

# Budget 2024-25

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# Back on track



## Mayor's message

Bundaberg Regional Council's 2024-25 budget paves the way for our region to get back on track, with its focus on essential services like roads, rubbish and community services.

This is the first budget of a new Council and represents a renewed focus and a fresh start.

In a difficult economic climate, we've delivered a moderate rates increase which acknowledges the course correction needed as a result of Council's current financial position.

The new Council's commitment to reducing costs has resulted in a more than \$5 million reduction from the projected deficit with common sense savings found to prevent a higher rates increase.

Importantly, capping has been applied to residential and agricultural rating categories to limit the impacts of property valuations.

We're delivering a capital budget that is within the means of our community and which funds our existing committed projects.

Highlights of the 2024-25 capital program include:

- \$5.2 million to reimagine a scaled-down ANZAC Park redevelopment ensuring we can return memorial services to this significant location as soon as possible and lay the foundations for more significant redevelopment in future budgets when Council is in a financial position to do so and after conducting meaningful consultation with the veteran community.
- \$4.75 million to continue the Coastal Sewerage Diversion project which will make the most of the Rubyanna Wastewater Treatment Plant and facilitate growth along the coastal strip.
- \$3.6 million in flood upgrades to Duckpond Road to significantly reduce the isolation time for impacted residents in that area.
- \$6 million for sand nourishment and a rock wall at Woodgate Beach for crucial erosion prevention.
- \$27.5 million for the finalisation of the Bundaberg Aquatic Centre which will provide the community with three new pools for a range of uses from learn-to-swim and rehabilitation to training and competition.

It is a capital budget that prioritises essential maintenance and upgrades while taking a considered approach to existing and continued investments.

There are no new borrowings projected for this financial year. We're not putting any more money on the credit card, reducing the burden for ratepayers.

Across the organisation we're identifying sensible savings to keep pressure off rates and rents while ensuring core service delivery is maintained.

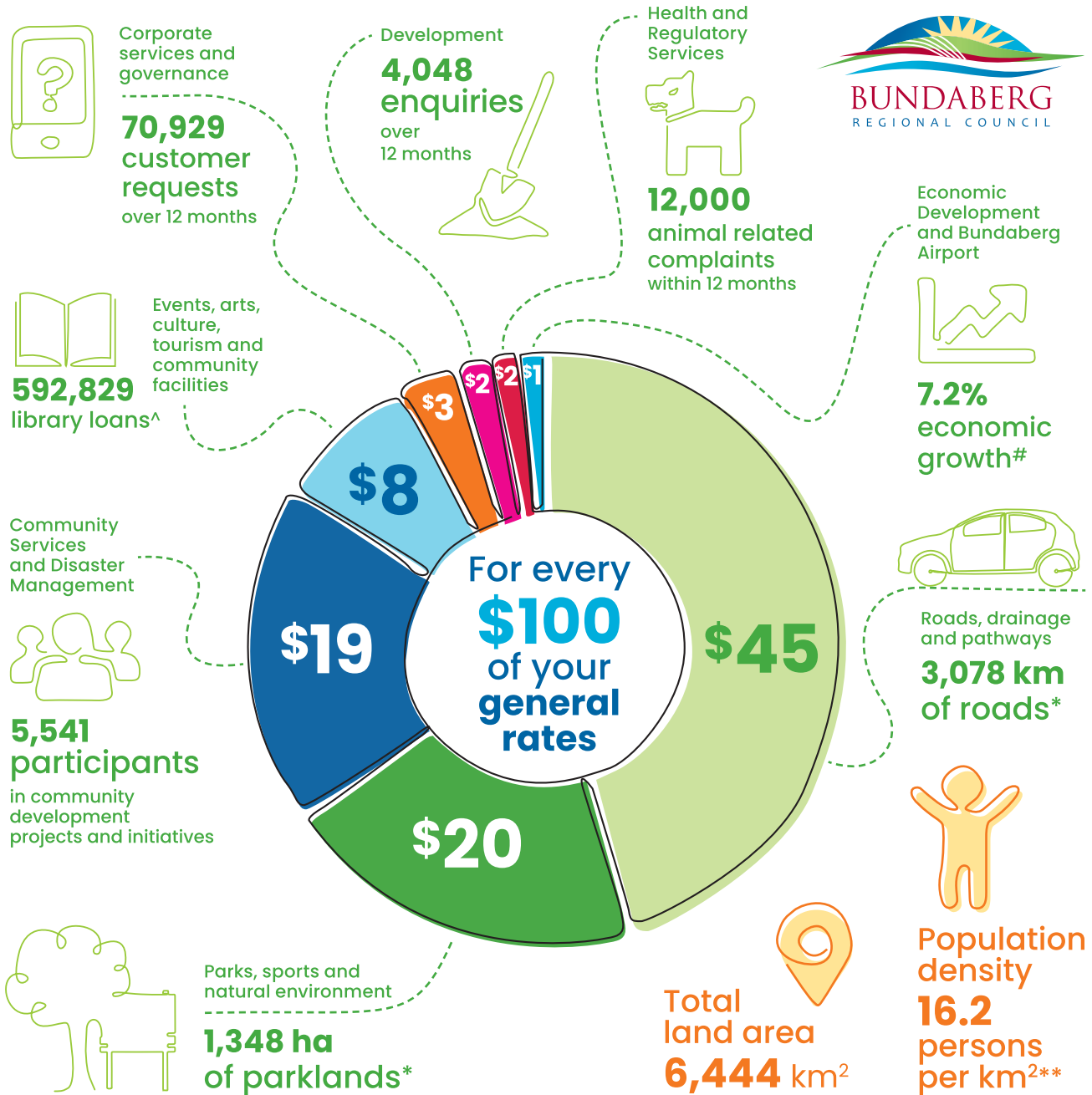
While we are still facing a significant operating deficit, Council has been united in its effort to repair the budget in just twelve weeks since being sworn in. Our approach will be to reduce expenditure and avoid increasing revenue.

Our community is faced with the challenges of the rising cost-of-living and it is vital that Council balance its service delivery against what our community can afford and the services and projects that are the business of Local Government.

There is much more work to do and it is clear that it will take more time to achieve our goals but we are, without doubt, back on track.

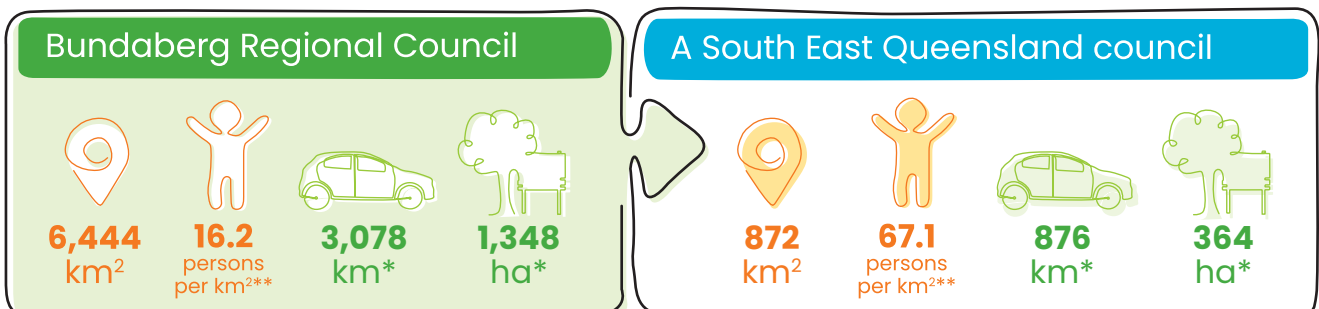
**Mayor Helen Blackburn**  
Bundaberg Regional Council

# Where do your general rates go?



## How do we compare?

It is difficult to make a meaningful comparison between one Council's rates and another's. There are so many unique factors which make up our communities.



\*2022-23 data from <https://www.statedevelopment.qld.gov.au/local-government/for-councils/resources/local-government-comparative-reports>  
 \*\*Source: <https://www.abs.gov.au/> ^Of physical and digital items in 2023 #Source: <https://economy.id.com.au/bundaberg/gross-regional-product>

## Executive Summary

Bundaberg Regional Council's Long-Term Financial Plan (LTFP) provides guiding principles and a financial framework to achieve long term sustainable financial management. It outlines the high-level financial parameters and assumptions used in developing the Long-Term Financial Forecast (LTFF), and is critical to Council's financial planning process.

The LTFP will be reviewed annually, alongside the Annual Budget and Operational Plan, to evaluate the underlying assumptions against internal and external trends, whilst ensuring forecasts are sustainable. Strategies, priorities and risks are dynamic influences in relation to any planning, and as circumstances change over time, the plan will be adjusted accordingly.

The financial projections contained within the LTFF provide an indication of Council's direction and financial capacity, rather than predicting the future financial performance and position of Council. It should be used as a guide for future actions or decision making, so as to ensure consideration is made to the future impact of decisions made on Council's long-term financial sustainability.

## Strategic Alignment

The LTFP is supported by a series of planning documents, strategies and policies that provide the basis 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.

Council's vision is to build Australia's best regional community, and the LTFP is an integral part of Council's planning framework. It is also linked closely to the below strategic documents, and should be read in conjunction with:

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

Optimising the integration between these strategic intentions ensures that Council develops and implements a robust and transparent system of financial management aimed to uphold and maintain Council's long term financial sustainability.

## Accountability and Transparency

Accountability and transparency are essential for effective financial management and reporting for Council, as this ensures that resources are used efficiently, ethically, and in alignment with the Corporate Plan. Council demonstrates accountability and transparency by:

- Having clear financial sustainability measures, and associated targets which demonstrate if the LTFP objectives are being achieved
- Applying full cost pricing to services where it is appropriate, which will ensure that the full cost of the services, including Community Service Obligations (CSOs) are clearly identified and accounted for in their own right
- Periodically undertaking independent assessments through Queensland Treasury Corporation (QTC), noting that Council is anticipating to undergo this review in the 2024 calendar year
- Linking revenue and expenditure decisions to the Corporate Plan
- Identifying the financial management risks Council's operations are exposed to, and the control measures in place to manage the risks (refer appendix A)
- Ensuring key reports are available to the Public, including:
  - Annual audited Financial Statements and reports
  - Auditor General's observation report
  - Audit and Risk Committee minutes
  - Council policies and strategies, such as Investment Policy, Debt Policy, Revenue Policy, Corporate and Operational Plans

## Background

Council received a credit rating of Moderate with a Neutral outlook by QTC on 8 November 2022.

The Moderate rating reflected Council's continued delivery of balanced operating results, high council-controlled revenue, sound financial flexibility, and adequate liquidity.

The Neutral outlook reflected the absence of foreseeable events which could lead to a change in credit rating or have a direct impact on Council's capacity to meet financial commitments.

## Significant Business Units

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. Competitive neutrality requires Council 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 have been applied to each business activities' cost-base.

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.

## Current Sustainability

Council has experienced a decline in its financial position since the last review by QTC, due to a number of internal and external factors. The impact of these influences has resulted in Council forecasting operational deficits each year over the life of the Plan.

An operational deficit in any one year is not cause for concern, if over the long term, a balanced operating result or small surplus is achieved, however Council is currently forecast to not achieve a balanced result in this Plan.

The factors attributing to the decline in Council's position include:

- Significant investment in new regional projects
- Inflation driving large cost increases in projects, materials, services and labour
- Lack of market competitiveness for large projects
- Introduction of new services/increases in level of service
- Condition of assets not as expected
- Decline in non-competitive funding from higher levels of Government
- Instability in other income, such as fees and charges
- Forecast efficiencies not achieved

Over the 2024/25 financial year Council intends to implement strategies to get 'back on track', with a pathway to be followed over the short-term period to ensure future viability and continued long term sustainability.

Some of the actions implemented during current Budget deliberations:

- 25% reduction to 10-year capital investment, representing a reprioritisation to investing in existing assets
- Minor review of services
- Review of pricing paths of utilities
- Minor review of rating categories, concessions and pensioner remissions
- Reduce forecast level of borrowings

Planned actions to occur over 2024/25:

- Major review and development of a Rating Strategy, including a review of rating structure
- Major review of Services and Level of Services

## LTFP 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*).

For both financial capital and infrastructure capital, the emphasis is on maintaining the service capacity of Council in the long term. There is a direct link between the prudent and strategic management of community infrastructure and financial assets, and the ongoing financial viability of Council.

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 LTFP 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 objectives of this Plan include:

Element of Sustainability	Objective
Operating Environment	<ul style="list-style-type: none"> <li>Ensuring that Council is responsive to the changing needs and aspirations of the community</li> </ul>
Finances	<ul style="list-style-type: none"> <li>Funding projects through borrowings in line with Council's debt policy</li> <li>Promptly identifying signs of potential financial unsustainability</li> <li>Maintain healthy cashflows, ensuring that the minimum required cash balances are sustained</li> <li>Achieving an operational surplus, proportionate to Council's future capital investment plans</li> </ul>
Assets	<ul style="list-style-type: none"> <li>Planning for the expected demands placed on services and infrastructure by future population growth</li> <li>Maintaining community assets at a standard that can effectively service the needs of the community now and into the future</li> <li>Providing certainty of funding for the provision of infrastructure and services through the effective management of expenditure programs</li> </ul>
Governance and Compliance	<ul style="list-style-type: none"> <li>Financial accountability and corporate planning documents are prepared on time and to a high standard</li> <li>Council complies with all State and Commonwealth statutory requirements</li> </ul>



## Strategies

Strategies that will be implemented to manage financial sustainability:

Element of Sustainability	Strategy
Operating Environment	<ul style="list-style-type: none"> <li>Proactively support and encourage community engagement and collaboration</li> </ul>
Finances	<ul style="list-style-type: none"> <li>Develop and maintain a Long-term Financial Plan and fiscal principles for sustainable financial management</li> <li>Pursuing spending and rating policies that are consistent with a reasonable degree of stability in the level of the rates burden</li> <li>Establishing Fees and Charges on a full cost recovery basis where practical and apply the 'user pays' principle where applicable</li> <li>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</li> <li>Generating organisational efficiencies through innovation, service delivery improvement and by reviewing the priority and need for discretionary operational projects</li> <li>Periodical reviews of services, and level of services</li> </ul>
Assets	<ul style="list-style-type: none"> <li>Allocating sufficient funds annually towards maintaining and renewing assets and supporting service standards in the region</li> <li>Reviewing services and service levels and identifying and disposing of assets no longer fit for purpose or surplus to requirements</li> <li>Projects are assessed via the Project Decision Framework (PDF)</li> <li>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</li> <li>Annual operational surpluses are achieved sufficient to fund future capital programs</li> <li>Delivery of projects meet the objectives of the asset management strategy</li> </ul>
Governance & Compliance	<ul style="list-style-type: none"> <li>Providing a transparent account of Council's financial position</li> </ul>

## Key Influences and Variables

The LTFP generates information that is used to guide decisions about Council operations into the future. As with any long-term planning, the accuracy is subject to many inherent influences, and these are reviewed annually in order to ensure the most recent information is being used as the basis for developing the LTFP.

These variables are outlined as follows:

### External Influences (uncontrollable)

#### **Unforeseen economic changes or circumstances:**

- Interest rate fluctuations
- Localised economic growth – residential development and new business (outside of Council policies and strategies designed to stimulate development)
- Consumer Price Index (CPI), Council Cost Index (CCI), Producer Price Index (PPI)
- Changes in specific grant funding arrangements (i.e. Federal Assistance Grant)

#### **Unforeseen political changes or circumstances:**

- Changes to levies and their conditions (i.e. Waste Levy)
- Cost of natural resources such as electricity, fuel and water
- A change in the level of legislative compliance
- Cost-shifting from higher levels of Government

#### **Variable climate conditions:**

- Impacts from climate related situations such as flooding, bushfires and drought

### Internal Influences (controllable)

- Agreed Service Level review outcomes
- Asset management
- Whole of Life costs on new and upgraded assets
- Rates and utility charge pricing
- Efficiencies in service delivery and administrative support
- Salaries and wages
- Council Policy

### Community Considerations

- Community Engagement, which drive the outcomes for:
  - Community needs and expectations
  - Corporate Plan
  - Other key strategies

Further, 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 LTFP and that the resulting measures of financial performance produced by the model remain meaningful.

## Assumptions

In developing the Plan, the proposed budget for 2024/25 represents the base year of the forecast. A number of key assumptions are then made for the remainder of the Plan, and these are reviewed annually to ensure that they are reasonable, and that they reflect the current position of Council. The key assumptions are outlined below:

### Growth Parameters

Table 1: Growth Parameters

Item	2026	2027	2028	2029	2030	2031	2032	2033	2034
General Rates	0.8%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%
Utility Charges	1.5%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%
Fees & Charges	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Employee Costs	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

### General Rates & Utility Charges

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

Growth in years 1-2 has been included at 0.8% for rateable properties, and 1.5% for utility connections, which is based on the actual growth of 279 rateable properties and 1,841 utility connections for the prior 12 months from May 2024. Growth is then conservatively reduced to 0.5% and 1.0% respectively for the long-term outlook.

### Fees and Charges

No growth in Fees and Charges has been assumed as the utilisation of services that incur a fee or charge is considered volatile, and significant fluctuations have historically occurred as a result of external forces outside of Council’s control.

### Employee Costs & Materials and Services

Staff numbers are assumed to be consistent across the forecast period, and materials and services are forecast to increase in line with whole of life cost assumptions.

### Price Parameters

Table 2: Price Parameters

Item	2026	2027	2028	2029	2030	2031	2032	2033	2034
General Rates	5.0%	5.0%	4.0%	4.0%	4.0%	3.0%	3.0%	3.0%	3.0%
Water	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%
Sewerage	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%
Waste	5.0%	5.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%
Fees and Charges	2.8%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
Employee Costs	2.8%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
Materials and Services	2.6%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
Council Cost Index	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%



## General Rates

The pricing was established with the previous LTFP iteration, and a review of the rating structure will be undertaken over the 2025 financial year.

## Utility Pricing

The pricing of Council's utility services requires the application of full cost price-setting practices and user pays principles. The pricing path seeks to recover the full economic cost of service provision, including a commercial return on assets employed.

## Fees and Charges

The majority of Councils Fees and Charges are labour based, and as such, the forecast price is linked to the employee Enterprise Bargaining Agreement, which is driven by CPI.

## Employee Costs

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 forecast CPI rates, although this is not intended to pre-empt future enterprise bargaining agreements.

## Materials and Services

Materials and Services have been adjusted by CPI over the forecast period of the Plan.

## Other Assumptions

### Service Levels

The Plan assumes that overall, service levels will remain materially unchanged throughout the forecast period. However, provision has been made for outlays for new/upgraded assets that will add to service levels. Whole of life costs over the life of the Plan are estimated to be \$59 million.

Whilst not included in the assumptions of this Plan, Council intends to undertake a review of service levels in the short term. The objective of this review is to ensure that Council is providing the right services for the community, at the right levels, and to identify any cost efficiencies available for Council to investigate further.

### Capital Investment & Grant Funding

Capital investment is driven by the LTAMP and the LGIP. 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.

### Interest Revenue

Interest revenue on investments is forecast to be 0.65% above the official cash rate, and interest on overdue rates is forecast to be stable.

### Debt

Borrowings under this Plan total \$60 million, and are assumed at a fixed 5.301% interest rate, over a period of 20 years. This forecast reflects a significant reduction from the previous forecast and is a direct result of the 10-year capital investment plan being reduced by 25% from the previous iteration.

## Depreciation

The inflated construction costs currently being experienced have had significant impacts on depreciation, and it is anticipated that this will continue above CPI over the life of the Plan.

Table 3: Revaluation Rates per Asset Class

Asset Revaluation Rates	2026	2027	2028	2029	2030	2031	2032	2033	2034
Land	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Buildings	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Roads, drainage & bridge network	2.70%	2.70%	2.70%	2.70%	2.70%	2.70%	2.70%	2.70%	2.70%
Water	2.95%	2.95%	2.95%	2.95%	2.95%	2.95%	2.95%	2.95%	2.95%
Sewerage	2.95%	2.95%	2.95%	2.95%	2.95%	2.95%	2.95%	2.95%	2.95%

## Policies and Plans

The LTFP makes considerations towards the following policy documents. With the exception of the Asset Management Policy, the 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 biannual 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.

### Asset Management Policy

The Asset Management Policy outlines Council’s commitment to the effective management of its community assets and infrastructure.

## Financial Management

### Revenue Management

#### 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 increases across the various general rating categories and utility charges.

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. Such pressures affect everyone to some extent, but low-income earners and those on fixed incomes are the ones most affected by the rising cost of living.

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.

#### Property Valuations

The Valuer-General is the independent authority responsible for the issuing of statutory land valuations for all rateable properties in Queensland, in accordance with the *Land Valuation Act 2010*.

Valuations are issued annually across the state, except in unusual circumstances or where the Valuer-General, after consultation with local government and industry groups, determines there has been insufficient market movement in a local government area to warrant an annual valuation.

The Bundaberg local government area has undergone a valuation in the 2023/24 year, with the application of these valuations to apply for the 2024/25 year for rating purposes. The results of this valuation show that the average increase to land values is 35.07%.

It should be noted that the increase in valuations does not mean that Council collects more revenue. The revenue collected via general rates will be 4.71% higher than the previous year (excluding growth). When a valuation is issued for the Local Government Area, there is a redistribution of the rating burden across categories to ensure that each property pays their equitable share according to the value of their property.

Council is conscious of the potential impact of rating due to land valuations on the community, and as such, for the 2024/25 year will apply a 20% cap to the residential and agricultural rate categories. This means that ratepayers in these categories will pay no more than 20% more in rates than paid in the previous year.



## 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 where appropriate.

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.

The objective of Council’s investment strategy is to maximise earnings from approved institutions whilst managing exposure to risk and ensuring cash funds are available to meet Council’s short-term cash requirements.

### *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.

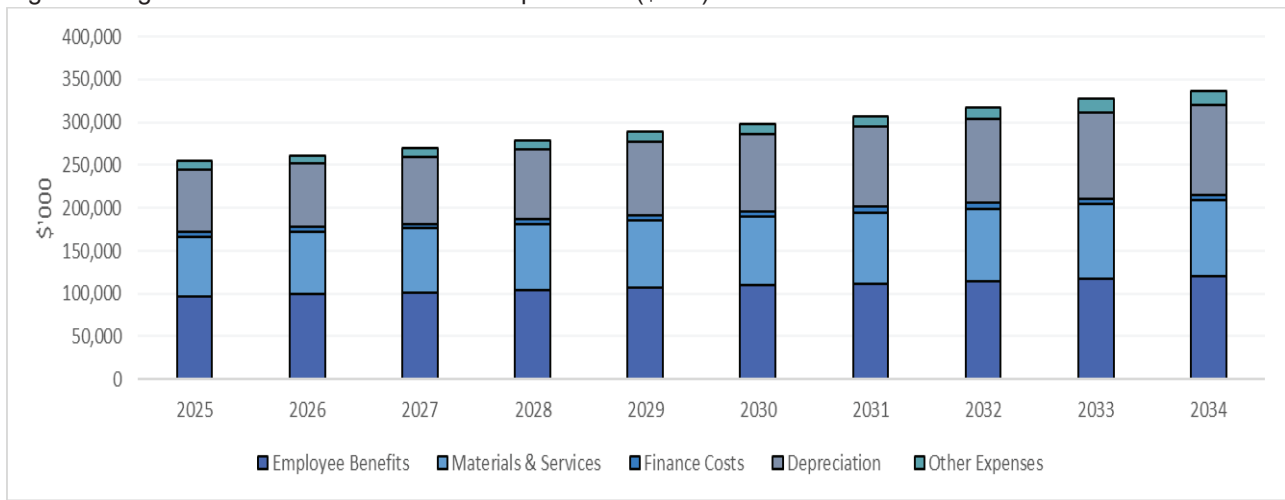
In 2021/22, the Financial Assistance Grant totalled \$8.97, representing 10.8% of the total general rates collected. Following a review of its allocation methodology, the Queensland Local Government Grants Commission identified Bundaberg Regional Council as a minimum grant council. Consequently, Council incurred a substantial reduction in the level of grant funding it

was to receive, with a forecast reduction to occur over 3 financial years. The 2025 allocation is to be the final year of the incremental reductions, with a forecast grant payment of \$3.4 million, which represents a \$6.4 million reduction from 2021/22.

## Expenditure Management

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)



Note: 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.

Whilst not included in the assumptions of this Plan, Council intends to undertake a review of service levels in the short term as the current long-term trajectory is unsustainable. The objective of this review is to ensure that Council is providing the right services for the community, at the right levels, and to identify any cost efficiencies available for Council to investigate further.

## 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.

Given the inflated construction costs currently being experienced, the associated increase in depreciation is forecast to be above average in the short term.

In addition to the external influences impacting depreciation, it is also acknowledged that internal factors need to be considered. Council recently undertook a review in relation to roads service levels. The impact of the review has resulted in a change of treatment type relating to pavement rehabilitation being applied, and an average 25% increase to the expected replacement cost, and ultimately a \$4.7m annual impact to depreciation.

### 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.

### Asset Management

Council is responsible for the provision of a diverse range of services, with a significant number provided through infrastructure and other assets owned and managed by Council. Council controls and maintains assets with a combined financial value of over \$3 billion.

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

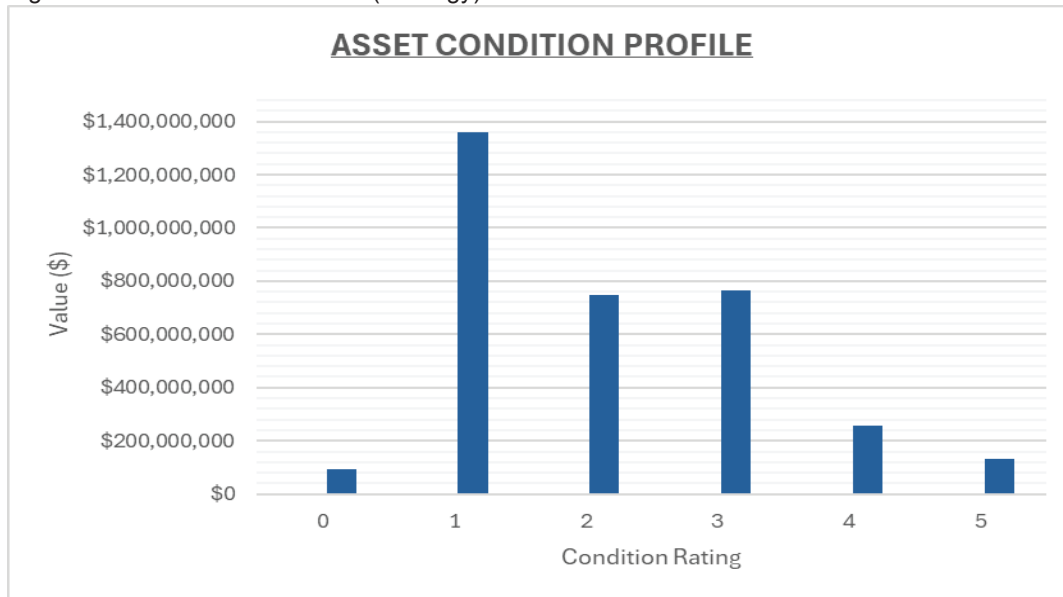
A dedicated asset management team provides the necessary asset management data to ensure long-term financial projections appropriately reflect sustainable asset management outcomes.

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	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.

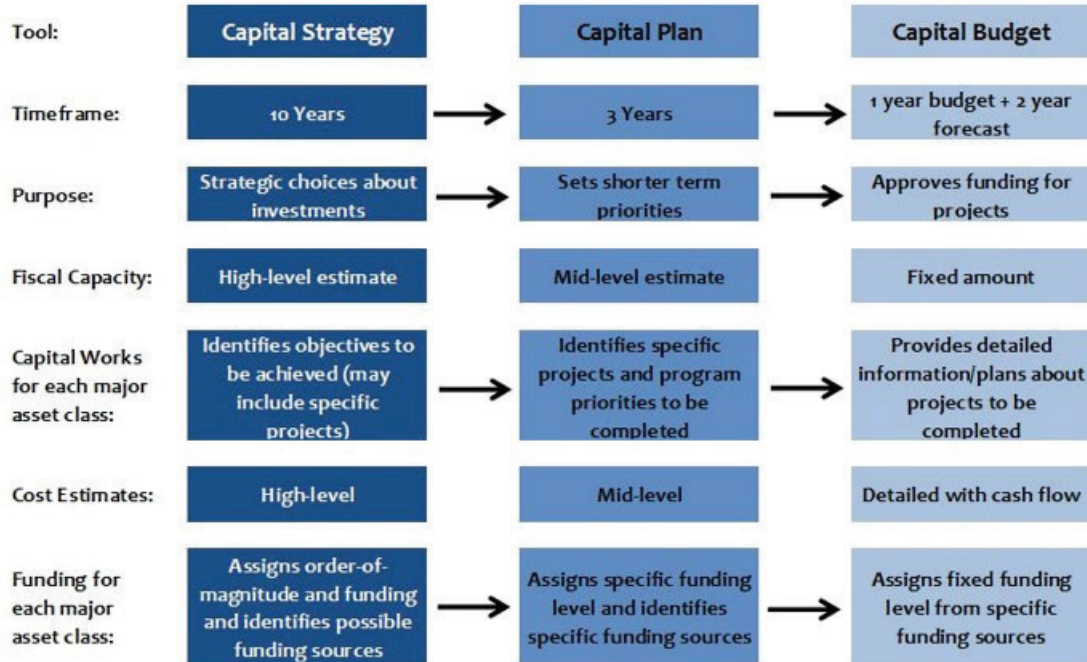
A key component of Council’s long-term financial planning is the first three years of the CIP, consisting of a list of proposed projects and funding sources. These projects are assessed via the Project Decision Framework (PDF). The PDF advances capital expenditure projects from concept identification, 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 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, albeit only a portion, this type of infrastructure. Grants and rates also 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 alternative funding is obtained.

## Debt

The use of debt enables Council to invest in strategic infrastructure priorities whilst still supporting the necessary renewal of existing assets.

New borrowings of \$60 million have been forecast over the period. External capital funding will be actively sourced to offset some capital infrastructure cost and, if successful, the level of required borrowings will be adjusted.

The leverage ratio remains well within the target range and Council has the requisite borrowing capacity to fund the level of infrastructure investment over the life of this plan.

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 LTFF are used to assess affordability and sustainability.

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

## 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.

The General Fund does have accumulated deficits and is reliant on transfers from the business units to contribute to its operating outcome.

## Other Liabilities

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 future costs are revised in line with changes to the Waste Strategy.

## Forecast of Financial Sustainability Indicators

The Department of Housing, Local Government, Planning and Public Works (the Department) has implemented a new sustainability guideline after a significant review of its sustainability measures. The following ratios are designed to provide an indication of Council’s performance against key financial sustainability criteria in accordance with section 169 (5) of the Local Government Regulation 2012:

- Operating Surplus Ratio
- Operating Cash Ratio
- Unrestricted Cash Expense Cover Ratio
- Asset Sustainability Ratio
- Asset Consumption Ratio
- Leverage Ratio
- Council-Controlled Revenue
- Population Growth
- Asset Renewal Funding Ratio

These measures 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, adjusting proposed capital programs, associated budgets and long-term financial forecasts.

The Council-Controlled Revenue, Population Growth, and Asset Renewal Funding Ratio measures are reported for contextual purposes only.

The measures Council is required to report under the 2024 Guideline are shown below:

Table 3: Long Term Financial Forecast FY2025 to FY2034 - Sustainability Ratios

Measure	Target	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	Average
Council-Controlled Revenue*	N/A	88.2%	92.2%	93.3%	93.6%	93.7%	93.8%	93.8%	93.8%	93.7%	93.6%	93.0%
Population Growth	N/A	1.0%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%
Operating Surplus Ratio	> 0%	-4.8%	-6.9%	-6.6%	-6.1%	-5.6%	-4.6%	-4.1%	-3.6%	-2.5%	-1.3%	-4.6%
Operating Cash Ratio	> 0%	26.6%	25.6%	26.1%	26.9%	27.5%	28.5%	29.3%	29.8%	30.7%	31.7%	28.3%
Unrestricted Cash Expense Cover Ratio	> 3 months	N/A										
Asset Sustainability Ratio	> 80%	58.4%	70.8%	71.5%	68.3%	53.9%	58.8%	52.2%	43.9%	41.3%	41.9%	56.1%
Asset Consumption Ratio	> 60%	68.5%	68.2%	67.9%	67.5%	67.0%	66.6%	66.1%	65.6%	65.0%	64.4%	66.7%
Asset Renewal Funding Ratio	N/A	100%										
Leverage Ratio	0 - 3 times	1.6	1.6	1.6	1.6	1.6	1.5	1.4	1.2	1.1	0.9	1.4

Council is within the target benchmarks for 4 of the 6 ratios, with the exceptions being the operating surplus ratio and the asset sustainability ratio.



As referenced earlier in the Plan, Council intends to undertake a major review of rating and services over the 2024/25 financial year, as well as reviewing the Asset Management Plans, with a view to bring these ratios back to target ranges during the life of this Plan.

## Summary

In applying the principles and objectives outlined in this LTFP, the following outcomes are achieved:

- An increase of 4.89% (including growth) in rates and utilities for 2024/25, when compared to the previous financial year
- An operational deficit of \$11.8 million in 2024/25, and deficits consciously continuing for the remainder of the Plan
- Total forecast borrowings of \$60 million, a significant reduction from the previous Plan
- 4 of the 6 ratios being achieved, with the exceptions being the operating surplus ratio and asset sustainability ratio
- Renewal and replacement of existing assets, totalling \$481.1 million across the forecast period
- New and upgraded assets, totalling \$523.9 million across the forecast period (reduction of \$178 million from the previous iteration of the Plan)
- Cash balance maintained greater than \$40 million

## Appendix A: Risks

Risk	Mitigation	Consequence	Likelihood
<p><b>General Fund</b></p> <p>Increases in the number and level of general fund services as well as increases in annual capital programs may result in depletion of cash reserves in the general fund, forcing Council to seek significant internal or external borrowings to fund future capital projects and services.</p>	<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><b>Capital Works Program</b></p> <p>Ongoing risk of introducing additional unplanned assets that may have a significant impact on ongoing financial sustainability and result in higher than anticipated rate increases.</p>	<p>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>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>Ensure that the capital works program is affordable and lifecycle costs are recognised appropriately.</p>	<p>Minor</p>	<p>Possible</p>
<p>Unforeseen infrastructure failure necessitating greater than expected capital funding, including borrowings.</p>	<p>Maximise the use of external capital funding for planned strategic infrastructure priorities.</p>		
<p><b>Dividends from Significant Business Units</b></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>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>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>Major</p>	<p>Unlikely</p>
<p><b>Efficiency Dividend</b></p> <p>If efficiency gains and associated cost reductions are not achieved Council's operating position may deteriorate further. 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. 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. Defer non-essential projects and focus on the provision of essential services.</p>	<p>Major</p>	<p>Unlikely</p>
<p><b>Cost Indexation</b></p> <p>Higher than forecast cost indexation for operating and/or capital costs.</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>Moderate</p>	<p>Possible</p>

Risk	Mitigation	Consequence	Likelihood
<p><b>Cost Shifting</b> Potential for cost shifting from other levels of government and regulatory or legislative changes can impose considerable costs on Council that will need to be met through rates and charges or a possible reduction in service delivery.</p>	<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><b>Rates and Charges</b> A significant proportion of revenue is derived from rates and charges and the capacity to increase the rates levied may be constrained by slower regional economic growth.</p>	<p>Diversify revenue streams where possible to reduce the dependence on general rates and to lessen the financial impacts on ratepayers. Seek to maximise revenue from external grants and subsidies.</p>	<p>Minor</p>	<p>Possible</p>
<p><b>Government Grants</b> Due to changes in funding programs and the potential for redirection of funds, particularly as governments and their priorities change, there is a degree of uncertainty over the level of grants and subsidies that will be received in the future.</p>	<p>Maximise own source revenue to minimise reliance on external operational funding assistance. Maximise the use of external capital funding sources for planned strategic infrastructure projects.</p>	<p>Moderate</p>	<p>Possible</p>
<p><b>Infrastructure Charges</b> The current rate of development is assumed to continue and infrastructure charges forecast to remain at current levels; but due to the difficulty in predicting development activity, infrastructure charges revenue may fluctuate and not meet the requirements of the LGIP.</p>	<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><b>Revenue Growth</b> 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><b>Interest Expense</b> Borrowing costs have been calculated based on existing rates and adjusted over the term of the plan. Any significant increases in rates will have an impact on Council's bottom line over the forecast period.</p>	<p>Council reviews its leverage ratio 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><b>Interest Revenue</b> Interest revenue reductions (both interest on rates and investments) from revenue shortfalls and non-collection or deferral of rates will affect cash holdings and could affect the provision of essential services.</p>	<p>Council has adopted conservative growth forecasts to mitigate against overstating future revenue growth. Continue to maximise investment opportunities where possible in accordance with Council's Investment Policy.</p>	<p>Minor</p>	<p>Unlikely</p>



# 2024-25 **Budget statements**

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

For the period ending 30 June 2025

	Estimated Actuals	Council			General			Waste Management			Wastewater			Water		
		2023/24	Original Budget	Forecast	2024/25	Original Budget	Forecast	2026/27	2024/25	Original Budget	Forecast	2026/27	2024/25	Original Budget	Forecast	2026/27
<b>Recurrent Income</b>																
Rates and utility charges*	177,452,437	186,015,893	195,804,069	206,065,010	94,989,840	100,038,248	105,677,737	19,225,930	20,490,035	21,729,882	37,014,657	38,884,823	40,648,249	34,785,466	36,390,964	38,009,342
Less: Pensioner remissions	(3,509,464)	(2,175,000)	(2,196,750)	(2,218,718)	(2,175,000)	(2,196,750)	(2,218,718)	(2,175,000)	(2,196,750)	(2,218,718)	(2,175,000)	(2,196,750)	(2,218,718)	(2,175,000)	(2,196,750)	(2,218,718)
Net rates and utility charges	173,942,973	183,840,893	193,607,319	203,846,292	92,814,840	97,841,498	103,459,019	19,225,930	20,490,035	21,729,882	37,014,657	38,884,823	40,648,249	34,785,466	36,390,964	38,009,342
Fees and charges	28,696,958	30,492,445	31,346,233	32,129,889	21,146,485	21,738,567	22,285,051	7,805,960	8,024,527	8,225,140	7,805,960	704,190	721,785	855,000	878,940	900,914
Interest and other income	9,948,763	8,708,000	6,006,865	3,462,994	8,708,000	6,006,865	3,462,994	2,160,000	988,800	1,018,664	702,000	723,080	744,752	1,575,000	1,622,250	1,670,918
Sales revenue	5,050,866	5,003,100	3,917,193	4,034,709	566,100	583,083	600,575	511,526	230,850	236,621	-	-	-	-	-	-
Grants, subsidies, contributions and donations	11,871,375	12,895,175	9,215,858	9,446,254	12,483,649	8,985,008	9,209,653	-	-	-	-	-	-	-	-	-
Profit on sale of developed land held for resale	1,840,860	1,971,021	-	-	1,971,021	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL RECURRENT REVENUE</b>	231,351,795	243,010,634	244,093,468	252,920,138	137,690,095	135,155,040	139,014,273	29,703,416	29,734,212	31,209,507	38,401,657	40,312,063	42,114,766	37,215,466	38,892,154	40,581,173
<b>Recurrent Expenditure</b>																
Employee benefits	(90,338,455)	(96,198,548)	(99,049,701)	(101,424,749)	(73,279,391)	(75,362,998)	(77,146,879)	(7,788,015)	(8,017,929)	(8,216,377)	(7,755,048)	(8,029,169)	(8,229,899)	(7,376,094)	(7,639,605)	(7,830,595)
Materials and services	(80,550,316)	(80,281,131)	(80,733,387)	(83,647,950)	(44,032,496)	(43,311,647)	(44,948,987)	(15,699,734)	(15,751,024)	(16,278,970)	(9,082,452)	(9,683,154)	(10,096,171)	(11,556,449)	(11,987,583)	(12,353,822)
Finance costs	(5,122,753)	(6,352,694)	(6,087,075)	(5,809,489)	(3,868,273)	(3,390,422)	(3,139,576)	(1,055,044)	(1,035,870)	(1,063,866)	(1,225,046)	(1,340,551)	(1,258,466)	(206,321)	(330,232)	(347,661)
Depreciation and amortisation	(61,534,140)	(71,949,832)	(74,997,757)	(78,646,571)	(51,903,857)	(53,920,843)	(56,344,696)	(1,889,954)	(2,105,964)	(2,408,524)	(8,614,556)	(8,978,750)	(9,388,620)	(9,541,465)	(9,992,199)	(10,504,731)
<b>TOTAL RECURRENT EXPENDITURE</b>	(237,545,664)	(254,782,185)	(260,867,920)	(269,528,760)	(173,082,017)	(175,975,910)	(181,578,138)	(26,342,747)	(28,910,788)	(32,989,656)	(26,677,102)	(28,031,624)	(29,943,157)	(28,880,329)	(29,949,899)	(31,038,809)
<b>Estimated Costs of Significant Business Activities</b>																
Community service obligations	-	-	-	-	(1,746,988)	(1,834,679)	(1,831,100)	566,750	593,800	616,700	393,236	344,279	292,700	796,000	896,600	921,700
Competitive neutrality adjustments	-	-	-	-	359,125	413,662	475,975	(307,242)	(399,819)	(379,450)	(206,298)	(202,274)	(198,510)	154,415	128,431	100,885
Internal tax equivalents paid	-	-	-	-	7,502,167	7,841,335	8,156,461	(1,086,053)	(1,117,411)	(1,231,667)	(3,973,448)	(3,669,689)	(3,753,385)	(2,842,666)	(3,054,235)	(3,173,409)
Return on capital	-	-	-	-	11,493,303	12,095,328	12,463,320	(1,013,650)	(1,042,917)	(1,148,556)	(6,836,632)	(5,895,825)	(6,130,528)	(4,843,021)	(4,988,584)	(5,183,235)
	-	-	-	-	17,698,609	18,445,644	19,267,656	(1,840,195)	(1,906,347)	(2,143,973)	(9,223,142)	(9,521,509)	(9,789,724)	(6,545,272)	(7,017,788)	(7,333,959)
<b>Operating surplus/(deficit)</b>	(6,193,869)	(11,771,551)	(16,774,452)	(16,608,621)	(17,783,313)	(22,375,226)	(23,297,293)	1,520,474	917,077	1,096,278	2,501,415	2,756,930	3,381,905	1,989,865	1,924,767	2,210,406
<b>Capital Activities</b>																
Grants, subsidies, contributions and donations	34,346,388	32,066,765	26,824,427	24,013,823	26,268,765	22,375,027	19,515,688	-	-	-	4,000,000	2,628,600	2,656,815	1,800,000	1,820,800	1,841,320
Other capital income	399,304	409,286	419,519	430,007	409,286	419,519	430,007	-	-	-	-	-	-	-	-	-
Capital expenses	(8,157,500)	(5,365,614)	(5,515,010)	(5,668,574)	(4,019,905)	(4,129,600)	(4,242,291)	-	-	-	(620,457)	(638,762)	(657,606)	(725,253)	(746,649)	(768,676)
<b>TOTAL CAPITAL ACTIVITIES</b>	26,587,192	27,112,437	21,728,935	18,775,256	22,658,147	18,664,945	15,703,403	-	-	-	3,379,543	1,989,838	1,999,209	1,074,748	1,074,151	1,072,644
<b>Net result</b>	20,393,323	15,340,876	4,954,484	2,166,635	4,874,834	(3,710,280)	(7,593,890)	1,520,474	917,077	1,096,278	2,501,415	2,756,930	3,381,905	1,989,865	1,924,767	2,210,406

\*Change in Total Rates and Utility Charges Levied 4.89%

## BUNDABERG REGIONAL COUNCIL

### Budgeted Statement of Financial Position

For the period ending 30 June 2025	Estimated Actuals	Original Budget	Forecast	Forecast
	2023/24	2024/25	2025/26	2026/27
	\$	\$	\$	\$
<b>Current Assets</b>				
Cash and cash equivalents	137,928,437	100,637,264	71,782,173	52,795,375
Receivables	17,503,880	18,835,333	19,345,175	20,310,762
Inventories	2,074,959	1,592,577	1,633,984	1,674,833
Other assets	5,738,833	5,922,476	6,076,460	6,228,372
Non-current assets held for sale	99,510	99,510	99,510	99,510
	<u>163,345,619</u>	<u>127,087,159</u>	<u>98,937,303</u>	<u>81,108,852</u>
<b>Non-Current Assets</b>				
Investment property	16,371,458	16,780,744	17,200,263	17,630,269
Property, plant and equipment	2,831,546,333	2,952,461,107	3,057,378,963	3,162,998,636
Right of use assets	4,178,307	3,756,534	3,424,353	3,103,210
Intangible assets	5,051,502	5,021,934	4,992,366	4,962,798
	<u>2,857,147,599</u>	<u>2,978,020,319</u>	<u>3,082,995,944</u>	<u>3,188,694,914</u>
<b>TOTAL ASSETS</b>	<u>3,020,493,218</u>	<u>3,105,107,478</u>	<u>3,181,933,247</u>	<u>3,269,803,766</u>
<b>Current Liabilities</b>				
Payables	21,893,605	22,495,458	22,963,452	23,607,320
Contract liabilities	3,168,400	2,720,303	2,342,868	-
Borrowings	7,523,177	6,772,642	6,553,242	6,769,650
Lease liabilities	531,514	470,793	469,601	483,333
Provisions	13,172,217	13,002,217	17,855,282	17,752,217
	<u>46,288,913</u>	<u>45,461,412</u>	<u>50,184,445</u>	<u>48,612,520</u>
<b>Non-Current Liabilities</b>				
Contract liabilities	5,063,171	2,342,868	-	-
Borrowings	106,441,905	99,702,719	93,149,477	101,381,992
Lease liabilities	4,066,189	3,775,039	3,493,036	3,185,898
Provisions	23,834,839	24,729,839	20,771,774	16,916,774
	<u>139,406,103</u>	<u>130,550,465</u>	<u>117,414,288</u>	<u>121,484,664</u>
<b>TOTAL LIABILITIES</b>	<u>185,695,016</u>	<u>176,011,877</u>	<u>167,598,733</u>	<u>170,097,184</u>
<b>NET COMMUNITY ASSETS</b>	<u>2,834,798,202</u>	<u>2,929,095,601</u>	<u>3,014,334,515</u>	<u>3,099,706,582</u>
<b>Community Equity</b>				
Asset revaluation surplus	999,782,502	1,078,739,025	1,159,023,455	1,242,228,887
Retained surplus	1,835,015,700	1,850,356,576	1,855,311,059	1,857,477,695
<b>TOTAL COMMUNITY EQUITY</b>	<u>2,834,798,202</u>	<u>2,929,095,601</u>	<u>3,014,334,515</u>	<u>3,099,706,582</u>

## BUNDABERG REGIONAL COUNCIL

### Budgeted Statement of Cash Flow

For the period ending 30 June 2025

	Estimated Actuals	Original Budget	Forecast	Forecast
	2023/24	2024/25	2025/26	2026/27
	\$	\$	\$	\$
<b>Cash Flows from Operating Activities</b>				
Receipts from customers	200,770,771	214,371,170	225,436,981	236,814,599
Payments to suppliers and employees	(191,040,507)	(176,728,417)	(180,122,848)	(185,237,078)
	<u>9,730,264</u>	<u>37,642,753</u>	<u>45,314,133</u>	<u>51,577,521</u>
Recurrent grants, subsidies, contributions and donations	10,521,022	13,647,498	9,526,487	9,427,318
Interest received	9,948,763	8,708,000	6,006,865	3,462,994
Proceeds from sale of developed land held for resale	2,294,296	2,502,785	-	-
Costs incurred on developed land held for resale	(257,717)	-	-	-
Borrowing costs	(3,533,047)	(4,828,479)	(4,499,123)	(4,216,036)
Interest on lease liabilities	(207,054)	(198,547)	(187,598)	(176,195)
<b>Net Cash Inflow/(Outflow) from Operating Activities</b>	<u>28,496,527</u>	<u>57,474,010</u>	<u>56,160,763</u>	<u>60,075,602</u>
<b>Cash Flow from Investing Activities :</b>				
Proceeds from sale of property, plant and equipment	4,169,375	2,769,375	2,053,000	643,854
Capital grants, subsidies, contributions and donations	23,313,163	24,568,765	19,324,427	16,513,823
Payments for property, plant and equipment	(143,362,453)	(114,261,731)	(99,337,443)	(104,375,594)
<b>Net Cash Inflow/(Outflow) from Investing Activities</b>	<u>(115,879,915)</u>	<u>(86,923,591)</u>	<u>(77,960,017)</u>	<u>(87,217,917)</u>
<b>Cash Flow from Financing Activities :</b>				
Proceeds from borrowings	30,000,000	-	-	15,000,000
Repayment of borrowings	(7,913,021)	(7,489,721)	(6,772,642)	(6,551,077)
Repayment of lease liabilities	(312,074)	(351,870)	(283,195)	(293,406)
<b>Net Cash Inflow/(Outflow) from Financing Activities</b>	<u>21,774,905</u>	<u>(7,841,592)</u>	<u>(7,055,836)</u>	<u>8,155,517</u>
<b>Net Increase/(Decrease) in Cash Held</b>	(65,608,483)	(37,291,173)	(28,855,090)	(18,986,799)
Cash at beginning of reporting period	203,536,920	137,928,437	100,637,264	71,782,173
<b>Cash at end of Reporting Period</b>	<u>137,928,437</u>	<u>100,637,264</u>	<u>71,782,173</u>	<u>52,795,375</u>

**BUNDABERG REGIONAL COUNCIL**

**Budgeted Statement of Changes in Equity**

For the period ending 30 June 2025

	Estimated Actuals	Original Budget	Forecast	Forecast
	2023/24	2024/25	2025/26	2026/27
	\$	\$	\$	\$
<b>Opening Balance - Retained Surplus</b>	1,814,622,377	1,835,015,700	1,850,356,576	1,855,311,059
Assets not previously recognised/(derecognised)	-	-	-	-
Net result	<u>20,393,323</u>	<u>15,340,876</u>	<u>4,954,484</u>	<u>2,166,635</u>
<b>Closing Balance - Retained Surplus</b>	<u>1,835,015,700</u>	<u>1,850,356,576</u>	<u>1,855,311,059</u>	<u>1,857,477,695</u>
<b>Opening Balance - Asset Revaluation Surplus</b>	972,987,695	999,782,502	1,078,739,025	1,159,023,455
Increase in asset revaluation surplus	<u>26,794,807</u>	<u>78,956,523</u>	<u>80,284,430</u>	<u>83,205,432</u>
<b>Closing Balance - Asset Revaluation Surplus</b>	<u>999,782,502</u>	<u>1,078,739,025</u>	<u>1,159,023,455</u>	<u>1,242,228,887</u>
<b>Total Community Equity</b>	<u>2,834,798,202</u>	<u>2,929,095,601</u>	<u>3,014,334,515</u>	<u>3,099,706,582</u>



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

For the period ending 30 June 2025

	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Recurrent Income</b>										
Rates and utility charges	186,015,893	195,804,069	206,065,010	215,240,809	224,836,813	234,865,873	244,161,193	253,834,189	263,907,629	274,391,125
Less: Discounts & pensioner remissions	(2,175,000)	(2,196,750)	(2,218,718)	(2,229,811)	(2,240,960)	(2,252,165)	(2,263,426)	(2,274,743)	(2,286,117)	(2,297,547)
Net rates and utility charges	183,840,893	193,607,319	203,846,293	213,010,998	222,595,853	232,613,708	241,897,767	251,559,446	261,621,513	272,093,578
Fees and charges	30,492,445	31,346,233	32,129,889	32,933,137	33,756,465	34,600,377	35,465,386	36,352,021	37,260,821	38,192,342
Interest and other income	8,708,000	6,006,865	3,462,994	3,096,814	3,047,865	3,211,699	3,244,416	3,538,705	4,248,777	5,173,327
Sales revenue	5,003,100	3,917,193	4,034,709	4,155,750	4,280,423	4,408,835	4,541,100	4,677,333	4,817,653	4,962,183
Grants, subsidies, contributions and donations	12,995,175	9,215,858	9,446,254	9,682,411	9,924,471	10,172,583	10,426,897	10,687,570	10,954,759	11,228,628
Profit on sale of developed land held for resale	1,971,021	-	-	-	-	-	-	-	-	-
<b>TOTAL RECURRENT REVENUE</b>	<b>243,010,634</b>	<b>244,093,468</b>	<b>252,920,139</b>	<b>262,879,109</b>	<b>273,605,076</b>	<b>285,007,202</b>	<b>295,575,567</b>	<b>306,815,074</b>	<b>318,903,523</b>	<b>331,650,057</b>
<b>Recurrent Expenditure</b>										
Employee benefits	(96,198,548)	(99,049,701)	(101,424,749)	(103,960,368)	(106,559,377)	(109,223,362)	(111,953,946)	(114,752,795)	(117,621,614)	(120,562,155)
Materials and services	(80,281,131)	(80,733,387)	(83,647,950)	(86,428,158)	(89,840,665)	(92,550,849)	(95,004,517)	(98,632,660)	(101,427,450)	(104,316,907)
Finance costs	(6,352,684)	(6,087,075)	(5,809,489)	(6,336,230)	(6,816,030)	(7,270,567)	(7,425,589)	(7,303,800)	(6,886,989)	(6,546,696)
Depreciation and amortisation	(71,949,832)	(74,997,757)	(78,646,571)	(82,286,848)	(85,732,728)	(89,086,097)	(93,231,906)	(97,280,398)	(100,974,118)	(104,499,857)
<b>TOTAL RECURRENT EXPENDITURE</b>	<b>(254,782,195)</b>	<b>(260,867,920)</b>	<b>(269,528,760)</b>	<b>(279,011,604)</b>	<b>(288,948,800)</b>	<b>(298,130,874)</b>	<b>(307,615,957)</b>	<b>(317,969,653)</b>	<b>(326,910,171)</b>	<b>(335,925,615)</b>
<b>Operating surplus/(deficit)</b>	<b>(11,771,561)</b>	<b>(16,774,452)</b>	<b>(16,608,621)</b>	<b>(16,132,496)</b>	<b>(15,343,724)</b>	<b>(13,123,673)</b>	<b>(12,040,391)</b>	<b>(11,154,579)</b>	<b>(8,006,649)</b>	<b>(4,275,558)</b>
<b>Capital Activities</b>										
Grants, subsidies, contributions and donations	32,068,765	26,824,427	24,013,823	25,525,068	19,755,048	22,143,299	19,559,382	20,278,366	21,040,325	19,625,334
Other capital income	409,286	419,519	430,007	440,757	451,776	463,070	474,647	486,513	498,676	511,143
Capital expenses	(5,365,614)	(5,515,010)	(5,668,574)	(5,826,421)	(5,988,672)	(6,155,450)	(6,326,881)	(6,503,096)	(6,684,228)	(6,870,414)
<b>TOTAL CAPITAL ACTIVITIES</b>	<b>27,112,437</b>	<b>21,728,935</b>	<b>18,775,256</b>	<b>20,139,403</b>	<b>14,218,152</b>	<b>16,450,919</b>	<b>13,707,147</b>	<b>14,261,783</b>	<b>14,854,773</b>	<b>13,266,062</b>
<b>Net result</b>	<b>15,340,876</b>	<b>4,954,484</b>	<b>2,166,635</b>	<b>4,006,908</b>	<b>(1,125,573)</b>	<b>3,327,247</b>	<b>1,666,757</b>	<b>3,107,204</b>	<b>6,848,125</b>	<b>8,990,504</b>

**BUNDABERG REGIONAL COUNCIL**  
**Long-Term Financial Forecast**

**Assets, Liabilities and Equity**  
 For the period ending 30 June 2025

	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Current Assets</b>										
Cash and cash equivalents	100,637,264	71,782,173	52,795,375	44,855,063	47,297,510	43,006,655	41,327,697	57,622,069	83,262,438	111,355,596
Receivables	18,835,333	19,345,175	20,310,762	21,293,631	22,237,579	23,161,274	24,027,218	24,858,719	25,862,034	26,833,704
Inventories	1,592,577	1,633,984	1,674,833	1,716,704	1,759,622	1,803,612	1,848,703	1,894,920	1,942,293	1,990,850
Other assets	5,922,476	6,076,460	6,228,372	6,384,081	6,543,683	6,707,275	6,874,957	7,046,831	7,223,002	7,403,577
Non-current assets held for sale	99,510	99,510	99,510	99,510	99,510	99,510	99,510	99,510	99,510	99,510
	127,087,159	98,937,303	81,108,852	74,348,989	77,937,904	74,778,326	74,178,085	91,522,049	118,389,277	147,683,238
<b>Non-Current Assets</b>										
Investment property	16,780,744	17,200,263	17,630,269	18,071,026	18,522,802	18,985,872	19,460,519	19,947,032	20,445,707	20,956,850
Property, plant and equipment	2,952,461,107	3,057,378,963	3,162,998,636	3,264,506,000	3,349,349,468	3,449,413,528	3,542,507,379	3,617,106,262	3,689,656,738	3,763,416,188
Right of use assets	3,756,534	3,424,353	3,103,210	2,783,452	2,464,568	2,145,683	1,826,799	1,514,366	1,206,483	1,033,473
Intangible assets	5,021,934	4,992,366	4,962,798	4,933,230	7,403,662	7,385,203	7,385,203	7,385,203	7,385,203	7,385,203
	2,978,020,319	3,082,995,944	3,188,694,914	3,290,293,708	3,377,740,499	3,477,930,287	3,571,179,899	3,645,952,863	3,718,694,131	3,792,791,715
<b>TOTAL ASSETS</b>	3,105,107,478	3,181,933,247	3,269,803,766	3,364,642,697	3,455,678,403	3,552,708,613	3,645,357,984	3,737,474,912	3,837,083,408	3,940,474,952
<b>Current Liabilities</b>										
Payables	22,495,458	22,963,452	23,607,320	24,223,760	24,963,375	25,625,610	26,277,749	27,003,429	27,740,662	28,463,256
Contract liabilities	2,720,303	2,342,868	-	-	-	-	-	-	-	-
Borrowings	6,772,642	6,553,242	6,769,650	7,514,511	8,274,508	8,879,786	9,408,763	8,056,944	7,807,427	8,160,646
Lease liabilities	470,793	469,601	483,333	497,546	512,257	527,482	534,409	546,303	392,951	392,951
Provisions	13,002,217	17,855,282	17,752,217	18,552,217	13,802,217	13,802,217	13,002,217	13,002,217	14,202,217	13,152,217
	45,461,412	50,184,445	48,612,520	50,786,034	47,552,357	48,835,095	49,223,138	48,608,892	50,143,257	50,169,070
<b>Non-Current Liabilities</b>										
Contract liabilities	2,342,868	-	-	-	-	-	-	-	-	-
Borrowings	99,702,719	93,149,477	101,381,992	108,869,645	115,597,302	116,718,958	112,310,917	104,253,973	96,446,546	88,285,900
Lease liabilities	3,775,039	3,493,036	3,185,898	2,852,510	2,490,763	2,099,267	1,685,113	1,242,303	934,949	609,842
Provisions	24,729,839	20,771,774	16,916,774	12,261,774	12,356,774	12,451,774	13,346,774	14,241,774	13,936,774	14,681,774
	130,550,465	117,414,288	121,484,664	123,983,929	130,444,839	131,269,999	127,342,803	119,738,050	111,318,269	103,577,516
<b>TOTAL LIABILITIES</b>	176,011,877	167,598,733	170,097,184	174,771,964	177,997,196	180,105,095	176,565,941	168,346,943	161,461,526	153,746,586
<b>NET COMMUNITY ASSETS</b>	2,929,095,601	3,014,334,515	3,099,706,582	3,189,870,733	3,277,681,207	3,372,603,519	3,468,792,043	3,569,127,970	3,675,621,882	3,786,728,366
<b>Community Equity</b>										
Asset revaluation surplus	1,078,739,025	1,159,023,455	1,242,228,887	1,328,386,131	1,417,322,178	1,508,917,242	1,603,439,010	1,700,667,733	1,800,313,521	1,902,429,501
Retained surplus	1,850,356,576	1,855,311,059	1,857,477,695	1,861,484,603	1,860,359,030	1,863,686,276	1,865,353,033	1,868,460,237	1,875,308,361	1,884,298,865
<b>TOTAL COMMUNITY EQUITY</b>	2,929,095,601	3,014,334,515	3,099,706,582	3,189,870,733	3,277,681,207	3,372,603,519	3,468,792,043	3,569,127,970	3,675,621,882	3,786,728,366

**BUNDABERG REGIONAL COUNCIL**  
**Long-Term Measures of Sustainability**

For the period ending 30 June 2025

Type	Measure	Target (Tier 3)	Forecast											
			2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34		
Financial Capacity	Council-Controlled Revenue*	N/A	88.20%	92.16%	93.30%	93.56%	93.69%	93.76%	93.84%	93.84%	93.84%	93.72%	93.56%	
	Population Growth*	N/A	0.96%	0.59%	0.59%	0.59%	0.59%	0.59%	0.59%	0.59%	0.59%	0.59%	0.59%	
Operating Performance	Operating Surplus Ratio	> 0%	-4.84%	-6.87%	-6.57%	-6.14%	-5.61%	-4.60%	-4.07%	-3.64%	-3.64%	-2.51%	-1.29%	
	Operating Cash Ratio	> 0%	26.58%	25.56%	26.07%	26.85%	27.52%	28.53%	29.33%	29.82%	30.71%	31.66%		
Liquidity	Unrestricted Cash Expense Cover Ratio	> 3 months					N/A							
Asset Management	Asset Sustainability Ratio	> 80%	58.41%	70.85%	71.52%	68.26%	53.91%	58.81%	52.17%	43.89%	41.31%	41.94%		
	Asset Consumption Ratio	> 60%	68.48%	68.20%	67.89%	67.53%	67.03%	66.62%	66.15%	65.55%	64.99%	64.43%		
	Asset Renewal Funding Ratio*	N/A					100%							
Debt Servicing Capacity	Leverage Ratio	0 - 3 times	1.65	1.60	1.64	1.65	1.65	1.54	1.40	1.23	1.06	0.92		

\* The Council-Controlled Revenue, Population Growth, and Asset Renewal Funding Ratio measures are reported for contextual purposes only.

## BUNDABERG REGIONAL COUNCIL

### Estimated Activity Statement

For the period ending 30 June 2025

	Water	Wastewater	Waste Management	Council's Holiday Parks	Bundaberg Airport
	2024/25	2024/25	2024/25	2024/25	2024/25
	\$	\$	\$	\$	\$
Estimated revenue payable to Council	1,870,830	588,743	588,743	-	-
Estimated revenue payable to external clients	35,344,636	37,812,914	29,114,673	4,462,000	5,105,000
Community service obligations	786,000	393,236	566,750	-	279,000
	38,001,466	38,794,893	30,270,166	4,462,000	5,384,000
Less: Estimated expenses	(28,446,847)	(25,266,188)	(26,448,330)	(3,080,777)	(4,264,238)
Estimated surplus/(deficit)	9,554,619	13,528,705	3,821,836	1,381,223	1,119,762

### Description of estimated CSO's provided to business activities

Provision of water allocations to unlicensed sporting clubs free of charge	362,000				
Internal bulk water provisions	68,000				
Water leak relief	138,500				
Water infrastructure charge concession	200,000				
Community organisations concession	17,500				
Providing pedestal discount for community and aged care facilities		105,109			
Providing pedestal discount for not-for-profit sporting clubs		70,277			
Wastewater infrastructure charge concession		200,000			
Community organisations concession		17,850			
Provision of domestic waste vouchers			426,000		
Provision of bins and waste disposal for community events			20,000		
In-kind assistance for charities			100,000		
Community organisations concession			20,750		
Bundaberg Airport commercial arrangements					279,000

**BUNDABERG REGIONAL COUNCIL**  
**10 Year Capital Investment Summary**  
For the period ending 30 June 2025

	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	Total
<i>Expenditure Type</i>	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
New	62,794,842	32,522,689	27,484,188	25,692,855	32,026,052	37,706,213	38,017,217	29,731,961	29,941,383	27,599,360	343,516,560
Upgrade	24,324,369	26,249,188	31,045,190	30,607,854	12,312,375	15,688,155	12,669,379	6,798,917	7,364,000	13,321,734	180,381,161
Renewal	34,642,720	48,065,566	53,346,216	53,284,948	52,422,633	52,301,181	49,903,498	45,854,857	45,499,500	45,777,077	481,098,197
Loan Redemption	7,502,553	6,772,642	6,551,077	6,767,485	7,512,346	8,273,065	8,879,065	9,408,763	8,056,944	7,807,427	77,531,367
	129,264,284	113,610,085	118,426,671	116,353,142	104,273,406	113,968,614	109,469,159	91,794,498	90,861,827	94,505,598	1,082,527,285
<b>Asset Class</b>											
Land & Investment Property	-	-	-	-	-	950,075	1,135,345	-	-	-	2,085,420
Land Restoration	170,000	-	4,853,065	4,750,000	5,550,000	800,000	800,000	-	-	1,200,000	18,123,065
Buildings & Structures	45,326,293	26,249,966	22,350,989	22,511,860	18,193,330	23,447,455	20,542,105	12,719,339	15,222,809	19,331,639	225,895,786
Plant & Equipment	10,623,884	11,072,662	10,434,412	10,279,784	10,523,394	10,290,402	10,180,159	10,046,018	10,735,191	10,037,138	104,223,044
Transport Infrastructure	37,671,161	38,445,746	36,250,573	38,263,281	32,736,375	36,550,000	34,563,306	32,875,917	32,999,000	34,073,818	354,429,177
Stormwater Drainage	6,149,107	2,974,962	6,316,940	4,423,604	3,150,000	4,198,155	3,119,719	1,800,000	2,516,000	1,650,000	36,298,487
Sewerage Infrastructure	12,213,586	12,853,607	13,409,615	17,977,128	9,477,128	13,897,128	16,897,128	12,697,128	10,317,250	12,175,943	131,915,641
Water Infrastructure	9,607,700	15,240,500	18,260,000	11,380,000	14,630,833	15,562,333	13,352,333	12,247,333	11,014,633	8,229,633	129,525,298
Intangibles	-	-	-	-	2,500,000	-	-	-	-	-	2,500,000
Loan Redemption	7,502,553	6,772,642	6,551,077	6,767,485	7,512,346	8,273,065	8,879,065	9,408,763	8,056,944	7,807,427	77,531,367
	129,264,284	113,610,085	118,426,671	116,353,142	104,273,406	113,968,614	109,469,159	91,794,498	90,861,827	94,505,598	1,082,527,285
<b>Funding Sources</b>											
Grants & Subsidies	20,468,765	15,117,827	12,202,058	13,605,509	7,725,000	10,000,000	7,300,000	7,900,000	8,540,000	7,000,000	109,859,158
Loans	-	-	15,000,000	15,000,000	15,000,000	10,000,000	5,000,000	-	-	-	60,000,000
Infrastructure Charges	11,600,000	11,706,600	11,811,765	11,919,559	12,030,048	12,143,299	12,259,382	12,378,366	12,500,325	12,625,334	120,974,679
Asset Sales	2,769,375	2,053,000	643,854	1,721,594	1,430,690	1,522,349	1,978,109	1,544,513	2,549,732	2,657,439	18,870,656
Reserves	170,000	-	4,853,065	4,750,000	5,550,000	800,000	800,000	-	-	1,200,000	18,123,065
General Revenue	94,256,144	84,732,659	73,915,929	69,356,481	62,537,667	79,502,965	82,131,668	69,971,619	67,271,769	71,022,825	754,699,727
	129,264,284	113,610,085	118,426,671	116,353,142	104,273,406	113,968,614	109,469,159	91,794,498	90,861,827	94,505,598	1,082,527,285



## 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;
- g) Sustainability – revenue decisions supporting the financial strategies for the delivery of infrastructure and services identified in Council’s long-term planning; and
- h) Predictability – consulting with affected ratepayers where possible on significant changes to the charging structure

### 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;

- g) Sustainability – revenue decisions supporting the financial strategies for the delivery of infrastructure and services identified in Council’s long-term planning; and
- h) Predictability – consulting with affected ratepayers where possible on significant changes to granting concessions.

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;
- g) Sustainability – ensuring overdue rates and charges remain at a sustainable level that doesn’t impact service and asset delivery; and
- h) Predictability – consulting with affected ratepayers where possible on significant changes to the recovery of overdue rates.

### **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; and
- h) Predictability – consulting with affected ratepayers where possible on significant changes to cost-recovery fees.

## **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**

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

### **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 which identifies the principal use of the land or the potential predominant use by virtue of its improvements or activities conducted upon the land.

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

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

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

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

## POLICY STATEMENT

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

## 1. The Measures Adopted for Revenue Raising

Council 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, sustainability and predictability.

## 2. 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 2025, on all rateable land in Council's area.

Where Council is deciding 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
- ensuring 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 will make and levy differential general rates and corresponding Minimum General Rates for the year ending 30 June 2025, 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	Limitation (Cap)
1	<b>Urban Residential Land</b> <i>Land that is used, or has the potential to be used, for urban residential purposes, other than land included in category 5 or 7.</i>	1001 - Vacant Land 1002 - Single Use Dwelling 1003 - Multi Unit Dwellings, Flats, Dual Occupancy, Secondary Dwellings 1006 - Outbuilding 1009 - Strata Title Residential Use 1021 - Residential Institution Non-Medical 1072 - Section 49 to 51 Valuation	0.010053	\$1,138	20%
2	<b>Rural Residential Land</b> <i>Land that is used, or has the potential to be used, for rural residential purposes and is greater than 4000M2 in area.</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	0.007030	\$1,143	20%
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	Limitation (Cap)
5	<p><b>Coastal Towns</b> Land that is used, or has the potential to be used, for residential purposes and is located within the townships or areas of Bargara, Burnett Heads, Buxton, Coonarr, Coral Cove, Elliott Heads, Innes Park, Moore Park Beach, Walkers Point, Winfield, Woodgate 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	0.006214	\$1,264	20%
6	<i>Intentionally left blank</i>				
7	<p><b>Urban Oceanfront</b> Land that is used, or has the potential to be used, for residential purposes and is located within the townships or areas of Bargara, Burnett Heads, Coonarr, Coral Cove, Elliott Heads, Innes Park, Moore Park Beach, Woodgate 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 Institution Non-Medical 1072 - Section 49 to 51 Valuation	0.007100	\$1,431	20%
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	Limitation (Cap)
9	<b>Agricultural Land</b> <i>Land that is used, or has the potential to be used, for agricultural purposes.</i>	1060 - Sheep Grazing 1061 - Sheep Breeding 1064 - Cattle Grazing & Breeding 1065 - Cattle Breeding & Fattening 1066 - Cattle Fattening 1067 - Goats 1068 - Milk Quota 1069 - Milk No Quota 1070 - Cream 1071 - Oil Seeds 1073 - Grains 1074 - Turf Farms 1075 - Sugar Cane 1076 - Tobacco 1077 - Cotton 1078 - Rice 1079 - Orchards 1080 - Tropical Fruits 1081 - Pineapple 1082 - Vineyards 1083 - Small Crops & Fodder Irrigation 1084 - Small Crops & Fodder Non- Irrigation 1085 - Pigs 1086 - Horses 1087 - Poultry 1088 - Forestry & Logs 1089 - Animals – Special 1090 – Stratum	0.009310	\$1,236	20%
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	Limitation (Cap)
12	<p><b>Bundaberg Commercial Land</b>  <i>Land located within the area of Bundaberg City that is used, or has the potential to be used, for commercial purposes, other than land included in category 15.</i>  <i>*Refer Differential Rating Map 11</i></p>	1007 - Guest House/Private Hotel 1008 - Strata Title Non Residential Use 1010 - Combines Multi Dwelling & Shops 1011 - Shop Single 1012 - Shop Group (more than 6 shops) 1013 - Shopping Group (2 to 6 shops) 1014 - Shopping Main Retail (CBD) 1015 - Shopping Secondary (Fringe CBD) 1016 - Drive in Shopping Centre 1017 - Restaurant 1018 - Tourist Attraction 1020 - Marina 1022-1 - Car Park Commercial 1023 - Retail Warehouse 1024 - Sales Area (Outdoor) 1025 - Offices 1026 - Funeral Parlour 1027 - Private Hospital/Convalescent Home (Medical Private) 1028-1 - Warehouse & Bulk Stores 1030 - Service Station 1038 - Advertising Hoarding 1041 - Child Care excluding Kindergarten 1042 - Tavern/Hotel 1043 - Motel 1044 - Nursery (Plants) 1045 - Theatres and Cinemas 1046 - Drive-In Theatre 1047 - Club – Sport (run as a business) 1048 – Sports clubs/facilities 1049 - Caravan Park 1053 - Employment Agency/Training 1054 - Marketplace	0.019766	\$1,504	No Cap
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	Limitation (Cap)
14	<p><b>Other Commercial Land</b> <i>Land located outside the area of Bundaberg City that is used, or has the potential to be used, for commercial purposes.</i></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	0.015812	\$1,504	No Cap
15	<p><b>Major Shopping Centre</b> <i>Land that is used, or has the potential to be used for the purposes of a shopping centre with a gross floor area of more than 20,000m<sup>2</sup>.</i></p>	1016-16 - Drive In Shopping Centre with more than 20,000m <sup>2</sup> gross floor area.	0.042647	\$611,247	No Cap



Category	Description	Identification (Land to which the Primary Land use Codes apply)	Rate in the Dollar of Property Value	Minimum General Rate	Limitation (Cap)
16	<b>Industrial Land</b> <i>Land that is used, or has the potential to be used for industrial purposes and which is not included in category 18 or 19.</i>	1028-2 - Warehouse & Bulk Stores 1029 - Transport Terminal 1031 - Oil/Fuel Depot and Refinery 1032 - Wharves, Jetties, Barge Landing 1033 - Outdoor Service Area 1034 - Cold Stores – Iceworks 1035 - General Industry 1036 - Light Industry 1037 - Noxious/Offence Industry 1039 - Harbour Industry 1091 - Transformers and Substations	0.015061	\$1,826	No Cap
17	<i>Intentionally left blank</i>				
18	<b>Extractive Industry</b> <i>Land that is used, or has the potential to be used, for extractive industry.</i>	1040 - Extractive Industry	0.017656	\$2,863	No Cap
19	<b>Heavy Industry</b> <i>Land that is used, or has the potential to be used, for a sugar mill, co-generation plant or any heavy industrial purpose.</i>	1251 - Co-generation plant 1252 - Sugar Cane/Sugar Mill 1253 - Heavy Industry Purpose	0.014923	\$122,367	No Cap
20	<b>Other Land</b> <i>Land that is not included in any other rating category.</i>	1019 - Walkway 1022-2 - Car Parks – Ancillary Use 1050 - Other Clubs (Non Business) 1051 - Religious 1052 - Cemetery 1055 - Library 1056 - Showgrounds, Racecourse, Airfield 1057 - Parks, Gardens 1058 - Educational – including Kindergarten 1059 - Local Authority (secondary use only) 1092 - Defence Force Establishments 1095 - Reservoirs, Dams, Bores, Channels 1097 - Welfare Homes/Institutions 1099 - Community Purposes 1100 - Driver Education Centre	0.008794	\$1,143	No Cap

Category	Description	Identification (Land to which the Primary Land use Codes apply)	Rate in the Dollar of Property Value	Minimum General Rate	Limitation (Cap)
21	<b>Renewable Energy Facility</b> <i>Land that is used or has the potential to be used, in whole or in part, for the production of electricity from renewable energy sources such as solar, wind and water and which is not included in category 18 or 19.</i>	1200 - Solar Farm	0.013139	\$2,284	No Cap

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. Limitation of Increase in the Differential General Rate

- a) Pursuant to Section 116 of the *Local Government Regulation 2012*, Council has resolved to limit increases from the differential general rates levied in the previous financial year to a maximum stated percentage for those differential rating categories, identified in the above Differential General Rate table under section 4.
- b) That limitation of increase in the differential general rates levied will not apply to land where:
  - (i) There has been a change in valuation (other than the revaluation of the Council's entire local government area) during the current or previous financial year; or
  - (ii) There has been a change in land area of the rateable parcel of land during the current or previous financial year, unless that change is the result of the Council or a State Government entity acquiring (by agreement or compulsory acquisition) part of a parent parcel, thus creating a new rateable assessment, (the original parcel less the part acquired) in which case a limit on any increase will continue to apply to the new rateable assessment; or
  - (iii) A discounted valuation under Chapter 2, (Section 50) of the *Land Valuation Act 2010* was levied for the 2023/24 financial year; or
  - (iv) A discounted valuation under Chapter 2, (Section 50) of the *Land Valuation Act 2010* has ceased; or
  - (v) There has been a change in the differential rating category during the 2024/25 financial year; or
  - (vi) The rating category of the land in 2023/24 financial year, changes in the 2024/25 financial year.

- c) For land on which the rate levied for the previous financial year was for a period less than the full year, the differential general rate for the previous year will be annualised and the limitation applied to the annualised amount in accordance with Section 116(2)(b)(ii) of the *Local Government Regulation 2012*.

## 6. Separate Rates and Charges

### 6.1 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.

Description	Annual Charge
Community Wellbeing & Environment Charge	\$100 per assessment

## 7. 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.

## 8. 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.

### 8.1 Water

#### 8.1.1 Declared service area – (water)

For the financial year 1 July 2024 to 30 June 2025, 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](http://bundaberg.qld.gov.au).

### 8.1.2 Service provider (water)

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

### 8.1.3 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 2024 to 30 June 2025:

#### a) Water infrastructure charges

A common infrastructure 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

Vacant land situated in the water area and not serviced with a water connection are charged a Vacant or Non-Metered infrastructure charge to recover costs. Maintenance and capital infrastructure costs must be financed whether a property is actually connected to the water system.

An Infrastructure Charge will apply to all premises or metered connections for the period 1 July 2024 to 30 June 2025, according to the water meter size/s serving the premises in accordance with the following, unless otherwise specified:

Water Infrastructure Charge	Potable Water/ Unrestricted Flow	Non-potable Water/Restricted Flow
Vacant and non-metered	\$471	\$377
20mm meter connection	\$471	\$377
25mm meter connection	\$736	\$589
32mm meter connection	\$1,206	\$965
40mm meter connection	\$1,884	\$1,507
50mm meter connection	\$2,944	\$2,355
80mm meter connection	\$7,536	\$6,029
100mm meter connection	\$11,775	\$9,420
150mm meter connection	\$26,494	\$21,195
200mm meter connection	\$47,100	\$37,680

Where multiple lots are included on one assessment, Council will levy a water infrastructure 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 infrastructure 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 infrastructure 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 infrastructure 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 infrastructure 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 infrastructure charge for each lot as per the following table:

Number of Lots not separately metered	Percentage of 20mm Infrastructure Charge	Annual Charge per Lot
1 to 5	95%	\$447
6 to 10	90%	\$424
11 to 20	85%	\$400
21 to 30	80%	\$377
31 to 40	75%	\$353
41 to 50	70%	\$330
51 to 60	65%	\$306
Above 60	60%	\$283

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

Concessional situations

A concessional water infrastructure charge equal to a 20mm infrastructure 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 infrastructure charge for their largest connection on each assessment and no infrastructure 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](http://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](http://bundaberg.qld.gov.au).

**b) Water consumption charge**

Water consumption is levied half-yearly for the readings undertaken prior to the 31 December 2024, and prior to the 30 June 2025. 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 8.1.3(b)(ii):

Tier	Description	Charge per kilolitre
1 <sup>st</sup>	For the first 150 kilolitres of consumption per half year	\$1.32
2 <sup>nd</sup>	For each kilolitre of consumption over 150 kilolitres per half year	\$2.15

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

Tier	Description	Charge per kilolitre
1 <sup>st</sup>	For the first 150 kilolitres of consumption per half year	\$1.06
2 <sup>nd</sup>	For each kilolitre of consumption over 150 kilolitres per half year	\$1.72

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 accumulated 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 2024 to 30 June 2025, 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 2024 and nominal final reading date of period ending 30 June 2025.

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

#### 8.1.4 Dedicated fire services

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

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

Water Service	Description	Charge per kilolitre
Potable Water/Unrestricted	Per kilolitre of consumption greater than 10 kilolitres per half year	\$21.50
Non-potable Water/Restricted Flow	Per kilolitre of consumption greater than 10 kilolitres per half year	\$17.20

#### 8.1.5 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) Properties with multiple water connections will be charged a water infrastructure charge for the largest connection only. Further, where the largest meter is greater than 20mm, Council will reduce the water infrastructure charge to the meter connection size immediately below this. Where it is impractical to do so, Council will charge the equivalent of 40% of the 40mm Water Infrastructure 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 1<sup>st</sup> tier rate, and any consumption in excess of 300 kilolitres will be levied at the 2<sup>nd</sup> tier rate; and
- (vii) Unused entitlements are not carried forward into the following financial year.

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

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

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

Tier	Description	Charge per kilolitre
1 <sup>st</sup>	For the first 300 kilolitres of consumption per half year	\$1.32
2 <sup>nd</sup>	For each kilolitre of consumption over 300 kilolitres per half year	\$2.15

### **8.1.6 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.

### **8.1.7 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.

That is, 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.

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

Any approved water service connections, which are located outside the declared service area (water), will have infrastructure 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.

## **8.2 Sewerage**

### **8.2.1 Declared service area – (sewerage)**

For the financial year 1 July 2024 to 30 June 2025, 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](http://bundaberg.qld.gov.au).

### **8.2.2 Service Provider (Sewerage)**

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

### 8.2.3 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 to recover costs. Maintenance and capital infrastructure costs must be financed whether 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 2024 to 30 June 2025 as set out below:

Description	Sewerage Charge	Charge Applied
Residential Properties	\$873	per property
Vacant Land	\$873	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	\$873	per pedestal
Waste dump points at caravan parks	\$873	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.

### 8.2.4 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, as identified in the table below, be granted a rebate of 20% 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 Jocumsen 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.

### 8.2.5 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.

### 8.2.6 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.

### **8.3 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](http://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.	\$280	N/A
2	Compliant pre-treatment, or pre-treatment not required. Low risk with annual discharge generally less than 100kL.	\$473	N/A
3	Low Strength/Risk discharge with pre-treatment, or pre-treatment not required. Annual discharge generally less than 500kL.	\$792	N/A
4	Medium Strength/Risk discharge with pre-treatment required. Annual discharge generally less than 500kL.	\$1,378	Tier A \$585
			Tier B \$1,170
			Tier C \$1,755
5	High Strength/Risk discharge with pre-treatment required, and/or annual discharge generally greater than 500kL.	\$3,537	Tier A \$1,171
			Tier B \$2,343
			Tier C \$3,513

\* 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) 2024/25#:

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	\$1,289
EAC 2	1000 - 1999L	\$2,108
EAC 3	2000 - 3999L	\$3,514

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

## 8.4 Waste

### 8.4.1 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](http://bundaberg.qld.gov.au).

### 8.4.2 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 2023*, 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	Annual Charge
<b>Residential Properties</b>	
240 litre refuse weekly/240 litre recycling fortnightly (minimum service)	\$402
240 litre refuse fortnightly/240 litre recycling fortnightly/240 litre FOGO trial service	\$402
<b>Additional Services</b>	
240 litre refuse weekly/240 litre recycling fortnightly	\$402
240 litre refuse weekly – only available if in receipt of a minimum service	\$292
240 litre recycling fortnightly – only available if in receipt of a minimum service	\$60
<b>Non-Residential Properties</b>	
240 litre refuse/240 litre recycling (minimum service)	\$477
240 litre refuse weekly service	\$369
240 litre recycling fortnightly service	\$110

*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.*

## 9. 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 8.1.3(a) (“Concessional situations”) 8.1.5, 8.2.4 and 8.2.5 above, Council grants the following concessions.

### 9.1. 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](http://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 2024/2025 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	\$100	\$200

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.

## 9.2. Community Service Obligations

The following community service obligations are applicable to the 2024/2025 financial year.

### 9.2.1. Community Group Concessions

Council will grant a rebate of up to a maximum \$1,700 per annum for the financial year 2024/2025, towards the payment of rates and charges, except for water consumption charges, for the following community groups:

Property	
Bucca Hall	Bundaberg Kindergarten, Electra Street
Bullyard Hall	Burnett Heads Kindergarten
Drinan Hall	Isis Community Preschool & Kindergarten
Gin Gin & District Historical Society Hall	Forestview Community Kindergarten
Pine Creek Hall	Gin Gin Kindergarten
Sharon Social Club Inc	South Kolan Kindergarten
Tegege Hall	Trustees Booyal Memorial Hall
Avenell Heights Progress Association Hall	Bundaberg & District Air Sea Rescue
Burnett Heads Progress Hall	Sandy Hook Ski Club
Kepnock Progress Association Hall	Tegege Combined Sport & Recreation Club
North Bundaberg Progress Association Hall	Bundaberg Railway Historical Society
Pacificque 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)

### 9.2.2 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



### 9.2.3 Rural Fire Brigade Concession

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

Property	
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

### 9.3. Hardship

Council's Hardship Policy (available at [bundaberg.qld.gov.au](http://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.

## 10. 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 takes into consideration 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](http://bundaberg.qld.gov.au).

## 11. Recovery of Overdue Rates

Council's Rates Recovery Policy (available at [bundaberg.qld.gov.au](http://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 2024 to 30 June 2025, Council will charge compound interest at 11.64% per annum on overdue rates and charges from 1 July 2024, 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](http://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 2023*
- *Local Law No 8 (Waste Management) 2018*
- Water Charge Concession (Home Haemodialysis) Policy
- *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 2024 through to 30 June 2034 are indicated in the schedule of future borrowings table below.

**Table 1: Schedule of Future Borrowings**

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Value (\$ millions)	\$0.0	\$0.0	\$15.0	\$15.0	\$15.0	\$10.0	\$5.0	\$0.0	\$0.0	\$0.0
Term	Each loan indicated is scheduled for a term of 20 years.									

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

## **ASSOCIATED DOCUMENTS**

- Long-term Financial Plan

## **DOCUMENTS CONTROLS**

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

## **POLICY OWNER**

Chief Financial Officer.

## 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. The set target is 0.65% above cash rate.
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	10% of Total Cash	100%	100%
AA+	Aa1	A-1+	High Grade	50% (including QTC)	90%	40%
AA	Aa2					
AA-	Aa3					
A+	A1	A-1	Upper Medium Grade	0%	50%	50%
A	A2					
A-	A3					
BBB+	Baa1	A-2	Lower Medium Grade	0%	25%	50%
BBB	Baa2					
BBB-	Baa3					
		A-3				

6. No more than 15% of total cash will be held in the Commonwealth Bank transaction account at any time.
7. 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.
8. 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

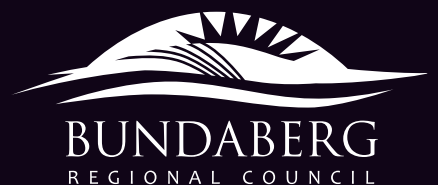
Chief Financial Officer.



2024-25

# Operational Plan

Building Australia's  
**best regional community**

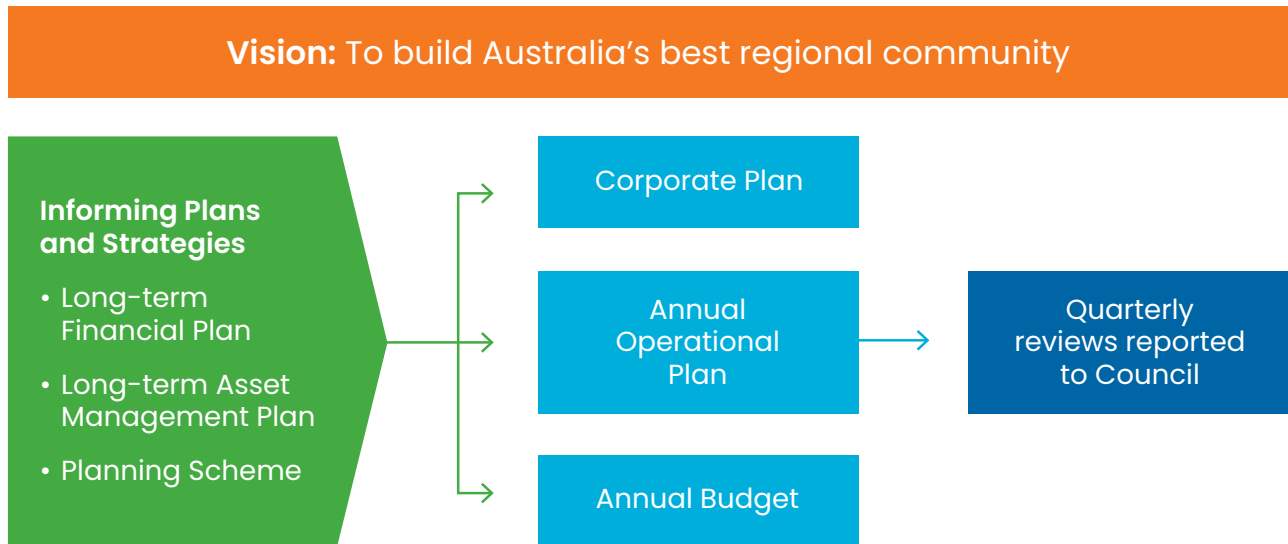


## About the Operational Plan

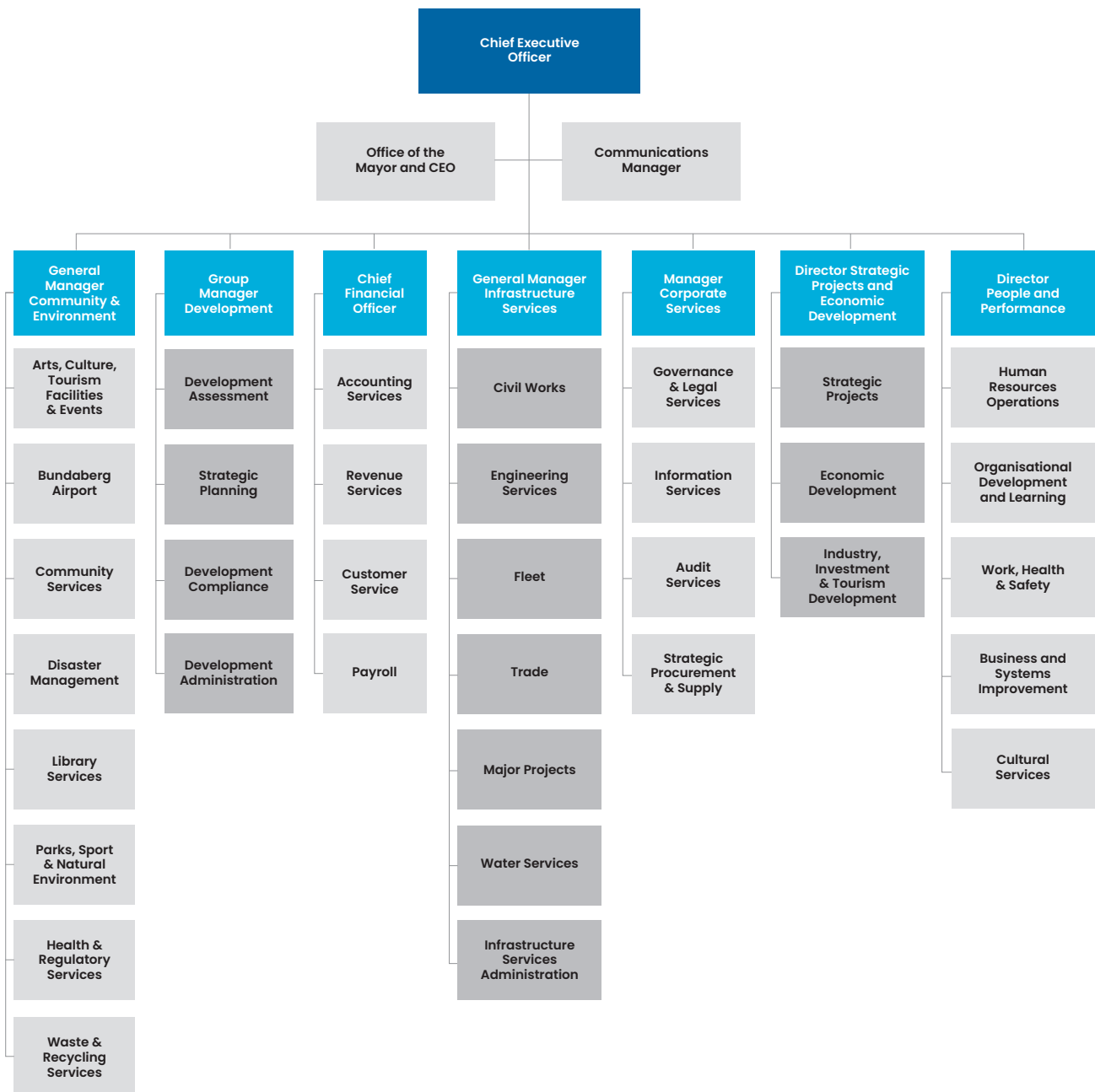
Council's Operational Plan identifies our priorities and services, which are translated into performance measurable actions for the financial year, to deliver the strategies identified in our Corporate Plan. These actions are reported to Council each quarter and outlines the progress towards achieving 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
<b>1.1.1 Promote and support use of new technology across the organisation and region's economy as part of the Intelligent Community Strategy.</b>		
Number of community members participating in our Digital Literacy programs at libraries.	Library Services	≥ 100
<b>1.1.2 Proactively advocate, attract and support economic development related opportunities across the region, specifically targeting priority industries.</b>		
Establishment of the Bundaberg Challenger Learning Centre.	Industry, Investment and Tourism Development	Progress
Review and update the Bundaberg Regional Advocacy and Investment Program with input from Council.	Industry, Investment and Tourism Development	Progress
Percentage increase or decrease in business entities registered.	Industry, Investment and Tourism Development	Trend
Percentage growth in our region's Gross Regional Product.	Industry, Investment and Tourism Development	≥ 2%
Unemployment and participation rate for the Bundaberg Region.	Industry, Investment and Tourism Development	< 6.5
Regional Tourism total number of visitors to the Bundaberg Region in the year (inclusive of domestic and international) and investment enquiries managed.	Industry, Investment and Tourism Development	Trend
ECO Destination Certification successful annual audit.	Industry, Investment and Tourism Development	Progress

Performance measure	Responsibility	Target
<b>1.1.4 Develop a sustainable pipeline of strategic projects that support organisational and economic development objectives, including procuring external grant funding.</b>		
Demonstrated pipeline of shovel ready capital projects aligned with the organisation's Advocacy Priorities list.	Strategic Projects	Maintenance of 3-4 strategic economic capital projects per year.

## 1.2 Safe, active, vibrant and inclusive community

Performance measure	Responsibility	Target
<b>1.2.1 Provide facilities, parks, open spaces, services, and programs that promote and support our community's safety and physical wellbeing.</b>		
Number of occasions council Neighbourhood Centres are used to provide services/spaces to the community.	Neighbourhood Centres	Trend
Percentage of Holiday Park accommodation occupied.	Venues and Facilities	Trend
Dog off-leash parks are provided and maintained based on a priority basis, following a transparent community consultation process.	Regulatory Services	Yes
Conduct Dogs' Day Out to encourage responsible pet ownership and promote Council's dog parks and animal control services.	Regulatory Services	Yes
Percentage of agreed service levels have been met.	Parks Operations and Maintenance	≥ 85%
<b>1.2.2 Support and facilitate community programs, networks, projects and events that promote social connectedness; and active and healthy community life.</b>		
Community Support Services Commonwealth Home Support Programme and Queensland Community Care (Federal Funded): Number of service users who received a service.	Community Care	Trend
Social Connectedness – Commonwealth Home Support Programme and Queensland Community Care (Federal funded): Number of service users with improved social connectedness.	Community Care	≥ 150
Number of Community Services grants provided.	Community Development	Trend
Number of community members/partners participating in community development projects, networks and initiatives who report improved knowledge, skills or practices.	Community Development	Trend
Number of programs, activities and events facilitated by Community Development that foster social connections and inclusion.	Community Development	Trend
Number of projects and activities facilitated by Community Development that encourage and empower community members to become actively involved.	Community Development	Trend
Funded Programs (State and Federal): Percentage of programs and services demonstrating compliance with standards and meeting funding targets.	Community Services	≥ 98%
Number of occasions that information, advice and referral services were provided.	Neighbourhood Centres	Trend

Performance measure	Responsibility	Target
Number of community members/partners participating in community development projects, networks and initiatives through Neighbourhood Centres.	Neighbourhood Centres	Trend
Number of community members participating in our free community programs and events hosted and facilitated by the Library Service.	Library Services	≥ 1,200
Delivery of initiatives under the Bundaberg Jobs Commitment.	Economic Development	Progress

### 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 increase community resilience to disaster events.	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.

Number of First Nations productions or First Nations community group events presented at the Moncrieff Entertainment Centre.	Moncrieff Entertainment Centre	> 6
Percentage of exhibitions that feature First Nations artists.	Galleries	= 25%

## 1.3 A creative and environmentally friendly place

Performance measure	Responsibility	Target
<b>1.3.1 Provide facilities, spaces, services and activities that promote and support lifelong learning and community engagement within the arts and culture sector.</b>		
Number of people visiting the Galleries.	Galleries	≥ 6,000
Number of school students engaged in gallery programs.	Galleries	≥ 1,000
Adoption of Bundaberg Regional Galleries – Arts and Culture Strategy 2024-2028.	Galleries	Completed
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 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 students visiting Hinkler Hall of Aviation and Fairymead House via school group bookings.	Tourism Facilities	> 1,000
Number of visitors to Hinkler Hall of Aviation and Fairymead House.	Tourism Facilities	> 4,500
Number of patrons visiting our library branches.	Library Services	≥ 35,000
Number of community engagement activities at libraries.	Library Services	≥ 5

Performance measure	Responsibility	Target
<b>1.3.2 Provide leadership in creative innovation and opportunities for learning and community social and cultural development.</b>		
Number of attendees to Galleries organised Programs and Events.	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%
<b>1.3.3 Advocate and support heritage and culture programs, projects, plans and events, which create a positive identity for the region.</b>		
Estimated number of participants at Taste Bundaberg Festival.	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	= 24
<b>1.3.4 Manage environmental health services and rehabilitate our natural resources and regional ecosystems whilst educating and engaging with the community.</b>		
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
<b>1.3.5 Review and consistently enforce local laws, environment and public health legislation to ensure they meet community standards.</b>		
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%
Implement an automated number plate recognition system for regulated parking.	Regulatory Services	Yes



## Our infrastructure and development

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

Performance measure	Responsibility	Target
<b>2.1.1 Plan and implement Council's long-term and annual capital works improvement program that reflects community needs and expectations.</b>		
Percentage of adopted Wastewater Capital Projects Program budget completed.	Water Services Planning and Delivery	= 95%
Percentage of adopted Water Capital Projects Program budget completed.	Water Services Planning and Delivery	= 95%
Percentage of inspected hydrants resulting in replacement – 1.5% total hydrants.	Water Services Planning and Delivery	Trend
Length of sewer main inspected with CCTV.	Water Services Planning and Delivery	Trend
Percentage of sewer main relining completed.	Water Services Planning and Delivery	Trend
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%
<b>2.1.2 Apply renewable and clean energy strategies in operational management and project development and construction.</b>		
Progress of recommendations of Towards Net Zero Bundaberg Strategy.	Economic Development	Progress
<b>2.1.3 Manage and maintain Council owned buildings, facilities and assets that support and facilitate social connectedness and community life.</b>		
Number of passengers processed through Bundaberg Regional Airport terminal.	Bundaberg Airport	≥ 30,000
Percentage of total days booked at the Multiplex Sports and Convention Centre.	Multiplex	Trend
Number of visitors attending events at the Bundaberg Multiplex Sport and Convention Centre.	Multiplex	Trend
Percentage usage of the Recreational Precinct.	Venues and Facilities	Trend
Percentage usage of halls and community facilities including Coronation Hall, School of Arts, Gin Gin RSL, St George Hall, Elliott Heads Hall and Bargara Cultural Centre.	Venues and Facilities	Trend
Swimming pool attendance at Norville Pool.	Venues and Facilities	Trend
Swimming pool attendance at Gin Gin Pool.	Venues and Facilities	Trend
Swimming pool attendance at Childers Pool.	Venues and Facilities	Trend
Swimming pool attendance at Aquatic Pool.	Venues and Facilities	Trend
Community Satisfaction of Community Facilities via Bookings.	Venues and Facilities	Trend
Progress update of Stage 1 Redevelopment of Bundaberg Anzac Park.	Major Projects	Progress

## 2.2 Sustainable and affordable essential services

Performance measure	Responsibility	Target
<b>2.2.1 Connect our people, places and industries by maintaining and improving road transport, pathway and drainage networks.</b>		
Percentage of Footpath Assets replaced in accordance with targets in the Long-term Asset Management Plan.	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%
<b>2.2.2 Supply potable water and wastewater services that ensure the health of our community in accordance with Council's service standards.</b>		
Total count of wastewater odour complaints.	Water Services Operations	< 20
Percentage of scheduled actions achieved in window (month).	Water Services Operations	> 95%
Wastewater reliability: number of sewer main chokes inspected.	Water Services Operations	= 50%
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: number of reportable wastewater treatment plant incidents.	Water Services Operations	≤ 15
Wastewater: number of reportable sewer reticulation incidents.	Water Services Operations	≤ 15
Water supply quality: number of water quality complaints.	Water Services Operations	≤ 35
Asset condition assessment – 10% of hydrants inspected.	Water Services Planning and Delivery	= 100%
<b>2.2.3 Provide safe and efficient waste services to protect our community and environment.</b>		
Growth in the number of households and businesses with a weekly waste and fortnightly recycling kerbside collection service.	Waste and Recycling Services Operations	Trend
Number of people utilising Council's Waste Facilities.	Waste and Recycling Services Operations	Trend
<b>2.2.4 Provide effective and efficient fleet and trade services for operations and projects across Council.</b>		
Mean Time Between Failures (MTBF) of Major Plant and Light Vehicles (in hours).	Fleet Services	≥ 123
Mean Time to Repair (MTTR) Of Major Plant and Light Vehicles (in hours).	Fleet Services	< 4.8
Machine availability of Major Plant and Light Vehicles.	Fleet Services	≥ 95%

## 2.3 Sustainable development

Performance measure	Responsibility	Target
<b>2.3.1 Develop, implement and administer strategies and plans underpinned by the principles of sustainable development.</b>		
Major amendment of the Local Government Infrastructure Plan substantially commenced.	Development Strategic Planning	= 100%
Local Area Plan developed for Branyan Growth Corridor.	Development Strategic Planning	= 100%
Local Area Plan developed for Elliott Heads Emerging Community Land.	Development Strategic Planning	= 100%
Major amendment of the Planning Scheme – implement Planning Scheme Review.	Development Strategic Planning	= 60%
Asset Class Plans – planned verse completed for financial year.	Water Services Planning and Delivery	= 100%
Network Master Plans – percentage completed.	Water Services Planning and Delivery	= 100%
<b>2.3.2 Provide an efficient, effective and transparent development assessment service consistent with community and statutory expectations.</b>		
Percentage of pre-lodgement meeting outcomes 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
<b>2.3.3 Review and consistently enforce the planning scheme to ensure sustainable environmental practices.</b>		
Number of development and building related complaints investigated.	Development Compliance	Trend





## Our organisational services

### 3.1 A sustainable financial position

Performance measure	Responsibility	Target
<b>3.1.1 Develop and maintain a Long-term Financial Plan and fiscal principles for sustainable financial management.</b>		
Percentage of creditors paid within agreed terms.	Accounts Payable	≥ 95%
Percentage of outstanding rates.	Revenue Services	< 3.5%
Weighted average of investment returns above the official cash rate.	Statutory Accounting	> 0.65%
Number of audit issues raised in audit report.	Statutory Accounting	≤ 2
Business Unit Recurrent expenditure is within the budget parameters.	Strategic Accounting	< 2.5%
<b>3.1.2 Review, monitor and evaluate asset management.</b>		
Improve Asset Management and Maintenance processes within Council through the continued implementation of an asset management and maintenance system, also informing long-term asset management plans.	Information Services	Building and Park asset maintenance records captured in Assetic Cloud application and MyPredictor application piloted for long-term financial modelling.
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%
Annual review of Asset Management Plans.	Strategic Assets	= 100%
<b>3.1.3 Develop strong networks with local, state and national stakeholders.</b>		
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%
Actively seek and apply for State and Federal grants that support local economic development initiatives.	Economic Development	Trend
<b>3.1.4 Annual review of services ensuring sustainable assets and service delivery.</b>		
Annual and long-term budget forecast appropriately considers need for services and levels of service.	Strategic Accounting	Yes

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

Performance measure	Responsibility	Target
<b>3.2.1 Ensure our workforce is suitable, trained and supported to competently manage themselves and their work.</b>		
Average number of business days to complete recruitment process (approval to offer of employment).	Human Resource Operations	≤ 30
Percentage of required quarterly milestones achieved in the Diversity and Inclusion Action Plan.	Human Resource Operations	= 100%

Performance measure	Responsibility	Target
Percentage of internal employee grievances and disputes managed within timeframes specified in Certified Agreement	Human Resource Operations	> 95%
Percentage of employees who completed mandatory training requirements within the reporting period.	Organisational Development and Learning	= 90%
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
<b>3.2.2 Provide friendly and responsive customer service, in keeping with Council values and community expectations.</b>		
Percentage of customer requests processed/investigated within timeframes.	Development Administration	≥ 90%
Percentage of planning and building searches issued within statutory and corporate timelines.	Development Administration	≥ 95%
Percentage of call centre enquiries answered in accordance with Customer Service Charter.	Customer Service	> 90%
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 and Delivery	≥ 95%
Percentage of plumbing approvals decided within 10 days.	Water Services Plumbing Compliance	≥ 95%
Percentage of Road, Drainage and Footpath Customer Requests determined and responded to within allocated time periods.	Corridor Management	≥ 80%
<b>3.2.3 Administer statutory compliant governance operations incorporating insurance; risk management; property management and Council policies and procedures.</b>		
Number of Administrative Action Complaints finalised within the quarter.	Governance and Legal Services	Trend
Number of Right to Information and Information Privacy application decisions made.	Governance and Legal Services	Trend
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%
Comprehensive review of Council's Strategic Risk Register with Council's Insurer, Councillors and Executive Leadership.	Governance and Legal Services	Yes
Strategic and Operational risks are reviewed quarterly by risk owners and reported to the Audit and Risk Committee.	Governance and Legal Services	= 100%
Number of incident investigations managed within acceptable and appropriate timeframes.	Work, Health and Safety	= 100%
<b>3.2.4 Exercise whole-of-Council adherence to, and compliance with, Council's policies and procedures, in keeping with our corporate values and community's expectations.</b>		
Audits are progressing for completion in line with the Quality and Internal Audit Plan.	Audit Services	Yes

### 3.3 Open communication

Performance measure	Responsibility	Target
<b>3.3.1 Keep our community and workforce informed and up-to-date in matters of agency and community interest.</b>		
Council stories published on Bundaberg Now and across digital platforms.	Communications and Marketing	≥ 95
<b>3.3.2 Proactively support and encourage community engagement and collaboration.</b>		
Number of Community Engagement Campaigns created for Council projects.	Strategic Projects	Trend
<b>3.3.3 Develop consistent messaging and professional communications that establish a positive profile and identity for Council and our region.</b>		
Corporate e-newsletter open rate, measured against industry standard.	Communications and Marketing	≥ 37.38%





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