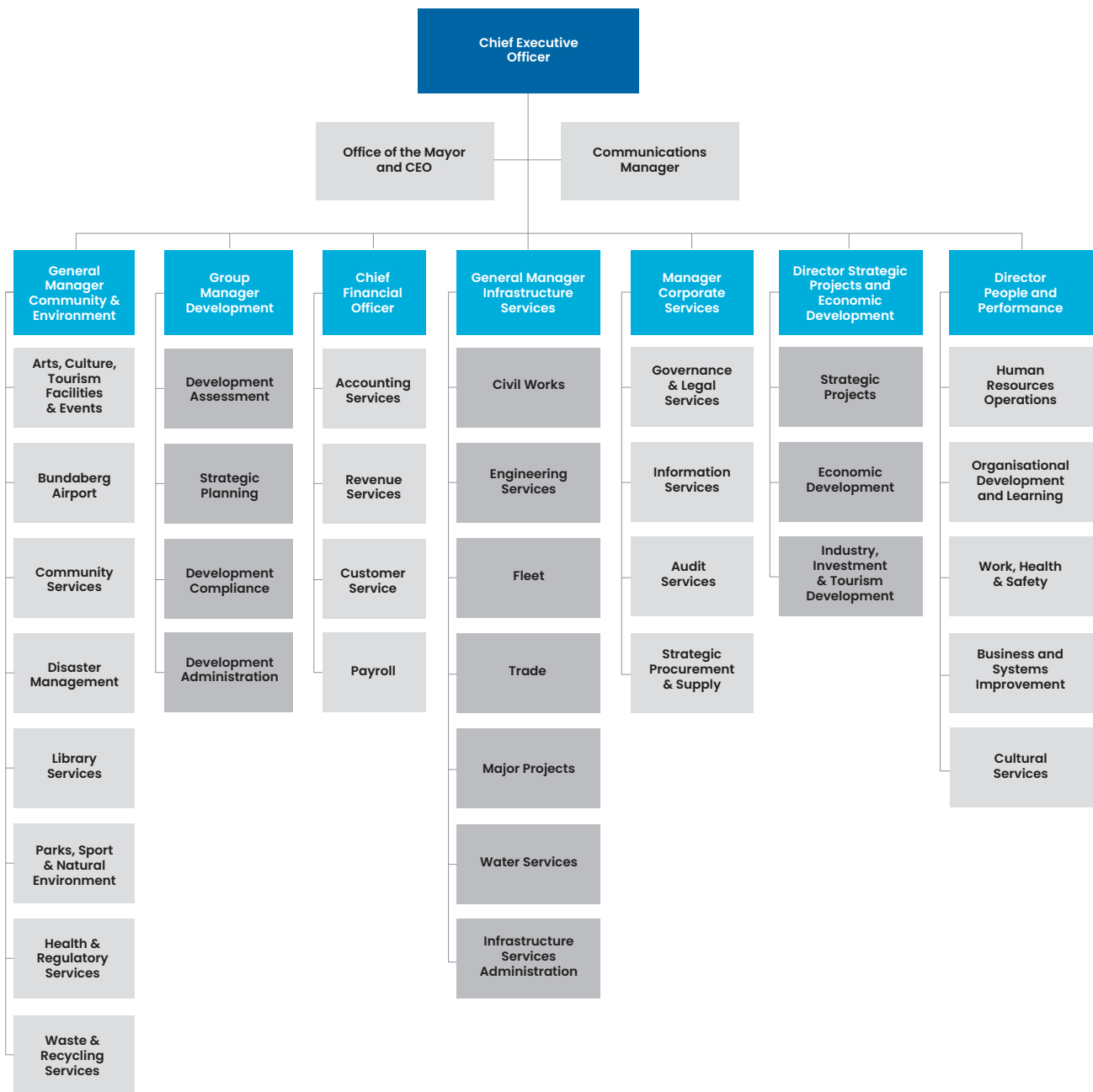
Council's Operational Plan identifies our priorities and services, which are translated into performance measurable actions for the financial year, to deliver the strategies identified in our Corporate Plan. These actions are reported to Council each quarter and outlines the progress towards achieving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

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

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



Organisational structure



Managing Operational Risk

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

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

Corporate Plan themes and strategies



Our community and environment

1.1 Economic growth and prosperity

Strategies

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

1.2 Safe, active, vibrant and inclusive community

Strategies

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

1.3 A creative and environmentally friendly place

Strategies

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



Our infrastructure and development

2.1 Infrastructure that meets our current and future needs

Strategies

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

2.2 Sustainable and affordable essential services

Strategies

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

2.3 Sustainable development

Strategies

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



Our organisational services

3.1 A sustainable financial position

Strategies

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

3.2 Responsible governance with a customer-driven focus

Strategies

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






3.3 Open communication

Strategies

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

Performance measure indicators

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

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

Performance measures

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



Our community and environment

1.1 Economic growth and prosperity

Performance measure	Responsibility	Target
1.1.1 Promote and support use of new technology across the organisation and region's economy as part of the Intelligent Community Strategy.		
Annual review of adoption of innovative and smart technologies.	Economic Development	100%
Number of community members participating in our Digital Literacy programs at libraries.	Library Services	≥ 100
1.1.2 Proactively advocate, attract and support economic development related opportunities across the region, specifically targeting priority industries.		
Preparation of Bundaberg Regional Advocacy and Investment Program.	Industry, Investment & Tourism Development	Progress
Percentage increase or decrease in business entities registered.	Industry, Investment & Tourism Development	Trend
Percentage growth in our region's Gross Regional Product.	Industry, Investment & Tourism Development	≥ 2%
Unemployment and participation rate for the Bundaberg Region.	Industry, Investment & Tourism Development	< 6.5
Advocacy Priority list reviewed annually by Council.	Industry, Investment & Tourism Development	Yes
Bundaberg Tourism Partnership Agreement: Total number of visitors to the Bundaberg Region in the year (inclusive of domestic and international) and investment enquiries managed.	Industry, Investment & Tourism Development	Trend
Establishment of an entity for the Bundaberg Challenger Learning Centre.	Industry, Investment & Tourism Development	Progress

Performance measure	Responsibility	Target
1.1.4 Develop a sustainable pipeline of strategic projects that support organisational and economic development objectives, including procuring external grant funding.		
Demonstrated pipeline of shovel ready capital projects aligned with the organisation's Advocacy Priorities list.	Strategic Projects	Maintenance of 3-4 strategic economic capital projects per year.
Percentage of approved external funding grants for strategic projects that support organisational and economic development objectives set by Council.	Strategic Projects	80%

1.2 Safe, active, vibrant and inclusive community

Performance measure	Responsibility	Target
1.2.1 Provide facilities, parks, open spaces, services, and programs that promote and support our community's safety and physical wellbeing.		
Percentage of agreed service levels that have been met.	Parks Operations & Maintenance	≥ 85%
Dog off-leash parks are provided and maintained based on a priority basis, following a transparent community consultation process.	Regulatory Services	Yes
Number of physical activity and preventative health initiatives promoted and supported by Council.	Sport & Recreation	≥ 25
Sport and Recreation Strategy (2018-2028): Number of actions implemented.	Sport & Recreation	2
Percentage of Holiday Park accommodation occupied.	Venues & Facilities	Trend

1.2.2 Support and facilitate community programs, networks, projects and events that promote social connectedness; and active and healthy community life.

Community Support Services Commonwealth Home Support Programme & Queensland Community Care (Federal Funded): Number of service users who received a service.	Community Care	Trend
Access to Services - Commonwealth Home Support Programme & Queensland Community Care (Federal funded): Number of service users with improved ability to access appropriate services.	Community Care	≥ 50
Quality of Life - Commonwealth Home Support Programme & Queensland Community Care (Federal funded): Number of service users with improved quality of life.	Community Care	≥ 300
Social Connectedness - Commonwealth Home Support Programme & Queensland Community Care (Federal funded): Number of service users with improved social connectedness.	Community Care	≥ 150
Number of community members reporting an increase in awareness of community services to access.	Community Development	Trend
Number of community development partnerships, projects and initiatives promoted and supported by Council.	Community Development	Trend
Number of Community Services grants provided.	Community Development	Trend
Number of community members participating in community development projects and initiatives.	Community Development	Trend

Performance measure	Responsibility	Target
Community members reported improved social connectedness, mental and social wellbeing.	Community Development	Trend
Funded Programs (State & Federal): Percentage of programs and services demonstrating compliance with standards and meeting funding targets.	Community Services	≥ 98%
Number of community members participating in our free community programs and events hosted and facilitated by the Library Service.	Library Services	≥ 1,200
Number of occasions that information, advice and referral services were provided.	Neighbourhood Centres	Trend
Number of service users who received a service.	Neighbourhood Centres	Trend
Number of services users with improved ability to access appropriate services.	Neighbourhood Centres	Trend
Number of service users with improved quality of life.	Neighbourhood Centres	Trend
Number of financial assistance requests/applications supported (individuals/sporting organisations/events).	Sport & Recreation	Trend
1.2.3 Implement disaster prevention strategies and maximise community preparedness for disaster events.		
Number of Local Disaster Management Group (LDMG) Meetings held.	Disaster Management	2
Review the effectiveness of the Local Disaster Management Plan annually through exercise and review by the Local Disaster Management Group (LDMG).	Disaster Management	Yes
Number of community engagement activities conducted / events attended to promote the Get Ready Queensland message.	Disaster Management	12
1.2.4 Implementation of a Cultural Strategy that celebrates and embraces our local connections to First Nation People and other cultures.		
Percentage of required quarterly milestones achieved in the First Nations Strategy Action Plan.	Cultural Services	100%
Percentage of exhibitions that feature First Nations artists.	Galleries	25%
Number of First Nations productions or First Nations community group events presented at the Moncrieff Entertainment Centre.	Moncrieff Entertainment Centre	> 6

1.3 A creative and environmentally friendly place

Performance measure	Responsibility	Target
1.3.1 Provide facilities, spaces, services and activities that promote and support lifelong learning and community engagement within the arts and culture sector.		
Adoption of Bundaberg Regional Galleries – Arts and Culture Strategy 2024–2028.	Galleries	Completed
Number of people visiting the Galleries.	Galleries	≥ 6,000
Number of school students engaged in gallery programs.	Galleries	≥ 60
Number of patrons visiting our library branches.	Library Services	≥ 35,000
Number of community engagement activities at libraries.	Library Services	≥ 5
Number of community groups using the Moncrieff Entertainment Centre.	Moncrieff Entertainment Centre	Trend
Number of patrons visiting the Moncrieff Entertainment Centre.	Moncrieff Entertainment Centre	≥ 10,000
Percentage of total days booked at Moncrieff Entertainment Centre.	Moncrieff Entertainment Centre	Trend
Percentage of total seats booked at Moncrieff Entertainment Centre.	Moncrieff Entertainment Centre	Trend
Number of productions and ancillary events, programmed to attract primary and/or secondary school audiences to the Moncrieff Entertainment Centre.	Moncrieff Entertainment Centre	> 6
Number of visitors to Hinkler Hall of Aviation and Fairymead House.	Tourism Facilities	> 5,000
Number of students visiting Hinkler Hall of Aviation and Fairymead House via school group bookings	Tourism Facilities	> 1,000
1.3.2 Provide leadership in creative innovation and opportunities for learning and community social and cultural development.		
Instances of support to community who identified opportunities for learning community social and cultural development.	Community Development	Trend
Number of attendees to Galleries organised Programs and Events.	Galleries	≥ 300
Number of performing arts initiatives designed to engage with our community.	Moncrieff Entertainment Centre	≥ 3
Percentage of trainees and apprentices that successfully complete qualification within required timeframe.	Organisational Development and Learning	85%
1.3.3 Advocate and support heritage and culture programs, projects, plans and events, which create a positive identity for the region.		
Estimated number of participants at Taste Bundaberg Festival.	Events	Trend
Attendee satisfaction at the Taste Bundaberg Festival from Survey results.	Events	≥ 85%
Estimated number of participants Childers Festival.	Events	Trend
Attendee satisfaction at Childers Festival from survey results.	Events	≥ 85%
Estimated number of participants at Milbi Festival.	Events	Trend
Attendee satisfaction at Milbi Festival from survey results.	Events	> 85%
Number of exhibitions and travelling exhibitions undertaken in accordance with the endorsed Gallery Exhibition Program.	Galleries	30

Performance measure	Responsibility	Target
1.3.4 Manage environmental health services and rehabilitate our natural resources and regional ecosystems whilst educating and engaging with the community.		
Percentage of water pollution incidents investigated and resolved by education and enforcement action.	Environmental Health Services	100%
Number of public awareness, education programs and activities delivered.	Natural Resource Management	≥ 6
Number of community environmental protection and management activities participated in.	Natural Resource Management	≥ 6
1.3.5 Review and consistently enforce local laws, environment and public health legislation to ensure they meet community standards.		
Percentage of food premises inspected annually in line with Think Food Safe timeframes.	Environmental Health Services	> 90%
Percentage of Food Hygiene Improvement Notices resolved by voluntary compliance or enforcement action.	Environmental Health Services	100%
Percentage of premises with declared dogs inspected annually to ensure compliance.	Regulatory Services	> 90%
Percentage of non-compliances for declared dogs resolved by voluntary compliance or enforcement action.	Regulatory Services	> 90%



Our infrastructure and development

2.1 Infrastructure that meets our current and future needs

Performance measure	Responsibility	Target
Strategy 2.1.1 Plan and implement Council's long-term and annual capital works improvement program that reflects community needs and expectations.		
Percentage of adopted Road Capital Investment Plan budget completed.	Program Management	≥ 85%
Percentage of adopted Stormwater Capital Investment Plan budget completed.	Program Management	≥ 85%
Percentage of adopted Footpath Capital Investment Plan budget completed.	Program Management	≥ 85%
Percentage of Road, Stormwater and Footpath Projects grant funds expended in accordance with agreed timeframes.	Program Management	100%
Update the Transport, Stormwater and Active Transport Asset Management Plans to incorporate outcomes from the Road Investment, Stormwater and Active Transport Strategies.	Strategic Assets	100%
Percentage of adopted Wastewater Capital Projects Program budget completed.	Water Services Planning & Delivery	95%
Percentage of adopted Water Capital Projects Program budget completed.	Water Services Planning & Delivery	95%
Percentage of inspected hydrants resulting in replacement - 1.5% total hydrants.	Water Services Planning & Delivery	Trend
Length of sewer main inspected with CCTV.	Water Services Planning & Delivery	Trend
Percentage of sewer main relining completed.	Water Services Planning & Delivery	Trend
2.1.2 Apply renewable and clean energy strategies in operational management and project development and construction.		
Progress of recommendations of Net Zero Strategy.	Economic Development	Progress
2.1.3 Manage and maintain Council owned buildings, facilities and assets that support and facilitate social connectedness and community life.		
Number of passengers processed through Bundaberg Regional Airport terminal.	Bundaberg Airport	≥ 30,000
Progress update of Stage 1 Redevelopment of Bundaberg ANZAC Park.	Major Projects	Progress
Number of visitors attending events at the Bundaberg Multiplex Sport and Convention Centre.	Multiplex	Trend
Percentage of total days booked at the Multiplex Sports & Convention Centre.	Multiplex	Trend
Percentage usage of the Recreational Precinct.	Venues & Facilities	Trend
Percentage usage of halls and community facilities including Coronation Hall, School of Arts and Gin Gin RSL.	Venues & Facilities	Trend
Community satisfaction or suitability of swimming pool facilities to promote active and healthy community life.	Venues & Facilities	Trend
Percentage of asset maintenance work tickets completed when scheduled.	Venues & Facilities	≥ 95%

2.2 Sustainable and affordable essential services

Performance measure	Responsibility	Target
2.2.1 Connect our people, places and industries by maintaining and improving road transport, pathway and drainage networks.		
Percentage of Footpath Assets replaced in accordance with targets in the Long Term Asset Management Plan.	Strategic Assets	100%
Percentage of Road Assets replaced in accordance with targets in the Long Term Asset Management Plan.	Strategic Assets	100%
Percentage of Stormwater Assets replaced in accordance with targets in the Long Term Asset Management Plan.	Strategic Assets	100%
2.2.2 Supply potable water and wastewater services that ensure the health of our community in accordance with Council's service standard.		
Percentage of scheduled actions achieved in window (month).	Water Services Operations	> 95%
Water supply reliability: percentage of customers who do not experience a planned interruption.	Water Services Operations	≥ 95%
Water supply quality: total count of water quality incidents.	Water Services Operations	≤ 5
Water supply usage: total raw water usage versus allocation to date as a percentage.	Water Services Operations	Trend
Wastewater reliability: percentage of customers who do not experience interruption.	Water Services Operations	≥ 98%
Wastewater reliability: total count of sewer main breaks and chokes.	Water Services Operations	≤ 65
Wastewater reliability: number of sewer main chokes inspected.	Water Services Operations	50%
Wastewater: number of reportable wastewater treatment plant incidents.	Water Services Operations	≤ 15
Wastewater: number of reportable sewer reticulation incidents.	Water Services Operations	≤ 15
Total count of wastewater odour complaints.	Water Services Operations	< 20
Water supply quality: number of water quality complaints.	Water Services Operations	≤ 35
Asset condition assessment - 10% of hydrants inspected.	Water Services Planning & Delivery	100%
2.2.3 Provide safe and efficient waste services to protect our community and environment.		
Growth in the number of households and businesses with a weekly waste and fortnightly recycling kerbside collection service.	Waste & Recycling Services Operations	Trend
Number of people utilising Council's Waste Facilities.	Waste & Recycling Services Operations	Trend
2.2.4 Provide effective and efficient fleet and trade services for operations and projects across Council.		
Machine availability of Major Plant & Light Vehicles.	Fleet Services	≥ 95%
Mean Time Between Failures (MTBF) of Major Plant & Light Vehicles (in hours).	Fleet Services	≥ 123
Mean Time to Repair (MTTR) Of Major Plant & Light Vehicles (in hours).	Fleet Services	< 4.8

2.3 Sustainable development

Performance measure	Responsibility	Target
2.3.1 Develop, implement and administer strategies and plans underpinned by the principles of sustainable development.		
Major amendment of the Local Government Infrastructure Plan substantially commenced.	Development Strategic Planning	80%
Local Area Plan developed for Branyan Growth Corridor.	Development Strategic Planning	100%
Local Area Plan developed for Bargara southern growth area.	Development Strategic Planning	100%
Asset Class Plans - planned verse completed for financial year.	Water Services Planning & Delivery	100%
2.3.2 Provide an efficient, effective and transparent development assessment service consistent with community and statutory expectations.		
Percentage of pre-lodgement meeting outcomes issued within 10 days or less.	Development Assessment	≥ 90%
Percentage of total referral agency assessments decided within 10 days or less.	Development Assessment	≥ 95%
Percentage of low complexity development applications decided within 10 days or less.	Development Assessment	≥ 90%
Percentage of total code assessable development applications decided within 25 days or less.	Development Assessment	≥ 80%
Percentage of total impact assessable development applications decided within 35 days or less.	Development Assessment	≥ 60%
Percentage of applications to endorse subdivision plans decided within 15 days or less.	Development Assessment	≥ 95%
Number of development approvals audited for compliance.	Development Compliance	6
2.3.3 Review and consistently enforce the planning scheme to ensure sustainable environmental practices.		
Number of development and building related complaints investigated.	Development Compliance	Trend



Our organisational services

3.1 A sustainable financial position

Performance measure	Responsibility	Target
3.1.1 Develop and maintain a Long-term Financial Plan and fiscal principles for sustainable financial management.		
Percentage of creditors paid within agreed terms.	Accounts Payable	> 95.00%
Percentage of outstanding rates.	Revenue	< 3.50%
Level of funds available greater than Council's minimum cash requirement.	Statutory Accounting	Yes
Investment returns compared to bank bill swap rate (BBSW).	Statutory Accounting	> 1.30
Number of audit issues raised in audit report.	Statutory Accounting	≤ 2
Business Unit Recurrent expenditure is within the budget parameters.	Strategic Accounting	< 2.50%
3.1.2 Review, monitor and evaluate asset management.		
Implementation of Assetic Cloud to improve Asset Management and Maintenance processes within Council, informing long-term asset management plans.	Information Services	Completed for Fleet, Parks and Building Asset Classes
Annual review of Asset Management Plans.	Strategic Assets	Yes
Ratio of weekly reactive versus planned maintenance. (30% reactive; 70% planned)	Water Services Operations	0.7
Asset equipment register validation- Percentage of facilities updated.	Water Services Operations	100%
3.1.3 Develop strong networks with local, state and national stakeholders.		
Actively seek and apply for funding opportunities from the State and Federal Governments.	Economic Development	Trend
Percentage of Accounts Payable supplier spend (excluding Corporate Purchase Cards) with local business category A, B and C, as defined in the Procurement and Contract Manual.	Strategic Procurement and Supply	≥ 50%
3.1.4 Annual review of services ensuring sustainable assets and service delivery.		
Annual and long-term budget forecast appropriately considers need for services and levels of service.	Strategic Accounting	Yes

3.2 Responsible governance with a customer-driven focus

3.2.1 Ensure our workforce is suitable, trained and supported to competently manage themselves and their work.		
Percentage of required quarterly milestones achieved in the Diversity and Inclusion Action Plan.	Human Resource Operations	100%
Average number of business days to complete recruitment process (approval to offer of employment).	Human Resource Operations	≤ 30
Percentage of permanent employees who exit the organisation within 12 months of commencement.	Human Resource Operations	≤ 10%
Percentage of employees with completed annual performance review.	Human Resource Operations	> 85%
Percentage internal Human Resources investigations managed within 30 business days.	Human Resource Operations	90%

Performance measure	Responsibility	Target
Percentage of employees who completed mandatory training requirements within the reporting period.	Organisational Development and Learning	90%
Percentage of leaders who have completed the Leadership Development Program within 12 months of commencement in their leadership role.	Organisational Development and Learning	90%
Percentage of new starters who attend new starter induction within two months of commencement.	Organisational Development and Learning	100%
Percentage of employees who indicate satisfaction or high satisfaction with the health, safety and wellbeing conditions of our workplace.	Work, Health and Safety	Trend
Percentage of targeted employees actively participating in Health Monitoring program and activities.	Work, Health and Safety	≥ 90%
Frequency rate of Lost Time Injury (LTI) equal to or below Scheme Rate.	Work, Health and Safety	≥ 9.12
Maintain duration of workers compensation claims below Scheme Rate.	Work, Health and Safety	≤ 19

3.2.2 Provide friendly and responsive customer service, in keeping with Council values and community expectations.

Percentage of Road, Drainage and Footpath Customer Requests determined and responded to within allocated time periods.	Corridor Management	≥ 80%
Percentage of call centre enquiries answered in accordance with Customer Service Charter.	Customer Service	> 90.00%
Percentage of customer requests processed/investigated within timeframes.	Development Administration	≥ 90%
Percentage of planning and building searches issued within statutory and corporate timelines.	Development Strategic Planning	≥ 95%
Employee satisfaction and morale maintained at required level or above.	Organisational Development and Learning	Trend
Percentage of new water and wastewater connections installed within 25 days.	Water Services Planning & Delivery	≥ 95%
Percentage of plumbing approvals decided within 10 days.	Water Services Plumbing Compliance	≥ 95.0%

3.2.3 Administer statutory compliant governance operations incorporating insurance; risk management; property management and Council policies and procedures.

Number of Administrative Action Complaints finalised within the quarter.	Governance and Legal Services	Trend
Number of Right to Information and Information Privacy application decisions made.	Governance and Legal Services	Trend
Comprehensive review of Council's Strategic Risk Register with Council's Insurer, Councillors and Executive Leadership.	Governance and Legal Services	Yes
Number of Right to Information and Information Privacy external reviews initiated by applicant.	Governance and Legal Services	Trend
Percentage of appropriate and current contractual arrangements in place for Council owned and/or managed property.	Governance and Legal Services	≥ 80%
Strategic and Operational risks are reviewed quarterly by risk owners and reported to the Audit and Risk Committee.	Governance and Legal Services	100%

Performance measure	Responsibility	Target
Comprehensive review of Council's suite of Local Laws and Subordinate Local Laws.	Governance & Legal Services	Yes
Number of outstanding inspections from approved Hazard Inspection Program for the reporting period.	Work, Health and Safety	0
Number of incident investigations managed within acceptable and appropriate time frames.	Work, Health and Safety	100%
3.2.4 Exercise whole-of-Council adherence to, and compliance with, Council's policies and procedures, in keeping with our corporate values and community's expectations.		
Quality Audits are progressing for completion in line with the Quality Audit Plan.	Audit	Trend
Internal Audits are progressing for completion in line with the Internal Audit Plan.	Audit	Yes
3.2.5 Provide and review systems, programs and processes to ensure effective, innovative and efficient service delivery to meet community expectations.		
Increase digital experiences for customers through the implementation of a customer portal enabling self-service.	Information Services	Self-Service Portal Launched
Implement a fit for purpose contract management framework to improve efficiency, reduce costs and increase transparency in the contracting process.	Strategic Procurement and Supply	Completed by 30 June 2024

3.3 Open communication

Performance measure	Responsibility	Target
3.3.1 Keep our community and workforce informed and up-to-date in matters of agency and community interest.		
Council stories published on Bundaberg Now and across digital platforms.	Communications	≥ 95
3.3.2 Proactively support and encourage community engagement and collaboration.		
Number of Bundaberg Business Breakfast events held.	Industry, Investment & Tourism Development	12 per year
Number of Community Engagement Strategies created for Council projects.	Strategic Projects	Trend
3.3.3 Develop consistent messaging and professional communications that establish a positive profile and identity for Council and our region.		
Bundaberg Now e-newsletter open rate, measured against industry standard.	Communications	≥ 22%

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