



Budget

2020 - 2021

#BRCbudget20

Building Australia's
best regional community



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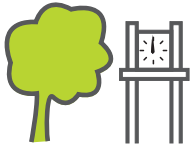
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Budget



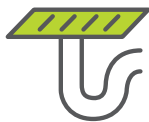
2020-2021



\$1.3 million
Gin Gin streetscape and library upgrade, providing better facilities for the community



\$20.3 million
investment in water improving water quality and security for the region



\$1.7 million
in drainage improvements addressing stormwater and drainage issues



\$4.4 million
in wastewater treatment, ensuring healthy water systems



\$2.4 million
in pathways adding more than 15km to the existing network



\$26.6 million
on roads improving our region's road network



\$4.6 million
in parks and open spaces delivering upgrades and management of 2600 hectares of community spaces in the region



\$4.8 million
in pools, sport and recreation providing more opportunities for our residents to enjoy an active lifestyle



\$91 million
capital budget



\$200 million
operating budget

Follow **#BRCbudget20** to stay informed about projects and initiatives across the Bundaberg Regional Council area

Building Australia's
best regional community





Mayor's message

In presenting this 2020-21 Council Budget to the community, I wish to acknowledge the efforts of staff and Councillors in constructing a responsible budget for difficult times. COVID-19 had a significant impact on Council operations and finances.

Despite this, we're providing relief to struggling households through a no pricing path increase in general rates and a stimulus to kickstart our local economy.

There's an \$83 million capital works program to create jobs and improve infrastructure.

There's support for the construction industry to power the engine of economic recovery.

There's a helping hand for sporting organisations to get back on their feet.

Earlier this year I said we faced challenges to defeat an invisible enemy. We've taken a few hits and the war isn't over, but we're holding our ground.

This war is expensive. Council has received \$2.8 million less revenue than expected due to fewer flights into Bundaberg Airport and the closure of holiday parks and venues such as the Moncrieff Entertainment Centre and the Multiplex.

We're forecasting a \$5.26 million deficit next year after achieving an expected surplus of \$500,000 this year.

I can assure the community that although we've had to pull out the credit card for one-off bills, we're going to pay it all back without increasing overall debt.

Unless there's a second wave, Council will return to a balanced budget in 2021-22 with no increase in loans.

This outcome has been achieved because Council prudently set aside funds in the past to meet challenges exactly like this.

They say to keep some money for a rainy day. We had that experience quite literally in 2010-11 and 2013 with major floods and now we've had the pandemic.

I'm proud that we retained essential services and all our staff during the lockdown. We're now progressively getting back to normal business as restrictions are slowly eased.

I'd like to acknowledge the State Government for their support through COVID Works For Queensland \$7.1 million and the Federal Government for \$2.1 million in roads funding.

These grants have enabled us to undertake works that improve community infrastructure and create employment.

Some of our capital projects in 2020-21 include:

- Gregory River water treatment plant \$12.6 million (finish of \$18 million project)
- Back Windermere Road \$2.6 million
- Bundaberg Recreation Precinct \$3.32 million
- Branyan Dr/Avoca Rd/Dittman Rd traffic lights and upgrade \$1.28 million
- One Mile Creek Monduran Rd bridge replacement \$1.24 million
- Hamanns Road, Apple Tree Creek, crossing upgrade \$1.285 million
- Batchlers Road, Gooburrum, upgrade \$850,000
- Elliott Heads Holiday Park upgrades \$620,000
- Moncrieff auditorium lights \$316,860
- Gin Gin Youth Centre car park \$274,000
- Elliott Heads recreational facilities \$569,840
- Boreham Park upgrade \$899,784
- Gooburrum Road upgrade \$317,000
- Kepnock Road widen and seal \$485,000
- Burrum Street pathway, Crofton St to Walker St \$580,000
- Faldt Street, Norville, pathway \$600,000

- Gin Gin streetscape \$800,000 (completion of project)
- Settlement Road sealing \$970,742
- Coonarr Beach Road sealing \$640,000

In 2021-22 we're planning initiatives such as:

- Dog off-leash park \$137,000
- Burnett Heads Holiday Park amenities block upgrade \$800,000
- Childers Swimming Pool baby pool upgrade \$170,000
- Moore Park Beach Holiday Park upgrades \$2.1 million
- New shade structure program \$630,000

In March I announced a relief package to assist residents, businesses and organisations adversely impacted by the coronavirus lockdown. These measures included:

- \$200,000 in community sporting grants
- \$235,000 to extend all dog registrations by six months.
- \$130,000 to extend licences and permits for regulated premises by six months.
- \$50,000 to extend licences and permits for food premises by six months.
- \$225,000 to provide continuing rent relief from July - September 2020 for Council owned commercial tourism and retail shop leases.
- \$500,000 to extend trade waste licencing by six months.

Today I'm pleased to announce a multi-million stimulus package for the construction industry called Building Bundaberg Region.

It delivers a range of fee waivers and incentives to encourage development including permanent reductions to infrastructure charges for sectors including rural industries and nature-based tourism.

Once again, I thank everyone who had input to this responsible budget for difficult times. By working together, we help to build Australia's best regional community.

Jack Dempsey
Mayor, Bundaberg Regional Council

Budget Statements



BUNDABERG REGIONAL COUNCIL
Budgeted Statement of Income and Expenditure

For the period ending 30 June 2021

	Council			General			Waste Management			Wastewater			Water			
	Estimated Actuals	Original Budget	Forecast	Forecast	Forecast	Original Budget	Forecast	Forecast	Original Budget	Forecast	Forecast	Original Budget	Forecast	Forecast		
	2019/20	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23
Operating Income																
Rates and utility charges*	160,684,986	158,077,593	162,351,894	166,370,026	83,461,322	85,908,216	88,428,487	16,500,207	16,096,193	16,500,207	30,236,858	31,526,756	32,476,500	28,677,342	28,920,729	28,964,832
Less: Discounts and pensioner remissions	(9,048,950)	(1,713,674)	(1,722,242)	(1,730,854)	(1,042,901)	(1,048,116)	(1,053,356)	(230,456)	(229,310)	(230,456)	(255,237)	(256,513)	(257,796)	(187,367)	(188,304)	(189,245)
Net rates and utility charges	151,636,036	156,363,919	160,629,652	164,639,173	82,418,421	84,860,101	87,375,131	15,473,902	15,866,883	15,269,751	29,981,621	31,270,243	32,218,704	28,489,975	28,632,425	28,775,587
Fees and charges	22,028,839	18,075,333	22,048,930	22,713,154	11,565,369	15,342,853	15,805,056	5,454,564	5,618,883	5,788,152	435,000	448,104	461,604	620,400	639,090	658,342
Interest	3,657,456	2,255,970	2,326,398	2,337,721	785,338	875,626	882,300	374,466	386,954	383,145	394,114	406,666	438,908	702,053	657,151	633,368
Sales, contract and recoverable works	5,916,152	5,501,170	5,632,615	5,787,201	3,502,400	3,586,066	3,671,772	516,570	528,913	541,551	482,000	493,517	505,309	1,000,200	1,024,099	1,048,969
Grants and subsidies	13,411,877	11,916,757	12,131,259	12,349,621	11,916,757	12,131,259	12,349,621	-	-	-	-	-	-	-	-	-
Donations and other contributions	445,089	261,000	265,688	270,481	101,000	102,818	104,669	160,000	162,880	165,812	-	-	-	-	-	-
Profit on sale of developed land held for resale	-	-	150,000	150,000	-	150,000	150,000	-	-	-	-	-	-	-	-	-
TOTAL OPERATING REVENUE	187,095,459	184,374,149	203,184,551	208,227,349	110,289,285	117,048,743	120,338,549	21,979,501	22,564,513	23,148,410	31,292,735	32,618,531	33,624,524	30,812,628	30,952,765	31,115,866
Operating Expenditure																
Employee benefits, materials and services	(142,905,122)	(144,095,554)	(146,173,692)	(149,514,717)	(98,983,127)	(99,778,862)	(101,874,223)	(18,112,357)	(18,450,876)	(18,802,905)	(12,652,114)	(12,708,457)	(12,896,368)	(14,347,956)	(15,235,497)	(15,941,222)
Finance costs	(4,433,076)	(4,281,551)	(4,004,088)	(4,272,277)	(1,531,258)	(1,403,062)	(1,809,856)	(901,259)	(857,518)	(815,329)	(1,608,563)	(1,511,576)	(1,423,567)	(250,471)	(231,932)	(223,525)
Depreciation	(49,209,537)	(51,245,440)	(52,266,325)	(53,818,250)	(36,770,987)	(37,419,824)	(38,580,741)	(1,621,162)	(1,629,771)	(1,651,072)	(6,658,033)	(6,776,815)	(6,962,981)	(6,195,248)	(6,439,915)	(6,643,456)
TOTAL OPERATING EXPENDITURE	(186,547,735)	(189,622,545)	(192,444,105)	(197,605,243)	(137,285,382)	(138,601,747)	(142,244,820)	(20,634,778)	(20,938,165)	(21,269,305)	(20,918,710)	(20,986,846)	(21,282,915)	(20,793,675)	(21,907,345)	(22,808,202)
Estimated Costs of Significant Business and Commercial Business Activities																
Community service obligations	-	-	-	-	(2,276,221)	(2,311,270)	(2,344,156)	696,339	715,205	729,433	800,015	817,261	834,978	777,867	778,804	779,745
Competitive neutrality adjustments	-	-	-	-	251,664	222,815	252,146	(153,562)	(150,832)	(166,199)	(162,497)	(143,143)	(143,578)	64,395	71,160	57,631
Internal tax equivalents paid	-	-	-	-	7,145,209	7,301,876	7,331,959	(666,850)	(599,061)	(623,982)	(3,331,284)	(3,569,974)	(3,710,079)	(3,247,075)	(3,132,841)	(2,997,896)
Return on capital	-	-	-	-	10,706,079	10,841,859	10,829,050	-	-	-	(5,376,181)	(6,108,079)	(6,526,051)	(5,329,899)	(4,733,780)	(4,302,999)
	-	-	-	-	15,826,731	16,055,280	16,068,999	(22,073)	(34,688)	(60,748)	(8,069,947)	(9,003,935)	(9,544,730)	(7,734,711)	(7,015,657)	(6,463,321)
Operating surplus/(deficit)	547,724	(5,258,396)	740,446	622,106	(11,169,366)	(5,497,725)	(5,837,272)	1,322,650	1,591,659	1,818,357	2,304,078	2,617,748	2,796,879	2,284,242	2,028,763	1,844,142
Capital Activities																
Grants and subsidies	22,965,698	20,315,774	12,918,969	23,380,095	20,315,774	12,918,969	23,380,095	-	-	-	-	-	-	-	-	-
Contributions from developers	10,850,000	9,412,500	9,412,500	9,412,500	6,112,500	6,112,500	6,112,500	-	-	-	2,150,000	2,150,000	2,150,000	1,150,000	1,150,000	1,150,000
Other capital income	105,905	136,527	145,162	147,891	136,527	145,162	147,891	-	-	-	-	-	-	-	-	-
Capital expenses	-	(7,648,577)	(7,704,011)	(7,767,118)	(6,141,408)	(6,170,818)	(6,207,044)	-	-	-	(745,419)	(758,389)	(771,585)	(761,750)	(775,004)	(788,490)
TOTAL CAPITAL ACTIVITIES	33,921,603	22,216,225	14,772,619	25,173,368	20,423,393	13,006,013	23,433,442	-	-	-	1,404,582	1,391,611	1,376,415	388,250	374,996	361,510
Net result	34,469,327	16,957,828	15,515,085	25,795,474	9,254,027	7,508,288	17,596,170	1,322,650	1,591,659	1,818,357	3,708,660	4,009,359	4,175,294	2,672,492	2,403,758	2,205,653

*Change in Total Rates and Utility Charges Levied 3.09%

BUNDABERG REGIONAL COUNCIL
Budgeted Statement of Financial Position

For the period ending 30 June 2021	Estimated Actuals	Original Budget	Forecast	Forecast
	2019/20	2020/21	2021/22	2022/23
	\$	\$	\$	\$
Current Assets				
Cash and cash equivalents	111,433,879	89,336,321	66,779,001	58,223,676
Trade and other receivables	15,855,574	15,790,535	16,496,561	16,910,106
Inventories	6,173,928	6,173,928	6,123,928	6,073,928
Non-current assets held for sale	1,942,834	971,417	-	-
	<u>135,406,215</u>	<u>112,272,202</u>	<u>89,399,490</u>	<u>81,207,710</u>
Non-Current Assets				
Investment property	7,584,851	7,721,379	7,866,541	8,014,432
Property, plant and equipment	2,204,244,890	2,253,718,488	2,327,930,142	2,402,512,319
Intangible assets	6,352,659	6,057,405	5,762,152	5,466,898
	<u>2,218,182,401</u>	<u>2,267,497,272</u>	<u>2,341,558,834</u>	<u>2,415,993,649</u>
TOTAL ASSETS	<u>2,353,588,616</u>	<u>2,379,769,474</u>	<u>2,430,958,324</u>	<u>2,497,201,360</u>
Current Liabilities				
Trade and other payables	11,746,321	11,877,991	12,049,418	12,324,655
Borrowings	7,489,118	6,541,817	7,573,389	8,570,146
Provisions	12,389,143	12,389,143	12,389,143	12,389,143
Unearned revenue	3,805,876	673,662	673,662	673,662
	<u>35,430,458</u>	<u>31,482,612</u>	<u>32,685,612</u>	<u>33,957,607</u>
Non-Current Liabilities				
Borrowings	70,058,336	63,495,837	77,669,518	95,066,146
Provisions	19,397,219	19,422,907	19,138,595	19,388,595
	<u>89,455,555</u>	<u>82,918,744</u>	<u>96,808,113</u>	<u>114,454,741</u>
TOTAL LIABILITIES	<u>124,886,013</u>	<u>114,401,356</u>	<u>129,493,725</u>	<u>148,412,348</u>
NET COMMUNITY ASSETS	<u>2,228,702,602</u>	<u>2,265,368,118</u>	<u>2,301,464,599</u>	<u>2,348,789,012</u>
Community Equity				
Asset revaluation surplus	546,124,994	565,832,680	586,416,096	607,945,036
Retained surplus	1,682,577,609	1,699,535,437	1,715,048,503	1,740,843,976
TOTAL COMMUNITY EQUITY	<u>2,228,702,602</u>	<u>2,265,368,118</u>	<u>2,301,464,599</u>	<u>2,348,789,012</u>

BUNDABERG REGIONAL COUNCIL

Budgeted Statement of Cash Flow

For the period ending 30 June 2021

	Estimated Actuals	Original Budget	Forecast	Forecast
	2019/20	2020/21	2021/22	2022/23
	\$	\$	\$	\$
Cash Flows from Operating Activities				
Receipts from customers	177,630,080	179,860,423	187,485,814	192,585,180
Payments to suppliers and employees	(150,963,982)	(148,040,411)	(147,264,137)	(149,974,736)
	<u>26,666,098</u>	<u>31,820,012</u>	<u>40,221,677</u>	<u>42,610,444</u>
Recurrent grants, subsidies, contributions and donations	14,515,505	12,187,795	12,378,940	12,601,761
Interest received	3,657,456	2,255,970	2,320,122	2,304,959
Proceeds from sale of developed land held for resale	-	-	200,000	200,000
Borrowing costs	(3,403,076)	(3,186,551)	(2,882,878)	(3,115,117)
Net Cash Inflow/(Outflow) from Operating Activities	<u>41,435,983</u>	<u>43,077,226</u>	<u>52,237,861</u>	<u>54,602,047</u>
Cash Flow from Investing Activities :				
Proceeds from sale of property, plant and equipment	900,000	1,093,000	1,100,000	1,100,000
Proceeds from sale of non-current assets held for sale	-	971,417	971,417	-
Capital grants, subsidies, contributions and donations	25,921,603	23,028,274	15,631,469	26,092,595
Payments for property, plant and equipment	(103,713,915)	(82,757,674)	(107,703,321)	(108,743,352)
Payments for intangible assets	(595,444)	-	-	-
Net Cash Inflow/(Outflow) from Investing Activities	<u>(77,487,756)</u>	<u>(57,664,983)</u>	<u>(90,000,435)</u>	<u>(81,550,757)</u>
Cash Flow from Financing Activities :				
Proceeds from borrowings	7,500,000	-	21,700,000	25,900,000
Repayment of borrowings	(7,292,658)	(7,509,801)	(6,494,746)	(7,506,615)
Net Cash Inflow/(Outflow) from Financing Activities	<u>207,342</u>	<u>(7,509,801)</u>	<u>15,205,254</u>	<u>18,393,385</u>
Net Increase/(Decrease) in Cash Held	<u>(35,844,430)</u>	<u>(22,097,557)</u>	<u>(22,557,320)</u>	<u>(8,555,325)</u>
Cash at beginning of reporting period	147,278,309	111,433,879	89,336,321	66,779,001
Cash at end of Reporting Period	<u>111,433,879</u>	<u>89,336,321</u>	<u>66,779,001</u>	<u>58,223,676</u>

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

For the period ending 30 June 2021	Estimated Actuals	Original Budget	Forecast	Forecast
	2019/20	2020/21	2021/22	2022/23
	\$	\$	\$	\$
Opening Balance - Retained Surplus	1,648,108,282	1,682,577,609	1,699,535,437	1,715,048,502
Net result	34,469,327	16,957,828	15,513,065	25,795,474
Closing Balance - Retained Surplus	<u>1,682,577,609</u>	<u>1,699,535,437</u>	<u>1,715,048,502</u>	<u>1,740,843,976</u>
Opening Balance - Asset Revaluation Surplus	514,957,398	546,124,994	565,832,680	586,416,096
Increase in asset revaluation surplus	31,167,596	19,707,687	20,583,416	21,528,939
Closing Balance - Asset Revaluation Surplus	<u>546,124,994</u>	<u>565,832,680</u>	<u>586,416,096</u>	<u>607,945,036</u>
Total Community Equity	<u>2,228,702,602</u>	<u>2,265,368,117</u>	<u>2,301,464,599</u>	<u>2,348,789,012</u>

BUNDABERG REGIONAL COUNCIL
Long-Term Financial Forecast

Income and Expenditure

For the period ending 30 June 2021

	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Operating Income										
Rates and utility charges	158,077,593	162,351,894	166,370,026	171,085,408	175,936,766	180,928,051	186,063,329	191,346,784	196,782,725	202,375,583
Less: Discounts & pensioner remissions	(1,713,674)	(1,722,242)	(1,730,854)	(1,739,508)	(1,748,205)	(1,756,946)	(1,765,731)	(1,774,560)	(1,783,433)	(1,792,350)
Net rates and utility charges	156,363,919	160,629,652	164,639,173	169,345,900	174,188,561	179,171,105	184,297,598	189,572,225	194,999,292	200,583,233
Fees and charges	18,075,333	22,048,930	22,713,154	23,397,387	24,102,234	24,828,313	25,576,266	26,346,751	27,140,447	27,958,053
Interest	2,255,970	2,320,122	2,304,959	2,355,080	2,598,208	3,127,536	3,939,835	5,088,288	6,096,328	7,430,812
Sales, contract and recoverable works	5,501,170	5,632,615	5,767,201	5,905,002	6,046,096	6,190,562	6,338,479	6,489,931	6,645,001	6,803,777
Grants and subsidies	11,916,757	12,131,259	12,349,621	12,571,914	12,798,209	13,028,577	13,263,091	13,501,827	13,744,860	13,992,267
Donations and other contributions	261,000	265,698	270,481	275,349	280,306	285,351	290,487	295,716	301,039	306,458
Profit on sale of developed land held for resale	-	150,000	150,000	350,000	150,000	150,000	350,000	150,000	150,000	350,000
TOTAL OPERATING REVENUE	194,374,149	203,178,275	208,194,588	214,200,633	220,163,613	226,781,444	234,055,757	241,444,737	249,076,967	257,424,600
Operating Expenditure										
Employee benefits, materials and services	(144,095,554)	(146,173,692)	(149,514,717)	(153,838,794)	(158,058,321)	(163,120,254)	(169,977,935)	(175,487,529)	(180,832,511)	(188,819,490)
Finance costs	(4,291,551)	(3,997,812)	(4,239,515)	(4,667,679)	(4,810,771)	(4,769,061)	(5,018,203)	(5,219,286)	(5,292,979)	(5,780,376)
Depreciation	(51,245,440)	(52,266,325)	(53,818,250)	(55,463,503)	(57,002,208)	(57,791,053)	(58,923,607)	(60,076,895)	(61,361,049)	(62,202,482)
TOTAL OPERATING EXPENDITURE	(199,632,545)	(202,437,829)	(207,572,482)	(213,969,977)	(219,871,300)	(225,680,367)	(233,919,744)	(240,783,710)	(247,486,140)	(256,802,349)
Operating surplus/(deficit)	(5,258,396)	740,446	622,106	230,656	292,312	1,101,076	136,012	661,028	1,590,828	622,251
Capital Activities										
Grants and subsidies	20,315,774	12,918,969	23,380,095	11,350,000	11,200,000	15,100,000	10,100,000	5,100,000	2,600,000	5,100,000
Contributions from developers	9,412,500	9,412,500	9,412,500	9,412,500	9,412,500	9,412,500	9,412,500	9,412,500	9,412,500	9,412,500
Other capital income	136,527	145,162	147,891	150,671	153,504	156,390	159,330	162,325	165,377	168,486
Capital expenses	(7,648,577)	(7,704,011)	(7,767,118)	(8,330,906)	(8,395,384)	(8,460,562)	(8,526,450)	(8,593,057)	(8,660,393)	(8,728,469)
TOTAL CAPITAL ACTIVITIES	22,216,225	14,772,619	25,173,368	12,582,265	12,370,620	16,208,328	11,145,380	6,081,769	3,517,484	5,952,517
Net result	16,957,829	15,513,065	25,795,474	12,812,922	12,662,932	17,309,404	11,281,393	6,742,796	5,108,311	6,574,768

BUNDABERG REGIONAL COUNCIL
Long-Term Financial Forecast

Assets, Liabilities and Equity
For the period ending 30 June 2021

	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Current Assets										
Cash and cash equivalents	89,336,321	66,779,001	58,223,676	36,161,752	45,734,271	54,555,752	67,990,010	86,626,721	99,029,704	114,731,027
Trade and other receivables	15,790,535	16,496,561	16,910,106	17,335,701	17,869,759	18,370,184	18,884,870	19,361,184	19,958,663	20,518,667
Inventories	6,173,928	6,123,928	6,073,928	5,923,928	5,873,928	5,823,928	5,673,928	5,623,928	5,573,928	5,423,928
Non-current assets held for sale	971,417	-	-	-	-	-	-	-	-	-
	112,272,202	89,399,490	81,207,710	59,421,381	69,477,958	78,749,864	92,548,808	111,611,833	124,562,314	140,673,622
Non-Current Assets										
Investment property	7,721,379	7,866,541	8,014,432	8,165,103	8,318,607	8,474,997	8,634,327	8,796,652	8,962,029	9,130,515
Property, plant and equipment	2,253,718,488	2,327,930,142	2,402,512,319	2,466,986,148	2,491,249,232	2,524,513,035	2,545,255,233	2,554,534,770	2,578,893,409	2,597,140,715
Intangible assets	6,057,405	5,762,152	5,466,898	5,171,645	4,876,391	4,841,698	4,841,698	7,341,698	7,091,698	6,841,698
	2,267,497,272	2,341,558,834	2,415,993,649	2,480,322,896	2,504,444,230	2,537,829,729	2,558,731,258	2,570,673,120	2,594,947,136	2,613,112,928
TOTAL ASSETS	2,379,769,474	2,430,958,324	2,497,201,360	2,539,744,277	2,573,922,189	2,616,579,593	2,651,280,065	2,682,284,953	2,719,509,450	2,753,786,550
Current Liabilities										
Trade and other payables	11,877,991	12,049,418	12,324,655	12,646,056	13,028,169	13,444,885	14,009,210	14,423,229	14,902,762	15,559,943
Borrowings	6,541,817	7,573,389	8,570,146	7,751,753	7,146,713	7,293,603	7,327,487	7,745,369	8,429,840	8,889,597
Provisions	12,389,143	12,389,143	12,389,143	12,389,143	12,389,143	12,389,143	12,389,143	12,389,143	12,389,143	12,389,143
Unearned revenue	673,662	673,662	673,662	673,662	673,662	673,662	673,662	673,662	673,662	673,662
	31,482,612	32,685,612	33,957,607	33,460,614	33,237,687	33,801,294	34,399,502	35,231,403	36,395,408	37,512,345
Non-Current Liabilities										
Borrowings	63,495,637	77,669,518	95,066,146	102,609,942	100,981,901	104,730,131	106,440,540	104,220,570	108,856,053	108,562,895
Provisions	19,422,907	19,138,595	19,388,595	19,638,595	19,888,595	16,999,937	13,451,872	13,926,872	14,401,872	14,801,872
	82,918,744	96,808,113	114,454,741	122,248,537	120,870,496	121,730,068	119,892,412	118,147,442	123,257,925	123,364,767
TOTAL LIABILITIES	114,401,356	129,493,725	148,412,348	155,709,150	154,108,184	155,531,362	154,291,914	153,378,845	159,653,332	160,877,112
NET COMMUNITY ASSETS	2,265,368,118	2,301,464,599	2,348,789,012	2,384,035,126	2,419,814,005	2,461,048,231	2,496,988,151	2,528,906,108	2,559,856,118	2,592,909,438
Community Equity										
Asset revaluation surplus	565,832,680	586,416,096	607,945,036	630,378,228	653,494,175	677,418,997	702,077,524	727,262,684	753,094,383	779,572,935
Retained surplus	1,699,535,437	1,715,048,503	1,740,843,976	1,753,656,898	1,766,319,831	1,783,629,235	1,794,910,628	1,801,653,424	1,806,761,735	1,813,336,503
TOTAL COMMUNITY EQUITY	2,265,368,118	2,301,464,599	2,348,789,012	2,384,035,126	2,419,814,005	2,461,048,231	2,496,988,151	2,528,906,108	2,559,856,118	2,592,909,438

BUNDABERG REGIONAL COUNCIL
Financial Sustainability Ratios

For the period ending 30 June 2021

Target

	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
Net Financial Liabilities Ratio Total liabilities less current assets divided by operating revenue	1.1%	19.7%	32.3%	45.0%	38.4%	33.9%	26.4%	17.3%	14.1%	7.8%
Operating Surplus Ratio Operating surplus divided by total operating revenue	-2.7%	0.4%	0.3%	0.1%	0.1%	0.5%	0.1%	0.3%	0.6%	0.2%
Asset Sustainability Ratio Capital expenditure on replacement assets divided by depreciation expense	53.1%	40.9%	56.0%	54.9%	42.1%	53.7%	45.3%	51.2%	50.2%	50.5%

BUNDABERG REGIONAL COUNCIL
Estimated Activity Statement

For the period ending 30 June 2021

	Water	Wastewater	Waste Management	Council's Holiday Parks	Bundaberg Airport
	2020/21	2020/21	2020/21	2020/21	2020/21
	\$	\$	\$	\$	\$
Estimated revenue payable to Council	1,787,542	495,834	295,669	-	-
Estimated revenue payable to external clients	28,285,400	30,495,524	21,309,367	2,315,116	3,152,810
Community service obligations	777,867	800,015	698,339	-	-
	30,850,809	31,791,373	22,303,375	2,315,116	3,152,810
Less: Estimated expenses	(20,561,949)	(19,215,021)	(20,398,409)	(2,436,235)	(3,441,733)
Estimated surplus/(deficit)	10,288,860	12,576,352	1,904,966	(121,119)	(288,923)

Description of estimated CSO's provided to business activities

Pension remissions	187,367
Provision of water allocations to unlicensed sporting clubs free of charge	225,000
Internal bulk water provisions	97,000
Water leak relief	99,000
Infrastructure charges incentives	169,500
Pension remissions	255,237
Providing pedestal discount for community and aged care facilities	332,225
Providing pedestal discount for not-for-profit sporting clubs	50,053
Infrastructure charges incentives	162,500
Pension remissions	228,169
Provision of bins and waste disposal for community events	24,620
In-kind assistance for charities	95,550

BUNDABERG REGIONAL COUNCIL

10 Year Capital Investment Summary

For the period ending 30 June 2021

	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	Total
Expenditure Type											
New	15,473,876	36,034,369	49,274,537	37,384,683	16,923,813	20,369,904	12,335,478	5,655,866	23,492,246	13,139,835	230,084,607
Upgrade	40,419,777	40,848,936	26,255,000	36,444,029	17,394,247	21,905,138	18,036,095	14,489,760	8,506,809	17,548,806	241,848,597
Renewal	27,388,363	31,654,327	33,513,815	25,911,080	26,131,416	30,619,518	31,160,219	29,103,703	30,264,329	25,811,063	291,557,832
Loan Redemption	7,509,801	6,494,746	7,506,615	8,524,598	7,733,080	7,104,880	7,255,707	7,302,088	7,680,046	8,383,401	75,494,962
	90,791,817	115,032,378	116,549,967	108,264,390	68,182,556	79,999,440	68,787,499	56,551,416	69,943,430	64,883,104	838,985,999
Asset Class											
Land	205,000	-	-	-	-	-	-	-	950,075	1,135,345	2,290,420
Land Restoration	524,312	834,312	300,000	300,000	300,000	3,438,658	4,098,065	75,000	75,000	150,000	10,095,347
Investment Property	2,300,000	-	-	-	-	-	-	-	-	-	2,300,000
Buildings & Structures	11,711,179	32,865,156	40,979,161	31,127,330	25,475,586	25,996,633	28,198,900	18,093,235	15,803,418	9,530,496	239,781,092
Plant & Equipment	11,429,734	12,435,213	12,554,179	7,317,196	7,289,168	6,128,227	7,375,423	6,179,334	6,484,587	6,110,333	83,303,394
Transport Infrastructure	33,323,791	37,495,015	33,821,012	26,436,961	17,951,320	18,796,551	16,659,315	16,973,510	32,144,193	23,223,725	256,825,392
Stormwater Drainage	1,682,000	3,834,000	2,220,000	14,351,031	2,436,720	2,373,587	944,916	1,981,250	901,006	7,428,969	38,153,479
Sewerage Infrastructure	2,324,000	9,793,000	9,521,000	9,569,290	4,261,682	11,427,000	2,289,984	1,779,000	2,128,190	7,202,837	60,295,983
Water Infrastructure	19,782,000	11,280,936	9,648,000	10,637,984	2,735,000	4,733,904	1,965,190	1,668,000	3,776,915	1,718,000	67,945,929
Intangibles	-	-	-	-	-	-	-	2,500,000	-	-	2,500,000
Loan Redemption	7,509,801	6,494,746	7,506,615	8,524,598	7,733,080	7,104,880	7,255,707	7,302,088	7,680,046	8,383,401	75,494,962
	90,791,817	115,032,378	116,549,967	108,264,390	68,182,556	79,999,440	68,787,499	56,551,416	69,943,430	64,883,104	838,985,999
Funding Sources											
Grants & Subsidies	27,959,526	13,335,427	17,080,095	16,398,902	11,200,000	15,100,000	11,600,000	5,100,000	2,600,000	5,100,000	125,473,950
Loans	-	21,700,000	25,900,000	15,250,000	5,500,000	11,000,000	9,000,000	5,500,000	13,000,000	8,550,000	115,400,000
Infrastructure Charges	10,030,000	3,350,000	3,950,000	4,709,255	1,167,493	2,100,000	500,000	1,478,891	2,331,800	500,000	30,117,439
Asset Sales	1,093,000	1,100,000	1,100,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	7,493,000
Reserves	1,274,312	834,312	300,000	300,000	300,000	3,438,658	4,098,065	75,000	75,000	150,000	10,845,347
General Revenue	50,434,978	74,712,639	68,219,872	71,006,233	49,415,064	47,760,782	42,989,434	43,797,525	51,336,630	49,983,104	549,656,263
	90,791,817	115,032,378	116,549,967	108,264,390	68,182,556	79,999,440	68,787,499	56,551,416	69,943,430	64,883,104	838,985,999

Head of Power

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

Intent

To ensure Council is in compliance with its obligations under the aforementioned Acts and Regulations, 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, General Manager Organisational Services, Chief Financial Officer and Financial Services staff.

Policy Statement

1. Council will invest all surplus funds, in accordance with Category 1 investment power, as allocated under the *Statutory Bodies Financial Arrangement Regulation 2019*.
2. Council’s investment portfolio will maintain sufficient liquidity to meet anticipated cash flow requirements.
3. Strong emphasis will be placed on capital preservation.
4. Council will seek to maximise earnings, with the view to exceed set performance benchmarks, taking into account risk tolerance.
5. Investments will be placed in accordance with Council’s risk philosophy as listed below (percentage limits are effective at the date of purchase). Where there is a discrepancy between rating agencies, the lower rating will be used.

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

6. A minimum of 5% of Council's Operating Income will be held in the form of cash, which may be called on at no cost. The balance of funds may be held in cash term deposits with varying fixed term periods, of no more than 12 months, in accordance with category 1 investment power.
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 General Manager Organisational Services.
9. Council's return on investment target is 1.3 times the bank bill swap rate, which will be monitored through quarterly performance reports.

Associated Documents

- Procurement Policy

Documents controls

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

Policy Owner

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

Head of Power

- *Local Government Regulation 2012*, sections 169(2)(c) and section 193
- Corporate Plan, Outcome 3.1 – A sustainable financial position

Intent

The purpose of this policy is to achieve compliance with sections 169(2)(c) and section 193 of the *Local Government Regulation 2012* and to outline the principles applied by Council.

Scope

This policy applies to all staff and Councillors.

Policy Statement

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

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

2. Principles used for granting Concessions for Rates and Charges

In considering the application of concessions Council will be guided by the principles of:

- The same treatment for ratepayers with similar circumstances;
- Transparency by making clear the requirements necessary to receive concessions; and
- Flexibility to allow Council to respond to local economic issues.

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:

- 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
- 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) Transparency and clarity – making the obligations clear to ratepayers and the processes used by Council to assist ratepayers to meet these obligations;
- b) Simplicity – making the processes used to recover outstanding rates and charges clear and simple to administer and cost effective;
- c) Flexibility – by responding where necessary to changes in the local economy; and
- d) Equity – having regard to providing the same treatment for ratepayers with similar circumstances.

4. Principles used in Cost-recovery methods

- a) 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;
- b) Simplicity – to make the levying of cost-recovery fees simple, efficient, and inexpensive to administer; and
- c) Clarity – in the method of calculating the amounts payable by the recipient of the service.

5. The extent to which physical and social infrastructure costs for a new development are 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

- *Local Government Act 2009*
- *Planning Act 2016*
- Revenue Statement

Documents Controls

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

Policy Owner

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

Head of Power

- *Local Government Regulation 2012*, sections 169(2)(b) and 172
- *Corporate Plan, Outcome 3.1 - A sustainable financial position*

Intent

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

Scope

The Revenue Statement applies to all staff and Councillors.

Definitions

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

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

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

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

Subdivided land is defined in chapter 2, part 2, subdivision 3, 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;
- b) the person who subdivided the land (the "subdivider") is the owner of the parcel; and
- c) the relevant parcel is not developed land.

Policy Statement

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

1. The measures adopted for revenue raising

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

- Differential General Rates;
- Minimum General Rates;
- Separate Rates and Charges (for a specific purpose benefitting the Region);
- Special Rates and Charges (generally across specific benefited or serviced areas of 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, simplicity, consistency, fiscal responsibility, clarity, flexibility and sustainability.

2. General Rates / Differential General Rates

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

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

Council will make and levy differential general rates for the financial year ending 30 June 2021, on all rateable land in the Local Government area.

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

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

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

3. Minimum General Rates

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

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

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

4. Differential General Rates

In accordance with sections 92 and 94 of the *Local Government Act 2009* and section 77 to 82 of the *Local Government Regulation 2012*, Council makes and levies Differential General Rates and corresponding Minimum General Rates for the year ending 30 June 2021, against rateable land categories as follows:

Category	Description	Identification (Land to which the Primary Land use Codes apply)	Rate in the Dollar of Property Value	Minimum General Rate
1	Urban Residential Land – Land that is used, or has the potential to be used, for urban residential purposes, other than land included in category 5 or 7	1001 - Vacant Land 1002 - Single Use Dwelling 1003 - Multi Unit Dwellings – Flats/Dual Occupancy 1006 - Outbuilding 1009 - Strata Title Residential Use 1021 - Residential Institution Non-Medical 1072 - Section 49 to 51 Valuation	1.1964	\$1,024
2	Rural Residential Land – Land that is used, or has the potential to be used, for rural residential purposes	1003 - Multi Unit Dwellings – Flats/Dual Occupancy 1004 - Vacant Large Homesite 1005 - Dwelling Large Homesite 1006 - Outbuilding 1009 - Strata Title Residential Use 1021 - Residential Institution Non-Medical 1072 - Section 49 to 51 Valuation 1094 - Other Rural Land	1.0292	\$1,028
3	<i>Intentionally left blank</i>			
4	<i>Intentionally left blank</i>			
5	Coastal Towns - Land that is used, or has the potential to be used, for residential purposes and is located within the townships or areas of Bargara, Burnett Heads, Buxton, Coonarr, Coral Cove, Elliott Heads, Innes Park, Moore Park Beach, Walkers Point, Winfield and Woodgate Beach, and does not have frontage to the Pacific Ocean or frontage to a road which, in turn, has frontage to the Pacific Ocean. * Refer Differential Rating Maps 1-10	1001 - Vacant Land 1002 - Single Unit Dwelling 1003 - Multi-Unit Dwelling, Flats, Dual Occupancy 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	0.9761	\$1,137
6	<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
7	<p>Urban Oceanfront – Land that is used, or has the potential to be used for residential purposes and is located within the townships or areas of Bargara, Burnett Heads, Coonarr, Coral Cove, Elliott Heads, Innes Park, Moore Park Beach, Winfield and Woodgate Beach, and has frontage to the Pacific Ocean, or has frontage to a road which, in turn, has frontage to the Pacific Ocean</p> <p>* Refer Differential Rating Maps 1-10</p>	1001 - Vacant Land 1002 - Single Unit Dwelling 1003 - Multi Unit Dwelling, Flats, Dual Occupancy 1004 - Vacant Large Homesite 1005 - Dwelling Large Homesite 1006 - Outbuildings 1009 - Strata Title Residential Use 1021 - Residential Non-Medical 1072 - Section 49 to 51 Valuation	0.9196	\$1,288
8	<i>Intentionally left blank</i>			
9	<p>Agricultural Land - Land that is used, or has the potential to be used, for agricultural purposes.</p>	1060 - Sheep Grazing 1061 - Sheep Breeding 1064 - Cattle Grazing & Breeding 1065 - Cattle Breeding & Fattening 1066 - Cattle Fattening 1067 - Goats 1068 - Milk Quota 1069 - Milk No Quota 1070 - Cream 1071 - Oil Seeds 1073 - Grains 1074 - Turf Farms 1075 - Sugar Cane 1076 - Tobacco 1077 - Cotton 1078 - Rice 1079 - Orchards 1080 - Tropical Fruits 1081 - Pineapple 1082 - Vineyards 1083 - Small Crops & Fodder Irrigation 1084 - Small Crops & Fodder Non Irrigation 1085 - Pigs 1086 - Horses 1087 - Poultry 1088 - Forestry & Logs 1089 - Animals – Special 1090 - Stratum	1.4077	\$1,137
10	<i>Intentionally left blank</i>			
11	<i>Intentionally left blank</i>			

Category	Description	Identification (Land to which the Primary Land use Codes apply)	Rate in the Dollar of Property Value	Minimum General Rate
12	Bundaberg Commercial Land – <i>Land located within the area of Bundaberg City that is used, or has the potential to be used, for commercial purposes, other than land included in Category 15.</i>	1007 - Guest House/Private Hotel 1008 - Strata Title Non Residential Use 1010 - Combines Multi Dwelling & Shops 1011 - Shop Single 1012 - Shop Group (more than 6 shops) 1013 - Shopping Group (2 to 6 shops) 1014 - Shopping Main Retail (CBD) 1015 - Shopping Secondary (Fringe CBD) 1016 - Drive in Shopping Centre 1017 - Restaurant 1018 - Tourist Attraction 1020 - Marina 1022-1 - Car Park Commercial 1023 - Retail Warehouse 1024 - Sales Area (Outdoor) 1025 - Offices 1026 - Funeral Parlour 1027 - Private Hospital/Convalescent Home (Medical Private) 1028-1 - Warehouse & Bulk Stores 1030 - Service Station 1038 - Advertising Hoarding 1041 - Child Care excluding Kindergarten 1042 - Tavern/Hotel 1043 - Motel 1044 - Nursery (Plants) 1045 - Theatres and Cinemas 1046 - Drive-In Theatre 1047 - Club – Sport (run as a business) 1049 - Caravan Park 1053 - Employment Agency/Training 1054 - Marketplace	2.2403	\$1,352
13	<i>Intentionally left blank</i>			

Category	Description	Identification (Land to which the Primary Land use Codes apply)	Rate in the Dollar of Property Value	Minimum General Rate
14	Other Commercial Land – Land located outside the area of Bundaberg City that is used, or has the potential to be used, for commercial purposes.	1007 - Guest House/Private Hotel 1008 - Strata Title Non Residential Use 1010 - Combines Multi Dwelling & Shops 1011 - Shop Single 1012 - Shop Group (more than 6 shops) 1013 - Shopping Group (2 to 6 shops) 1014 - Shopping Main Retail (CBD) 1015 - Shopping Secondary (Fringe CBD) 1016 - Drive in Shopping Centre 1017 - Restaurant 1018 - Tourist Attraction 1020 - Marina 1022-1 - Car Park Commercial 1023 - Retail Warehouse 1024 - Sales Area (Outdoor) 1025 - Offices 1026 - Funeral Parlour 1027 - Private Hospital/Convalescent Home (Medical Private) 1028-1 - Warehouse & Bulk Stores 1030 - Service Station 1038 - Advertising Hoarding 1041 - Child Care excluding Kindergarten 1042 - Tavern/Hotel 1043 - Motel 1044 - Nursery (Plants) 1045 - Theatres and Cinemas 1046 - Drive-In Theatre 1047 - Club – Sport (run as a business) 1049 - Caravan Park 1053 - Employment Agency/Training 1054 - Marketplace	1.4505	\$1,352
15	Major Shopping Centre – 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 ²	1016-16 - Drive In Shopping Centre with more than 20,000m ² gross floor area.	3.8360	\$549,346
16	Industrial Land – Land that is used, or has the potential to be used for industrial purposes and which is not included in Category 18 or 19.	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 1200 - Solar Farm	1.7124	\$1,642

Category	Description	Identification (Land to which the Primary Land use Codes apply)	Rate in the Dollar of Property Value	Minimum General Rate
17	<i>Intentionally left blank</i>			
18	Extractive Industry - <i>Land that is used, or has the potential to be used, for extractive industry</i>	1040 - Extractive Industry	2.2951	\$2,574
19	Heavy Industry – <i>Land that is used, or has the potential to be used, for a sugar mill, co- generation plant or any heavy industrial purpose.</i>	1251 - Co-generation plant 1252 - Sugar Cane/Sugar Mill 1253 - Heavy Industry Purpose	1.9774	\$109,978
20	Other Land – Land that is not included in any other rating category	1019 - Walkway 1022-2 - Car Parks – Ancillary Use 1050 - Other Clubs (NonBusiness) 1051 - Religious 1052 - Cemetery 1055 - Library 1056 - Showgrounds, Racecourse, Airfield 1057 - Parks, Gardens 1058 - Educational – including Kindergarten 1059 - Local Authority (secondary use only) 1092 - Defence Force Establishments 1095 - Reservoirs, Dams, Bores, Channels 1097 - Welfare Homes/ Institutions 1099 - Community Purposes 1100 - Driver Education Centre	1.1049	\$1,028

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

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

5. Separate Rates and Charges:

5.1 Community & Environment Charge

Pursuant to section 103 of the *Local Government Regulation 2012*, Council will make and levy a separate charge in the sum of \$50 per assessment for the purposes of assisting with the maintenance and improvements of community facilities, upgrades and enhancements of parks, reserves and natural areas within the region.

6. Special Rates and Charges:

6.1 Rural Fire Levy

Pursuant to section 94 of the *Local Government Regulation 2012* and section 128A of the *Fire and Emergency Services Act 1990* Council will make and levy a special charge to be known as the “Special (Rural Fire Services) Charge” of \$30 on each rateable assessment in the local government area which is situated within a Class E Levy Area under the *Fire and Emergency Services Regulation 2011*. Multiple charges will apply on one rateable assessment if it comprises multiple rural fire brigade areas, with one charge of \$30 per rural fire brigade area.

The special charge shall fund the ongoing provision and maintenance of rural firefighting equipment for the rural fire brigades that operate throughout Class E Levy areas under the *Fire and Emergency Services Regulation 2011*.

Land within the local government area which is situated within a Class E Levy area under the *Fire and Emergency Services Regulation 2011* is not serviced by urban firefighting services and, as such, specially benefits from the fire emergency response capability that is provided by the rural fire brigades.

The overall plan for the special charge will be as follows:

- a) The land to which the plan applies is each assessment in the local government area which is situated within a Class E Levy area under the *Fire and Emergency Services Regulation 2011*;
- b) The service, facility or activity for which the plan is made is the ongoing provision and maintenance of rural firefighting equipment for the rural fire brigades that operate throughout Class E Levy areas under the *Fire and Emergency Services Regulation 2011*;
- c) The time for implementing the overall plan is one year; and
- d) The estimated cost of implementing the overall plan is \$395,000.

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 rateable 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 and a return on assets.
- Other sources of revenue where appropriate.
- Future capital investment planning.

8.1 Water

8.1.1 Declared service area – water

For the financial year 1 July 2020 to 30 June 2021, the declared service areas (water) to which water charges apply, shall be as per the declared service area (water) maps which, in accordance with section 163 of the *Water Supply (Safety & Reliability) Act 2008*, are available for inspection at Council offices or on Council's website at www.bundaberg.qld.gov.au.

8.1.2 Service provider (water)

The service provider within the declared service area/s (water) shall 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 the *Local Government Regulation 2012*, the following water charges will be made and levied for the financial year 1 July 2020 to 30 June 2021:

a) Water access charge

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

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

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

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

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

Non Strata Flats/Separate Dwellings/Dual Occupancy

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

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

Properties with multiple connections

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

Community Title Schemes with a shared water meter(s)

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

Number of Lots not separately metered	Percentage of 20mm Access Charge	Annual Charge per Lot
1 to 5	95%	\$395
6 to 10	90%	\$374
11 to 20	85%	\$354
21 to 30	80%	\$333
31 to 40	75%	\$312
41 to 50	70%	\$291
51 to 60	65%	\$270
Above 60	60%	\$250

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

Concessional situations

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

Council will charge unlicensed/restricted licensed sporting clubs a water access charge for their largest connection on each assessment and no access charge will be levied for additional meters.

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

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

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

An Access Charge shall apply to all premises or metered connection for the period 1 July 2020 to 30 June 2021, according to the water meter size/s serving the premises in accordance with the following, unless otherwise specified:

Water Access Charge Description	Potable Water Unrestricted flow	Non-potable Water / Restricted Flow
Vacant and non-metered	\$416	\$333
20mm meter connection	\$416	\$333
25mm meter connection	\$650	\$520
32mm meter connection	\$1,065	\$852
40mm meter connection	\$1,664	\$1,331
50mm meter connection	\$2,600	\$2,080
80mm meter connection	\$6,656	\$5,325
100mm meter connection	\$10,400	\$8,320
150mm meter connection	\$23,400	\$18,720

b) Water consumption charge

Water consumption is levied half-yearly for the readings undertaken prior to the 31 December 2020, and prior to the 30 June 2021. Generally, the consumption within each six month reading period will be levied on a two tiered charging system as set out hereunder:

- (i) Charge per Kilolitre
 - 1st Tier: \$1.16 per kilolitre – for the first 150 kilolitres of consumption per half year;
 - 2nd Tier: \$1.90 per kilolitre – for each kilolitre of consumption over 150 kilolitres per half year.
- (ii) Charge per kilolitre for the Burnett Downs Yard water supply reticulation group or service area, and Sylvan Woods non-potable supply:
 - 1st Tier: \$0.93 per kilolitre – for the first 150 kilolitres of consumption per half year;
 - 2nd Tier: \$1.52 per kilolitre – for each kilolitre of consumption over 150 kilolitres per half year.

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

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

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

For measurement of water use for charging purposes for the period 1 July 2020 to 30 June 2021, section 102 of the *Local Government Regulation 2012* shall apply to the reading of meters based on the nominal initial meter reading date of period ending 30 June 2020 and nominal final reading date of period ending 30 June 2021.

Council reserves the right to read and levy water consumption at intervals other than six-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 six 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 six month reading period of 10 times the 2nd Tier charge per kilolitre applicable to its area, unless evidence is provided proving that the water was used in a fire emergency, in which case charges will be at the normal level.

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*:

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

b) The Gin Gin Agricultural, Pastoral and Industrial Society

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

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

c) Moore Park Beach Rural Fire Brigade

Council recognises the Moore Park Beach Rural Fire Brigade as providing a community service in protecting the community against fire and related hazards. As such, Council will charge the Moore Park Beach Rural Fire Brigade the equivalent of a 20mm Water Access Charge for its largest meter connection regardless of the size of the Brigade's water meter connection.

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

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

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

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 access and use charges applied in the same manner and at equivalent charges to the use as would apply were they to be situated within the declared service area to which they are connected.

8.2 Sewerage

8.2.1 Declared service area – sewerage

For the financial year 1 July 2020 to 30 June 2021, the declared service areas (sewerage) to which sewerage charges apply, shall be as per declared service area (sewerage) maps which, in accordance with section 163 of the *Water Supply (Safety and Reliability) Act 2008*, are available for inspection at Council offices or on Council's website at www.bundaberg.qld.gov.au.

8.2.2 Service Provider (Sewerage)

The service provider within the declared service area/s (sewerage) shall 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. The reason for this is that the major portion of Council's costs associated with providing a sewerage service is in the provision and maintenance of capital infrastructure and these costs must be financed whether or not a property is actually connected to the sewerage system.

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

Pursuant to sections 99 and 100 of the *Local Government Regulation 2012*, Council will make and levy a Sewerage Charge of \$782 for the financial year 1 July 2020 to 30 June 2021 as set out below:

- 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
 - multiple vacant lots on the one rate assessment.
- 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.
- Waste dump points at caravan parks are levied one sewerage charge per dump point.

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

Pursuant to sections 120 to 122 of the *Local Government Regulation 2012*, multi accommodation self-contained residential units for the aged under the control of charitable/church organisations (excluding care centres); and pedestals installed in Department of Housing & Public Works units for the aged, including those identified in the table below, be granted a rebate of 60% of the sewerage charges.

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

Council grants this concession on the basis that multi accommodation self-contained residential units for the aged, under the control of charitable/church organisations, are entities whose objects do not include the making of a profit.

Council delegates to the Chief Executive Officer the power, pursuant to part 5, chapter 7 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*.

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;
- 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 charge/s be made and levied by the Council upon all non-residential ratepayers discharging trade waste to Council's sewer.

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

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

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

The trade waste charges determined for the financial year 1 July 2020 to 30 June 2021 have been discounted by 50% to what would otherwise would have been charged to recognise the impact of the COVID-19 pandemic on the ratepayers required to pay this charge. This charge will be levied in the 1 January 2021 to 30 June 2021 levy period.

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

Category	Description	Base Charge	Tier Charge (in addition to the Base Charge)*
1	Minor discharge with no pre-treatment or monitoring required.	\$125	N/A
2	Compliant pre-treatment, or pre-treatment not required. Low risk with annual discharge generally less than 100kL.	\$212	N/A
3	Low Strength/Risk discharge with pre-treatment, or pre-treatment not required. Annual discharge generally less than 500kL.	\$355	N/A
4	Medium Strength/Risk discharge with pre-treatment required. Annual discharge generally less than 500kL.	\$618	Tier A \$263 Tier B \$525 Tier C \$788
5	High Strength/Risk discharge with pre-treatment required, and/or annual discharge generally greater than 500kL.	\$1,587	Tier A \$525 Tier B \$1,051 Tier C \$1,576

* 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 2020/21* # are shown below:

Category	Description	Annual Charge
EAC 1	500 - 999L	\$578
EAC 2	1000 - 1999L	\$946
EAC 3	2000 - 3999L	\$1576

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

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

8.4 Waste

8.4.1 Declared service area (waste)

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

8.4.2 Service provider (waste)

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

Council makes and levies utility charges for the provision of waste management services, which are calculated to recover the full cost of providing the service. Waste management utility charges incorporate the cost of providing and maintaining refuse tips and transfer stations and the cost of implementing waste management and environment protection strategies. The type or level of service to be supplied to each property in the waste area will be determined by Council as is appropriate to the premises, and in accordance, where relevant, with the *Environmental Protection Act 1994*, *Environmental Protection Regulation 2008*, *Waste Reduction & Recycling Regulation 2011*, *Waste Reduction & Recycling (Waste Levy) Amendment Regulation 2019*, Bundaberg Regional Council's Planning Scheme and Planning Scheme Policies and Bundaberg Regional Council *Local Law No 8 (Waste Management) 2017*.

Council will levy a waste and recycling collection charge of \$356 per annum to the owner of residential property and/or structure within the waste collection areas, regardless of whether ratepayers choose to use the domestic general waste collection and/or recycling services provided by Council. Council will refer to the Building Classification Code for determination, if required. The service is available to non-residential properties on application. Requests for services to a body corporate common area will need to comprise a written agreement between the service provider (Council) and the body corporate as per the *Body Corporate & Community Management Act 1997*.

Where there is more than one structure on land capable of separate occupation a charge of \$356 will be made for each structure. A waste collection charge of \$356 will apply to each house, strata titled unit, granny flat, flat, secondary dwelling, dual occupancy or other dwelling designed for separate residential occupation, whether it is occupied or not.

Waste collections for Non-Residential Properties attract the State Government Waste Levy applicable under the *Waste Reduction and Recycling (Waste Levy) Amendment Regulation 2019*. Council will recover this levy on behalf of the State through its waste charges for Non-Residential Properties.

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

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

Service level – Removal, transport and disposal of waste	2020/2021 Levy
Residential Properties	
240 litre refuse weekly/240 litre recycling fortnightly (minimum service)	\$356
Additional Services	
240 litre refuse weekly/240 litre recycling fortnightly	\$356
240 litre refuse weekly – only available if in receipt of a minimum service	\$257
240 litre recycling fortnightly – only available if in receipt of a minimum service	\$52
Non-Residential Properties	
240 litre refuse/240 litre recycling (minimum service)	\$417
240 litre refuse weekly service	\$318
240 litre recycling fortnightly service	\$99

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

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

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

9. Concessions and Rebates:

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. A copy of this policy, together with the necessary application forms, are available from Council offices or www.bundaberg.qld.gov.au. The definition of pensioner is an ‘approved pensioner’ as provided under the State Government Pensioner Rebate Subsidy Scheme, that is a pensioner who is either a registered owner or life tenant of their principal place of residence and who holds a Queensland Pensioner Concession Card or a 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 2020/2021 financial year, Council grants a total rebate of up to \$165 per annum (\$82.50 per half year levy) on rates and charges for approved pensioners. This rebate is provided in addition to any Pension Subsidy Scheme operated by the Queensland Government.

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

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

9.2 Community Service Obligations

Council will grant a rebate of up to a maximum \$1,700 per annum for the financial year 2020/2021, towards the payment of rates and charges, except for water consumption charges, for the following:

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

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

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

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

These community service obligations are applicable to the 2020/2021 financial year.

9.3 Hardship

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

10. Cost-Recovery Fees

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

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

11. Limitation of increase in rates and charges levied

In the 2020/2021 financial year, Council will not, pursuant to section 116 of the *Local Government Regulation 2012*, be limiting any increases to proposed rates or charges.

12. Recovery of Overdue Rates

Council's adopted Rates Recovery Policy (available at www.bundaberg.qld.gov.au) has been prepared in respect of the recovery of overdue rates, to reinforce Council's practice and intentions in this regard. Council will not refer any accounts to its debt recovery specialists from 1 July 2020 to 31 December 2020 in consideration of the impacts of COVID-19. However, from 1 January 2021, Council will actively pursue all available options under the *Local Government Act 2009*, to ensure that overdue rates are not a burden on the region's ratepayers. The sale of land for arrears of rates process may commence at anytime during the Financial year.

13. Interest on Overdue Rates

Council reviews the interest rate as part of the Budget deliberations and determines the rate to apply in accord with the provisions of section 133 of the *Local Government Regulation 2012*. For the financial year 1 July 2020 to 30 June 2021 Council will charge compound interest at 8.53% per annum on overdue rates and charges from 1 January 2021, calculated on daily rests as from the seventh day following the due date stated on the rate notice. To assist all ratepayers in the recovery from COVID-19 pandemic, for the calculation of interest for the financial year 1 July 2020 – 30 June 2021 only, interest will only be applied to overdue rates and charges from 1 January 2021 onwards.

14. Levying and payment of Rates and Charges

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

15. Payment in Advance

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

16. Business Activity Fees

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

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

Associated Documents

- *Body Corporate and Community Management Act 1997*
- *Environmental Protection Act 1994*
- *Environmental Protection Regulation 2008*
- *Fire and Emergency Services Act 1990*
- *Fire and Emergency Services Regulation 2011*
- *Housing Act 2003*
- *Land Valuation Act 2010*
- *Local Government Act 2009*
- *Local Government Regulation 2012*
- Revenue Policy
- Rate Recovery Policy
- Trade Waste Management Plan
- Declared Service Area Map(Water)
- Reduced Service Area Map(Water)
- Declared Service Area Map(Sewerage)
- Declared Service Area Map(Waste)
- *Waste Reduction and Recycling Regulation 2011*
- *Waste Reduction & Recycling (Waste Levy) Amendment Regulation 2019*
- *Water Supply (Safety and Reliability) Act 2008*

Documents Controls

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

Policy Owner

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

Head of Power

- *Local Government Act 2009, section 104*
- *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 intent of this policy is to ensure Council is in compliance 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 Executive Officers, Department Managers, Chief Financial Officer and Financial Services staff.

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.
3. Council will limit borrowings to fund infrastructure and buildings and structures that will generate significant economic benefits or generate income of net worth. 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. As planned borrowings are generally for infrastructure with a useful life greater than 20 years, any new borrowings from 1 July 2020, are expected to be repaid over the maximum allowable repayment term of 20 years.
6. Details of planned borrowings for the period 1 July 2020 through to 30 June 2030 are indicated in the schedule of future borrowings table below.

Schedule of Future Borrowings

Year and Purpose of Borrowing	Amount	Term
2020/21 Capital Works Program	\$0	N/A
2021/22 Capital Works Program	\$21.70 million	20 years
2022/23 Capital Works Program	\$25.90 million	20 years
2023/24 Capital Works Program	\$15.25 million	20 years
2024/25 Capital Works Program	\$5.50 million	20 years
2025/26 Capital Works Program	\$11.00 million	20 years
2026/27 Capital Works Program	\$9.00 million	20 years
2027/28 Capital Works Program	\$5.50 million	20 years
2028/29 Capital Works Program	\$13.00 million	20 years
2029/30 Capital Works Program	\$8.55 million	20 years

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

Associated Documents

- Bundaberg Regional Council 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

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

Introduction

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

The Long-Term Asset Management Plan (LTAMP) provides the basis for the maintenance of Council’s infrastructure. Council has effective resources and processes in place to ensure continuous improvement in asset management planning over time. The LTFF is utilised to support resource allocation, borrowing and investment decisions and assess the ongoing financial performance of Council. An integrated approach to managing financial and infrastructure capital ensures they are managed effectively and one component is not managed to the detriment of the other.

The LTFP will be reviewed annually so that the underlying assumptions remain defensible and the resulting forecasts remain reasonable. As circumstances change over time, the plan will be adjusted accordingly.

Strategic Alignment

Council’s vision is to build Australia’s best regional community, where residents enjoy a safe and healthy lifestyle in a region that is attractive, economically prosperous and supportive of its members. Council’s financial strategy supports the delivery of these outcomes by ensuring that the allocation of financial and physical resources is aligned with this vision.

The LTFP is an integral part of Council’s planning framework. It is guided by the Corporate Plan 2019-2023 and should be read in conjunction with the LTAMP, the Annual Operational Plan and the Annual Budget. The relationship between Council’s planning and operational documents is depicted below:



Objectives

The LTFF is focused on:

- Providing a transparent account of Council's financial position;
- Ensuring the continuity of essential services over the long-term;
- Ensuring that Council is responsive to the changing needs and aspirations of the community;
- Planning for the expected demands placed on services and infrastructure by future population growth;
- Maintaining community assets to a safe and acceptable condition;
- Providing certainty of funding for the provision of infrastructure and services;
- Ensuring effective management of expenditure programs and debt; and
- Promptly identifying signs of potential financial unsustainability.

Strategies

These objectives will be supported by:

- Optimising organisational efficiencies through initiatives such as:
 - Monitoring employee numbers and expenses;
 - The continued assessment of core business and service level reviews;
 - Reforming business service delivery modes where appropriate;
 - Monitoring goods and services expenditure levels; and
 - Reviewing the priority of and need for discretionary operational projects.
- Pursuing spending and rating policies that are consistent with a reasonable degree of stability in the level of the rates burden.
- Ensuring that the decisions and actions of Council, notably rating and spending policies, have due regard for the financial effects on future generations.
- Utilising debt as a means of funding long-term assets, permitting costs to be spread over a number of years so that the financial burden does not adversely affect current or future ratepayers.
- Ensuring that when new assets are acquired or constructed, the LTFF captures 'whole of life costs' to avoid under-estimating the true cost of constructing and owning such assets.
- Delivering an increased focus on asset management to ensure an appropriate amount is dedicated annually to maintaining and renewing assets and supporting service standards in the region.
- Securing as much grant funding as possible to contribute to the cost of constructing new and upgraded capital infrastructure.
- Making certain that the delivery of projects meets the objectives of the financial strategy and that the level of debt remains within acceptable limits.
- Investing surplus funds subject to Council's approved risk profile, with the aim of maximising investment returns and utilising those returns to minimise financial impacts on ratepayers.

Key Indicators of Sustainability

Council uses a number of indicators to assist in monitoring and assessing its financial sustainability. They are:

- Asset Sustainability Ratio
- Net Financial Liabilities Ratio
- Operating Surplus Ratio

Comparison of Sustainability Ratios

Sustainability Ratios	Target	2018 5-Year Average 2014-18	2019 5-Year Average 2015-19	Est of 10-Year Average 2021-30
Asset Sustainability Ratios	>90%	83.0%	63.0%	49.8%
Net Financial Liabilities Ratio	<60%	2.8%	-7.0%	23.6%
Operating Surplus Ratio	0% - 10%	4.6%	5.9%	0.0%

Note: The Asset Sustainability Ratio remains below the desired target but the use of depreciation expense to calculate this ratio can disadvantage those Councils with near new assets. In such situations, it may simply indicate fewer replacement needs rather than a failure to fund all asset renewal requirements. Many of Council's assets are in good condition and the Asset Sustainability Ratio is reflective of actual renewal funding requirements rather than signifying a backlog of needed renewal expenditure.

Council does not consider that the relevant measures of sustainability are targets that must be achieved at the end of each financial year, because any unforeseen circumstance can have a negative impact on the forecast. The indicators provide feedback to assess Council's sustainability strategy 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, considering desired service levels and/or services or adjusting proposed capital programs which would lead, in turn, to revisions of the budget and long-term financial forecasts.

COVID-19

The LTFP has been prepared based on the operating environment experienced by Council at the time of its adoption. Like most business and government agencies, Council was confronted with the unprecedented social, financial and emotional impacts of the coronavirus pandemic.

Community groups, businesses, workers and residents alike are all struggling to navigate a way through the crisis engendered by the pandemic. As the closest government agency to local communities, many individuals understandably turned to Council for information, support and advice. Council's response has been both community facing, providing measures to support struggling local communities, as well as internally focused, ensuring that key services have been maintained or increased in some cases, while remaining aware of the impact these measures will have on financial sustainability.

The most pressing challenge needing to be addressed was how to assist household and business communities with immediate practical measures and programs, in addition to supporting staff through the initial shutdown of many community facilities and services. Council provided immediate financial support through initiatives such as regulatory and commercial fee waivers and refunds, rent relief, the deferral of licensing and other fees and charges and the suspension of interest charges and debt recovery on outstanding rates and charges.

Council is also not immune to the economic impacts of the crisis. Council businesses, particularly the holiday parks and Bundaberg Airport, have seen a precipitous decline in revenue during the lockdown phase as Council facilities closed and flights and passenger numbers were reduced due to restrictions on travel. Even as restrictions ease, holiday parks and airlines will not be operating at full capacity. Additionally, there is no way to accurately predict when people will be willing to commence holidays or begin flying again. Economic activity, therefore, may take some time to rebound and the period of recovery could extend well into 2021.

The financial impact of implementing these initiatives and the current and ongoing effects from reduced fees and charges and other revenues is significant. Council has undertaken extensive modelling to assess its impact on financial sustainability. Consolidated accumulated surpluses from previous financial years and considerable cash holdings means that Council is in a strong financial position to absorb the financial impact of COVID-19.

Assumptions

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

Growth Increases %	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
General Rates	n/a	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
Water	n/a	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
Sewerage	n/a	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
Waste	n/a	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
Fees & Charges	n/a	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%

Price Increases %	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
General Rates	0.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Water	0.00%	0.00%	0.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Sewerage	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Waste	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Fees & Charges	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating Grants & Subsidies	1.80%	1.80%	1.80%	1.80%	1.80%	1.80%	1.80%	1.80%	1.80%	1.80%
Employee Costs, Materials & Services	0.90%	2.15%	2.15%	2.15%	2.15%	2.15%	2.15%	2.15%	2.15%	2.15%
CCI	1.88%	1.88%	1.88%	1.88%	1.88%	1.88%	1.88%	1.88%	1.88%	1.88%
CPI	1.80%	1.80%	1.80%	1.80%	1.80%	1.80%	1.80%	1.80%	1.80%	1.80%

- The proposed budget for 2021 represents the base year for the LTFP.
- The plan is based on 'business as usual'. It does not provide for any growth in services, service levels or changes in delivery beyond the budget initiatives already approved for 2021.
- Staff numbers are forecast to remain at current levels.
- Capital investment is driven by the LTAMP and the Local Government Infrastructure Plan (LGIP).

Policies

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

Investment Policy

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

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

Council's investment power is regulated by the *Statutory Bodies Financial Arrangements Regulation 2019*. When placing investments, Council will invest only as authorised under current legislation, with approved institutions to facilitate diversification and minimise portfolio risk. Therefore, consideration will be 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. The full cost of such works should not be borne entirely by present day ratepayers but also by future ratepayers who will likewise benefit from the infrastructure being delivered.

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 QTC's Long Term Financial Model are used to assess affordability and sustainability.

Council adheres to the following principles with respect to debt:

- Borrowings will be restricted to expenditure on major projects that are of the highest priority and which cannot be fully funded by revenue, grants and subsidies.
- Undue reliance will not be placed on loans as a source of capital funding in renewing assets.
- Loans used to fund infrastructure, buildings and structures that will generate significant benefits or income of net worth, will approximate the useful life of the asset(s) to a maximum loan term of 20 years.
- Loans used to fund other assets, such as plant and equipment, which do not provide significant economic benefits or generate income of net worth, will approximate the useful life of the asset(s) to a maximum loan term of five years.
- Any new borrowings are expected to be repaid over the maximum allowable term of 20 years, as planned borrowings will generally be for infrastructure with a useful life greater than 20 years.

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

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.

Key Plan Outcomes

Revenue

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

The effects of the pandemic and the immediate relief offered to the community have had a significant impact on cash flows and Council's ability to generate own-source revenue. Council's cash and rates debtor balances will be affected by delayed rate payments, the deferral of interest charges and the impacts on fees and charges from reduced economic and business activity. Consequently, an operating deficit is forecast for 2021.

Rating Revenues

Council's main source of revenue is from rates and charges.

When adopting the annual budget, Council sets rates and charges at a level that provides for both current and future community requirements, after having undertaken detailed modelling to determine the impact of proposed increases on the various rating categories.

The key determinant in setting the level of rates is the need to fund existing levels of service while also planning for the future needs of the community. General rates will not be increased in 2021 but are set to rise by 2.50% per annum in the following years. The growth in the number of rateable properties, dependent upon development activity in the region, is forecast to rise by 0.50% annually. Water, Wastewater and Waste Management are significant business units and the utility charges and future pricing paths are based on full cost pricing principles in accordance with National Competition Policy.

Separate and special charges comprise the following:

- Community and Environment Charge – a separate charge levied per rateable assessment, for the purposes of assisting with the maintenance and improvements of community facilities and the enhancement of parks, reserves and natural areas within the region.
- Special Charge – Rural Fire Services Levy charged on properties within the rural fire area to fund the ongoing provision and maintenance of rural firefighting equipment.

- State Emergency Management Levy – a levy on all rateable properties, collected on behalf of and remitted to Queensland Fire and Emergency Services in accordance with the *Fire and Emergency Services Act 1990*.

To alleviate some financial pressure, Council has extended trade waste fees by six months and allowed ratepayers an extended payment period for rates levied in the first rating period of 2021.

Where possible, Council will endeavour to diversify revenue streams to reduce the dependence on general rates.

Other Revenues

Fees and Charges

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

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

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

Fees and charges are indexed by 2.50% per annum for the duration of the plan but revenue is expected to decline in 2021 due to the impact of the coronavirus and Council’s response to it.

Council resolved to extend dog registration fees, licences and permits for regulated premises and food licences for six months to lessen some of the financial impact of the pandemic. The Bundaberg Airport and Council’s holiday parks experienced substantial revenue reductions from March 2020 and this is expected to continue in 2021. Holiday parks were closed and scheduled flights and passenger numbers fell sharply, with only minor reductions in operating costs. As restrictions ease and businesses re-open, operations will need to comply with state government guidelines to reduce the risk of potential future infections. Consequently, and until restrictions are lifted entirely, airlines and holiday parks will operate at reduced capacity. Even when restrictions are lifted entirely, Council does not anticipate tourism and passenger numbers to immediately rebound to pre-COVID-19 levels. Economic activity may be sluggish and the period of recovery could extend well into 2021.

Interest & Investment Income

Council receives interest income from overdue rates and short to medium term cash investments.

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. Reduced cash flows associated with revenue shortfalls and the delayed payment of rates will reduce the funds available for investment. Additionally, returns from investment remain depressed due to the extended period of low interest rates. Despite the difficulty in anticipating future economic conditions, Council expects depressed returns to continue and only minor increases in rates have been forecast.

Interest charged on overdue rates offsets Council's debt recovery costs and reduced interest revenue resulting from decreased investment opportunities. The *Local Government Regulation 2012* sets the maximum allowable rate as the bank bill yield plus a margin of 8%. Council has resolved to defer interest on outstanding rates and charges until 31 December 2020 but will apply the maximum rate after this period.

Grants & Subsidies

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

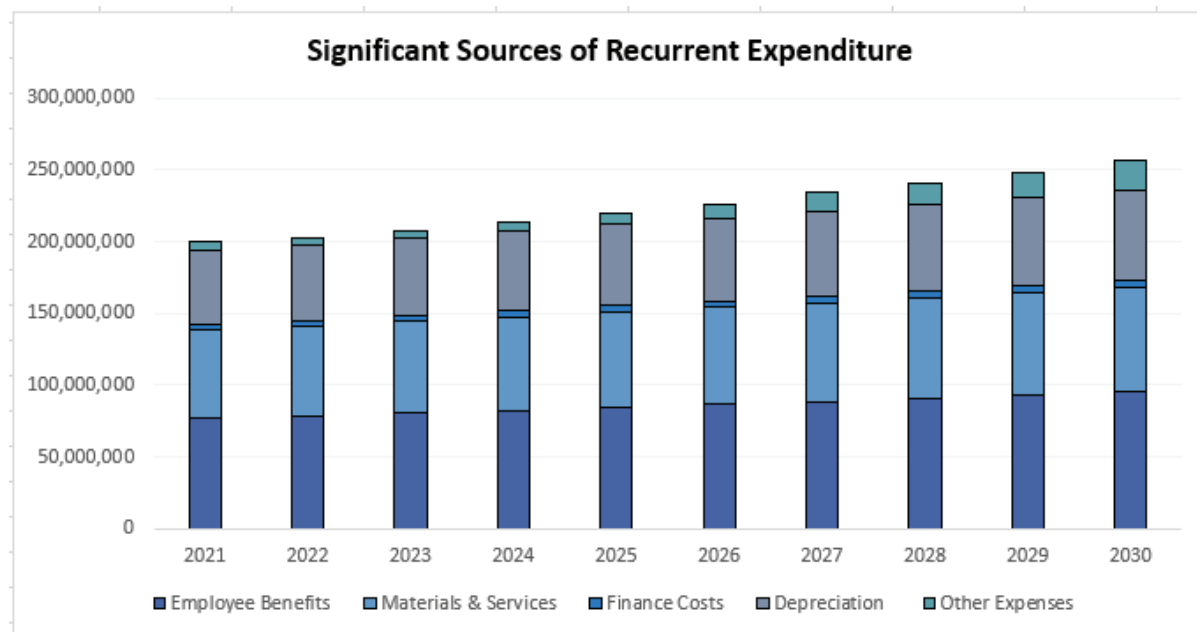
The Federal Assistance Grant comprises the largest component of grant funding. In previous years, indexation of the grant was frozen as a federal budget savings measure and the frequency and timing of receipts varied. While the indexation on the grant has been lifted, future government decisions around the timing and level of the Financial Assistance Grant remain a risk. These decisions could have an impact on Council's ability to deliver an operational surplus in any given year, although it isn't expected to have an impact over the life of the LTFP.

It is difficult to estimate the degree to which Council will benefit directly from any state or federal COVID-19 funding. As funding becomes more certain, projects assisting local communities during the initial recovery process and that can be undertaken quickly and efficiently will be prioritised. Council's preference will be to facilitate local outcomes by supporting local businesses and traders, but in the absence of assistance from the state and federal governments, any response to stimulate the local economy will have significant financial and resourcing implications.

Grant funding has been forecast to increase by 1.80% per annum and the assumption made that grant payments received in advance will continue for the life of the plan. These decisions will be reviewed annually and the timing and frequency of receipts will be closely monitored.

Expenditure

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



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

Employee Benefits, Materials and Services

Employee benefits include wages and salaries, leave entitlements, superannuation and other employee costs. Materials and services include costs associated with repairs and maintenance and the acquisition of goods and services, including items such as insurance cover premiums, electricity expenses, consulting fees, legal charges, fuel, oil, advertising and communications.

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

Employee costs are driven by employee numbers, enterprise bargaining and changes in the composition of the workforce. Employee numbers are forecast to remain at current levels.

By carefully monitoring expenditure on goods and services and assessing the need for discretionary operational projects, Council anticipates that the growth in goods and

services expenditure will be limited to increases in the CPI. Rigorous purchasing controls and improved governance around both operational and capital expenditure will continue to drive organisational efficiencies. These benefits will compound over the life of the plan.

For 2021, employee benefits, materials and services costs have been forecast to increase by 0.9% per annum, whilst costs have been forecast to increase by 2.15% per annum from 2022.

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.

Asset values are forecast to increase as additional assets are constructed or acquired by Council and as assets constructed by developers are donated to Council. 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. Where the value increases there will be an increase in depreciation costs, which will have an impact on two of the three sustainability ratios.

Council expects increases in valuation to be in line with the Producer Price Index construction indices and the CPI over the forecast period.

Finance Costs

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

Interest costs are based on the interest rates and expected debt balances of our existing loan portfolio over the next ten years, plus any additional interest payable on new loans taken out over the life of the plan. As the loans are fixed, they will not be subject to market volatility.

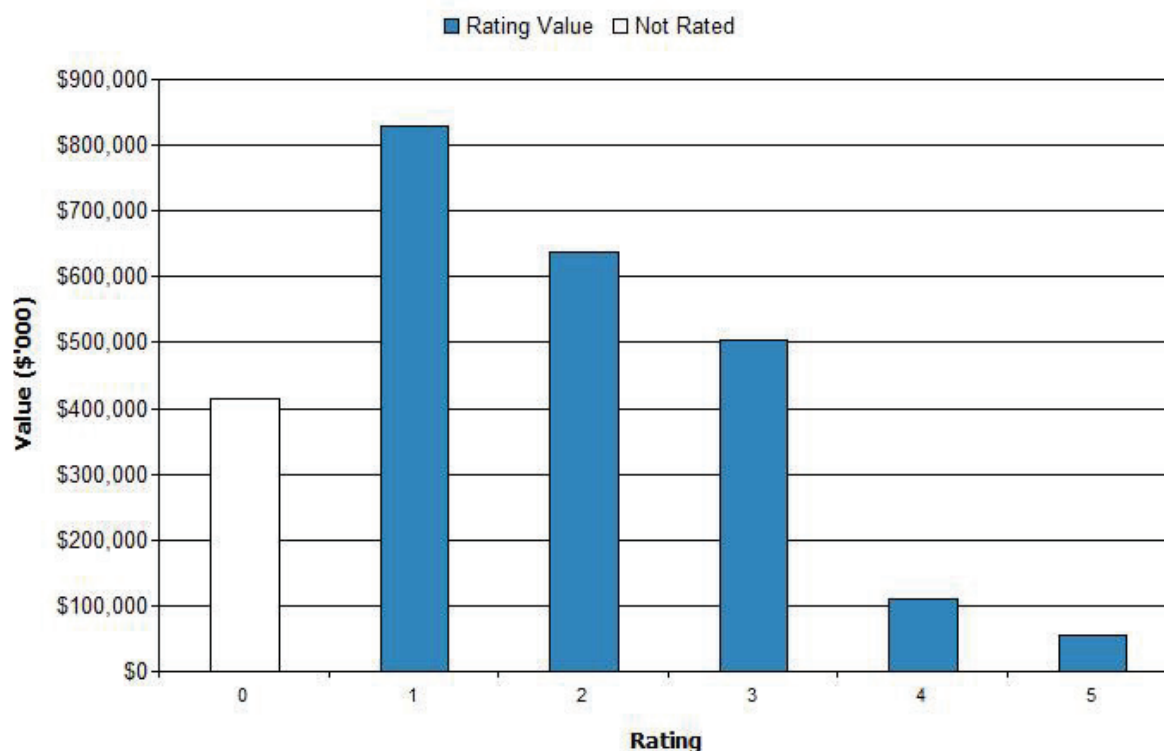
Assets

Council is responsible for the provision of a diverse range of services, a significant number of which are provided through infrastructure and other assets owned and managed by Council. Council controls and maintains assets with a combined replacement value of over \$2.2 billion.

Council has a dedicated asset management team providing the necessary asset management information to financial services that ensures 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 region was subjected to severe flood damage in 2011 and even more serious flooding in 2013. Disaster recovery funding provided by the Queensland Reconstruction Authority enabled Council to employ substantial additional resources throughout the region to restore public assets over a period of time. As a result, the majority of Council's infrastructure is in relatively good condition. This is reflected in the Council's asset profile, provided by the LTAMP and shown below.

Bundaberg RC - Condition Profile (Strategy)



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

In providing these asset-based services Council is faced with notable challenges, particularly the continued requirement to renew existing infrastructure in the face of greater competition for funds and increasing community expectations, pressure from population growth and changing demographics influencing the quantity and type of assets and services required.

Council has effective resources and processes in place to ensure continuous improvement in asset management over time, which will provide a greater evidence base for capital investment decisions. Better information from asset management plans and their integration with the long-term planning process will provide the LTFF with improved financial data and support the appropriate allocation of resources and offer informed investment and borrowing decisions.

Capital Investment

Council is focussed on delivering its capital expenditure projects in a timely manner and with as little impact on ratepayers as possible.

Council's capital funding priorities are ordered as follows:

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

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

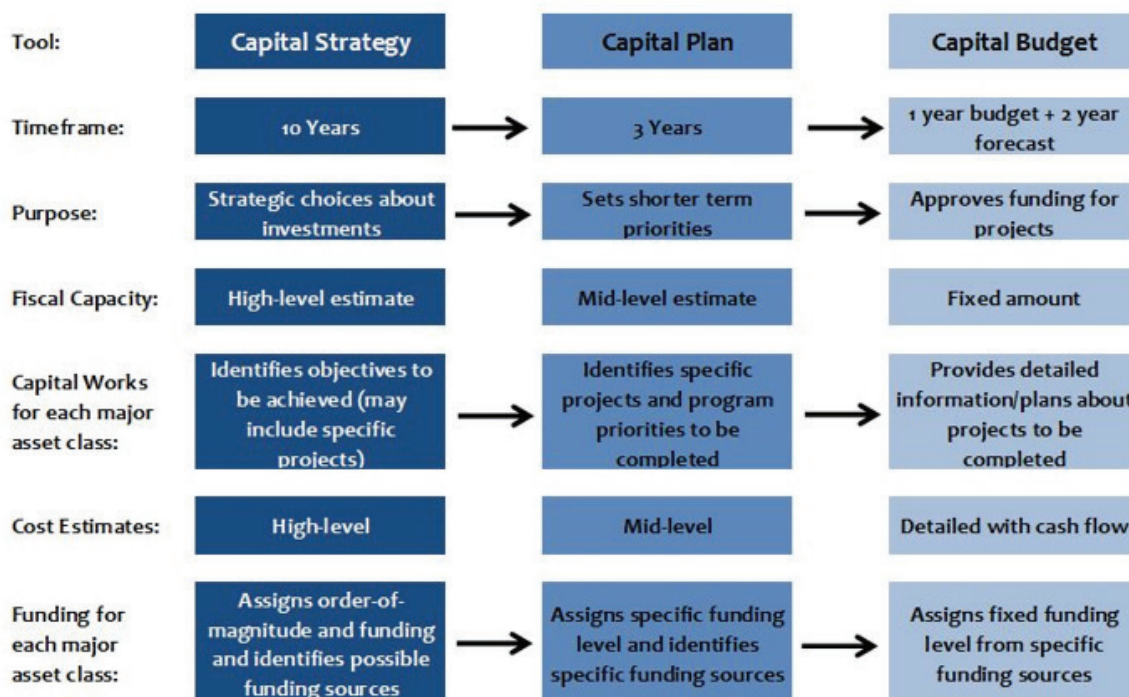
A key component of Council's long-term financial planning is the first three years of the CIP, consisting of a list of proposed projects and funding sources. These projects are assessed via the Project Decision Framework (PDF). The PDF advances capital expenditure projects from concept identification,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

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

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

The CIP is reviewed at least annually.

The following table summarises Council’s financial strategy with respect to capital investment.



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

Council is currently focused on the following objectives:

- Continued improvement of asset management systems and asset information to promote better financial forecasting and planning for sustainable service delivery;
- Continued integration of asset management processes with corporate and operational planning and budgetary practices;
- Scheduling an affordable and deliverable capital program over the life of the LTFF;
- Ensuring lifecycle costs are captured in the LTFF;
- Ensuring that capital expenditure on renewals and trunk infrastructure is driven by the LTAMP and LGIP, respectively;
- Preparing project submissions to source increased grant funding to offset the cost of new and upgraded capital infrastructure;
- Seeking capital revenue opportunities, such as selling identified surplus land assets, to support planned new capital expenditure;
- The development of a formal prioritisation framework to assist with decision making during the budget process that will determine the appropriate scheduling of capital projects proceeding through the PDF;
- Bringing together all aspects of asset management planning into a single decision-making tool; and

- Appropriate community consultation to identify desired service levels to ensure that service provision meets the needs of the community and does not create a need for rate increases well in excess of inflation.

By concentrating on these processes, Council reduces the risk of:

- Large-scale, unplanned capital renewals resulting from inadequate planning for renewal and maintenance expenditure;
- Significant failure of community infrastructure which could lead to financial stress;
- Increasing public liability claims resulting from injuries in public places and Council owned or controlled facilities;
- Incorrectly prioritising capital projects that do not align with community priorities or required, urgent infrastructure;
- Failure to accurately reflect whole-of-life costs in forecasts;
- A capital works program that is not affordable; and
- Asset service levels that are higher than required.

Capital Funding

Council's significant capital funding streams include infrastructure charges, federal and state capital grants and subsidies, borrowings and general revenue.

Infrastructure Charges

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

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

The current rate of development is assumed to continue and infrastructure charges are expected to remain at existing levels.

Capital Grants

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

The capital grant funding in the forecast model is based on a combination of historical amounts for those 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. The forecast capital grant revenues are expected to be conservative.

Other Issues

National Competition Policy

Council operates General, Water, Wastewater and Waste funds within its accounts based on National Competition Policy principles. Council's financially significant business units are Water, Wastewater and Waste Management, while the Code of Competitive Conduct has been applied to the Bundaberg Airport and Council's Holiday Parks. The general fund is supported by the payment of dividends and tax equivalents from Council's significant business units but is in deficit and will face added pressure from sizeable capital projects to be delivered within the next 10 years.

In accordance with the competitive neutrality principle, Council has set prices on the same basis as the private sector by adjusting for the advantages and disadvantages of public ownership. Competitive neutrality requires us to subject our own business activities to notional tax equivalents, adjustments for any cost of funds advantages, as well as regulations as they apply to private enterprise.

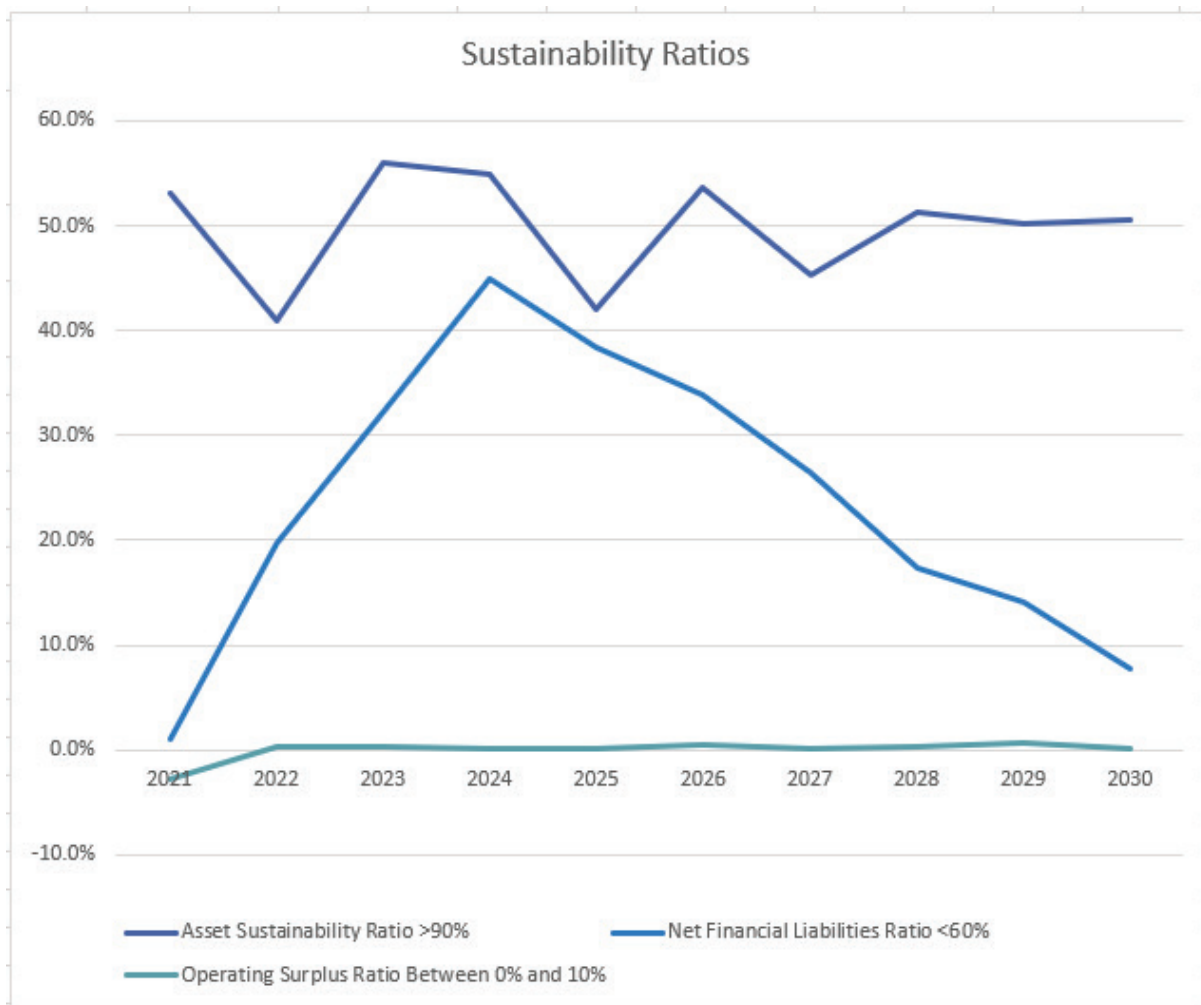
Community Service Obligations (CSOs) are instruments through which social welfare goals are delivered to the wider community. A CSO arises where Council requires a business activity to undertake activities which it would not elect to do on a commercial basis or would only undertake commercially at higher prices. Funding from general revenue, representing the avoidable cost or net revenue forgone from the provision of the CSO, will be provided to the business activity to cover the cost of providing non-commercial community services. All CSOs are adopted and applied in a uniform manner across all regions, between like customers in different locations, to ensure equity across the community.

It is important to note that the principal purpose of applying competitive neutrality adjustments to a business activity is to ensure that prices reflect full cost recovery. The necessary competitive adjustments in each business activities' cost-base has been applied and the pricing paths of Council's significant business reflect our obligations under National Competition Policy.

Forecast of Financial Sustainability Indicators

Key sustainability ratios produced from the LTFF are shown below:

Measure	Target	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Asset Sustainability Ratio	>90%	53.1%	40.9%	56.0%	54.9%	42.1%	53.7%	45.3%	51.2%	50.2%	50.5%
Net Financial Liabilities Ratio	<60%	1.1%	19.7%	32.3%	45.0%	38.4%	33.9%	26.4%	17.3%	14.1%	7.8%
Operating Surplus Ratio	Between 0% and 10%	-2.7%	0.4%	0.3%	0.1%	0.1%	0.5%	0.1%	0.3%	0.6%	0.2%



Sustainability Indicators Summary

Asset Sustainability Ratio

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

The asset sustainability ratio approximates 50% for the forecast period and remains below the target minimum of 90% for the duration of the plan, indicating that depreciation expenses significantly exceed the forecast spending on asset renewals.

While the LTAMP seeks to optimise the forecast of asset renewal requirements, we recognise that it is an evolving process and anticipate further refinements to the plan. This may produce greater alignment with accounting depreciation calculations and help move this ratio closer to the target over time. The following matters will be considered and addressed, if necessary, to assist in this incremental process:

- Identifying and prioritising renewal projects in the 10-year capital program;
- Ensuring that accurate expenditure is identified for capital renewal project;
- Refining the accuracy and completeness of asset management data;
- Assessing the appropriateness of current asset valuations and depreciation methodologies; and
- Integrating asset management planning with budgeting and forecasting.

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

Council commissioned an external review of its LTAMP assumptions in May 2019 to assess whether the planned level of asset renewal is appropriate. The review confirmed that infrastructure networks do not require major renewals and the ratio is reflective of actual renewal funding requirements. This reinforces Council's confidence that the asset sustainability ratio reflects the condition of assets rather than signifying a backlog of needed renewal expenditure.

Net Financial Liabilities Ratio

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

The net financial liabilities ratio remains significantly below the threshold of 60% and is evidence of Council's ability to fund its net financial liabilities from recurrent revenue. Despite a number of significant infrastructure projects set to proceed over the forecast period, Council's level of borrowing remains prudent and affordable.

Operating Surplus Ratio

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

Council reports a consolidated operating deficit of \$5.26 million in 2021. This reflects the serious economic impact of COVID-19 and the measures Council implemented to support the local community and is not indicative of long-term sustainability issues. Council forecasts a consolidated operating surplus and positive operating surplus ratio for the remainder of the plan. Council has sufficient revenue at a whole of Council level to service debt, provide for future growth requirements and fund planned capital expenditure without compromising the level of service expected by ratepayers; however, the general fund does have accumulated deficits which will need to be addressed during the forecast period to ensure sustainability of services and service levels into the future.

Risks

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

Conclusion

The financial impact of the coronavirus has been significant and Council has undertaken extensive modelling to assess its impact on financial sustainability. The financial forecast and associated sustainability indicators demonstrate Council's long-term financial viability.

Whilst Council's asset sustainability ratio remains below the target minimum over the life of the forecast, Council's asset management plans indicate that the level of renewal expenditure is appropriate given the condition of our assets. A positive consolidated operating surplus ratio suggests that we are favourably disposed to fund proposed capital expenditure without compromising service levels, however there remains inequities between the funds that will require attention in the forecast period. The net financial liabilities ratio indicates considerable borrowing capacity over the forecast period and Council exhibits adequate capacity to meet its financial commitments in the short, medium and long-term.

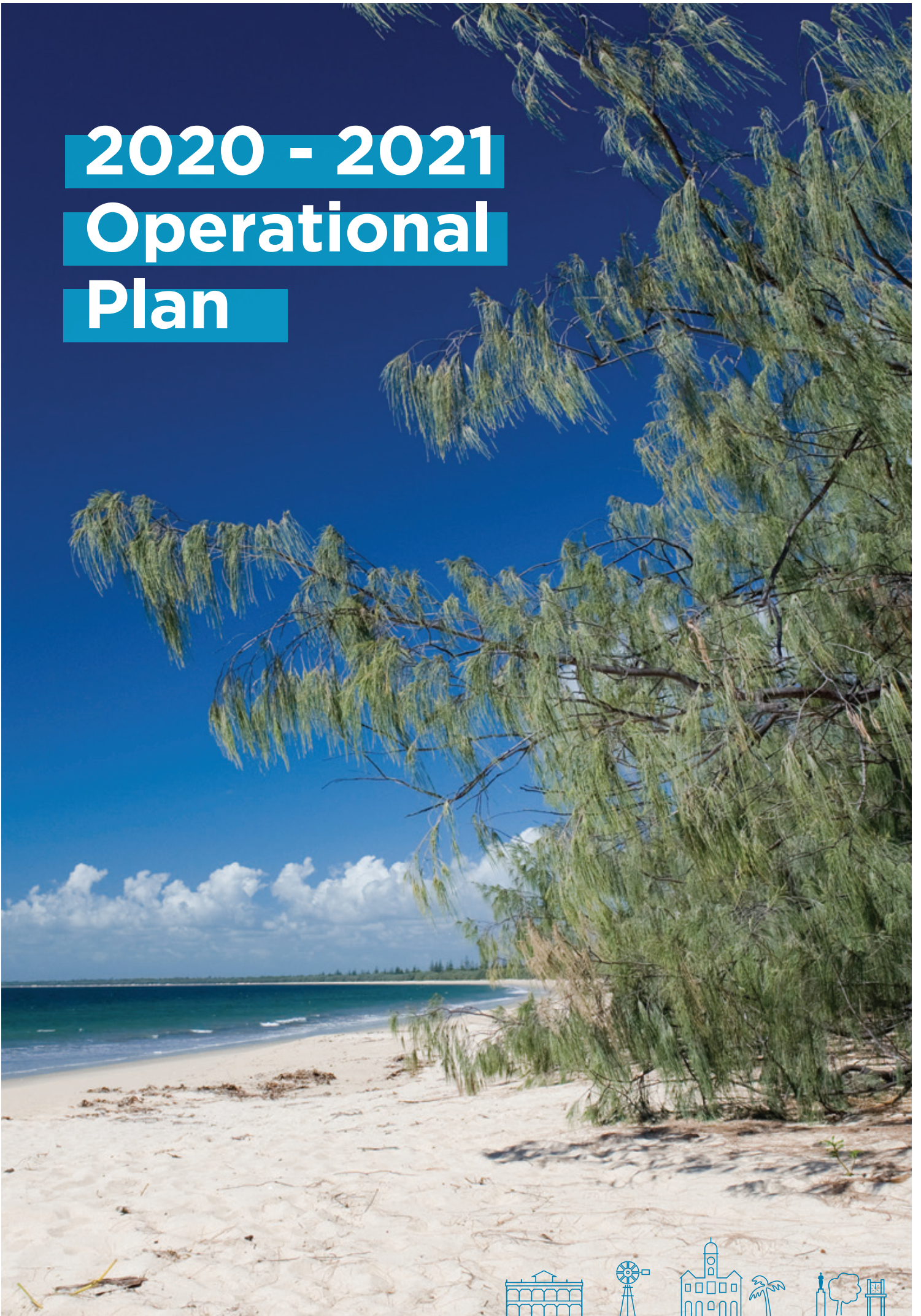
Risk	Impact	Likelihood	Mitigation
<p>General Fund</p> <p>Increases in the number and level of general fund services as well as increases in annual capital programs may result in depletion of cash reserves in the general fund.</p> <p>This will force Council to seek significant internal or external borrowings to fund future capital projects and services.</p>	Major	Possible	<p>Undertake mitigation strategies mentioned hereunder focussing on levels of service; capital project prioritisation; revenue generation strategies, including appropriate price settings; and alternative sources of revenue streams.</p>
<p>Capital Works Program</p> <p>Ongoing risk of introducing additional unplanned assets that may have a significant impact on ongoing financial sustainability and result in higher than anticipated rate increases.</p> <p>Higher than anticipated capital expenditure will adversely affect the level of cash held, which will result in reduced interest revenue and a worsening of Council's operating position.</p> <p>Unforeseen infrastructure failure necessitating greater than expected capital funding, including borrowings.</p>	Major	Possible	<p>The development of a capital investment prioritisation framework to facilitate decision making and ensure that prioritisation principles and detailed project evaluations are upheld.</p> <p>Ensure that the capital works program is affordable and lifecycle costs are recognised appropriately.</p> <p>Maximise the use of external capital funding for planned, strategic infrastructure priorities.</p> <p>Undertake community consultation to determine the satisfaction with current levels of service and balance desired service levels with the community's ability and willingness to pay for those services.</p> <p>Manage the community's expectations on service levels by informing them of the costs of providing those services and the implications on rates resulting from service level decisions.</p>
<p>Dividends from Significant Business Units</p> <p>The general fund is heavily reliant on internal transfers from the water and wastewater businesses. Any reduction or removal of these transfers would necessitate considerable adjustment to the general rate levied on the community.</p> <p>Any transfer of ownership or responsibility from Council to another entity without appropriate compensation or shareholding would have drastic implications for financial sustainability outcomes.</p>	Major	Unlikely	<p>The pursuit of revenue strategies that secure stable income streams for water and wastewater to ensure the reliability of these transfers. Where volatility has the potential to occur (e.g. water consumption charges), Council will ensure that a sufficient cushion exists to mitigate these effects.</p> <p>Ensure appropriate actions by representative bodies are being undertaken to retain local ownership of water and wastewater assets and responsibilities.</p>

Risk	Impact	Likelihood	Mitigation
<p>Reduction in Business Activity Revenues</p> <p>Council business activities such as the Bundaberg Airport and Holiday Parks have experienced a significant reduction in revenue as parks were closed and scheduled flights and passenger numbers fell as a result of COVID-19. This will affect cash flow and Council's operating position. Even as restrictions are wound back, recovery will be slow and the downturn may extend well into 2020/2021, putting pressure on service levels funded by the general fund.</p>	Moderate	Possible	<p>Model the immediate and on-going effects from reduced fees and charges and other revenues from an extended drop-off in economic and business activity.</p> <p>Continued business process review to identify core and non-core service areas and focus on reducing non-core service levels, particularly where there is no clear link with broader community needs or desires.</p> <p>Defer non-essential projects and focus on the provision of essential services.</p>
<p>Rates and Charges</p> <p>Ratepayers experiencing loss of employment or other impacts from COVID-19 may be unable to meet rate payment obligations.</p> <p>A more lenient approach to recovery of outstanding debts through the crisis and recovery periods, such as the deferral of recovery action, cancellation of interest on overdue rate and hardship initiatives will have a direct impact on cash flows.</p> <p>The extension of payment period for rates and charges will have a direct impact on cash flow.</p>	Moderate	Possible	<p>Model the immediate and on-going effects from the easing of the debt recovery process and extension of payment period on cash flows.</p> <p>Where possible, facilitate local outcomes and support local businesses and traders using funding support from other levels of government.</p> <p>Continued business process review to identify core and non-core service areas and focus on reducing non-core service levels, particularly where there is no clear link with broader community needs or desires.</p> <p>Defer non-essential projects and focus on the provision of essential services.</p>
<p>Financial Sustainability</p> <p>The impact of recovery initiatives will place financial pressure on Council.</p> <p>Pressure to maintain and even extend service provision during recovery phase will present additional challenges, particularly for general fund services.</p>	Moderate	Possible	<p>Maintain clear focus on financial sustainability while attempting to revitalise local economy.</p> <p>Seek additional funding from State and Federal governments as means of underwriting recovery initiatives including advocacy actions as required.</p> <p>Where possible, facilitate local outcomes and support local businesses and traders using funding support from other levels of government.</p> <p>Clearly understand the effects of maintaining pre-existing service levels and service delivery models in an environment of reduced economic and business activity on financial sustainability.</p>
<p>Cost Shifting</p> <p>Potential for cost shifting from other levels of government and regulatory or legislative changes can impose considerable costs on Council that will need to be met through rates and charges or a possible reduction in service delivery.</p>	Moderate	Possible	<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>

Risk	Impact	Likelihood	Mitigation
<p>Cost Indexation</p> <p>Higher than forecast cost indexation for operating and/or capital costs.</p>	Moderate	Possible	Continued business process review to identify core and non-core service areas and focus on reducing non-core service levels, particularly where there is no clear link with broader community needs or desires.
<p>Government Grants</p> <p>Due to changes in funding programs and the potential for redirection of funds, particularly as governments and their priorities change, there is a degree of uncertainty over the level of grants and subsidies that will be received in the future.</p>	Moderate	Possible	<p>Maximise own source revenue to minimise reliance on external operational funding assistance.</p> <p>Maximise the use of external capital funding sources for planned, strategic infrastructure projects.</p>
<p>Fees & Charges</p> <p>Assistance offered to local business and community through the deferral and/or waiver of rent and registration and licence fees will provide immediate financial relief to all ratepayers, but may also affect Council's cash flows, particularly if the crisis extends into the 2020/21 financial year.</p> <p>Immediate and ongoing effects on fees and charges from reduced economic and business activity, the closure of community facilities and deferral of licensing fees and charges.</p>	Minor	Possible	<p>Model the immediate and on-going effects from reduced fees and charges and other revenues from an extended drop-off in economic and business activity.</p> <p>Clearly understand the effects of maintaining pre-existing service levels and service delivery models in an environment of reduced economic and business activity on financial sustainability.</p>
<p>Infrastructure Charges</p> <p>The current rate of development is assumed to continue and infrastructure charges forecast to remain at current levels; but due to the difficulty in predicting development activity, infrastructure charges may fluctuate and not meet the requirements of the LGIP.</p>	Minor	Possible	<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.</p> <p>Council has an incentive scheme in place to encourage 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>Revenue Growth</p> <p>Growth in Council revenue streams may be affected if forecast growth outcomes do not materialise.</p>	Minor	Unlikely	Council has adopted conservative growth forecasts to mitigate against overstating future revenue growth.

Risk	Impact	Likelihood	Mitigation
<p>Interest Expense</p> <p>Borrowing costs have been calculated based on existing rates and increased over the term of the plan. Rates are historically low and any significant increases in rates will impact Councils ability to achieve operating surpluses.</p>	<p>Minor</p>	<p>Possible</p>	<p>Council reviews its net financial liabilities quarterly to ensure that borrowings are aligned with its Debt Policy and continually evaluates its financing options to assess the relative risks and benefits of its debt strategy.</p>
<p>Interest Revenue</p> <p>Interest revenue reductions (both interest on rates and investments) from revenue shortfalls and non-collection or deferral of rates will affect cash holdings and could effect the provision of essential services.</p>	<p>Minor</p>	<p>Possible</p>	<p>Defer non-essential projects and focus on the provision of essential services. Continue to maximise investment opportunities where possible in accordance with Council's Investment Policy.</p>

2020 - 2021 Operational Plan

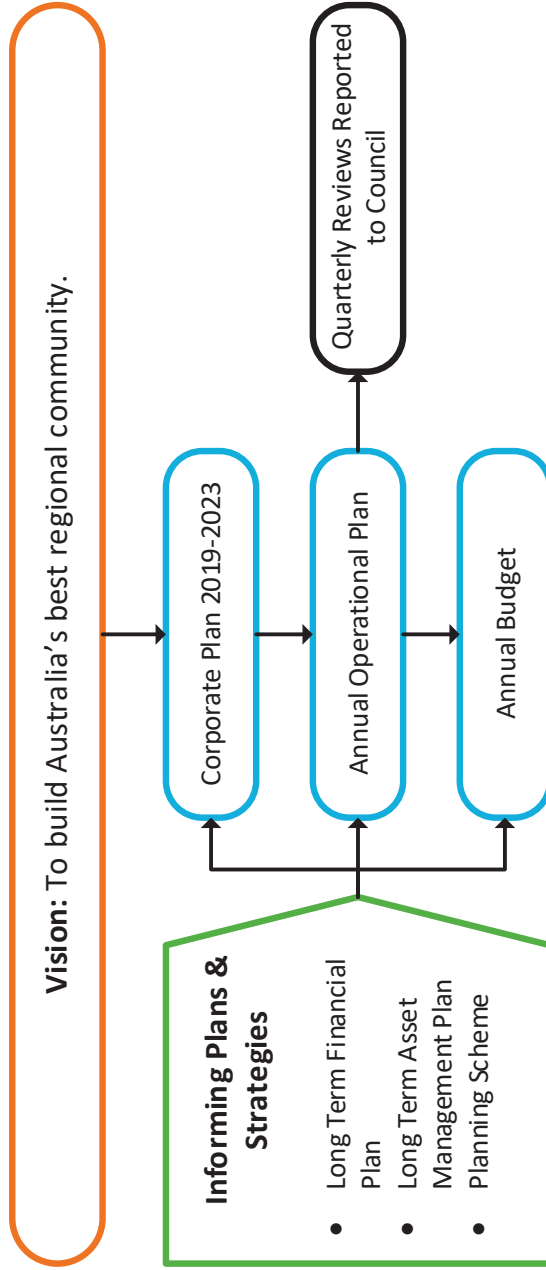


About the Operational Plan

Council's Operational Plan identifies our priorities and services, which are translated into measurable actions for the financial year, to deliver the strategies identified in our 2019-2023 Corporate Plan. These actions are reported to Council each quarter and outlines the progress towards achieving the Corporate Plan goals.

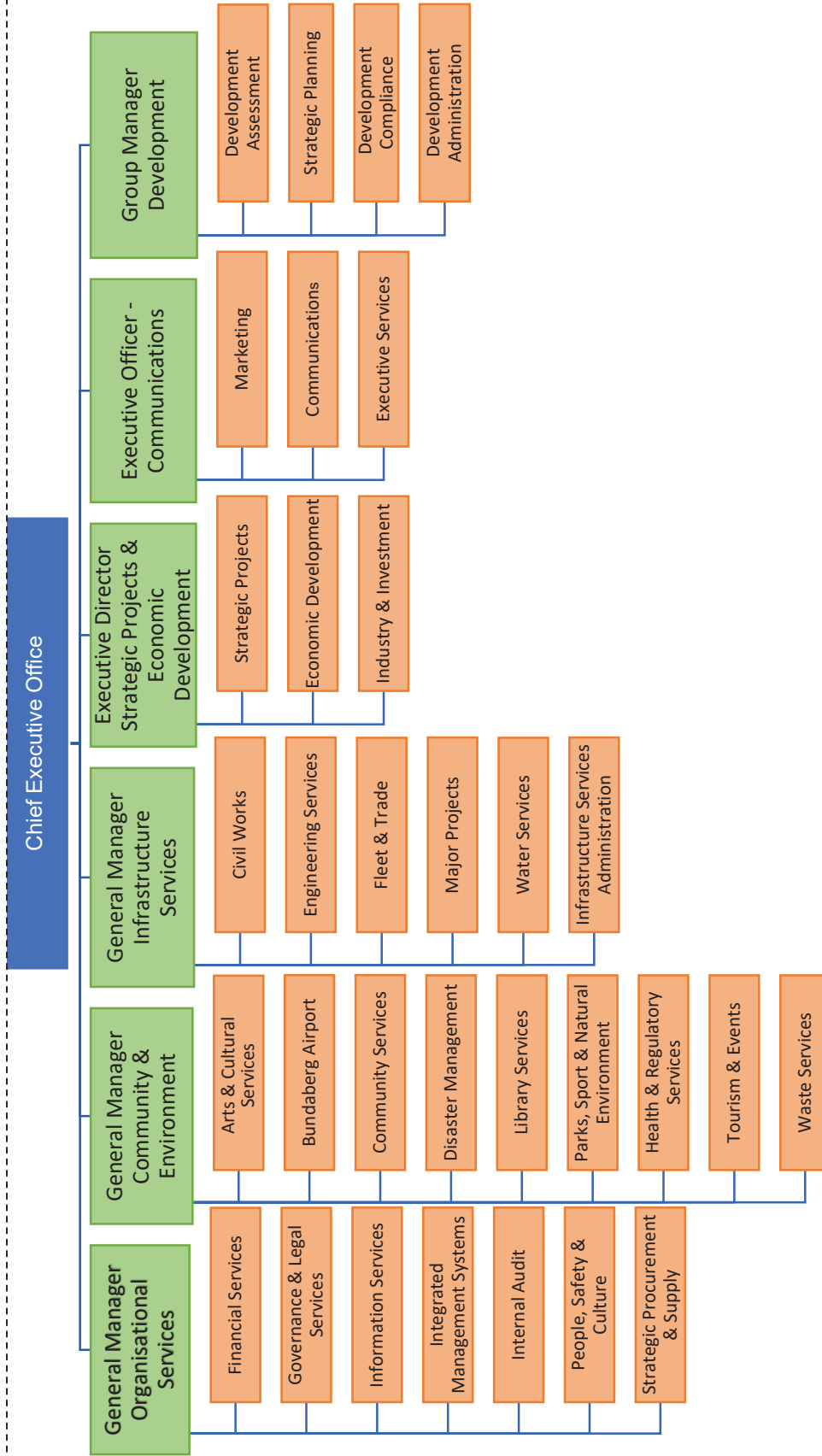
The Operational Plan is a legislative requirement pursuant to the *Local Government Act 2009* and *Local Government Regulation 2012*.

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



Organisational Structure – Departments and Branches

Elected Council (Mayor and Councillors)



Managing Risk

Council recognises that effective risk management is paramount in managing its enterprise risks to achieve its corporate 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 operational risks is achieved by Council's commitment to the identification and implementation of processes appropriate to the ongoing management of risk through regular reporting to the Audit and Risk Committee of enterprise risks and the Risk Management Program, continuous review of the Integrated Risk Management Policy, Risk Management Framework and risk assessment tools, training for staff at induction and regular review of risk registers.

Corporate Plan Themes & Strategies



Our community

1.1 Economic growth and prosperity

Strategies

- 1.1.1 Provide responsive, consistent and timely customer service to our residents, investors and developers.
- 1.1.2 Promote and support use of new technology across the organisation and region's economy as part of the Intelligent Communities Plan.
- 1.1.3 Proactively advocate, attract and support economic development related opportunities across the region, specifically targeting priority industries.
- 1.1.4 Promote our region as a preferred investment destination nationally and internationally.
- 1.1.5 Develop a 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 well-being.
- 1.2.2 Manage our road landscapes, urban areas and recreational environments to support our community's lifestyle, and to enhance the identity, special character and heritage of our region.
- 1.2.3 Support and facilitate community programs, networks, projects and events that promote social connectedness; and active and healthy community life.
- 1.2.4 Implement disaster prevention strategies and maximise community preparedness for disaster events.
- 1.2.5 Develop a Cultural Strategy, that celebrates and embraces our local connections to First Nation Peoples and other cultures.

1.3 An empowered and creative place

Strategies

- 1.3.1 Provide facilities, spaces, services and activities that promote and support lifelong learning and community engagement with the arts and culture.
- 1.3.2 Provide leadership in creative innovation, opportunities for learning and 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.



Our environment

2.1 Infrastructure that meets our current and future needs

Strategies

- 2.1.1 Develop, implement and administer strategies and plans underpinned by the principles of sustainable development.
- 2.1.2 Plan and implement council's long-term and annual capital works improvement program that reflects community needs and expectations.
- 2.1.3 Apply renewable and clean energy strategies in operational management and project development and construction.
- 2.1.4 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 built and natural environments

Strategies

- 2.3.1 Manage, maintain, rehabilitate and protect our natural resources and regional ecosystems.
- 2.3.2 Educate and engage with the community to encourage greater involvement in the protection of the natural environment and the development of land use policy.
- 2.3.3 Review and consistently enforce local laws, the planning scheme, and other associated environment and public health legislation to ensure they meet community standards.
- 2.3.4 Provide environmental health and community services and programs to support regional wellbeing.



Our people our business

3.1 A sustainable financial position

Strategies

- 3.1.1 Develop and maintain a comprehensive long-term Financial Plan.
- 3.1.2 Apply responsible fiscal principles for sustainable financial management.
- 3.1.3 Review, monitor and evaluate asset management.
- 3.1.4 Develop strong governance and funding networks with local, state and national stakeholders.

3.2 Responsible governance with a customer-driven focus

Strategies

- 3.2.1 Ensure our workforce is adequately 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 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.

Game Changers

Game changers represent four areas which Council intends to excel, outside of its core business services.



Connected and leveraged infrastructure

- Enhance connectivity to drive economic growth and urban productivity.
- Better leveraging of existing infrastructure, improving outcomes for residents and business.



Advocacy and investment attraction

- Partner with relevant stakeholders to deliver tangible investment outcomes.
- Proactively pursue public and private investment in projects that build our community and strengthen our economy.



Use of digital and innovative technologies

- Develop and implement a new Intelligent Communities Plan that positions the Bundaberg Region as a model intelligent community in regional Australia.



Organisational and cultural excellence

- Improve leadership capability to empower employees.
- Maintain high levels of transparency and accountability throughout the organisation.
- Grow and maintain a diverse and inclusive staff.
- Support our community with strong financial management and investment.

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

1.1 Economic growth and prosperity

Performance Measure	Department Responsibility	Target	Reporting Frequency			
			Q1, Jul-Sep	Q2, Oct-Dec	Q3, Jan-Mar	Q4, Apr-Jun
Strategy 1.1.1 Provide responsive, consistent and timely customer services to our residents, investors and developers.						
Percentage planning and building searches are issued within statutory and corporate timelines.	Development Assessment	≥ 95%	✓	✓	✓	✓
Percentage of low complexity development applications decided within 10 days.	Development Assessment	≥ 90%	✓	✓	✓	✓
Percentage of total code assessable development applications decided within 25 days or less.	Development Assessment	≥ 80%	✓	✓	✓	✓
Percentage of total concurrence agency referrals decided within 10 days.	Development Assessment	≥ 95%	✓	✓	✓	✓
Percentage of applications to endorse Subdivision Plans decided within 15 days.	Development Assessment	≥ 95%	✓	✓	✓	✓
Percentage of pre-judgement meeting outcomes issued within 5 days or less.	Development Assessment	≥ 80%	✓	✓	✓	✓
Percentage of total impact assessable development applications decided within 35 days or less.	Development Assessment	≥ 60%	✓	✓	✓	✓
Plumbing Services: Percentage of approvals decided within 10 days.	Water Services	≥ 95%	✓	✓	✓	✓
Plumbing Services: Fast-track Approvals: Percentage of approvals decided within 2 days.	Water Services	≥ 95%	✓	✓	✓	✓
Connections: Percentage of new water and wastewater connections installed within 25 days.	Water Services	≥ 95%	✓	✓	✓	✓
Strategy 1.1.2 Promote and support use of new technology across the organisation and region's economy as part of the Intelligent Communities Plan.						
Progress of actions in Intelligent Community Plan Bundaberg.	Strategic Projects & Economic Development	Progress				✓
Strategy 1.1.3 Proactively advocate, attract and support economic development related opportunities across the region, specifically targeting priority industries.						
Preparation of Bundaberg Regional Advocacy Program.	Strategic Projects & Economic Development	Progress				✓
Percentage increase or decrease in business entities registered.	Strategic Projects & Economic Development	Trend				✓
Percentage growth in our region's Gross Regional Product.	Strategic Projects & Economic Development	≥ 2%				✓
Unemployment rate for the Bundaberg region.	Strategic Projects & Economic Development	< 6.50%				✓

Performance Measure	Department Responsibility	Target	Reporting Frequency			
			Q1, Jul-Sep	Q2, Oct-Dec	Q3, Jan-Mar	Q4, Apr-Jun
Strategy 1.1.4 Promote our region as a preferred investment destination nationally and internationally.						
Number of passengers processed through Bundaberg Regional Airport terminal.	Bundaberg Airport	≥ 30,000	✓	✓	✓	✓
Holiday Parks: Percentage Holiday Park accommodation is occupied.	Facilities Management	Trend	✓	✓	✓	✓
To deliver the Childers Festival as an iconic destination event telling the unique story of Childers through place, experience, spirit and culture. Estimated number of participants.	Events	Trend	✓			
To deliver the Taste Bundaberg Festival as a destination event telling our unique culinary story through branded events and experiences. Estimated number of participants.	Events	Trend	✓			
To deliver the Milbi Festival as a destination arts event telling our indigenous and environmental story through cultural engagement, event delivery and connection to place. Estimated number of participants.	Events	Trend	✓			
Bundaberg Tourism Partnership Agreement: Total number of visitors to the Bundaberg Region in the year (inclusive of domestic and international).	Tourism	Trend				✓
Percentage of the total Accounts Payable suppliers spend (excluding Corporate Purchase Cards) with local business categories A, B and C, as defined in the Procurement and Contract Manual.	Strategic Procurement	60%	✓	✓	✓	✓
Strategy 1.1.5 Develop a pipeline of strategic projects that support organisational and economic development objectives, including procuring external grant funding.						
Demonstrated pipe line of shovel ready capital projects aligned with the organisations Advocacy Priorities list.	Strategic Projects & Economic Development	Maintenance of 3-4 strategic economic capital projects per year.				✓

1.2 Safe, active, vibrant and inclusive community

Performance Measure	Department Responsibility	Target	Reporting Frequency			
			Q1, Jul-Sep	Q2, Oct-Dec	Q3, Jan-Mar	Q4, Apr-Jun
Strategy 1.2.1 Provide facilities, parks, open spaces, services, and programs that promote and support our community's safety and physical well-being.						
Percentage of agreed service levels have been met.	Parks & Gardens	≥ 85%	✓	✓	✓	✓
Number of physical activity and preventative health initiatives promoted and supported by Council.	Sport & Recreation	≥ 25	✓	✓	✓	✓
Number of community members participating in preventative health programs and projects.	Sport & Recreation	Trend		✓		✓
Strategy 1.2.2 Manage our road landscapes, urban areas and recreational environments to support our community's lifestyle, and to enhance the identity, special character and heritage of our region.						
Development approvals are audited for compliance.	Development Strategic Planning	Yes/No		✓		✓

Performance Measure	Department Responsibility	Target	Reporting Frequency			
			Q1, Jul-Sep	Q2, Oct-Dec	Q3, Jan-Mar	Q4, Apr-Jun
Strategy 1.2.3 Support and facilitate community programs, networks, projects and events that promote social connectedness; and active and healthy community life.						
Number of service users with improved ability to access appropriate services.	Neighbourhood Centres	Trend	✓	✓	✓	✓
Number of service users with improved quality of life.	Neighbourhood Centres	Trend	✓	✓	✓	✓
Number of community development partnerships, projects and initiatives promoted and supported by Council.	Community Development	Trend	✓	✓	✓	✓
Number of community grants provided.	Community Development	Trend	✓	✓	✓	✓
Number of financial assistance requests/applications supported (individuals/sporting organisations/events).	Sport & Recreation	Trend	✓	✓	✓	✓
Local Law, Animal Management – number of community education programs delivered/attended.	Regulatory Services	≥ 10	✓	✓	✓	✓
Events/Workshop: Number of attendees to workshop for events.	Events	Trend	✓	✓	✓	✓
Number of occasions that information, advice and referral services were provided.	Neighbourhood Centres	Trend	✓	✓	✓	✓
Number of service users who received a service.	Neighbourhood Centres	Trend	✓	✓	✓	✓
Community Support Services Commonwealth Home Support Programme & Queensland Community Care (State & Federal Funded):	Community Care	Trend	✓	✓	✓	✓
Number of service users who received a service.	Community Care	≥ 50	✓	✓	✓	✓
Access to Services - Commonwealth Home Support Programme & Queensland Community Care (State and Federal funded): Number of service users with improved ability to access appropriate services.	Community Care	≥ 300	✓	✓	✓	✓
Quality of Life - Commonwealth Home Support Programme & Queensland Community Care (State and Federal funded): Number of service users with improved quality of life.	Community Care	≥ 150	✓	✓	✓	✓
Social Connectedness - Commonwealth Home Support Programme & Queensland Community Care (State and Federal funded): Number of service users with improved social connectedness.	Community Care	≥ 98.00%	✓	✓	✓	✓
Funded Programs (State & Federal): Percentage programs and services are demonstrating compliance with standards and meeting funding targets.	Community Care					
Strategy 1.2.4 Implement disaster prevention strategies and maximise community preparedness for disaster events.						
Number of Local Disaster Management Group (LDMG) Meetings held.	Disaster Management	1		✓		✓
Annual assessment of Local Disaster Management Plan and local disaster arrangements in accordance with Emergency Management Assurance Framework.	Disaster Management	Score ≥ 5 out of 10		✓		✓
Strategy 1.2.5 Develop a Cultural Strategy, that celebrates and embraces our local connections to First Nation Peoples and other cultures.						
Implementation of the Cultural Strategy.	Arts & Cultural Services	Yes/No		✓		✓

1.3 An empowered and creative place

Performance Measure	Department Responsibility	Target	Reporting Frequency			
			Q1, Jul-Sep	Q2, Oct-Dec	Q3, Jan-Mar	Q4, Apr-Jun
Strategy 1.3.1 Provide facilities, spaces, services and activities that promote and support lifelong learning and community engagement with the arts and culture.						
Number of patrons using our libraries.	Library Services	≥ 65,000	✓	✓	✓	✓
Number of participants in our community programs.	Library Services	≥ 1,800	✓	✓	✓	✓
Number of visitors to BRAG and ChArts.	Galleries - BRAG & ChArts	Trend	✓	✓	✓	✓
Occupancy: Seats booked as a percentage of total seats available.	Moncrieff Entertainment Centre	Trend	✓	✓	✓	✓
Number of community groups using the Moncrieff Entertainment Centre.	Moncrieff Entertainment Centre	Trend	✓	✓	✓	✓
Number of patrons visiting the Moncrieff Entertainment Centre.	Moncrieff Entertainment Centre	≥ 8,000	✓	✓	✓	✓
Capacity: Days booked as a percentage of total days available.	Moncrieff Entertainment Centre	Trend	✓	✓	✓	✓
Strategy 1.3.2 Provide leadership in creative innovation, opportunities for learning and social and cultural development.						
Number of participants in our Digital Literacy programs.	Library Services	≥ 100	✓	✓	✓	✓
Number of performing arts initiatives designed to engage with our community.	Moncrieff Entertainment Centre	≥ 3	✓	✓	✓	✓
Number of visual arts initiatives designed to engage with our community.	Galleries - BRAG & ChArts	Trend	✓	✓	✓	✓
Strategy 1.3.3 Advocate and support heritage and culture programs, projects, plans and events, which create a positive identity for the region.						
Attendee satisfaction at Childers Festival from survey results.	Events	≥ 90%	✓			
Attendee satisfaction at the Taste Bundaberg Festival	Events	≥ 85%	✓			
Attendee satisfaction at the Milbi Festival	Events	≥ 85%	✓			



Our environment

2.1 Infrastructure that meets our current and future needs

Performance Measure	Department Responsibility	Target	Reporting Frequency			
			Q1, Jul-Sep	Q2, Oct-Dec	Q3, Jan-Mar	Q4, Apr-Jun
Strategy 2.1.1 Develop, implement and administer strategies and plans underpinned by the principles of sustainable development.						
Percentage of complaints formally acknowledged within 5 days.	Development Compliance	= 100%	✓	✓	✓	✓
Strategy 2.1.2 Plan and implement council's long-term and annual capital works improvement program that reflects community needs and expectations.						
Delivery of Wastewater Capital Projects Program: Percentage of adopted budget completed.	Water Services	95%				✓
Delivery of Water Capital Projects Program: Percentage of adopted budget completed.	Water Services	95%				✓
Strategy 2.1.3 Apply renewable and clean energy strategies in operational management and project development and construction.						
Progress of recommendations in Sustainable Bundaberg 2030.	Strategic Projects & Economic Development	Progress				✓
Strategy 2.1.4 Manage and maintain council owned buildings, facilities and assets that support and facilitate social connectedness and community life.						
Percentage usage of the Recreational Precinct.	Facilities Management	Trend	✓	✓	✓	✓
Percentage usage of halls and community facilities including Coronation Hall, School of Arts and Gin Gin RSL.	Facilities Management	Trend	✓	✓	✓	✓
Number of visitors to iconic facilities (Hinkler Hall of Aviation and Fairymead House).	Tourism	> 4,000	✓	✓	✓	✓
Number of visitors attending events at the Bundaberg Multiplex Sport and Convention Centre.	Tourism	Trend	✓	✓	✓	✓
Swimming Pools: Community satisfaction or suitability of facility to promote active and healthy community life.	Community Services	≥ 90%				✓

2.2 Sustainable and affordable essential services

Performance Measure	Department Responsibility	Target	Reporting Frequency			
			Q1, Jul-Sep	Q2, Oct-Dec	Q3, Jan-Mar	Q4, Apr-Jun
Strategy 2.2.1 Connect our people, places and industries by maintaining and improving road transport, pathway and drainage networks.						
Percentage of Road, Drainage and Footpath Customer Requests (CRM Tasks) completed within allocated time periods.	Corridor Management	≥ 80%	✓	✓	✓	✓
Replacement of Footpath Assets in accordance with Long Term Asset Management Plan.	Asset Management	100% per annum				✓
Replacement of Road Assets in accordance with the Long Term Asset Management Plan	Asset Management	100% per annum				✓

Performance Measure	Department Responsibility	Target	Reporting Frequency			
			Q1, Jul-Sep	Q2, Oct-Dec	Q3, Jan-Mar	Q4, Apr-Jun
Replacement of Stormwater Assets in accordance with Long Term Asset Management Plan.	Asset Management	90% per annum				✓
Strategy 2.2.2 Supply potable water and wastewater services that ensure the health of our community in accordance with council's service standards.						
Water supply reliability: Percentage of customers who do not experience a planned interruption.	Water Services	≥ 95%	✓	✓	✓	✓
Water supply quality: Water quality incidents per 1,000 connections.	Water Services	≤ 5	✓	✓	✓	✓
Water supply quality: Water quality complaints per 1,000 connections.	Water Services	≤ 10	✓	✓	✓	✓
Water supply usage: Raw water usage vs allocation. Water usage as a percentage of allocation for Bundaberg Region.	Water Services	≤ 80%	✓	✓	✓	✓
Wastewater reliability: Percentage of customers who do not experience interruption.	Water Services	≥ 95%	✓	✓	✓	✓
Wastewater reliability: Sewer main breaks and chokes per 100km of mains.	Water Services	≤ 40	✓	✓	✓	✓
Wastewater: Number of reportable incidents.	Water Services	≤ 5	✓	✓	✓	✓
Wastewater odour complaints per 1,000 connections.	Water Services	< 5	✓	✓	✓	✓
Strategy 2.2.3 Provide safe and efficient waste services to protect our community and environment.						
Growth in the number of households and businesses with a weekly waste and fortnightly recycling kerbside collection service.	Waste & Health Services	Trend				✓
Strategy 2.2.4 Provide effective and efficient fleet and trade services for operations and projects across council.						
Asset Maintenance: Percentage of work tickets completed when scheduled.	Fleet & Trade Services	≥ 95%	✓	✓	✓	✓
Percentage of internal client survey results satisfactory or above.	Fleet & Trade Services	> 75%	✓	✓	✓	✓
Percentage of overall plant, vehicle and equipment availability.	Fleet & Trade Services	≥ 95%	✓	✓	✓	✓

2.3 Sustainable built and natural environments

Performance Measure	Department Responsibility	Target	Reporting Frequency			
			Q1, Jul-Sep	Q2, Oct-Dec	Q3, Jan-Mar	Q4, Apr-Jun
Strategy 2.3.1 Manage, maintain, rehabilitate and protect our natural resources and regional ecosystems.						
Biosecurity Surveillance: Number of properties inspected.	Natural Resource Management	≥ 325	✓	✓	✓	✓
Strategy 2.3.2 Educate and engage with the community to encourage greater involvement in the protection of the natural environment and the development of land use policy.						
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	✓	✓	✓	✓

Performance Measure	Department Responsibility	Target	Reporting Frequency			
			Q1, Jul-Sep	Q2, Oct-Dec	Q3, Jan-Mar	Q4, Apr-Jun
Strategy 2.3.3 Review and consistently enforce local laws, the planning scheme, and other associated environment and public health legislation to ensure they meet community standards.						
Percentage of annual Regulatory Services revenue budget collected across all three areas.	Regulatory Services	≥ 90%	✓	✓	✓	✓
Strategy 2.3.4 Provide environmental health and community services and programs to support regional wellbeing.						
Number of illegal dumping and littering complaints investigated.	Environmental Health Services	Trend	✓	✓	✓	✓
Number of community health/education programs delivered.	Environmental Health Services	≥ 6	✓	✓	✓	✓



Our people our business

3.1 A sustainable financial position

Performance Measure	Department Responsibility	Target	Reporting Frequency			
			Q1, Jul-Sep	Q2, Oct-Dec	Q3, Jan-Mar	Q4, Apr-Jun
Strategy 3.1.1 Develop and maintain a comprehensive long-term Financial Plan.						
Annual review of Long-term Financial Plan.	Financial Services	Yes				✓
Strategy 3.1.2 Apply responsible fiscal principles for sustainable financial management.						
Sufficient working capital is available to meet forecast operational needs and maintained over the long-term financial forecast. Level of funds available greater than Councils minimum cash requirement.	Financial Services	≥ \$40,000,000	✓	✓	✓	✓
Meeting legislative and operational standards for cash flow, investments, financial audits and accounts payable.	Financial Services	Yes	✓	✓	✓	✓
Minimum return on investments is 1.3 times the bank bill swap rate.	Financial Services	≥ 1.30	✓	✓	✓	✓
Outstanding rates as a percentage of rates levied, prior to six monthly rates billing.	Financial Services	< 5%	✓		✓	
Receive an unqualified audit opinion for the Annual Financial Statements.	Financial Services	Yes	✓			
Number of payments outside of terms.	Accounts Payable	≤ 90	✓	✓	✓	✓
Strategy 3.1.3 Review, monitor and evaluate asset management.						
Annual review of Asset Management Plan and Capital Investment Plan.	Financial Services	Yes/No				✓
Strategy 3.1.4 Develop strong governance and funding networks with local, state and national stakeholders.						
Actively seek and apply for funding opportunities from the State and Federal Governments.	Strategic Projects & Economic Development	Trend	✓	✓	✓	✓

Performance Measure	Department Responsibility	Target	Reporting Frequency			
			Q1, Jul-Sep	Q2, Oct-Dec	Q3, Jan-Mar	Q4, Apr-Jun
Meeting the reporting requirements and project milestones of the funding agreements.	Financial Services	≥ 90% of projects delivered in accord with the Funding agreements.	✓	✓	✓	✓

3.2 Responsible governance with a customer-driven focus

Performance Measure	Department Responsibility	Target	Reporting Frequency			
			Q1, Jul-Sep	Q2, Oct-Dec	Q3, Jan-Mar	Q4, Apr-Jun
Strategy 3.2.1 Ensure our workforce is adequately trained and supported to competently manage themselves and their work.						
Percentage of staff and supervisors satisfied with training and development received.	Organisational Development	> 95%	✓	✓	✓	✓
Average number of days for recruitment process (approval to offer of employment).	HR Business Partners	Average 30 business days	✓	✓	✓	✓
Internal Human Resources investigations are managed in a timely manner.	HR Business Partners	Average 30 business days	✓	✓	✓	✓
Percentage of staff successfully completed mandatory training requirements, including leadership development training.	Organisational Development	≥ 90%	✓	✓	✓	✓
Continue to maintain and develop a strong employment programs offering across Council.	Organisational Development	≥ 80% of trainees/apprentices gain qualification	✓	✓	✓	✓
Strategy 3.2.2 Provide friendly and responsive customer service, in keeping with council values and community expectations.						
Regulatory Services – Number of proactive officer generated CRMs across all three areas.	Regulatory Services	Trend	✓	✓	✓	✓
Percentage of call centre enquiries answered in accordance with Customer Service Charter.	Customer Service	≥ 90%	✓	✓	✓	✓
Percentage of customer requests (CRMs) overdue or outstanding in relation to assigned timeframes.	Customer Service	≤ 15%	✓	✓	✓	✓
Strategy 3.2.3 Administer statutory compliant governance operations incorporating insurance; risk management; property management and council policies and procedures.						
Percentage of Administrative Action Complaints received and processed within applicable timeframes.	Governance & Legal Services	≥ 90%	✓	✓	✓	✓
Percentage of insurance claims processed submitted within timeframes.	Governance & Legal Services	≥ 95%	✓	✓	✓	✓
Percentage of compliant Right to Information and Information Privacy applications processed within legislative timeframes.	Governance & Legal Services	= 100%	✓	✓	✓	✓
Corporate and Operational risks reported to Audit and Risk Committee.	Governance & Legal Services	Yes/No	✓	✓	✓	✓
Percentage of appropriate and current contractual arrangements in place for council owned and/or managed property.	Governance & Legal Services	≥ 80%	✓	✓	✓	✓
Percentage of privacy complaints processed within legislative timeframes.	Governance & Legal Services	= 100%	✓	✓	✓	✓

Performance Measure	Department Responsibility	Target	Reporting Frequency			
			Q1, Jul-Sep	Q2, Oct-Dec	Q3, Jan-Mar	Q4, Apr-Jun
Number of Right to Information and Information Privacy internal and external reviews initiated.	Governance & Legal Services	Trend				✓
Strategy 3.2.4 Exercise whole-of-council adherence to, and compliance with, council's policies and procedures, in keeping with our corporate values and community's expectations.						
Number of Internal Quality, Safety, Environmental and (systems and processes) Audits completed.	Integrated Management Systems (IMS)	≥ 2	✓	✓	✓	✓
Number of Internal Audits completed.	Internal Audit	≥ 2	✓	✓	✓	✓
Strategy 3.2.5 Provide and review systems, programs and processes to ensure effective and efficient service delivery to meet community expectations.						
Information Services service desk tickets opened vs. closed.	Information Services	≤ 0	✓	✓	✓	✓
Customer support satisfaction based on surveyed users.	Information Services	≥ 80%	✓	✓	✓	✓
Percentage of information mapping services availability.	Information Services	≥98%	✓	✓	✓	✓
Operational risks reviewed quarterly by operational areas.	Governance & Legal Services	≥ 75%	✓	✓	✓	✓

3.3 Open communication

Performance Measure	Department Responsibility	Target	Reporting Frequency			
			Q1, Jul-Sep	Q2, Oct-Dec	Q3, Jan-Mar	Q4, Apr-Jun
Strategy 3.3.1 Keep our community and workforce informed and up-to-date in matters of agency and community interest.						
Number of articles published on bundabergnow.com	Communications	= 70	✓	✓	✓	✓
Strategy 3.3.2 Proactively support and encourage community engagement and collaboration.						
Total number of followers on Facebook.	Communications	5% increase on last quarter	✓	✓	✓	✓
Strategy 3.3.3 Develop consistent messaging and professional communication platforms that establish a positive profile and identity for council and our region.						
Council e-newsletter open rate. Measured against industry standard.	Communications	≥ 28%	✓	✓	✓	✓
Strategy 3.3.4 Review and develop updated and relevant communication platforms, modes, mediums and content.						
Council e-newsletter subscriber growth.	Communications	5% increase on last quarter	✓	✓	✓	✓
Keep our workforce informed and engaged through internal communications.	Communications	100 per year	✓			

Game Changers Performance Measures

Connected and leveraged infrastructure

- Enhance connectivity to drive economic growth and urban productivity.
- Better leveraging of existing infrastructure, improving outcomes for residents and business.

Performance Measure	Department Responsibility	Target	Reporting Frequency			
			Q1, Jul-Sep	Q2, Oct-Dec	Q3, Jan-Mar	Q4, Apr-Jun
Strategy 4.1.1 Strategic infrastructure plans developed for all classes of community infrastructure.						
The Local Government Infrastructure Plan is reviewed annually.	Development	100% by June 2021				▼
Strategy 4.1.2 Annual infrastructure capital programs are completed in accord with adopted strategic plans and in accord with budget.						
Completion of business as usual projects (routine projects that Council has control over) including renewals and own source of funding.	Financial Services	≥ 90% per annum	▼			
Completion of Bespoke Projects (specific/uncommon projects) subject to external factors including grant specific funding, in partnership with or dependent on external entities commitment or dependent on another Bespoke Project.	Financial Services	≥ 60% per annum	▼			
Strategy 4.1.3 Annual investment in infrastructure renewal is not less than the annual costs of infrastructure depreciation.						
Planned capital expenditure on replacement assets is consistent with the Long-term Asset Management Plan.	Financial Services	Yes/No				▼
Strategy 4.1.4 Ten year Capital Plan developed.						
Ten year capital investment plan maintained and revised to inform the original budget and amended budgets.	Financial Services	Yes/No				▼

Advocacy and investment attraction

- Partner with relevant stakeholders to deliver tangible investment outcomes.
- Proactively pursue public and private investment in projects that build our community and strengthen our economy.

Performance Measure	Department Responsibility	Target	Reporting Frequency			
			Q1, Jul-Sep	Q2, Oct-Dec	Q3, Jan-Mar	Q4, Apr-Jun
Strategy 4.2.1 Preparation and delivery of a Bundaberg regional advocacy program.						
Advocacy priority list reviewed annually by Council	Strategic Projects and Economic Development	100%				▼
Strategy 4.2.2 Demonstrated new investment in strategic projects.						
Annual review of investment in strategic projects	Strategic Projects and Economic Development	100%				▼

Use of digital and innovative technologies

- Develop and implement a new Intelligent Communities Plan that positions the Bundaberg Region as a model intelligent community in regional Australia.

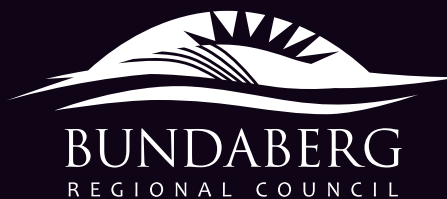
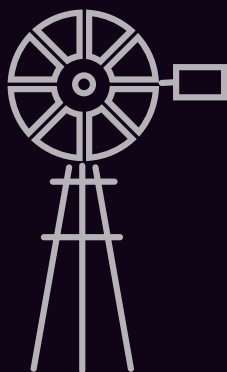
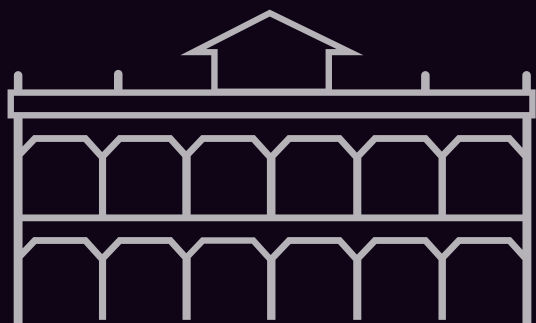
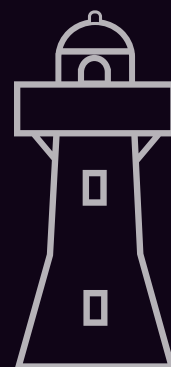
Performance Measure	Department Responsibility	Target	Reporting Frequency			
			Q1, Jul-Sep	Q2, Oct-Dec	Q3, Jan-Mar	Q4, Apr-Jun
Strategy 4.3.1 Delivery of the Bundaberg Regional Intelligent Communities Plan.						
Annual review of Intelligent Communities Plan	Strategic Projects and Economic Development	100%				▼
Strategy 4.3.2 Organisational and region wide adoption of innovative smart technologies.						
Annual review of adoption of innovative and smart technologies	Strategic Projects and Economic Development	100%				▼

Organisational and cultural excellence

- Improve leadership capability to empower employees.
- Maintain high levels of transparency and accountability throughout the organisation.
- Grow and maintain a diverse and inclusive staff.
- Support our community with strong financial management and investment.

Performance Measure	Department Responsibility	Target	Reporting Frequency			
			Q1, Jul-Sep	Q2, Oct-Dec	Q3, Jan-Mar	Q4, Apr-Jun
Strategy 4.4.1 Develop and implement People and Performance Strategy.						
Health and Safety Strategic Plan Key Performance Indicators met.	Work Health and Safety	90%	✓	✓	✓	✓
Strategy 4.4.2 Implement Communications and Marketing Strategy.						
Incremental growth in corporate website traffic.	Communications	Trend				✓
Strategy 4.4.3 Budget is delivered on time and on budget.						
Recurrent revenue and recurrent expenditure is within the budget parameters.	Financial Services	+ or - 5%	✓	✓	✓	✓

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