

Livingstone

Shire Council

SPECIAL MEETING

AGENDA

22 JULY 2014

Your attendance is required at a Special meeting of Council to be held in the Council Chambers, Queen Street, Yeppoon on 22 July 2014 commencing at 8:45am Special Budget Adoption for transaction of the enclosed business.



CHIEF EXECUTIVE OFFICER
17 July 2014

Next Meeting Date: 22.07.14

Please note:

In accordance with the *Local Government Regulation 2012*, please be advised that all discussion held during the meeting is recorded for the purpose of verifying the minutes. This will include any discussion involving a Councillor, staff member or a member of the public.

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1 OPENING

2 ATTENDANCE

Members Present:

Mayor, Councillor Bill Ludwig (Chairperson)
Deputy Mayor, Councillor Graham Scott
Councillor Adam Belot
Councillor Nigel Hutton
Councillor Glenda Mather
Councillor Tom Wyatt

In Attendance:

Mr Justin Commons –Chief Executive Officer
Mr Tony Hayward – Acting Director Corporate Services
Mr Brett Bacon – Director Community and Planning Services
Mr Dan Toon – Director Infrastructure Services

3 LEAVE OF ABSENCE / APOLOGIES

Councillor Jan Kelly - Leave of Absence from 18 July 2014 to 26 August 2014.

4 DECLARATION OF INTEREST IN MATTERS ON THE AGENDA

5 REPORTS

5.1 ANNUAL BUSINESS PLAN 2014-15

File No: FM12.5.2
Attachments: 1. Annual Business Plan 2014-15
Responsible Officer: Justin Commons - Chief Executive Officer
Author: Justin Commons - Chief Executive Officer

SUMMARY

Council has prepared an Annual Business Plan to encompass all of the **Financial Planning Documents** required by Chapter 5, Part 2 of the Local Government Regulation 2012; **Financial Policies** required by Chapter 5, Part 2 of the Local Government Regulation 2012 and **Statement of Estimated Financial Position** required by Section 205 of the Local Government Regulation 2012.

In accordance with Chapter 5, Division 3, Section 170 of the Local Government Regulation 2012, a local government must adopt its budget for a financial year prior to 1 August in the financial year. The Annual Business Plan, including budget papers, was circulated via memo to all Councillors on 8 July 2014. The 2014-15 Budget is now presented for adoption.

Pages 3 – 9 of the Annual Business Plan, being the Mayor's Forwrad and Executice Summary, will be tabled at the meeting and will be included in the final version of the Annual Business Plan that will be loaded onto Council's website following formal adoption.

OFFICER'S RECOMMENDATION

THAT

1. Council adopt the Revenue Policy as tabled, in accordance with Section 193 of the Local Government Regulation 2012.
 2. Council receive and adopt the 2014-15 Budget in accordance with Section 170 of the Local Government Regulation 2012, including in accordance with Section 169 of the Local Government Regulation 2012:
 - a) The Budgeted Income Statement, Budgeted Statement of Financial Position, Budgeted Statement of Cashflows and Budgeted Statement of Changes in Equity for the 2014-15 financial year, 2015-16 financial year and 2016-17 financial year per Section 169 (1)(b); and
 - b) One Page Budget Summary for 2014-15 financial year.
 3. The relevant measures of Financial Sustainability per Section 169 (4)
 4. In accordance with Section 169(2)(b), Section 170 and Section 172 of the Local Government Regulation 2012, Council adopt the Revenue Statement as tabled, and more specifically:
 - i. Pursuant to section 81 of the Local Government Regulation 2012 the categories into which rateable land is categorised and the description of each of those categories for the financial period beginning 1 July, 2014 is as set out in section 3 of the Revenue Statement.
 - ii. Pursuant to section 81 of the Local Government Regulation 2012 Council delegates to the CEO the power to identify the rating category to which each parcel of rateable land belongs, as set out in section 3 of the Revenue Statement.
 - iii. Pursuant to sections 80 and 81 of the Local Government Regulation 2012, Council will make and levy a differential general rate on all parcels of rateable
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land included in each category for the financial period beginning 1 July, 2014, as set out in section 3 of the Revenue Statement.

- iv. Pursuant to Section 77 of the Local Government Regulation 2012 Council will make and levy a minimum differential general rate on all parcels of rateable land in the Local Government area for the financial period beginning 1 July, 2014 as set out in section 3 the Revenue Statement.
- v. Pursuant to Section 116 of the Local Government Regulation 2012 and as per section 4 of the Revenue Statement, Council will not limit the percentage increase in any differential general rate.
- vi. Pursuant to Section 94 of the Local Government Regulation 2012 Council will make and levy a special charge for the purpose of raising revenue for each Rural Fire Brigade for the financial period beginning 1 July, 2014, as set out in section 5 of the Revenue Statement.
- vii. Pursuant to Section 94 of the Local Government Regulation 2012 Council will make and levy a special charge for the provision of reticulated sewerage to the Capricorn Palms Caravan Park Expansion for the financial period beginning 1 July, 2014, as set out in section 5 of the Revenue Statement.
- viii. Pursuant to Section 94 of the Local Government Regulation 2012 Council will make and levy a special charge for the provision of reticulated sewerage to the Island View Caravan Park Expansion for the financial period beginning 1 July, 2014, as set out in section 5 of the Revenue Statement.
- ix. Pursuant to Section 94 of the Local Government Regulation 2012 Council will make and levy a special charge for the provision of reticulated sewerage to North West Emu Park for the financial period beginning 1 July, 2014, as set out in section 5 of the Revenue Statement.
- x. Pursuant to Section 94 of the Local Government Regulation 2012 Council will make and levy a special charge for the provision of reticulated sewerage to the Causeway township for the financial period beginning 1 July, 2014, as set out in section 5 of the Revenue Statement.
- xi. Pursuant to Section 94 of the Local Government Regulation 2012 Council will make and levy a special charge for the provision of reticulated sewerage to identified areas of Mulambin for the financial period beginning 1 July, 2014, as set out in section 5 of the Revenue Statement
- xii. Pursuant to Section 94 of the Local Government Regulation 2012 Council will make and levy a special charge for the provision of a reticulated potable water supply to the township of Nerimbera (Charge Area A) for the financial period beginning 1 July, 2014, as set out in section 5 of the Revenue Statement.
- xiii. Pursuant to Section 94 of the Local Government Regulation 2012 Council will make and levy a special charge for the provision of a reticulated potable water supply to the township of Nerimbera (Charge Area B) for the financial period beginning 1 July, 2014, as set out in section 5 of the Revenue Statement.
- xiv. Pursuant to Section 103 of the Local Government Regulation 2012 Council will make and levy a separate charge on all parcels of rateable land for the purposes of defraying part of the cost of maintenance of the road network for the financial period beginning 1 July, 2014, as set out in section 6 the Revenue Statement.
- xv. Pursuant to Section 103 of the Local Government Regulation 2012 Council will make and levy a separate charge on all parcels of rateable land for the purposes of defraying part of the cost of formulating and implementing initiatives for environmental protection, enhancement and conservation for the financial period beginning 1 July, 2014, as set out in section 6 the Revenue Statement.

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- xvi. Pursuant to Section 99 of the Local Government Regulation 2012 Council make and levy Utility Charges for the financial year beginning 1 July, 2014, as set out in section 7 of the Revenue Statement.
 - xvii. Pursuant to Section 118 of the Local Government Regulation 2012 all rates and charges shall be due and payable within 35 days of the issue date of a notice to pay as set out in section 10 of the Revenue Statement.
 - xviii. Pursuant to Section 133 of the Local Government Regulation 2012 Council will charge interest on overdue rates and charges at an interest rate of 11% per annum, compounded monthly, on rates and charges remaining outstanding at the end of the financial half year in which they fall due as set out in section 11 of the Revenue Statement.
 - xix. Pursuant to Section 130 of the Local Government Regulation 2012 Council will allow a discount of 10% on gross Council rates and charges excluding all special rates and charges, provided payment of the full amount outstanding and overdue rates and interest is paid by the due date as set out in section 12 of the Revenue Statement.
 - xx. Pursuant to Chapter 4, Part 10 of the Local Government Regulation 2012 Council allows rating concessions in the manner described in section 13 of the Revenue Statement.
 - xxi. Council adopt the Long Term Financial Forecast as provided, which includes the Income Statement and Statement of Financial Position, in accordance with Sections 169 & 171 of the Local Government Regulation 2012.
 - xxii. The 2014-15 Operational Plan as provided be adopted pursuant to Section 174 of the Local Government Regulation 2012
 - xxiii. Council adopt the Investment Policy in accordance with Section 191 of the Local Government Regulation 2012
 - xxiv. Council adopt the Debt Policy in accordance with Section 192 of the Local Government Regulation 2012.
 - xxv. Council adopt the Reserves Policy which is an administrative policy which supports the budget.
 - xxvi. In accordance with Section 169(3)(i) of the Local Government Regulation 2012, Council receive the estimated statement for each other business activity unit.
 - xxvii. In accordance with Sections 45 & 47 of the Local Government Act 2009, Council resolve to apply the Code of Competitive Conduct to each of the four following business activity units:
 1. Water and Sewerage
 2. Waste
 3. Building Certification
 4. Caravan Parks
 5. In accordance with Section 34 of the Local Government Regulation 2012, the estimated activity statements for each of these four business activity units are presented as part of the 2014-15 Budget papers.
 6. Council adopts the 2014-15 Capital Works Program pending the development of a Shire specific Long-term asset management plan in accordance with Section 167 of the Local Government Regulation 2012, as referenced in the Annual Business Plan (Section 5).
 7. Council receive the balance of the Annual Business Plan documentation as working papers to support the 2014-15 adopted budget.
 8. Council receives the statement of estimated financial position stating the financial
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operations for the six month period 1 January 2014 – 30 June 2014 and the financial position as at 30 June 2014 in accordance with Section 205 of the Local Government Regulation 2012.

COMMENTARY

The attached Annual Business Plan is self-explanatory and details the range of documents presented for Council approval.

5.1 - ANNUAL BUSINESS PLAN 2014-15

Annual Business Plan 2014-15

Meeting Date: 22 July 2014

Attachment No: 1

Livingstone

SHIRE COUNCIL



Comprising:

- Annual Budget
- Annual Operational Plan
- Long Term Financial Plan
- Long Term Asset Management Plan
- Revenue & Rating Strategy
- Commercial Business Unit Activities




Annual Business Plan 2014-15
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1.2 Preamble

Section 170 of the Local Government Regulation 2012 requires a council to have a budget for each financial year. The budget must deal with each principal activity of the council on a separate basis and must be adopted before 1 August for the financial year.

A council must also prepare an annual statement which addresses:

- the operational activities the council intends to undertake in the ensuing year to achieve its objectives; and
- the measures (financial and non-financial) the council will use to assess its performance against its objectives.

A council must ensure that copies of its budget, including its annual statement and any other associated documents, are available for inspection.

This document presents the Annual Business Plan for Livingstone Shire Council for 2014-15, which includes:-

- Annual Budget for 2014-15,
- Annual Operational Plan for 2014-15,
- Long Term Financial Plan for 2015-24,
- Asset Management Plan and
- Revenue Policy, Revenue Statement and Rating Strategy for 2014-15.

The Annual Business Plan has been developed in the context of Council's strategic planning framework and in particular on the basis of its Corporate Plan 2014-19, the Long Term Financial Plan 2015-24, and the Budget Principles (Assumptions) endorsed by Council.

The Long Term Financial Plan 2015-24 has been developed to assist Council to adopt a budget within a prudent, longer term financial framework. The key objective of the Long Term Financial Plan is financial sustainability in the medium to long term, while still achieving Council's corporate objectives as specified in its Corporate Plan.

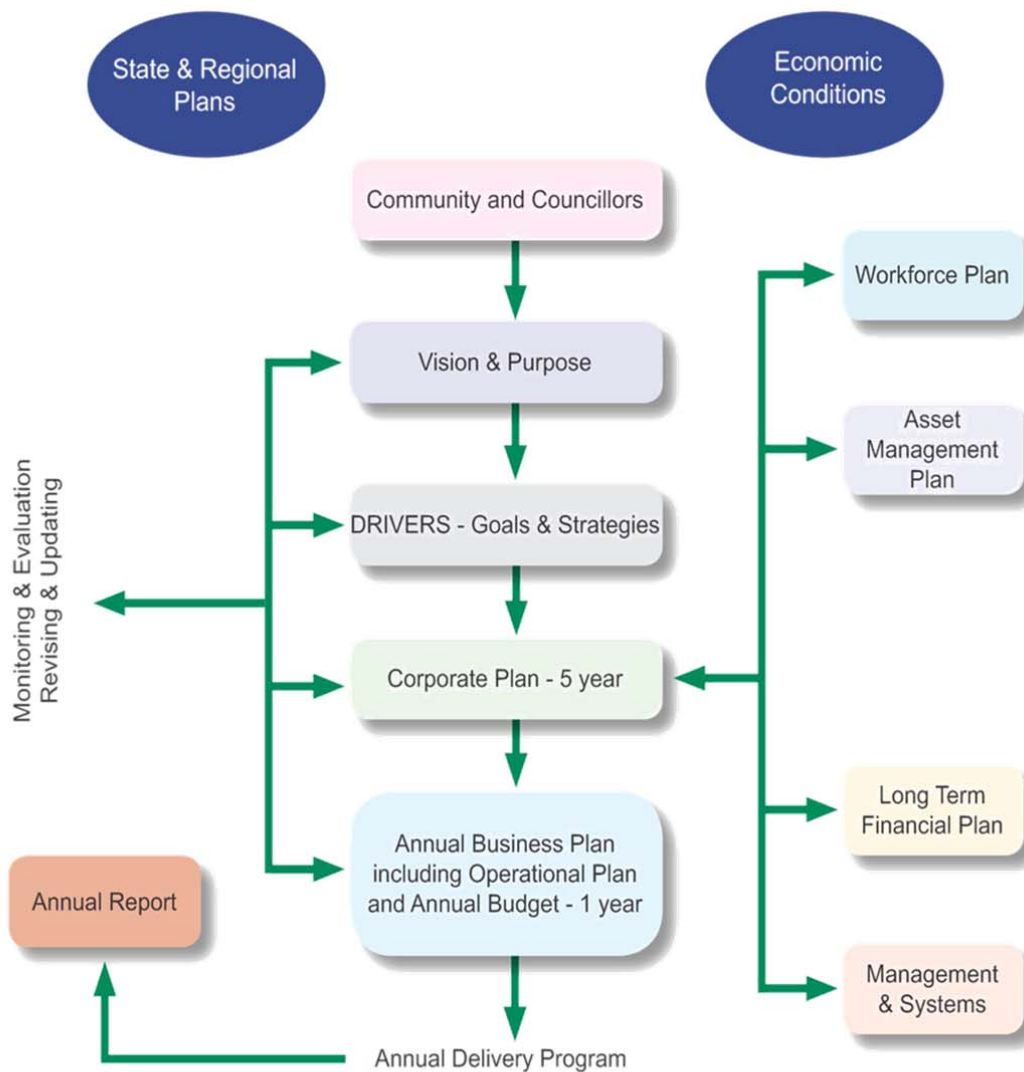
The Budget 2014-15 presented in this document has been developed through a process of consultation and reviewed with Council officers and Councillors. It is Council's opinion that the budget should be reflective of the Long Term Financial Plan 2015-24 which seeks to achieve and maintain financial sustainability.

Annual Business Plan 2014-15

1.3 Corporate Planning Framework

The Corporate Plan provides the Key Goals and Strategies for our Council and Community over the coming five (5) years. The Annual Business Plan, comprising the Annual Operational Plan and Budget, provides details of how Council will work towards achieving those goals from year to year. Council will regularly report on the delivery of services and its progress towards achieving the Corporate Plan goals and strategies.

Integrated Planning Framework





1.4 Corporate Plan Goals and Key Strategies

A corporate plan is a legislative requirement under the *Local Government Act 2009* and the *Local Government Regulation 2012*, and details the strategic direction for Council over a five year period. Council adopted its *Corporate Plan 2014-19* in June 2014.

This plan is Council's key long term planning document to guide Council in the allocation of resources and delivery of services to the community, and is the principle document from which Council's other plans and strategic documents are developed. In simple terms, it is Council's direct response to our Community's needs and expectations.

Strategies contained within the *Corporate Plan 2014-19* will form the basis of the Operational Plan and Budget for each year of the five year Corporate Plan.

KEY STRATEGIC THEMES

Assets

Goal: Reliable, durable, cost effective infrastructure and Council assets which meet the needs and aspirations of the communities of Livingstone Shire.

Key Strategies:

- Strategy AM1: Develop an innovative and integrated framework for long term, cost effective asset management
- Strategy AM2: Identify infrastructure and assets requirements through community consultation and technical expertise.
- Strategy AM3: Design and implement practical infrastructure solutions.
- Strategy AM4: Operate, maintain and use Council assets to deliver efficient and cost effective service to the community.

Environment

Goal: An environment which is valued and sustainable, and maintains a balance between the natural and built forms for the benefit of current and future generations.

Strategies:

- Strategy EN1: Apply environmentally responsible land use planning to balance environmental and development outcomes.
- Strategy EN2: Recognise and understand the various eco-systems of the Shire to encourage their sustainable use and appreciation through appropriate accessibility.
- Strategy EN3: Minimise impact on the natural environment through effective waste management and pollution control policies and programs.
- Strategy EN4: Actively participate in conservation and enhancement programs to ensure the preservation of natural assets and identifiable built form.
- Strategy EN5: Proactively advocate to government on matters which impact on the health, wellbeing and sustainability of our Shire's natural environment.



Economy

Goal: A diverse, strong, innovative and sustainable local economy providing employment and business opportunities for current and future generations.

Strategies:

- Strategy EC1: Identify and capitalise on economic opportunities for the benefit of the community.
- Strategy EC2: Facilitate, encourage and enable the establishment of businesses and industries and the retention, growth and diversification of existing businesses and industries in suitable locations.
- Strategy EC3: Promote Livingstone Shire as a desirable destination for investment, business, industry, tourism and living.
- Strategy EC4: Establish initiatives including partnerships with both government and the private sector to create enterprises and undertake projects that generate jobs, wealth creation opportunities and sustainable economic growth.

Community

Goal: Diverse and unique communities that are connected with the larger community in the common pursuit of an engaged, supportive, inclusive, creative and confident Shire.

Strategies:

- Strategy CO1: Facilitate, encourage and enable self-sustainable community associations and volunteer groups to pursue their diverse aspirations.
- Strategy CO2: Facilitate programs and support local social, cultural, artistic and community building initiatives.
- Strategy CO3: Provide community facilities and services to encourage and enable participation in active and healthy lifestyles.
- Strategy CO4: Promote and encourage community health and wellbeing through programs addressing environmental health, community safety issues, social cohesion and inclusiveness.
- Strategy CO5: Facilitate the provision of programmes, activities and facilities which create opportunities for the Shire's youth to develop skills and pursue endeavours to equip them for life and enable them to make a valued contribution to the community.

Governance

Goal: An efficient, progressive, transparent and financially sustainable organisation which is responsive to the needs of the community through sound decision making and leadership.

Strategies:

- Strategy GO1: Inform and empower the community through ongoing engagement and communication.
- Strategy GO2: Develop strategic plans and policies to address local and regional issues and guide service provision.
- Strategy GO3: Pursue financial sustainability through effective use of the Council's resources and assets and prudent management of risk.
- Strategy GO4: Provide transparent and accountable decision making reflecting positive leadership to the community.
- Strategy GO5: Deliver customer focused and responsive services efficiently and effectively.



1.5 Services Provided to the Community

In general the Council has basic civic responsibilities under the *Local Government Act 2009* and other relevant legislation. The basic civic responsibilities include:-

- maintaining the voters roll and supporting local government election
- setting rates, preparing an annual budget and determining long term strategic management plans for the area
- maintenance of civic infrastructure including roads, footpaths, parks, public open space, street lighting and stormwater drainage
- provision of water supply, reticulated sewerage and waste collection and disposal services
- street cleaning and rubbish collection
- development planning and control including safety assessments

Council provides two categories of service to the community, broadly defined as "Operational" (or "Recurrent") and "Project based".

"Operational" services maintain the day to day running of the Shire and deliver the core business of Council to the community. This area includes the bulk of Council services and is reasonably similar year to year. The core activities of Council can be found under within the Operational Plan in Part 3, Section 3.2.

"Project based" services include short term and one-off projects as well as projects with a longer term focus that may eventually become part of Council's core business. In any given year the amount of project funding available is dependent on a number of factors including external funding opportunities, the amount needed to be allocated to ongoing commitments, and Council's capacity to fund projects.

These "projects" are split between 'operating projects' and 'capital projects'. Capital projects represent new, renewal or upgrade of Council assets. The extent of these services (Operating Project and Capital Project Lists) are summarised in Part 5, Section 5.2.

The Annual Business Plan 2014-15 has been prepared with reference to Council's current service levels. Council will undertake a rolling review of service level standards over coming years in consultation with the community to confirm Council is delivering services in accordance with Community aspirations and acceptable cost constraints.

1.6 Measuring Achievement of the Annual Business Plan

As well as documenting the strategic drivers, actions and planned outcomes for the 2014-15 financial year, the Annual Business Plan will be used by staff and Council as a basis against which we will monitor and report on our performance on a regular basis. Quarterly reports will be presented to Council enabling ongoing tracking of actual performance against the planned projects, performance targets and achievement of stated outputs and quarterly financial reports will be prepared to monitor financial performance against budget.

Measuring performance is critical to the process of implementing business plan actions and satisfying customers. The Corporate Plan is the tool which Council uses to facilitate this.

The Operational Plan Key Performance Indicators (KPIs) for 2014-15 will be subject to community consultation during the year and refined for 2015-16.



Part 2 – Budget 2014-15

2.1 Budget Principles

Council adheres to the following budget principles to underpin the development of the annual budget.

• *Honest and Accountable*

We will be honest and accountable in all aspects of the budget process, meeting the community's expectations of transparency and openness with a reporting framework that supports and enhances this. We all own and are accountable for the Budget and its implementation.

• *Strategic Approach*

We will maintain a strategic approach to the delivery of all Council services and capital works programmes. We will align Council's budget with the key strategic themes of the Corporate Plan 2014-17:

- Assets
- Environment
- Economy
- Community
- Governance

• *Sustainable Financial and Asset Management Planning*

A 10 year Long Term Financial Plan and 10 year Long Term Asset Management Plan will inform the delivery and achievement of Council's long term strategic objectives in a sustainable manner. All programmes will be regularly reviewed to ensure they fit within the Council's financial framework.

• *Realistic Budgeting and Timely Reporting*

All budget figures will be realistic, and based on the best available information at the time of budget preparation. Material variances will be reported to Council and the Community as they are discovered to enable Council to amend the budget and/or service delivery accordingly.

• *Meet Long Term Liabilities*

Each budget will be fully funded and reconciled on an accrual and cash basis. Adequate provisions will be made to reflect Council's long term liabilities and appropriate funding is in place for infrastructure renewal as it falls due.

• *Affordable Rates*

Rates will be set at an "affordable" level having regard to the Corporate Plan and its social, environmental, economic and financial objectives, balanced against the community's ability to pay.

• *Avoid Cost Shifting*

We will resist pressure to accept cost shifting from other levels of government.

**• New Initiatives**

New initiatives will be evaluated in terms of meeting Council's Corporate Plan and incorporate a cost benefit analysis (which includes whole of life costing) to ensure Council can afford the new initiative. We will be flexible and entrepreneurial to minimise costs and maximise community benefits, at all times seeking the right balance between risk and opportunity.

• Asset Sales and Debt

The operational budget will be structured such that there is no reliance on asset sales to fund core services. Debt will be regarded as a tool to be used in a strategic perspective to achieve the provision of services to the community. Debt will be considered:

- in the context of the strategic objectives of Council
- in the context of long term financial forecasts and objectives
- as funding for long term infrastructure asset creation
- as a means of spreading the cost of infrastructure over the ratepayers who use it, ensuring intergenerational equity
- as a mechanism to fund temporary cash shortfalls (e.g. overdraft facility)

• Financial Control

We commit to ensuring that financial and other resources under our control will be used only for approved purposes and within Council's strategic framework and that all risks to Council's finances are properly managed.



2.2 Strategic Financial Parameters

Council has adopted the following strategic financial parameters:

Financial Sustainability - *Can we afford it in the long term?*

LSC will operate in accordance with a sustainable Long Term Financial Plan whereby we will seek to avoid any unplanned and substantial increases in Council rates (or, alternatively, disruptive service cuts), in order to:

- (i) Continue Council's present service delivery and spending and funding policies,
- (ii) Meet likely developments in Council's revenue-raising capacity,
- (iii) Meet the changing demand for and costs of its services and infrastructure and,
- (iv) Absorb normal financial risks and shocks.

Target:

- *Achieve an Operating Surplus in six or more of the years within the 10 year planning period, with consistent 'moderate' rate rises and no major disruptive service cuts from year to year.*

Council Role - *Should we be involved? To what extent?*

Before committing to new activities and projects and when reviewing existing activities, consideration will be given to Council's appropriate role in funding and/or delivery (e.g. Council may be either an advocate for funding by a more appropriate agency, a part funder or contributing funder or owner/service deliverer), whether it is within Council's core responsibility and expertise and the most effective use of available funds.

Target:

- *Robust analysis of services and activities prior to commencement (e.g. via Project Evaluation Methodology) and periodically thereafter (e.g. via Service level reviews).*

Program Stability - *Maintaining Council programs and services*

Council will maintain its high priority expenditure programs, both operating and capital as well as basic service provision, while seeking efficiency improvements in line with appropriate benchmarks and/or clearly defined services and service standards.

Target:

- *Achieving performance measures listed in Council's Corporate Plan 2014-19 and Operational Plan 2014-15.*
- *Deliver services in line with defined service standards*



Infrastructure Management - Are we spending enough on existing assets?

Renewal and replacement capital projects will be based on long term Infrastructure & Asset Management Plans which consider the optimal intervention strategies for asset maintenance and renewal based on whole of life costing. Total capital project expenditure shall be managed in a way which avoids disruptive adjustments to activities, programs and revenue raising efforts.

Target:

- *Asset Replacement Expenditure (on average) = Optimal level for such expenditure shown in Council's asset management plans (or depreciation in the absence of asset management plans for some asset classes).*
- *Asset Sustainability Ratio (Capital Expense on Replacement Assets / Depreciation Expenditure) above 90%*

Infrastructure Management - Are we spending too much on new assets?

New Infrastructure capital projects will be based on strategic Town Plan changes and Growth Plans which consider the future requirements for strategic infrastructure to cater for a growing population. Council will manage total capital project expenditure on new assets in a way which avoids disruptive adjustments to other activities, and will seek to fund from developer contributions and/or external funds.

Target:

- *% Spend on New vs. Existing Assets (on average)*
- *Extent to which new assets are funded externally*

Rating Stability - Smoothing the impact on our rate payers

General rating charge predictability and stability will be achieved for existing levels of service to avoid volatility and adverse future rates shocks. Methods of minimising the volatility of rate changes for individual land use categories will be pursued within legislative limits.

Target:

- *Percentage of General Rate Change (excluding growth*) for each land use category to be no more than +/- 2% from one year to the next (all other things being equal).*

**Growth is revenue from new development*

Funding - Who benefits and therefore who should pay?

The amount of funding from available sources (including user charges) will be determined with regard to benefits to users, the full cost of services, market rates, fairness, social and behavioral considerations as well as Corporate Plan objectives. Council will also seek to maximise external (grant revenue) funding opportunities.

Target:

- *Percentage of User Charges change (excluding growth*) for each classification of user charges to be no more than +/- 2% from one year to the next (all other things being equal).*



Borrowings and Financial Position - *When should we borrow? How much can we borrow?*

Borrowings will be used to promote intergenerational equity within Council's prudential limits and capacity to repay. Net Financial Liabilities and associated net interest costs will be maintained within target.

Target:

- *Net Financial Asset / Liabilities Ratio (Total Liabilities-Current Assets) / Operating Revenue) of less than 60%*
- *Working Capital Ratio of at least 1:1*
- *Interest Coverage Ratio (Net Interest Expense / Total Operating Revenue) between 0-10%*

Intergenerational Equity - *Is there fairness between generations of ratepayers?*

Council will promote fair sharing in the distribution of Council resources and the attendant taxation between current and future ratepayers in terms of achieving an appropriate operating surplus each year (except in exceptional circumstances).

Target:

Operating Surplus Ratio of between 0%-15%



2.3 Significant Influences

In preparing the 2014-15 budget, a number of external and internal influences have been taken into account because they are likely to impact significantly on the cost of services delivered by Council in the budget period.

2.3.1 External Influences

- De-Amalgamation – data required to develop robust financial estimates for 2014-15 was not available at the time of preparing this budget
- Livingstone Shire Council \$3 million contribution to settlement of legal proceedings by Bailey versus Rockhampton Regional Council in accordance with De-amalgamation Regulation.
- Award Modernisation of employment arrangements that apply in the Local Government sector will change during 2014-15. The effect of this modernisation was unknown at the time the 2014-15 budget was adopted
- Federal Government's 2014 Budget decision to cease indexing Financial Assistance Grants paid to local government
- The Consumer Price Index (CPI) All Groups Brisbane increase on goods and services of 3.1% for the 12 months ending 31 March 2014 (the most recent data available to date) compared with the Council Cost Index increase on goods and services of 3.3% for the 12 months ending 31 December 2012.
- Asset Management – ageing infrastructure and provision of new infrastructure to support population growth.
- State and Commonwealth Government policy/decisions
- Increasing cost of waste collection and disposal (including increase in collection contract costs post de-amalgamation).
- Introduction of Carbon Tax (including electricity, gas, fuel and waste disposal).

2.3.2 Internal Influences

- Employee costs have been increased by 2.5% (catering for growth and Enterprise Agreement changes)
- Ongoing costs associated with active community consultation associated with the new council and its service levels
- The 2014-15 Budget was framed using a 'zero based' budgeting approach in the absence of comparative year figures
- Absence of a Livingstone Shire Specific Asset Management Plan - Council is currently undertaking a full condition and valuation assessment of all assets within the Shire. Once finalised later this calendar year, Council will have reliable information to determine depreciation expense and the required investment and intervention strategies to ensure assets continue to meet desirable levels of service as expressed by the community at the most economical whole of life cost.

2.4 Assumptions

Refer page 21 for table.

LIVINGSTONE SHIRE COUNCIL

Assumptions for Long Term Financial Strategy
For the periods ending 30 June 2015 to 2024

	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
General Assumptions										
Growth (Increase in Revenues & Expenditure due to new properties)	2.6%	2.6%	2.6%	2.6%	2.6%	2.6%	2.6%	2.6%	2.6%	2.6%
Revenue										
General Rates & Separate Charges (Plus Growth)	4.6%	4.3%	4.3%	3.3%	3.3%	3.3%	3.3%	3.3%	3.3%	3.3%
Utility Charges (Water Sewerage & Waste) (Plus Growth)	5.6%	5.3%	5.3%	3.3%	3.3%	3.3%	3.3%	3.3%	3.3%	3.3%
Fees & Charges (Including Growth)	5.9%	5.9%	5.9%	5.9%	5.9%	5.9%	5.9%	5.9%	5.9%	5.9%
Expenditure (Including Growth)										
Employee Costs	2.5%	2.5%	2.5%	5.1%	5.1%	5.1%	5.1%	5.1%	5.1%	5.1%
Materials & Services (Exclusive of one off Flood expenditure)	3.9%	4.9%	6.4%	6.4%	6.4%	6.4%	6.4%	6.4%	6.4%	6.4%
Borrowings										
Opening Balance	\$ 78,004,480	\$ 72,371,661	\$ 72,169,042	\$ 67,755,142	\$ 68,342,693	\$ 70,884,761	\$ 74,012,344	\$ 77,210,606	\$ 70,920,258	\$ 67,372,120
New Loans	\$ 6,150,000	\$ 6,500,000	\$ 2,300,000	\$ 7,500,000	\$ 8,800,000	\$ 8,500,000	\$ 8,900,000	\$ -	\$ 3,000,000	\$ -
Redemption	-\$ 11,782,819	-\$ 6,702,619	-\$ 6,713,900	-\$ 6,912,449	-\$ 6,257,932	-\$ 5,372,417	-\$ 5,701,738	-\$ 6,290,348	-\$ 6,548,138	-\$ 7,003,997
	\$ 72,371,661	\$ 72,169,042	\$ 67,755,142	\$ 68,342,693	\$ 70,884,761	\$ 74,012,344	\$ 77,210,606	\$ 70,920,258	\$ 67,372,120	\$ 60,368,123

Financial Assistance Grant from Commonwealth
No policy change in service levels anticipated

Assume \$100,000 reduction per year over full 10 years



2.5 Financial Statements

2.5.1 One Page Budget Summary

Refer page 23.

2.5.2 Budgeted Income and Expenditure Statement

Refer page 24.

2.5.3 Budgeted Statement of Financial Position

Refer page 25.

2.5.4 Budgeted Statement of Cash Flows

Refer page 26.

2.5.5 Budgeted Statement of Changes in Equity

Refer page 27.

2.5.6 Measures of Financial Sustainability and Required Disclosures

Refer page 28.



Annual Business Plan 2014-15

Livingstone Shire Council

One Page Budget Summary for 2014/15 Financial Year

	Infrastructure Services								
	Total Adopted Budget	Resourcing Adopted Budget	Office of CEO Adopted Budget	Community & Planning Services Adopted Budget	Corporate Services Adopted Budget	Infrastructure Services Adopted Budget	Water & Sewerage Operations Adopted Budget	Waste Operations Adopted Budget	Other Infrastructure Services Adopted Budget
	\$	\$	\$	\$	\$	\$	\$	\$	\$
OPERATIONS									
Operating Revenue									
Rates and Utility Charges	(64,385,486)	(37,053,013)	0	0	0	(27,332,453)	(22,908,838)	(5,326,618)	0
Less Rebates and Discounts	5,788,005	3,521,969	0	0	0	2,266,036	1,727,171	538,765	0
Fees and Charges	(4,826,038)	0	0	(2,057,384)	(1,456,200)	(1,312,454)	(290,000)	(981,300)	(41,154)
Interest Received	(1,085,089)	(1,035,089)	0	0	0	(50,000)	(50,000)	0	0
Grants, Subsidies and Contributions	(6,725,444)	(3,925,444)	0	(700,000)	0	(2,100,000)	0	0	(2,100,000)
Other Revenue	(1,098,900)	(690,000)	0	(8,500)	(364,400)	(36,000)	(12,000)	0	(24,000)
Sales Contract and Recoverable Works	(1,224,500)	0	0	0	0	(1,224,500)	(385,000)	0	(839,500)
Total Operating Revenue	(73,557,432)	(39,181,577)	0	(2,765,884)	(1,820,600)	(29,789,371)	(21,015,664)	(8,769,653)	(3,004,654)
Operating Expense									
Finance Costs	4,219,047	2,012,047	0	0	150,000	2,057,000	1,265,000	792,000	0
Depreciation	18,992,621	0	0	0	251,594	18,741,027	5,598,713	209,712	12,933,603
Employee Costs	28,503,621	164,059	1,867,016	6,464,948	7,127,083	14,080,516	3,277,696	305,000	10,503,820
Materials and Services	29,433,328	242,124	430,750	1,715,000	5,429,209	21,616,245	6,783,695	4,619,300	10,213,350
Internal Transfers	(3,288,500)	0	29,800	297,000	78,000	(3,693,300)	867,000	(940,000)	(4,220,300)
Code of Competitive Conduct Adjustments	0	(3,063,504)	0	0	273,936	2,789,568	2,799,568	(10,000)	0
Corporate Overheads	(1,269,276)	(994,809)	0	16,076	6,271	(296,764)	433,022	253,644	(982,500)
Total Operating Expense	77,590,891	(1,640,084)	2,127,566	8,493,024	13,316,093	55,294,292	21,015,664	5,831,656	28,446,972
Net Operating (Profit)/Deficit	4,033,459	(40,821,661)	2,127,566	5,727,140	11,495,493	25,504,921	0	62,603	25,442,318
Non-Capital Reserve Movements									
Reserve Movements	0	0	0	0	0	0	0	0	0
Total Non-Capital Reserve Movements	0	0	0	0	0	0	0	0	0
Net Operating (Profit)/Deficit after Non-Capital Reserve Movements	4,033,459	(40,821,661)	2,127,566	5,727,140	11,495,493	25,504,921	0	62,603	25,442,318
CAPITAL									
Capital Funding									
Grants, Subsidies and Sales/Disposals	(5,380,000)	0	0	0	0	(5,380,000)	0	0	(5,380,000)
Developer Contributions	(7,804,500)	0	0	0	0	(7,804,500)	(2,341,350)	(5,463,150)	0
Depreciation	(14,959,162)	0	0	0	(251,594)	(14,707,568)	(5,598,713)	(147,109)	(8,961,746)
New Loans 2014-15	(6,150,000)	0	0	0	0	(6,150,000)	0	0	(6,150,000)
Unspent Loan Funds Applied	0	0	0	0	0	0	0	0	0
Reserve transfer from reserves	(13,906,067)	0	0	0	0	(13,906,067)	0	(1,230,803)	(12,675,264)
Reserve transfer to reserves	2,124,146	0	0	0	0	2,124,146	2,124,146	0	0
Internal Transfers	0	0	0	0	0	0	0	0	0
Total Capital Funding	(46,075,583)	0	0	0	(251,594)	(45,823,989)	(5,815,917)	(1,377,912)	(38,630,160)
Total Funds Available for Capital	(42,042,124)	(40,821,661)	2,127,566	5,727,140	11,243,899	(20,319,068)	(5,815,917)	(1,315,309)	(13,187,842)
Capital Expenditure									
Capital Expenditure	34,292,764	3,700,000	0	125,000	313,000	30,154,764	3,749,049	0	26,405,715
Less Value of Land Sold	0	0	0	0	0	0	0	0	0
Debt Redemption	11,782,819	4,983,393	0	0	0	6,799,426	2,066,898	1,377,912	3,354,646
Internal Transfers	0	0	0	0	0	0	0	0	0
Total Capital Expenditure	46,075,583	8,683,393	0	125,000	313,000	36,954,190	5,815,917	1,377,912	29,760,361
Shortfall in funds	4,033,459	(32,138,268)	2,127,566	5,852,140	11,556,899	16,635,122	0	62,603	16,972,519
Adjustments									
Less Unfunded Depreciation	(4,033,459)	0	0	0	0	(4,033,459)	0	(62,603)	(3,970,856)
Total Adjustments	(4,033,459)	0	0	0	0	(4,033,459)	0	(62,603)	(3,970,856)
Sub Total After Adjustments	(0)	(32,138,268)	2,127,566	5,852,140	11,556,899	12,601,663	0	0	12,601,663
Accumulated (Surplus)/Deficit	(0)	(32,138,268)	2,127,566	5,852,140	11,556,899	12,601,663	0	0	12,601,663
Debt									
Opening Balance (1/7/2014)	78,004,480	4,983,393	0	0	0	73,021,087	21,898,286	14,598,858	36,523,943
New Loans	6,150,000	0	0	0	0	6,150,000	0	0	6,150,000
Payments	(13,752,819)	(4,983,393)	0	0	0	(8,769,426)	(2,066,898)	(1,377,912)	(3,354,646)
Closing Balance	70,399,661	0	0	0	0	70,399,661	19,831,488	13,220,946	39,319,297



Budgeted Income and Expenditure Statement
For the periods ending 30 June 2015 to 2024

	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revenue										
Rates and utility charges	64,385,465	69,082,396	74,124,291	78,800,171	83,436,036	88,344,989	93,543,132	99,047,512	104,876,176	111,048,250
Less discounts and pensioner remissions	(5,908,004)	(6,306,508)	(6,735,494)	(7,134,871)	(7,534,079)	(7,965,783)	(8,422,946)	(8,907,098)	(9,419,857)	(9,962,944)
Net rates and utility charges	58,477,461	62,775,888	67,388,797	71,665,300	75,901,957	80,379,206	85,120,186	90,140,414	95,456,319	101,085,306
Fees and charges	4,826,038	5,110,775	5,412,310	5,731,635	6,069,802	6,427,921	6,807,169	7,208,791	7,634,110	8,084,522
Operating grants, subsidies and contributions	6,725,444	4,585,444	4,500,644	4,416,148	4,331,962	4,248,092	4,164,545	4,081,327	3,998,445	3,915,905
Gain on Sale of Land held as Inventory	690,000	1,426,000	920,000	1,269,600	1,269,600	1,269,600	1,269,600	1,269,600	-	-
Interest revenue	1,205,089	859,628	848,868	559,610	494,361	526,781	558,991	862,984	708,997	670,992
Sales - contract and recoverable works	1,224,500	1,275,929	1,329,518	1,385,358	1,443,543	1,504,172	1,567,347	1,633,175	1,701,769	1,773,243
Other	408,900	418,795	432,197	446,027	460,300	475,030	490,230	505,918	522,108	538,815
TOTAL OPERATING REVENUES	73,557,432	76,452,459	80,832,334	85,473,678	89,971,525	94,830,802	99,978,068	105,702,209	110,021,748	116,068,783
Expenses										
Employee benefits	28,521,120	29,234,120	30,221,948	31,040,641	32,608,622	34,256,087	35,987,076	37,981,415	40,086,768	42,309,329
Materials and services	25,573,828	23,710,340	24,872,147	26,463,964	28,157,658	30,100,537	32,177,473	34,397,720	36,427,185	38,576,388
Depreciation and amortisation	18,992,621	19,691,327	20,511,677	21,483,354	22,682,125	23,970,371	25,181,643	26,472,905	27,751,396	29,001,348
Finance costs	4,219,047	4,012,159	3,971,255	3,712,848	3,731,772	3,862,040	3,996,147	4,127,494	3,785,154	3,576,199
Movements in Provisions	284,275	291,655	299,220	308,000	318,810	331,640	344,540	358,450	374,600	385,670
TOTAL OPERATING EXPENDITURE	77,590,891	76,939,601	79,876,247	83,008,807	87,498,987	92,520,675	97,686,879	103,337,984	108,425,103	113,848,934
Operating Surplus (Deficit)	(4,033,459)	(487,142)	956,087	2,464,871	2,472,538	2,310,127	2,291,189	2,364,225	1,596,645	2,219,849
Capital income and expenditure:										
Cash capital grants and subsidies	6,706,718	5,150,000	3,500,000	2,500,000	0	0	0	0	0	0
Contributions From Developers	7,884,500	7,525,000	7,955,000	7,525,000	7,525,000	7,525,000	7,525,000	7,525,000	7,525,000	7,525,000
Less capital expenditure										
TOTAL CAPITAL	14,591,218	12,675,000	11,455,000	10,025,000	7,525,000	7,525,000	7,525,000	7,525,000	7,525,000	7,525,000
Net result	10,557,759	12,187,858	12,411,087	12,489,871	9,997,538	9,835,127	9,816,189	9,889,225	9,121,645	9,744,849





Budgeted Statement of Financial Position
For the periods ending 30 June 2015 to 2024

	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Current assets										
Cash and deposits	23,019,557	22,272,502	19,379,903	19,087,990	19,387,286	20,641,898	21,683,078	22,323,383	20,769,255	19,151,784
Receivables	6,479,061	6,705,494	7,148,204	7,562,377	7,974,930	8,411,331	8,873,788	9,363,829	9,883,071	10,433,225
Inventories	1,043,515	1,043,515	1,043,515	1,043,515	1,043,515	1,043,515	1,043,515	1,043,515	1,043,515	1,043,515
Other financial assets	651,170	682,690	714,710	746,730	778,750	811,270	843,790	876,810	909,830	943,350
	31,193,303	30,704,201	28,286,332	28,440,612	29,184,481	30,908,014	32,444,171	33,607,537	32,605,671	31,571,874
Non-Current assets										
Land held for development or sale	6,405,799	5,041,799	8,701,799	7,521,399	6,340,999	5,160,599	3,980,199	2,799,799	2,799,799	2,799,799
Property, plant and equipment	964,815,006	1,004,609,232	1,038,873,057	1,081,517,218	1,123,957,615	1,166,830,762	1,210,934,132	1,247,019,807	1,287,044,314	1,325,348,312
Intangible assets	617,871	552,871	487,871	422,871	357,871	292,871	227,871	162,871	97,871	32,871
Capital works in progress	9,204,425	9,204,425	9,204,425	9,204,425	9,204,425	9,204,425	9,204,425	9,204,425	9,204,425	9,204,425
	981,043,101	1,019,408,327	1,057,267,152	1,098,665,913	1,139,860,910	1,181,488,657	1,224,346,627	1,259,186,902	1,299,146,409	1,337,385,407
TOTAL ASSETS	1,012,236,404	1,050,112,528	1,085,553,484	1,127,106,525	1,169,045,391	1,212,396,671	1,256,790,798	1,292,794,439	1,331,752,080	1,368,957,281
Current liabilities										
Trade and other payables	6,060,957	5,623,019	5,897,927	6,274,190	6,674,495	7,133,552	7,624,236	8,148,729	8,628,314	9,136,157
Interest bearing liabilities	6,702,619	6,713,900	6,912,449	6,257,932	5,372,417	5,701,738	6,290,348	6,548,138	7,003,997	6,275,862
Provisions	250,631	257,190	263,954	270,927	278,113	285,516	293,191	301,132	309,564	318,381
Other	574,903	589,903	605,403	620,903	636,403	652,403	668,403	684,903	701,403	718,403
	13,589,110	13,184,012	13,679,733	13,423,952	12,961,428	13,773,209	14,876,178	15,682,902	16,643,278	16,448,803
Non-Current liabilities										
Trade and other payables	1,070,362	1,098,192	1,126,652	1,155,952	1,186,012	1,216,852	1,248,492	1,280,952	1,314,252	1,348,422
Interest bearing liabilities	65,669,042	65,455,142	60,842,693	62,084,761	65,512,344	68,310,606	70,920,258	64,372,120	60,368,123	54,092,261
Provisions	14,130,421	14,493,806	14,866,581	15,312,951	15,774,709	16,254,027	16,751,083	17,267,061	17,804,150	18,357,546
	80,869,825	81,047,140	76,835,926	78,553,664	82,473,065	85,781,485	88,919,833	82,920,133	79,486,525	73,798,229
TOTAL LIABILITIES	94,458,935	94,231,152	90,515,659	91,977,616	95,434,493	99,554,694	103,796,011	98,603,035	96,129,803	90,247,032
NET COMMUNITY ASSETS	917,777,469	955,881,376	995,037,825	1,035,128,909	1,073,610,898	1,112,841,977	1,152,994,787	1,194,191,404	1,235,622,277	1,278,710,249
Community equity										
Accumulated surplus/(deficiency)	849,492,476	861,680,334	870,091,421	882,581,292	892,578,830	902,413,957	912,230,146	922,119,371	931,241,016	940,985,865
Asset revaluation surplus	50,224,904	76,140,953	102,886,315	130,487,528	158,971,979	188,367,931	218,704,552	250,011,944	282,321,172	315,664,295
Other reserves	18,060,089	18,060,089	22,060,089	22,060,089	22,060,089	22,060,089	22,060,089	22,060,089	22,060,089	22,060,089
TOTAL COMMUNITY EQUITY	917,777,469	955,881,376	995,037,825	1,035,128,909	1,073,610,898	1,112,841,977	1,152,994,787	1,194,191,404	1,235,622,277	1,278,710,249



Annual Business Plan 2014-15

Budgeted Statement of Cash Flow
For the periods ending 30 June 2014 to 2023

	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Cash flows from operating activities:										
Receipts from customers	68,226,494	73,940,398	78,620,756	83,230,295	87,795,011	92,598,020	97,687,020	103,079,584	108,793,509	114,847,637
Payment to suppliers and employees	(51,093,386)	(53,447,599)	(54,886,682)	(57,135,085)	(60,372,442)	(63,903,752)	(67,679,759)	(71,860,236)	(76,039,654)	(80,382,844)
Payments for land held as inventory	(3,700,000)	(310,000)	(4,740,000)	(310,000)	(310,000)	(310,000)	(310,000)	(310,000)		
Proceeds from sale of land held as inventory	1,500,000	3,100,000	2,000,000	2,760,000	2,760,000	2,760,000	2,760,000	2,760,000		
Interest revenue	1,205,089	859,628	848,868	559,610	494,361	526,781	558,991	862,984	708,997	670,992
Interest expense	(4,069,047)	(3,857,359)	(3,811,501)	(3,547,982)	(3,561,631)	(3,686,454)	(3,814,942)	(3,940,491)	(3,592,167)	(3,377,036)
Net cash inflow (outflow) from operating activities	12,069,150	20,285,068	18,031,441	25,556,838	26,805,299	27,984,595	29,201,310	30,591,841	29,870,685	31,758,749
Cash flows from investing activities:										
Proceeds from sale of capital assets	525,000	714,000	564,000	721,000	495,000	636,000	266,000	648,000	366,000	132,000
Grants and contributions for capital expenditure	14,591,218	12,675,000	11,455,000	10,025,000	7,525,000	7,525,000	7,525,000	7,525,000	7,525,000	7,525,000
Payments for property, plant and equipment	(30,592,764)	(34,218,504)	(28,529,140)	(37,182,302)	(37,068,071)	(38,018,566)	(39,149,392)	(31,834,188)	(35,767,675)	(34,029,223)
Other										
Net cash provided by investing activities	(15,476,546)	(20,829,504)	(16,510,140)	(26,436,302)	(29,048,071)	(29,857,566)	(31,358,392)	(23,661,188)	(27,876,675)	(26,372,223)
Cash flows from financing activities										
Proceeds from borrowings	6,150,000	6,500,000	2,300,000	7,500,000	8,800,000	8,500,000	8,900,000		3,000,000	
Repayment of borrowings	(11,782,819)	(6,702,619)	(6,713,900)	(6,912,449)	(6,257,932)	(5,372,417)	(5,701,738)	(6,290,348)	(6,548,138)	(7,003,997)
Net cash provided by financing activities	(5,632,819)	(202,619)	(4,413,900)	587,551	2,542,068	3,127,583	3,198,262	(6,290,348)	(3,548,138)	(7,003,997)
Net Increase (Decrease) in cash held	(9,040,215)	(747,055)	(2,892,599)	(291,913)	299,296	1,254,612	1,041,180	640,305	(1,554,128)	(1,617,471)
Cash at beginning of reporting period	32,059,772	23,019,557	22,272,502	19,379,903	19,087,990	19,387,286	20,641,898	21,683,078	22,323,383	20,769,255
Cash at end of reporting period	23,019,557	22,272,502	19,379,903	19,087,990	19,387,286	20,641,898	21,683,078	22,323,383	20,769,255	19,151,784



Annual Business Plan 2014-15

Budgeted Statement of Changes in Equity

For the periods ending 30 June 2015 to 2024

	Total	Accumulated Surplus	Asset Revaluation Surplus	Other Reserves
Balance at 30 June 2014	882,107,258	838,934,717	25,112,452	18,060,089
Net result for the period	10,557,759	10,557,759		
Transfers to reserves	-			
Transfers from reserves	-			
Asset revaluation adjustment	25,112,452		25,112,452	
Balance at 30 Jun 2015	917,777,469	849,492,476	50,224,904	18,060,089
Net result for the period	12,187,858	12,187,858		
Transfers to reserves	-			
Transfers from reserves	-			
Asset revaluation adjustment	25,916,049		25,916,049	
Balance at 30 Jun 2016	955,881,376	861,680,334	76,140,953	18,060,089
Net result for the period	12,411,087	12,411,087		
Transfers to reserves	-			
Transfers from reserves	-			
Asset revaluation adjustment	26,745,362		26,745,362	
Balance at 30 Jun 2017	995,037,825	874,091,421	102,886,315	18,060,089



Measures of Financial Sustainability & Required Disclosure

Reported Change in Rates And Utility Charges				
	Half Year 30/06/2014	30/06/2015	Dollar Inc.	% Increase
Budgeted Gross Rate Revenue	\$30,004,517	\$64,385,465	\$34,380,948	114.59%

	Forecast									
	30/06/2015	30/06/2016	30/06/2017	30/06/2018	30/06/2019	30/06/2020	30/06/2021	30/06/2022	30/06/2023	30/06/2024
1 Working Capital Ratio - Target Ratio 1.00										
(Current Assets / Current Liabilities)	2.30	2.33	2.07	2.12	2.25	2.24	2.18	2.14	1.96	1.92
Does Working Coverage Ratio meet or exceed Target Ratio?	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
2 Operating Surplus Ratio - Target Range 0.0% to 15.0%										
(Net Operating Surplus / Total Operating Revenue) (%)	(5.5)%	(0.6)%	1.2%	2.9%	2.7%	2.4%	2.3%	2.2%	1.5%	1.9%
Does Operating Surplus Ratio fall between the target band?	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3 Net Financial Asset / Liability Ratio - Target Ratio 60%										
((Total Liabilities - Current Assets) / Total Operating Revenue)	86.0%	83.1%	77.0%	74.3%	73.6%	72.4%	71.4%	61.5%	57.7%	50.6%
Does Net Financial Asset / Liability Ratio fall below the upper limit?	No	No	No	No	No	No	No	No	Yes	Yes
4 Interest Coverage Ratio - Target Range 0.0% to 10.0%										
(Net Interest Expense / Total Operating Revenue) (%)	4.1%	4.1%	3.9%	3.7%	3.6%	3.5%	3.4%	3.1%	2.8%	2.5%
Does Interest Coverage Ratio fall between the target band?	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
5 Asset Sustainability Ratio - Target Lower Limit 90%										
(Capital Expenditure on the Replacement of Assets (renewals) / Depreciation Expense)	76.6%	75.7%	74.0%	91.5%	90.9%	90.7%	90.4%	90.4%	90.5%	90.5%
Does Net Financial Asset / Liability Ratio fall above the lower limit?	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes





Part 3 – Annual Operational Plan 2014-15

3.1 Introduction

Council must prepare and adopt an annual operational plan for each financial year (*Local Government Regulation Section 174*).

The Chief Executive Officer must present a written assessment of Council's progress towards implementing the annual operational plan at meetings of Council held at regular intervals of not more than 3 months.

Council may, by resolution, amend its annual operational plan at any time before the end of the financial year.

Council must discharge its responsibilities in a way that is consistent with its annual operational plan.

3.2 Annual Operational Plan 2014-15

Refer to Page 30.





About the... Operational Plan 2014-2015

Introduction

An operational plan is a legislative requirement under the *Local Government Act 2009* and the *Local Government Regulation 2012*, and is a strategic document that details the operational direction for Council over a 12 month period.

Livingstone Shire Council's *Operational Plan 2014-15* identifies the programmes, activities and targets that Council will deliver within the financial year in order to progress implementation of the *Corporate Plan 2014-19* goals and strategies.

Budget Alignment

In accordance with the *Local Government Regulation 2012*, Council's *Budget 2014-15* was developed in accordance with, and is directly aligned to, the *Operational Plan 2014-15*.

Performance Reporting

The *Operational Plan 2014-15* will serve as the foundation for regular quarterly reporting of organisational progress of short and long term objectives. Furthermore, Council will conduct statutory annual reviews of organisational performance and report the results in an annual report.



Managing Operational Risk

Livingstone Shire Council recently adopted an updated comprehensive Risk Management Framework which details how the organisation manages its risks. Council and the Leadership Team are committed to the management of risk and entrench appropriate practices through the implementation of the Risk Management Framework, Register and Policy documents. Council's newly adopted performance management system will focus individuals and work teams on identifying operational risks and will place accountability on managers and supervisors for the effective management of those risks. Council monitors its strategic and operational risks on a continual basis through the Audit Committee.

Commercial Business Units

At the commencement of the 2014-15 financial year, Livingstone Shire Council did not have any commercial business units, however Council will reassess legislative criteria and make a determination as required.





Annual Business Plan 2014-15

INFRASTRUCTURE SERVICES

SECTION	UNITS	PROGRAM	PROGRAM LINK TO CORPORATE PLAN STRATEGY	ACTIVITY	KEY PERFORMANCE INDICATORS	2014/15 OPERATIONAL TARGETS	
Construction & Maintenance	Open Spaces	Cemeteries	CO2	Interment of human remains (either ashes or bodies)	Compliance with legislation	100% of burials undertaken on requested time and date	
				Maintenance of cemeteries	Compliance with performance standard	90% of intervention levels achieved	
				Coordination of plaque memorial request	Reponses to customer	90% of requests completed within 60 days	
				Record keeping	Accuracy of records	100% of records provided to statutory authority within required timeframes	
		Streetscape maintenance	AM4	Mowing	Customer satisfaction levels and compliance with intervention levels	80% of intervention levels achieved	
							Edging
							Weed control
							Pruning
		Sporting field maintenance	AM4, CO3	Mowing	Customer satisfaction levels and compliance with intervention levels	80% of intervention levels achieved	
							Weed control
		Tree maintenance	AM4	Pruning	Adopted levels of service	80% of intervention levels achieved	
							Removal
		Parks maintenance	AM4	Parks irrigations	Response times to customer requests	80% of intervention levels achieved	
				Mowing	Available when required	90% of irrigation system operational at any one time	
	Weed control			Compliance with intervention levels	80% of intervention levels achieved		
	Fertilising			Compliance with intervention levels	80% of intervention levels achieved		
	Litter pick up			Compliance with intervention levels	80% of service standards achieved		
	Gardening			Meets community expectations	80% of service standards achieved		
	Bitumen patching			Meets community expectations	80% of intervention levels achieved		
	Street sweeping			Compliance with intervention levels	90% of intervention levels achieved		
	Pavement repairs			Compliance with intervention levels	90% of intervention levels achieved		
	Asphalt resurfacing			Compliance with intervention levels	90% of intervention levels achieved		
	Urban Operations	Sealed road maintenance	AM4, CO4	Kerb and channel cleaning and repair	Compliance with intervention levels	90% of intervention levels achieved	
				Median repairs	Compliance with intervention levels	90% of intervention levels achieved	
				Other roadside work	Compliance with intervention levels	90% of intervention levels achieved	
				On-road footpath/cycleways maintenance	Compliance with intervention levels	90% of requests attended to within 24 hours	
				Removal dead animals	Response times to customer requests	90% of requests attended to within 24 hours	
				Standby/callouts	Response times to customer requests	70% of requests attended to within 10 days	
				Removal abandoned vehicles	Response times to customer requests	95% of requests attended to within 24 hours	
				Emergency services call out	Response times to customer requests	90% of intervention levels achieved	
				New and replacement signs	Compliance with intervention levels	90% of intervention levels achieved	
				Street name signs	Compliance with intervention levels	90% of intervention levels achieved	
				Public transport infrastructure	Compliance with intervention levels	90% of intervention levels achieved	
Maintenance rate 3 lights				Compliance with intervention levels	90% of intervention levels achieved		
Traffic signal servicing and repair				Compliance with intervention levels	90% of intervention levels achieved		
Line marking reinstatement				Compliance with intervention levels	90% of intervention levels achieved		
Stormwater maintenance				AM4	Vandalism repair	Compliance with intervention levels	70% of requests attended to within 5 days 70% of intervention levels achieved
	Water course maintenance	Compliance with intervention levels	intervention levels achieved				
	Clean and repair culvert pipes and pits	Compliance with intervention levels	90% of intervention levels achieved				
Off-road paths	AM4, CO3	General maintenance and pavement repairs	Compliance with intervention levels	90% of intervention levels achieved			
Construction services	AM3, EC3	Road and drainage network construction	No rework, on time, on budget, meetings QMS	90% of program completed program completed within 5% of budget			





SECTION	UNITS	PROGRAM	PROGRAM LINK TO CORPORATE PLAN STRATEGY	ACTIVITY	KEY PERFORMANCE INDICATORS	2014/15 OPERATIONAL TARGETS
	Rural Operations	Unsealed road maintenance	AM4, CO4	Grading	Compliance with intervention levels	90% of intervention levels achieved
				Gravel resheeting	Compliance with intervention levels	90% of intervention levels achieved
				Signage	Compliance with intervention levels	90% of intervention levels achieved
				Removal of dead animals	Response times to customer requests	90% of requests attended to within 24 hours
				Roadside slashing	Compliance with intervention levels	90% of intervention levels achieved
				Guidepost replacement and maintenance	Compliance with intervention levels	90% of intervention levels achieved
		Sealed road maintenance	AM4, CO4	Bitumen patching	Compliance with intervention levels	90% of intervention levels achieved
				Guidepost replacement and maintenance	Compliance with intervention levels	90% of intervention levels achieved
				Pavement repairs	Compliance with intervention levels	90% of intervention levels achieved
				Asphalt resurfacing	Compliance with intervention levels	90% of intervention levels achieved
				Removal dead animals	Response times to customer requests	90% of requests attended to within 24 hours
				Standby/callouts	Response times to customer requests	90% of requests attended to within 24 hours
				Removal abandoned vehicles	Response times to customer requests	70% of requests attended to within 10 days
				Emergency services call out	Response times to customer requests	95% of requests attended to within 24 hours
				New and replacement signs	Compliance with intervention levels	90% of intervention levels achieved
				Street name signs	Compliance with intervention levels	90% of intervention levels achieved
	Stormwater maintenance	AM4	Water course maintenance	Compliance with intervention levels	70% of intervention levels achieved	
			Clean and repair culvert pipes and pits	Compliance with intervention levels	70% of intervention levels achieved	
	Bridge maintenance	AM4	Structural and protection works, maintenance and repairs	Compliance with intervention levels	90% of intervention levels achieved	
	Foreshore infrastructure maintenance	AM4, EN4, CO3	Beach access maintenance and repairs	Compliance with intervention levels	90% of intervention levels achieved	
Boat ramp maintenance and repairs			Compliance with intervention levels	90% of intervention levels achieved		
Construction services	AM3, EC3	Foreshore protection structure, maintenance	Compliance with intervention levels	90% of intervention levels achieved		
		Road and drainage network construction	On time and within budget	90% of program completed Program completed within 5% of budget		
Water & Sewerage Construction		Quarry and gravel pits	EN3, AM4	Extraction and crushing of gravel	Unit rate of crushed gravel	Unit rate within 10% of industry standard
		Water & Sewerage Capital Works Program	AM3, EC3	Water network construction	No rework, on time, on budget, meetings QMS	90% of program completed Program completed within 5% of budget
				Sewer network construction	No rework, on time, on budget, meetings QMS	90% of program completed Program completed within 5% of budget
		Infrastructure Planning & Design	Projects	Project Management	AM3, GO3	Preconstruction planning
Construction management	Projects delivered within set timeframes and budget					95% of preconstruction activities completed within the Project Program milestone
Infrastructure Design	Infrastructure Design		AM3	Design and drafting	Compliance with QA objectives	95% of the design, drafting, surveying and as constructed activities completed within the Design Program milestones
				Surveying		
Infrastructure Planning	Infrastructure Planning		AM2, EC3, GO2	Transport Infrastructure	Implementation of Priority Infrastructure Plan	95% of infrastructure planning activities completed within the Infrastructure Planning Program milestones
				Drainage Infrastructure		
			Sewerage			
			Community facilities			
			Water supply			
			Coastal			
			Waste			





Annual Business Plan 2014-15

SECTION	UNITS	PROGRAM	PROGRAM LINK TO CORPORATE PLAN STRATEGY	ACTIVITY	KEY PERFORMANCE INDICATORS	2014/15 OPERATIONAL TARGETS
Infrastructure Operations	Development Engineering	Development related assessment for engineering and operational works	AM2, EN1	MCU and ROL assessment	DA assessments are completed within statutory timeframes	90% of DA assessments completed within statutory timeframes
				Operational works assessment and inspection		
	Technical Services	Road corridor management	CO4, GO5	Works in road reserves	Responses in accordance with Customer Service Charter	90% of responses completed within 10 business days
				Urban and rural addressing		
				Land acquisitions	Compliance with relevant legislation	100% of relevant land dealings compliant with relevant legislation
Coastal and environmental operations	Traffic operations	CO4	Traffic operations	Responses in accordance with Customer Service Charter	90% of responses completed within 10 business days	
			Technical investigations	Technical responses and reports aligned to customer needs	80% of investigations completed in accordance with customer budget and timeframe	
Assets & GIS	Fleet Services	Fleet Services	AM4	Asset renewal	Asset renewal replacement within optimum guidelines	100% of asset renewals achieved as per budgetary allocation
				Asset maintenance	Whole of lifecycle costs	5% reduction in whole lifecycle costs from previous year achieved
					Plant downtime	5% reduction in plant downtime from previous year achieved
					Breakdown versus scheduled ratio	5% increase in the scheduled versus breakdown maintenance achieved
				Asset reporting and costing	Generated reports with reasonable timeframes	100% of reports provided as requested
	Assets & GIS	Asset Management	AM1, AM2, AM3, AM4	Whole of Council Asset Management	Compliance with the Asset Management Strategy	80% of allocated 2014/15 Asset Management Strategy tasks completed
				Asset management process improvement	Establishment of Asset Management Group from across Council	90% of asset management group meetings completed
		GIS	AM1	Spatial Data Management	Development of policies and procedures to guide asset management	100% adoption of asset management policies, strategy and plans by Council
					Development of Asset Management Strategy	
					Development of Asset Management Strategy	
Facilities	Building and Structures	AM1, AM2, AM3, AM4	Operational Services	Compliance with performance standards	90% of facilities were safe, clean and compliant	
			Maintenance	Within budget / compliance with Asset Management Plan and Infrastructure Management Plan	5% increase in the overall condition of Council's facilities achieved	
				Customer satisfaction levels	5% increase in the overall condition of Council's facilities achieved	





INFRASTRUCTURE SERVICES

SECTION	UNITS	PROGRAM	PROGRAM LINK TO CORPORATE PLAN STRATEGY	ACTIVITY	KEY PERFORMANCE INDICATORS	2014/15 OPERATIONAL TARGETS	
Water & Waste Operations	Water & Sewerage	Potable water treatment	AM4, CO4, EN5	Operation of water treatment plant	Compliance with Water Quality Management Plan	95% compliance with Water Quality Management Plan achieved	
				Operation of bulk supply from RRC	Compliance with Bulk Water Supply Agreement	95% compliance with Bulk Water Supply Agreement achieved	
		Potable water distribution	AM4	Operation of pump stations and reservoirs	Compliance with Water Quality Management Plan	95% compliance with Water Quality Management Plan achieved	
				Network operation and maintenance	Compliance with service level targets	90% of service level targets achieved	
				Demand management	Average household demand for water consumption	2 community awareness programmes conducted (flyers, stalls, open day events etc.)	
				Water quality monitoring	Compliance with Water Quality Management Plan	95% compliance with Water Quality Management Plan achieved	
				Statutory performance reporting and compliance	Reports provided in accordance with schedule	100% of reports compiled and provided to the regulator in accordance with schedule	
				Water meter reading	Reads completed within specified timeframes	100% of meter reads completed within specified timeframes	
		Collection and treatment of sewage	AM4, EN3, EN5	Operation and maintenance of pump stations and collection network	Compliance with Asset Management Plan	90% compliance with Asset Management Plan achieved	
				Trade waste licencing	Compliance with permit conditions	Trade waste permits issued to 30% of commercial	
				Operation of treatment plants	Compliance with licence conditions	90% compliance with licence conditions achieved	
				Bio-solids disposal	Compliance with licence conditions	90% compliance with licence conditions achieved	
	Recycled water supply	EN4, AM4	Operation and maintenance of recycled water distribution network	Compliance with licence conditions	90% compliance with licence conditions achieved		
			Statutory performance reporting and compliance	Reports provided in accordance with schedule	100% of reports compiled and provided to the regulator in accordance with schedule		
	Waste	EN3, CO4	Collection services	Kerbside collection of refuse	Ensure contractor is meeting contract requirements	Contractors achieved 90% compliance with contract requirements	
				Kerbside collection of recyclables Park and street bin waste services			
		Disposal services	EN3, CO4, EN5	Landfill operations	Compliance with environmental licence	90% compliance with environmental licence achieved	
				Transfer station operations Material recycling	Ensure contractor is meeting contract requirements ensure contractor is meeting contract requirements	Contractors achieved 90% compliance with contract requirements Contractors achieved 90% compliance with contract requirements	
	Disaster Management	Disaster Management	Disaster Management	CO4, GO2	Local Disaster Management Plan review and implementation Community awareness and education	LDMP reviewed and adopted Community awareness campaign undertaken	100% completion of the review and adoption of the LDMP 1 community awareness program conducted prior to storm season (flyers, stalls, open day events etc.)
			SES Operations	CO1	Liaison & support	Equipment and plant available for use	SES vehicles and equipment made available 95% of the time
Support Services	Support Services One Support Services Two	Administration	GO5	Administration support	Compliance with the Support Services Plan	100% compliance with the Support Services Plan achieved	





Annual Business Plan 2014-15

COMMUNITY & PLANNING SERVICES

SECTION	UNITS	PROGRAM	PROGRAM LINK TO CORPORATE PLAN STRATEGY	ACTIVITY	KEY PERFORMANCE INDICATORS	2014/15 OPERATIONAL TARGETS	
Community Wellbeing	Library, Arts & Culture	Libraries	AM1, AM2, AM4, CO1, CO2, CO3, CO5, GO3, GO4, GO5	Book, magazine and audio visual borrowing and research	Increase in number of members registered to use e-books	10% increase in number of members registered to use e-books achieved	
					Increase in number of e-books borrowed	15% increase in number of e-books borrowed achieved	
					Percentage of collection turned over per annum	4% of lending collection turned over	
				Children activities	Number of children's reading events hosted per annum	24 children's reading events hosted	
					Number of children's holiday activities hosted per annum	4 children's holiday activities hosted	
				Internet access	Install Wi-Fi system in Yeppoon, Emu Park and Byfield Library branches	WiFi system installed in Yeppoon, Emu Park and Byfield Library branches	
				Adult activities	Number of adult activities hosted per annum	12 adult activities hosted	
		Local author and artist events	Number of author talks/book launches hosted per annum	12 author talks/book launches hosted			
			Arts & Culture	AM1, AM2, AM4, EC1, CO1, CO2, CO3, CO4, GO1, GO2, GO5	Administration of the Regional Arts Development Fund	Percentage of available grant money distributed	95% of available grant money distributed
					Number of organisations and/or individuals to receive funding	Grants provided to 10 organisations and/or individuals	
Stakeholder engagement and development	Number of workshops/ community events conducted per annum	4 workshops/community events hosted					
			Percentage of available positions booked at workshops	88% attendance achieved at each workshops			
			Promotion of Yeppoon Town Hall for art exhibitions	4 exhibitions facilitated within the Yeppoon Town Hall foyer area			





COMMUNITY & PLANNING SERVICES

SECTION	UNITS	PROGRAM	PROGRAM LINK TO CORPORATE PLAN STRATEGY	ACTIVITY	KEY PERFORMANCE INDICATORS	2014/15 OPERATIONAL TARGETS
	Community Partnerships	Strengthening Family Connections	CO1, CO2, CO3, CO4, CO5, GO2, GO5	Counselling service	Number of funded output hours delivered	4,752 funded output hours delivered
		Youth Development	EC1, EN4, CO1, CO2, CO3, CO4, CO5, GO2, GO5	Programs and services	Number of youth programs and/or activities delivered Number of people participating in youth programs and/or activities Number of funded output hours delivered	12 youth programmes and/or activities delivered 80% attendance achieved at each youth program and/or activity 1,056 funded output hours delivered
		Community Assistance Program	CO2, CO3, GO1, GO4, GO5	Administration of the Community Assistance Program	Percentage of available grant money Number of community groups and/or community organisations to receive funding	95% of available grant money distributed Grants provided to 30 community organisations and/or community groups
		Community Centre	AM1, AM2, AM3, AM4, EC3, CO1, CO2, CO3, CO4, GO1, GO2, GO5	Referral advice and information	Number of people/groups accessing information through the Community Centre	Information accessed through the Community Centre by an average of 200 people per month
					Number of people/groups accessing sessions through the Community Centre	Sessions accessed through the Community Centre by an average of 1,000 people per month
					Number of Livingstone Loop events delivered	12 Livingstone Loop events delivered
					Number of people accessing information at Livingstone Loop	Information accessed at each Livingstone Loop event by an average of 10 people
					Number of hours of community centre room hire	750 hours of meeting room and/or activity space hire achieved per month
					Customer satisfaction with Community Centre facilities	80% customer satisfaction with Community Centre facilities achieved
		Education programmes			Number of activities and/or programmes delivered	8 programmes and/or activities delivered
					Number of persons participating in programmes and/or activities	80% attendance achieved at each program and/or activity
					Number of Livingstone Loop events delivered	12 Livingstone Loop events delivered
					Number of people participating in Livingstone Loop	Each Livingstone Loop event attended by an average of 20 people
		Sports & Recreation	AM1, AM2, AM3, AM4, EC1, EC2, EC3, CO1, CO2, CO3, CO4, CO5, GO1, GO2, GO5	Management of use of Council controlled sporting fields	Percentage of sporting and recreational clubs with an executed lease for the use of public land	100% of sporting and recreational clubs which utilised public land had an executed agreement
					Percentage of sporting and recreational clubs complying with conditions of lease agreements	100% of sporting and recreational clubs complied with conditions of lease agreements
Engagement with sporting clubs and recreational groups and associations	Implement a capacity building program for sporting and recreational clubs/groups			2 sporting and recreational club education/information workshops conducted		
	Number of clubs represented at education/information workshops			Average of 10 clubs represented at each education/information workshop		
Sports and healthy lifestyle education programmes	Participate in an active and healthy lifestyle awareness program for the community			2 active and healthy lifestyle awareness initiatives undertaken		
Number of participants in the active and healthy lifestyle awareness program	Each active and healthy lifestyle awareness initiative attended by an average of 100 people					





Annual Business Plan 2014-15

COMMUNITY & PLANNING SERVICES

SECTION	UNITS	PROGRAM	PROGRAM LINK TO CORPORATE PLAN STRATEGY	ACTIVITY	KEY PERFORMANCE INDICATORS	2014/15 OPERATIONAL TARGETS
	Public Environments	Compliance	EN1, EN3, EN4, EC2, CO3, CO4, GO1, GO2, GO3, GO4, GO5	Local Laws	Processing times associated with licence applications Distribution of annual animal registration renewals to customers Percentage of customer requests/complaints relating to Animal Management responded to within determined timeframes Percentage of customer requests/complaints relating to Animal Management resolved within determined timeframes Average time taken to process reviews relating to Animal Management Percentage of infringements waived due to incorrect issuing of ticket Removal of reported abandoned vehicles from public places Percentage of customer requests/complaints relating to Overgrown Allotments responded to within determined timeframes Customer requests responded to in a timely manner	100% of licence applications assessed for completeness within 5 business days Annual registration renewals distributed to customers by 31 July 2014 90% of customer animal management requests/complaints responded to within determined timeframes 90% of customer animal management requests/complaints resolved within determined timeframes Average time of less than 10 business days to process reviews relating to Animal Management achieved Less than 10% of infringements waived due to incorrect issuing of ticket 90% of abandoned vehicles reported to Council removed from the public place within 10 business days 90% of customer overgrown allotments requests/complaints responded to within determined timeframes 90% of customer enquiries responded to within determined timeframes
				Development compliance	Number of development approvals audited per annum Customer requests responded to in a timely manner	25 enacted development permits audited 85% of customer enquiries relating to development complaints responded to within determined timeframes
				Building and plumbing and drainage compliance	Number of audits of plumbing and drainage work undertaken as 'Notifiable Work' (Form 4) Customer requests responded to in a timely manner	5% of Form 4 - Notifiable Work audited 85% of customer building, plumbing and drainage complaint enquiries responded to within determined timeframes





Annual Business Plan 2014-15

COMMUNITY & PLANNING SERVICES

SECTION	UNITS	PROGRAM	PROGRAM LINK TO CORPORATE PLAN STRATEGY	ACTIVITY	KEY PERFORMANCE INDICATORS	2014/15 OPERATIONAL TARGETS			
		Public and Environmental Health	EN1, EN2, EN3, EN4, EC2, EC3, CO1, CO2, CO3, CO4, GO1, GO2, GO5	Regulation of food licences	Annual audits of licenced businesses pursuant to the <i>Food Act 2006</i> Processing times associated with food licence applications Distribution of annual food licence renewals to customers Customer requests responded to in a timely manner	100% of businesses licenced pursuant to the <i>Food Act 2006</i> audited 100% of food licence applications completed within legislative timeframes Annual food licence renewals distributed to customers by 30 April 2015 85% of customer food issue enquiries responded to within determined timeframes			
				Regulation of personal appearance services	Annual audits of licenced businesses licenced pursuant to the <i>Public Health (Infection Control for Personal Appearance Services) Act 2003</i> Processing times associated with applications for skin penetration activities Distribution of annual personal appearance licence renewals to customers Customer requests responded to in a timely manner	100% of businesses licenced pursuant to the <i>Public Health (Infection Control for Personal Appearance Services) Act 2003</i> audited 100% of public health licence applications completed within legislative timeframes Annual public health licence renewals distributed to customers by 31 May 2015 85% of customer public health enquiries responded to within determined timeframes			
				Regulation of environmentally relevant activities	Annual audits of environmentally relevant activities devolved to local government Processing times associated with applications for environmentally relevant activities Distribution of annual environmentally relevant activity licence renewals to customers Customer requests responded to in a timely manner	100% of devolved environmentally relevant activities audited 100% of environmental licence applications completed within legislative timeframes Annual environmentally relevant activity licence renewals distributed to customers 25 business days prior to 85% of customer environmental nuisance and/or harm enquiries responded to within determined timeframes			
				Vector management	Compliance with Council's <i>Vector Management Plan</i> Number of vector surveys undertaken during peak breeding season Number of vector light monitoring sites Customer requests responded to in a timely manner	100% of vector management activities undertaken in accordance with Council's <i>Vector Management Plan</i> 30 vector surveys undertaken each month between 1 October 2014 and 31 May 2015 3 permanent sites monitored weekly 85% of customer vector enquiries responded to within determined timeframes			
				Natural Resource Management	EN1, EN2, EN3, EN4, EC2, EC3, CO1, CO2, CO3, CO4, GO1, GO2, GO5	Pest management	Compliance with Council's <i>Pest Management Plan</i> Number of hours in the field undertaking on-ground pest management works Customer requests responded to in a timely manner	100% of pest management activities undertaken in accordance with Council's <i>Pest Management Plan</i> 2,000 hours of on-ground pest management work undertaken 85% of customer pest management enquiries responded to within determined timeframes	
						Land rehabilitation	Number of volunteer hours associated with land rehabilitation Number of plants provided to community groups and/or used in land rehabilitation programmes Number of new rehabilitation sites	6,000 volunteer hours undertaken in land rehabilitation programmes 20,000 plants propagated for use in land rehabilitation programmes 2 new rehabilitation sites established	
				Community Sustainability	Environmental sustainability	EN1, EN2, EN3, EN4, EN5, EC3, CO1, CO2, CO3, CO4, GO1, GO2, GO5	Environmental sustainability	Achievement of activities within <i>Reef Guardian Action Plan</i> Number of successful applications for external funding of environmental initiatives	100% of <i>Reef Guardian Action Plan</i> activities undertaken in accordance with the action plan External funding secured for 2 environmental initiatives





COMMUNITY & PLANNING SERVICES

SECTION	UNITS	PROGRAM	PROGRAM LINK TO CORPORATE PLAN STRATEGY AM1, AM2, AM3, EN1, EN2, EC1, EC2, EC3, GO2, GO4 GO5	ACTIVITY	KEY PERFORMANCE INDICATORS	2014/15 OPERATIONAL TARGETS	
Strategy & Development	Growth Management	Strategic Planning	AM3, EN1, EN2, EC1, EC2, EC3, GO2, GO4 GO5	Planning Scheme Preparation	Delivery of the Planning Scheme in accordance with project milestones	Planning Scheme preparation progressed in accordance with project milestone	
				Priority Infrastructure Plan Preparation	Delivery of the Priority Infrastructure Plan in accordance with project milestones	Priority Infrastructure Plan progressed in accordance with project milestone	
				Administration of town planning certificates	Processing times associated with applications for town planning certificates	100% of town planning certificates completed within legislative timeframes	
	Construction Services	Plumbing and Drainage Regulation	EN1, EN3, EC2, GO4, GO5	Plumbing & Drainage Certification	Processing times associated with development applications for plumbing and drainage work	100% of development applications for plumbing and drainage work assessed without the need to extend the decision period	
				Building Regulation	EC2, GO4, GO5	Building Certification Services	Processing times associated with development applications for building works
		Development Assessment	Development Assessment - Planning	EC2, GO4, GO5	Development Assessment	Building Regulatory Services	Processing times associated with development applications for which Council is the concurrence agency
	Customer requests responded to in a timely manner					85% of customer construction services enquiries responded to within determined timeframes	
	Development Assessment - Operations		EC2, GO4, GO5	Operational Works and Compliance Assessment	Processing times associated with development applications for operational works or compliance assessment	90% of development applications assessed under legislation determined within 30 business days from the commencement of the decision stage	
Customer requests responded to in a timely manner	85% of customer development assessment enquiries responded to within determined timeframes						
Customer requests responded to in a timely manner	85% of customer development assessment enquiries responded to within determined timeframes						
Support Services	Support Services	Administration Support	GO5	Administration support	Number of key performance indicators satisfied by Construction Services, Development Assessment, Growth Management and Public Environments	95% of operational targets achieved for Construction Services, Development Assessment, Growth Management and Public Environments	





Annual Business Plan 2014-15

CORPORATE SERVICES

SECTION	UNITS	PROGRAM Business	PROGRAM LINK TO CORPORATE PLAN STRATEGY	ACTIVITY	KEY PERFORMANCE INDICATORS	2014/15 OPERATIONAL TARGETS
Business Improvement	Business Improvement	Improvement	GO2, GO3, GO5	Change management	Productivity improvement	>85% overall satisfaction level achieved
				Service reviews	Productivity improvement	>10% productivity improvement achieved
				Process improvement	Productivity improvement	>10% productivity improvement achieved
		Investigative Services	GO4, GO5	Administrative action complaints	Implementation of recommendations	100% of recommendations implemented
					Timeliness of investigations	100% of investigations conducted within agreed timeframes
				CMC complaints	Timeliness of investigations	100% of investigations conducted within agreed timeframes
					Implementation of recommendations	100% of recommendations implemented
		Code of conduct complaints	Implementation of recommendations	100% of recommendations implemented		
			Timeliness of investigations	100% of investigations conducted within agreed timeframes		
		Risk Management	ALL STRATEGIES	Implement risk management within internal departments	(Org KPI) Identified risks are appropriately mitigated	Medium level residual risk achieved
(Results of annual risk review)	Medium level residual risk achieved					
Human Resources & Governance	Human Resources	Human Resources	GO2, GO3, GO4, GO5	Recruitment & selection	(Org KPI) Timeliness of recruitment	100% recruitment service levels achieved
				Performance development & management	(Org KPI) High rating on post-induction survey of new employees	>90% overall satisfaction of employee induction process achieved
					(Org KPI) Employees have an annual performance development review	>90% annual performance development reviews completed within required timeframes
				Industrial Relations	Timeliness of investigations	100% of investigations conducted within agreed timeframes
				Employee benefits	(Org KPI) Employee satisfaction levels	>75% overall employee satisfaction achieved
				Organisational development	Increasing competency and skills profile of the organisation	90% of approved and budgeted Training & Development program achieved
						>75% overall satisfaction of staff training achieved
	Employee cessation	Separations are managed without dispute	<2% of employee cessations resulted in separation complaints or actions			
	Training	GO2, GO4	Staff training	Staff receive all training required by legislation	>75% overall staff compliance training satisfaction achieved	
	Governance	Corporate & Operational Planning	GO1, GO2, GO3, GO4, GO5	Corporate and operational planning	Quality and timeliness of corporate performance reporting	100% compliance with appropriate legislation achieved
				Policy management	Policy documents processed within set timeframes	90% of policies processed in accordance with Policy Documents Development Framework and Procedure
				Funding	(Org KPI) Successful grants versus number of applications	>70% funding applications granted
				Governance	GO2, GO3, GO4, GO5	Delegations and authorisations
Workplace Health & Safety	Workplace Health & Safety	GO2, GO3, GO4, GO5	Workplace Health & Safety	(Org KPI) Results of Annual WHS Audits	70% compliance with annual Workplace Health and Safety audit achieved	





CORPORATE SERVICES

SECTION	UNITS	PROGRAM	PROGRAM LINK TO CORPORATE PLAN STRATEGY	ACTIVITY	KEY PERFORMANCE INDICATORS	2014/15 OPERATIONAL TARGETS	
Marketing & Engagement	Marketing & Engagement	Marketing & Communications	CO2, CO4, CO5, GO1, GO5	Website presence	Implementation of automated event submission module	80 event-related website hits achieved per month	
				Social media presence	Improve community engagement responses through web platforms	10% annual increase in community engagement responses achieved	
				Promotional collateral	Hit 2000 likes by 31.12.14	2000 Facebook likes achieved	
				Corporate publications and communications	Establish an executive corporate gift line	Corporate gift line established by 30.09.14	
				Advertising	Annual marketing communication plans completed for all relevant Units	>90% of communication plans completed	
					Annual review of style guide	Style guide review completed by 30.09.14	
		Media	GO1, GO5	Creation and distribution of media releases and statements	Community satisfaction with information provided by Council	>85% overall community satisfaction of information provided by Council achieved	
				Crisis communication	Number of proactive media releases distributed	Average 2 proactive media releases distributed per week	
				Media relationship management	Timeliness of communication responses	Communication consistent with requirements of LDMG and Disaster Management Plan provided	
		Stakeholder Engagement	GO1, GO2, GO4, GO5, AM2, EC2, EC3, EC4, CO5	Council/ stakeholder engagement	Implementation of reviewed Community Engagement Policy & Procedure	>85% overall community satisfaction of Council and stakeholder engagement achieved	
				Economic development and tourism liaison	Establishment of MOU	Review of Community Engagement Policy and Procedure conducted by 31.12.14	
		Events	CO1, CO2, CO5, EC1, EC2, GO1, GO3, GO5	Civic events	Community satisfaction with civic events	>85% overall community satisfaction of civic events	
				Special events	Implementation of Centenary of Anzacs events program	90% of Centenary of Anzacs program implemented	
External event support	High rate of satisfaction from community event coordinators liaising with Council			>95% overall community event coordinator satisfaction of Council support achieved			
Information Systems	Information Technology	Information Systems	GO3, GO5, AM1, AM3, AM4	Network environment and infrastructure, and telecommunications	System availability	<2% system downtime achieved	
		Corporate Applications	GO3, GO5, AM1, AM3, AM4	Disaster recovery and business continuity	Disaster recovery and business continuity	Residual risk within risk register	Medium level residual risk achieved
					Management of corporate applications	(Org KPI) Internal customer satisfaction	>85% overall staff satisfaction levels of corporate applications achieved
		Projects	GO3, GO5, AM1, AM3, AM4	Review and implementation of new applications and technologies	Software is kept up to date	90% of critical software systems maintained to date	
					Training survey	>85% overall staff satisfaction level of corporate application training achieved	
		Disaster Management	GO3, GO5, AM1, AM3, AM4	Disaster management telecommunications and network	IT requirements sustain SES capability to respond to emergencies	<2% system downtime achieved	
	IT Administration	GO3, GO5, AM1, AM3, AM4	Asset management of IT devices	Minimise data usage costs	<2% staff exceeded allocated monthly data allowance		
	Records	Records	GO1, GO2, GO3, GO4, GO5, AM1, AM3, AM4	Archiving and retention	All archiving and disposal is done in accordance with legislative requirements	100% compliance with legislation achieved	
				Right to Information	Statutory and legislative compliance	100% compliance with appropriate legislation achieved	
				Maintenance and registering incoming mail and enquiries	All mail registered in accordance with Customer Service Charter requirements	100% compliance with Customer Service Charter achieved	





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CORPORATE SERVICES

SECTION	UNITS	PROGRAM	PROGRAM LINK TO CORPORATE PLAN STRATEGY	ACTIVITY	KEY PERFORMANCE INDICATORS	2014/15 OPERATIONAL TARGETS
Customer Service	Customer Service	Customer Service	GO1, GO3, GO4, GO5, CO3	Rates searches	5 business day turnaround	Rate searches undertaken in <5 business days
				General enquiries	Response as per Customer Service Charter requirements	>90% of CRM's closed within Charter response timeframes
				Front counter service	Customer satisfaction surveys	>75% overall customer satisfaction of front counter service achieved
				Call centres	90% of all calls resolved (answered or logged) at first point of interaction	90% of calls wrapped up to Call Centre
				Receipting	Timely and accurate cash receipting	Nil cash receipting errors made
				Bookings	As per parameters in module	90% overall customer satisfaction of bookings achieved
				After hours	Daily and monthly checks to ensure contractor accuracy	>90% overall satisfaction of after hours service achieved
Finance	Accounting	Payroll	GO3	Employee entitlement payment	Accurate and timely payment of employee entitlements and deductions	Nil corrective actions required
		Financial Management	GO1, GO2, GO3, GO4, GO5	Internal and external reporting	Timing and quality of financial reporting	Nil corrective actions required
				Management accounting	Timing and quality of financial reporting	100% of KPI targets achieved
				Asset accounting	No adverse external audit opinions	Nil corrective actions required
		Financial & Legislative Compliance	GO3, GO4	Treasury management	Meet requirements of associated policies	100% compliance with policy achieved
	Revenue	Revenue	GO3, GO5, AM1	Taxation compliance	Lodgement of returns within legislative timeframes	100% of returns lodged on time
				Internal controls	No negative audit opinions	Nil corrective actions required
	Property, Procurement & Logistics	Rates and utility charges	GO3, GO5, AM1	Timely and accurate cash receipting	Online receipts processed daily	
				Timeliness and accuracy of rate notices (Org KPI) Equitable and sustainable rating methodology	100% of rate notices issued on time Community satisfaction levels moderate to high	
		Accounts receivable	GO3, GO4, EC1, EC2, EC3, EC5, EN3	Timeliness and accuracy of invoices	100% of debtor invoices issued on time	
		Procurement	GO3, GO4	Compliance with adopted purchasing regime	100% compliance with Procurement Policy achieved	
		Contract management	GO3, GO4	(Org KPI) Contract compliance	100% compliance with Procurement Policy achieved	
		Payment of suppliers	GO3, GO4, CO1, CO3, EC1, EC2, EC3, EC5	Timeliness and accuracy of payments made	<2% of payments exceeded agreed service	
Property Management	GO3, GO4, CO1, CO3, EC1, EC2, EC3, EC5	Landlords for Council properties	Lease conditions met	100% compliance with lease conditions achieved		
Insurance	GO3, GO4, CO3, AM1	Insurance management	Manage insurance claims expeditiously	100% compliance with Claims Management Procedures achieved		





OFFICE OF THE CEO

SECTION	UNITS	PROGRAM	PROGRAM LINK TO CORPORATE PLAN STRATEGY	ACTIVITY	KEY PERFORMANCE INDICATORS	2014/15 OPERATIONAL TARGETS
CEO Office	CEO Office	Executive Support	GO1, GO2, GO3, GO4, GO5	Mayoral and Councillor support	Councillor satisfaction (internal function)	>90% Councillor satisfaction level of support achieved
				Executive support	Councillor satisfaction (internal function)	>90% Councillor satisfaction level of support achieved
		Internal Audit	GO4, GO3, GO5	Internal auditing	Legislative requirements are met	>90% of annual internal audit program completed





Part 4 - Long Term Financial Plan (LTFP)

4.1 Introduction

Council considered its Budget 2014-15 in the context of its Corporate Plan and its longer term financial sustainability (per long term financial plan) and not with a narrow focus on a single year. The decisions Council makes in relation to the Budget 2014-15 will have both direct and indirect implications for subsequent financial years.

Council's LTFP has been updated with revenue and expenditure projections over coming years and a summary has been provided at Part 4. The LTFP provides Council with a valuable tool to manage its financial sustainability over a number of years and links direct to the Corporate Plan. The LTFP also provides a number of key (financial) performance indicators (KPIs) and ratios which will enable Council to both project and plan its operations over the long term (including "what if scenarios") and also measure its performance against the LTFP over this term (Part 4, Section 4.3).

The Infrastructure & Asset Management Plan is a critical input into the LTFP. Section 5.2 shows the Capital Project Expenditure over a 10 year period.

4.2 LTFP Assumptions

Refer table provided in Section 2.4.

4.3 Measures of Financial Sustainability and Required Disclosures

Refer table provided in Section 2.5.6.

4.4 Debt Policy – including Debt Servicing Schedule

Refer page 47.

4.5 Investment Policy

Refer page 51.

4.6 Reserves

Policy Refer page 56.



DEBT POLICY

(STATUTORY POLICY)

1. Scope:

This Policy applies to the use of loan borrowings to fund infrastructure and other important capital projects.

2. Purpose:

This policy provides Council with a contemporary Debt Policy for responsible financial management on the loan funding of infrastructure capital projects by ensuring the level of Council indebtedness is within acceptable limits to Council, its ratepayers and interested external parties.

3. Related Documents:

Primary

Local Government Act 2009 Section 104

Local Government Regulation 2012 Section 192

Statutory Bodies Financial Arrangements Act 1982 (SBFAA)

Secondary

Nil

4. Definitions:

To assist in interpretation, the following definitions shall apply:

CEO	<i>Chief Executive Officer</i> A person who holds an appointment under section 194 of the <i>Local Government Act 2009</i> . This includes a person acting in this position.
Senior Executive Officer	A senior executive employee, of a local government, is an employee of the local government— (a) who reports directly to the chief executive officer; and (b) whose position ordinarily would be considered to be a senior position in the local government's corporate structure. This includes a person acting in this position.
Another Employee	All employees of Council including Senior Executive Officers, but excluding the Chief Executive Officer.
Council	Livingstone Shire Council.
The Act	<i>Local Government Act 2009</i> (as amended).
The Regulation	<i>Local Government Regulation 2012</i> (as amended).



SBFAA	<i>Statutory Bodies Financial Arrangements Act 1982 (as amended).</i>
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5. Policy Statement:

As a general principle, Council recognises that loan borrowings for capital works are an important funding source for Local Government and that the full cost of infrastructure should not be borne entirely by present-day ratepayers, but be contributed to by future ratepayers who will also derive benefits. Whilst recognising the importance of loan borrowings, Council should not place undue reliance upon loans as a source of income.

Council will restrict all borrowings to expenditure on identified capital projects that are considered by Council to be of the highest priority and which cannot be funded from revenue, as identified by the adopted budget. Under no circumstances should Council borrow funds for recurrent expenditure.

The basis for determination of the utilisation of loan funds will be as follows:

- Where a capital project for a service that is funded by utility or user charges e.g. water, sewer, waste, is determined to be funded by way of loans, the user charge should reflect the cost of providing the service including the loan servicing costs.
- Other specific capital projects, not funded by user charges, should only be considered for loan funding where the project is considered by Council to be of long term benefit to the majority of ratepayers.
- The term of any loan should not exceed the expected life of the asset being funded.

TEN YEAR LOAN PROGRAM FORECAST

Council utilises loan borrowings to fund major capital and infrastructure works. Repayments are spread over a long period of fifteen to twenty years as the Capital Works Projects funded all have long useful lives. The Debt Policy includes the following information:

- 1) New borrowings for the current and the next nine financial years.
- 2) Repayment schedule for new and existing borrowings.

The following ten year program is proposed by Council, although allocations in future years are revised on an annual basis in conjunction with the review of its short and long term budgets:



TABLE (1)
TEN YEAR BORROWING AND REPAYMENT SCHEDULE

Financial year	New borrowing amount (\$)	Loan Redemption amount (\$)	Repayment period (years)
2014/15	6,150,000	11,782,819	1-20
2015/16	6,500,000	6,702,619	15-20
2016/17	2,300,000	6,713,900	15-20
2017/18	7,500,000	6,912,449	15-20
2018/19	8,800,000	6,257,932	15-20
2019/20	8,500,000	5,372,417	15-20
2020/21	8,900,000	5,701,738	15-20
2021/22	0	6,290,348	15-20
2022/23	3,000,000	6,548,138	15-20
2023/24	0	7,003,997	15-20

REPAYMENT SCHEDULE

The loan portfolio of Council is raised solely with the Queensland Treasury Corporation. The Queensland Treasury Corporation maintains Council debt as the Book Debt plus a market provision, to market value the total liability outstanding. The provision is principally a result of past movements in the Market Value of the liabilities within each Debt Pool. If the Council was to liquidate this debt it would be required to pay the Market Value of the loan portfolio.

Council intends maintaining a repayment schedule consistent with an interest and principal repayment calculation so that the exposure to interest rate fluctuations are minimised. The Budgeted Loan Portfolio of Council for 2014/15 is as follows:

TABLE (2)
BUDGETED INTEREST AND REDEMPTION
FOR THE PERIOD TO 30 JUNE 2015

	A	B	C	D	E
	(A - C + D)				
FUNCTION DESCRIPTION	EST BALANCE 01/07/2014	ADMIN & INTEREST	REDEMPTION	NEW ADVANCES	EST BOOK DEBT BALANCE 30/06/2015
Water and Sewerage	21,898,286	1,188,691	2,066,868	0	19,831,418
Waste	14,598,858	792,461	1,377,912	0	13,220,946
Other Infrastructure	36,523,943	1,981,152	3,354,646	6,150,000	39,319,297
Working Capital Facility	4,983,393	106,743	4,983,393	0	0
TOTAL ALL FUNDS	78,004,480	4,069,047	11,782,819	6,150,000	72,371,661

**6. Review Timelines:**

This Policy will be reviewed when any of the following occur:

1. As required by Legislation - this Policy is to be reviewed no later than 30 June 2015 in conjunction with the budget.
2. The related information is amended or replaced; or
3. Other circumstances as determined from time to time by the Council.

7. Responsibilities:

Sponsor	Chief Executive Officer
Business Owner	Director Corporate Services
Policy Owner	Manager Finance
Policy Quality Control	Finance

JUSTIN COMMONS
ACTING CHIEF EXECUTIVE OFFICER



INVESTMENT POLICY (STATUTORY POLICY)

1. Scope:

This Policy applies to the investment of surplus funds in accordance with Category One (1) investment power under Part 6 of the Statutory Bodies Financial Arrangement Act 1982 (SBFAA) and the Statutory Bodies Financial Arrangement Regulations 2007 (SBFAR).

2. Purpose:

To provide Council with a contemporary investment policy based on an assessment of risk within the legislative framework of the Statutory Bodies Financial Arrangements Act 1982 (SBFAA). This includes:

- Investing Council funds not immediately required for financial commitments;
- Maximising earnings from authorised investments of cash reserves after assessing counterparty, market and liquidity risks;
- Actively managing the net debt position with core surplus funds; and
- Ensuring that appropriate records are kept and those adequate internal controls are in place to safeguard public funds.

3. Reference (e.g. Legislation, related documents):

- Local Government Act 2009, Section 101 and Section 104
- Local Government Regulation 2012, Section 191
- Statutory Bodies Financial Arrangements Act 1982 (SBFAA)
- Statutory Bodies Financial Arrangement Regulation 2007 (SBFAR)

4. Definitions:

To assist in interpretation, the following definitions shall apply:

CEO – shall mean the person appointed to the position of Chief Executive Officer under the Act and anyone acting in that position.

Senior Executive Officer – shall mean Directors and persons acting in such positions.

Another employee – shall mean all employees of Council including Senior Executive Officers, but excluding the Chief Executive Officer.

Council – shall mean the Livingstone Shire Council.

The Act – shall mean the *Local Government Act 2009* (as amended).

SBFAA – shall mean the *Statutory Bodies Financial Arrangements Act 1982* (as amended).

5. Context:

5.1 Authority for Investment

Investment of Council funds is to be in accordance with the relevant power of investment under the SBFAA and SBFAR and their subsequent amendments and regulations.



Investment officers are to manage the investment portfolios not for speculation, but for investment and in accordance with the spirit of this Investment Policy. Investment officers are to avoid any transaction that might harm confidence in Livingstone Shire Council.

5.2 Ethics & Conflicts of Interest

Investment officers/employees shall refrain from personal activities that would conflict with the proper execution and management of Livingstone Shire Council's investment portfolio. This includes activities that would impair the investment officers' ability to make impartial decisions.

This Policy requires that employees and investment officers disclose to the Chief Executive Officer any conflict of interest or any investment positions that could be related to the investment portfolio.

5.3 Investment Objectives

Livingstone Shire Council's overall objective is to invest funds at the most advantageous rate of interest available to it at the time, for that investment type, and in a way that it considers the most appropriate given the circumstances.

In priority, the order of investment activities shall be preservation of capital, liquidity and return.

5.3.1 Preservation of Capital

Preservation of capital shall be the principal objective of the investment portfolio. Investments are to be performed in a manner that seeks to ensure security of principal of the overall portfolio. This would include managing credit and interest rate risk within given risk management parameters and avoiding any transactions that would prejudice confidence in Council or its associated entities.

Credit Risk

Livingstone Shire Council will evaluate and assess credit risk prior to investment. Credit risk is the risk of loss due to the failure of an investment issuer or guarantor. The investment officer will minimise credit risk in the investment portfolio by pre-qualifying all transactions including the brokers/securities dealers with which they do business, diversify the portfolio and limit transactions to secure investments.

Interest Rate Risk

The investment officers shall seek to minimise the risk of a change in the market value of the portfolio because of a change in interest rates. This would be achieved by considering the cash flow requirements of Council and structuring the portfolio accordingly. This will avoid having to sell securities prior to maturity in the open market. Secondly, interest rate risk can be limited by investing in shorter term securities.

5.3.2 Maintenance of Liquidity

The investment portfolio will maintain sufficient liquidity to meet all reasonably anticipated operating cash flow requirements of Council, as and when they fall due, without incurring significant transaction costs due to being required to sell an investment.


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For these purposes, illiquid investments are defined as investments that are not publicly traded in sufficient volume to facilitate, under most market conditions, prompt sale without severe market price affect.

Examples include:

- investment in private placements;
- a security that is not supported or priced by at least two approved brokers/securities dealers;
- sub investment grade (i.e. a lower than rating BBB- (Standard and Poors or equivalent), and in most cases, BBB rated investments; and
- unrated securities.

5.3.3 Return on Investments

The portfolio is expected to achieve a market average rate of return and take into account Livingstone Shire Council's risk tolerance and current interest rates, budget considerations, and the economic cycle. Any additional return target set by Council will also consider the risk limitations, prudent investment principles and cash flow characteristics identified within this Investment Policy.

5.4 Authorised Investments (as per "SBFAA")

Section 44(1) of the SBFAA provides Council with the power to invest in authorised investments which include:

- (a) deposits with a financial institution;
- (b) investment arrangements accepted, guaranteed or issued by or for the Commonwealth or a State or a financial institution;
- (c) other arrangements secured by investment arrangements accepted, guaranteed or issued by or for the Commonwealth or a State or a financial institution;
- (d) investment arrangements, managed or offered by QIC or QTC, prescribed under a regulation for this paragraph;
- (e) an investment arrangement with a rating prescribed under a regulation for this paragraph.
- (f) other investment arrangements prescribed under a regulation for this paragraph.

5.5 Prohibited Investments

This Investment Policy prohibits any investment carried out for speculative purposes. The Manager Finance may include a prohibited investments list within the Investment Guidelines and Approval Lists. The following investments are prohibited by this Investment Policy:

- derivative type investments (excluding floating rate notes);
- principal only investments or securities that provide potentially nil or negative cash flow;
- stand alone securities issued that have underlying futures, options, forward contracts and swaps of any kind; and
- securities issued in non-Australian dollars.

5.6 Portfolio Investment Parameters

The amount invested with institutions or fund managers should not exceed the following percentage ranges of average annual funds invested. When placing investments, consideration should be given to the relationship between credit rating and interest rate.



Long Term Rating (Standard & Poors)	Short Term Rating (Standard & Poors)	Individual Counterparty Limit	Total Limit
AAA to AA-	A1+	Maximum 30%	No Limit
A+ to A-	A1	Maximum 20%	Maximum 50%
BBB+ to BBB-	A2	Maximum 10%	Maximum 30%
Unrated or below BBB-	Unrated or below A2	Maximum 10%	Maximum 20%
QTC Cash Management Fund		No Limit	No Limit

Council approves dealings with all recognised local financial institutions ('Financial Institution' is defined as an authorised deposit-taking institution within the meaning of the Banking Act 1959 (Cwlth), Section 5) that have full services provided in the Council boundaries for short term investments.

5.6.1 Maturity

The maturity structure of the portfolio will reflect the maximum term to maturity of not more than one year, in accordance with section 44(2) of the SBFAA 1982.

5.6.2 Liquidity Requirement

Given the nature of the funds invested, no more than 20% of the investment portfolio will be in illiquid securities and at least 10% of the portfolio can be called at no cost or will mature within a maximum of seven (7) days.

5.7 Internal Controls

The Manager Finance shall establish internal controls and processes that will ensure investment objectives are met and that the investment portfolios are protected from loss, theft or inappropriate use. The established processes will include the regular update of the Investment Register, the preparation of a monthly reconciliation report and a quarterly compliance report. As a minimum the internal controls will address the following:

- Approved banks;
- Portfolio performance;
- Compliance and oversight of investment parameters;
- Maintenance and safekeeping of investment records, and
- Delegation of control.

5.8 Breaches

Any breach of this Investment Policy is to be reported to the Director Corporate Services and rectified within seven (7) days of the breach occurring.

Where Council holds an investment that is downgraded below the minimum acceptable rating level, as prescribed under regulation for the investment arrangement, Council shall, within 28 days after the change becomes known to Council, either obtain Treasurer approval for continuing with the investment arrangement or sell the investment arrangement.



5.9 Delegation of Authority

Authority for implementation of the Investment Policy is delegated by Council to the Chief Executive Officer in accordance with the *Local Government Act 2009, Section 259 (1)*.

Authority for the day to day management of Council's Investment Portfolio is to be delegated by the Chief Executive Officer to the Director Corporate Services and/or the Manager Finance.

6. Evaluation Process:

This Policy is reviewed when any of the following occur:

1. The related information is amended or replaced.
2. Other circumstances as determined from time to time by the Council.

Notwithstanding the above, this Policy is to be reviewed at intervals of no more than one years.

7. Responsibilities:

Sponsor	Chief Executive Officer
Business Owner	Director Corporate Services
Policy Owner	Manager Finance
Policy Compliance	Finance

8. Changes to Policy:

This Policy is to remain in force until otherwise determined by the Council.

JUSTIN COMMONS
ACTING CHIEF EXECUTIVE OFFICER



RESERVES POLICY (ADMINISTRATIVE POLICY)

1. Scope:

This Policy applies to the creation and maintenance of equity based reserves.

2. Purpose:

To provide Council with a contemporary Reserves Policy that provides for responsible financial management of untied infrastructure contributions not utilised in the year of receipt, the management of general revenue allocations for specific reserves, including the accumulation of funded depreciation for infrastructure assets as detailed in the annual budget.

3. Related Documents:

Primary

Nil

Secondary

Nil

4. Definitions:

To assist in interpretation, the following definitions shall apply:

CEO	<i>Chief Executive Officer</i> A person who holds an appointment under section 194 of the <i>Local Government Act 2009</i> .
Senior Executive Officer	A <i>senior executive employee</i> , of a local government, is an employee of the local government— (a) who reports directly to the chief executive officer; and (b) whose position ordinarily would be considered to be a senior position in the local government's corporate structure. This includes a person acting in this position.
Another Employee	All employees of Council including Senior Executive Officers, but excluding the Chief Executive Officer.
Council	Livingstone Shire Council



5. Policy Statement:

Current Australian Accounting Standards, the Local Government Act 2009 and Local Government Regulation 2012 do not require Reserves to be disclosed as a separate component of Equity. However, Council remains of the opinion that this policy is based on a methodology which supplies valuable supporting information on the expenditure restrictions on cash assets.

All reserves must be cash backed with all funds invested in within the parameters of Council Investment Policy. Council's current internal reserves categories are listed in *Attachment 1* to this Policy.

Any budget surplus remaining at the end of the financial year may be applied to an internal reserve, at Council's discretion, with any outstanding internal loans taking priority over available general revenue funds. The practice of utilising reserves for purposes of internal loans should be discouraged and should only be used in exceptional circumstances.

Unless required by legislation, arrangement or as per an approved funding agreement, interest earned on monies held in reserve will be treated as general revenue and will not be added back into the reserve balances.

6. Review Timelines:

This Policy will be reviewed when any of the following occur:

1. The related information is amended or replaced; or
2. Other circumstances as determined from time to time by the Council.

Notwithstanding the above, this policy is to be reviewed on or before 30 June 2014, in conjunction with the budget.

7. Responsibilities:

Sponsor	Chief Executive Officer
Business Owner	Director Corporate Services
Policy Owner	Manager Finance
Policy Quality Control	Finance

JUSTIN COMMONS
ACTING CHIEF EXECUTIVE OFFICER

**ATTACHMENT 1**LIST OF INTERNAL RESERVE CATEGORIESConstrained Grants and Contributions Reserve

This reserve consists of unspent grants, subsidies and contributions and constrained for the purpose of funding specific capital expenditure.

Plant Reserve

This reserve consists of funds set aside for the future replacement of plant and equipment.

Water Reserve

This reserve consists of funds set aside for the future replacement of water assets.

Sewerage Reserve

This reserve consists of funds set aside for the future replacement of sewerage assets.

Waste Management Reserve

This reserve consists of funds set aside for the future replacement of waste and recycling assets.

Capital Works Reserve

This reserve consists of funds set aside for the future replacement of other assets.

Asset Maintenance Reserve

This reserve consists of funds set aside for the future maintenance of Council's assets.

Operating Projects Reserve

This reserve consists of funds set aside for specific recurrent expenditure, including unspent operational grants.



Part 5 – Long Term Asset Management Plan

5.1 Introduction

Asset Management is a process of planning and prioritising works on the Shire's assets to ensure they continue to provide an agreed level of service to the community in the most cost effective and efficient manner. In other words, the correct treatment is undertaken at the right time to ensure that the required level of service is provided to the community. It considers maintenance as well as asset replacement.

Importantly, it recognises that new assets require additional funding to that required for asset maintenance and replacement and that new assets increase the level of ongoing maintenance expenditure.

Infrastructure Asset Management Plans are about providing a level of service from the Shire's assets that the community expects and is prepared to pay for. The purpose of the Plan is to predict asset consumption, renewal needs and to consider asset needs to meet future community service expectations.

While the Rockhampton Regional Council's Asset Management Plan has transitioned to the new Livingstone Shire Council and provides guidance to the development of the 2014-15 Capital Works Program, as a new Council, it is imperative to have robust data regarding all of the Shire's assets, their location, condition and remaining useful life required to develop robust Asset Management Plans.

Council is currently undertaking a full condition and valuation assessment of all assets within the shire. Once finalised later this calendar year, Council will have reliable data to determine the required investment and intervention strategies to ensure the Shire's assets continue to meet service levels expected of the community at the most economical whole of life cost.

Once the data has been collated, Council will develop a Shire specific Long-term asset management plan in accordance with Section 167 of the Local Government Regulation 2012.

In the interim, Council has developed a Capital Works Program that includes both renewal and upgrade of existing assets and the proposed capital project expenditure on new assets for the next 10 years by class of asset and project. *Refer Section 5.2 for further information.*

5.2 Long Term Capital Works Program

Council's capital project programs are critical to the Long-Term Financial Plan. It needs to be noted that the Council's Capital Works Program published from year to year are subject to change for the following:

- Revision of Asset Management Plans
- External funding opportunities
- Council's funding capacity
- New Development within the Shire
- Service Level Reviews

The following tables are provided:

- Capital Works Program by Asset Class
Refer page 61.
- Capital Works Program by Expenditure Type (Replacement, Upgrade & New)
Refer page 62.
- Capital Works Program - Capital Projects 2014 - 17
Refer page 64.

 Annual Business Plan 2014-15

LIVINGSTONE SHIRE COUNCIL
CAPITAL BUDGET JULY 2014 - JUNE 2015
SUMMARY BY ASSET CLASS

2014/15

Asset Class	New	Upgrade	Renewal	Total Capital Expenditure	Total External Funding	Net Capital Expense
Land	\$ 135,000	\$ -	\$ -	\$ 135,000	-	\$ 135,000
Buildings	\$ 1,257,000	\$ 220,000	\$ 561,000	\$ 2,038,000	80,000	\$ 1,958,000
Plant & Equipment	\$ -	\$ 70,000	\$ 2,293,000	\$ 2,363,000	-	\$ 2,363,000
Road & Drainage	\$ 12,285,000	\$ 1,609,715	\$ 4,759,000	\$ 18,653,715	5,706,718	\$ 12,946,997
Bridges	\$ -	\$ -	\$ 400,000	\$ 400,000	-	\$ 400,000
Water	\$ 45,000	\$ 251,000	\$ 655,750	\$ 951,750	-	\$ 951,750
Sewerage	\$ 1,060,900	\$ 759,000	\$ 967,399	\$ 2,787,299	-	\$ 2,787,299
Site Improvements	\$ 2,825,000	\$ -	\$ 439,000	\$ 3,264,000	600,000	\$ 2,664,000
Total	\$ 17,607,900	\$ 2,909,715	\$ 10,075,149	\$ 30,592,764	\$ 6,386,718	\$ 24,206,046
Land Development	\$ 2,440,000	\$ 1,260,000	\$ -	\$ 3,700,000	-	\$ 3,700,000
TOTAL WITH LAND DEVELOPMENT COSTS	\$ 20,047,900	\$ 4,169,715	\$ 10,075,149	\$ 34,292,764	\$ 6,386,718	\$ 27,906,046

LIVINGSTONE SHIRE COUNCIL
CAPITAL BUDGET JULY 2015 - JUNE 2016
SUMMARY BY ASSET CLASS

2015/16

Asset Class	New	Upgrade	Renewal	Total Capital Expenditure	Total External Funding	Net Capital Expense
Land	\$ -	\$ -	\$ -	\$ -	-	\$ -
Buildings	\$ 60,000	\$ 250,000	\$ 1,211,500	\$ 1,521,500	-	\$ 1,521,500
Plant & Equipment	\$ 195,000	\$ 75,000	\$ 2,289,500	\$ 2,559,500	-	\$ 2,559,500
Road & Drainage	\$ 14,310,625	\$ 2,177,000	\$ 5,685,000	\$ 22,172,625	5,150,000	\$ 17,022,625
Bridges	\$ -	\$ -	\$ -	\$ -	-	\$ -
Water	\$ 920,845	\$ -	\$ 1,063,750	\$ 1,984,595	-	\$ 1,984,595
Sewerage	\$ 1,330,044	\$ -	\$ 754,240	\$ 2,084,284	-	\$ 2,084,284
Site Improvements	\$ 3,090,000	\$ 385,000	\$ 421,000	\$ 3,896,000	200,000	\$ 3,696,000
Total	\$ 19,906,514	\$ 2,887,000	\$ 11,424,990	\$ 34,218,504	\$ 5,350,000	\$ 28,868,504
Land Development	\$ 310,000	\$ -	\$ -	\$ 310,000	-	\$ 310,000
TOTAL WITH LAND DEVELOPMENT COSTS	\$ 20,216,514	\$ 2,887,000	\$ 11,424,990	\$ 34,528,504	\$ 5,350,000	\$ 29,178,504

LIVINGSTONE SHIRE COUNCIL
CAPITAL BUDGET JULY 2016 - JUNE 2017
SUMMARY BY ASSET CLASS

2016/17

Asset Class	New	Upgrade	Renewal	Total Capital Expenditure	Total External Funding	Net Capital Expense
Land	\$ -	\$ -	\$ -	\$ -	-	\$ -
Buildings	\$ 350,000	\$ -	\$ 225,000	\$ 575,000	-	\$ 575,000
Plant & Equipment	\$ 125,000	\$ 40,000	\$ 2,326,000	\$ 2,491,000	-	\$ 2,491,000
Road & Drainage	\$ 7,470,000	\$ 3,614,490	\$ 4,405,000	\$ 15,489,490	3,500,000	\$ 11,989,490
Bridges	\$ -	\$ -	\$ 350,000	\$ 350,000	-	\$ 350,000
Water	\$ 2,085,000	\$ -	\$ 1,197,750	\$ 3,282,750	-	\$ 3,282,750
Sewerage	\$ 2,020,000	\$ 1,500,000	\$ 733,900	\$ 4,253,900	-	\$ 4,253,900
Site Improvements	\$ 1,350,000	\$ -	\$ 737,000	\$ 2,087,000	-	\$ 2,087,000
Total	\$ 13,400,000	\$ 5,154,490	\$ 9,974,650	\$ 28,529,140	\$ 3,500,000	\$ 25,029,140
Land Development	\$ 4,740,000	\$ -	\$ -	\$ 4,740,000	-	\$ 4,740,000
TOTAL WITH LAND DEVELOPMENT COSTS	\$ 18,140,000	\$ 5,154,490	\$ 9,974,650	\$ 33,269,140	\$ 3,500,000	\$ 29,769,140

Livingstone Shire Council
Capital Works Program by Type of Expenditure (Replacement, Upgrade and New)

Sum of Est_Amount Row Labels	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
1_Roads / Traffic	\$15,003,715	\$19,795,000	\$14,664,490	\$14,970,000	\$9,520,000	\$11,203,441	\$14,200,400	\$5,540,000	\$17,705,000	\$18,563,735
New	\$8,200,000	\$12,700,000	\$7,000,000	\$5,500,000			\$1,806,000	\$850,000	\$4,750,000	\$5,987,400
Renewal	\$3,984,000	\$5,610,000	\$4,375,000	\$7,470,000	\$6,230,000	\$7,728,441	\$8,455,000	\$4,160,000	\$7,885,000	\$6,670,000
Upgrade	\$2,819,715	\$1,485,000	\$3,289,490	\$2,000,000	\$3,290,000	\$3,475,000	\$3,939,400	\$530,000	\$5,070,000	\$5,906,335
10_Sewer	\$2,412,299	\$2,084,284	\$4,253,900	\$3,257,220	\$7,067,878	\$10,361,926	\$12,130,242	\$1,225,000	\$2,225,000	\$1,970,000
New	\$1,060,900	\$1,330,044	\$2,020,000	\$1,240,000	\$5,522,000	\$8,314,926	\$10,110,242	\$500,000		\$300,000
Renewal	\$967,399	\$754,240	\$733,900	\$1,563,220	\$1,545,878	\$1,920,000	\$2,020,000	\$725,000	\$2,225,000	\$1,670,000
Upgrade	\$384,000		\$1,500,000	\$454,000		\$127,000				
11_Open Spaces	\$839,000	\$826,000	\$652,000	\$166,552	\$247,943	\$59,000	\$64,000	\$1,569,000	\$120,000	\$80,000
New	\$615,000	\$650,000	\$600,000	\$100,000	\$30,000			\$1,500,000	\$40,000	
Renewal	\$224,000	\$176,000	\$52,000	\$66,552	\$217,943	\$59,000	\$64,000	\$69,000	\$80,000	\$80,000
12_Facilities	\$930,000	\$1,596,500	\$310,000	\$190,000	\$9,240,000	\$6,740,000	\$638,000	\$515,000	\$300,000	\$425,000
New	\$305,000	\$60,000			\$6,050,000	\$6,300,000		\$200,000		
Renewal	\$625,000	\$1,286,500	\$310,000	\$190,000	\$3,190,000	\$340,000	\$638,000	\$315,000	\$300,000	\$425,000
Upgrade		\$250,000				\$100,000				
13_Waste & Recycling	\$510,000	\$440,000							\$4,000,000	
New	\$460,000	\$140,000							\$4,000,000	
Renewal										
Upgrade	\$50,000	\$300,000								
14_Big Ticket Items	\$4,540,000	\$2,110,000	\$4,940,000	\$8,310,000	\$2,110,000	\$560,000	\$310,000	\$13,160,000	\$500,000	
New	\$4,540,000	\$2,110,000	\$4,940,000	\$8,310,000	\$2,110,000	\$560,000	\$310,000	\$310,000	\$500,000	
New/Upgrade								\$12,850,000		
Upgrade										
15_Communities	\$1,543,000	\$655,000	\$865,000	\$1,800,000	\$750,000		\$120,000		\$1,150,000	\$1,000,000
New	\$627,000	\$500,000	\$850,000	\$1,800,000	\$750,000		\$120,000		\$1,000,000	\$1,000,000
Renewal	\$321,000	\$70,000	\$0						\$150,000	
Upgrade	\$595,000	\$85,000	\$15,000							
16_Information Services	\$313,000	\$309,500	\$226,000	\$979,000	\$2,434,500	\$169,500	\$106,000	\$206,500	\$215,500	\$125,000
New		\$195,000	\$125,000	\$555,000	\$2,000,000	\$100,000		\$25,000		
New/Renewal							\$47,000	\$29,500	\$112,500	\$32,500
Renewal	\$243,000	\$39,500	\$76,000	\$317,000	\$162,000	\$52,000	\$42,500	\$120,500	\$40,500	\$40,500
Upgrade	\$70,000	\$75,000	\$25,000	\$107,000	\$272,500	\$17,500	\$16,500	\$31,500	\$62,500	\$52,000
17_Fleet	\$2,050,000	\$2,250,000	\$2,250,000	\$2,250,000	\$2,250,000	\$2,500,000	\$2,500,000	\$2,500,000	\$2,750,000	\$2,750,000
Renewal	\$2,050,000	\$2,250,000	\$2,250,000	\$2,250,000	\$2,250,000	\$2,500,000	\$2,500,000	\$2,500,000	\$2,750,000	\$2,750,000
2_Bridges/ Major Culverts	\$400,000		\$350,000	\$600,000			\$1,000,000	\$1,000,000		
New							\$1,000,000	\$1,000,000		
Renewal	\$400,000		\$350,000	\$600,000						
3_Stormwater Drainage	\$4,010,000	\$1,077,000	\$355,000	\$30,000	\$115,000	\$198,000	\$548,000	\$1,065,000	\$1,172,000	\$3,680,000
New	\$3,535,000	\$400,000								
Renewal	\$475,000	\$75,000	\$30,000	\$30,000	\$35,000	\$35,000	\$40,000	\$540,000	\$550,000	\$800,000
Upgrade		\$602,000	\$325,000		\$80,000	\$163,000	\$508,000	\$525,000	\$622,000	\$2,880,000
4_Land Resumption / Acquisition	\$150,000	\$125,000	\$125,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000
New	\$150,000	\$125,000	\$125,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000
5_Pathways	\$250,000	\$535,625		\$50,000			\$879,063	\$285,938	\$1,212,425	\$2,400,488
New	\$250,000	\$535,625		\$50,000			\$879,063	\$285,938	\$1,212,425	\$2,400,488
6_Public Transport Infrastructure	\$50,000	\$140,000	\$195,000	\$50,000	\$50,000	\$50,000	\$75,000	\$75,000	\$75,000	\$75,000
New			\$145,000							
Renewal	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$75,000	\$75,000	\$75,000	\$75,000



Livingstone Shire Council
Capital Works Program by Type of Expenditure (Replacement, Upgrade and New)

Sum of Est_Amount Row Labels	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
Upgrade		\$90,000								
7_Strategic Planning	\$150,000	\$200,000	\$200,000	\$250,000	\$250,000	\$200,000	\$200,000	\$260,000	\$260,000	\$260,000
New	\$150,000	\$200,000	\$200,000	\$250,000	\$200,000	\$200,000	\$200,000	\$260,000	\$260,000	\$260,000
Renewal					\$50,000					
8_Foreshore Infrastructure	\$180,000	\$400,000	\$600,000	\$100,000	\$75,000	\$125,000	\$75,000	\$225,000	\$80,000	\$250,000
New	\$100,000	\$350,000	\$50,000			\$50,000		\$150,000		\$150,000
Renewal	\$80,000	\$50,000	\$550,000	\$50,000	\$75,000		\$75,000		\$80,000	\$100,000
Upgrade					\$50,000					
9_Water	\$961,750	\$1,984,595	\$3,282,750	\$4,339,530	\$3,117,750	\$5,132,636	\$7,342,750	\$4,367,750	\$3,852,750	\$2,300,000
New	\$55,000	\$920,845	\$2,085,000			\$972,000	\$3,050,000	\$3,325,000		
Renewal	\$655,750	\$1,063,750	\$1,197,750	\$4,339,530	\$3,117,750	\$4,160,636	\$4,292,750	\$1,042,750	\$3,852,750	\$2,300,000
Upgrade	\$251,000									
Grand Total	\$34,292,764	\$34,528,504	\$33,269,140	\$37,492,302	\$37,378,071	\$38,328,566	\$39,459,392	\$32,144,188	\$35,767,675	\$34,029,223



LIVINGSTONE SHIRE COUNCIL CAPITAL BUDGET JULY 2014 - JUNE 2017										
Asset Class	Year	Cost Centre	Project ID/Number	Project Description	Project Details	Total Costs	External Funding	Total Cost by Type		
								New	Upgrade	Renewal
Road & Drainage	2014/15	CP429	1025985	Panorama Drive	Planning, Design and Resumptions - Major Rural Collector (2.0k) (SRN 1A)	\$ 8,000,000	\$ 4,000,000	\$ 8,000,000	\$ -	\$ -
Road & Drainage	2014/15	CP423	971753	Various - Program A	Renewal of unsealed gravel running surface	\$ 1,400,000		\$ -	\$ -	\$ 1,400,000
Land Development	2014/15	CP630	xxxxxx	Yeppoon Road	Intersection upgrade to signals and new access to landfill - 50% cost share with HomeCorp	\$ 1,260,000		\$ -	\$ 1,260,000	\$ -
Road & Drainage	2014/15	CP429	1006545	Braithwaite Street	Reconstruct Pavement & Trunk Drainage, Services & Route Lighting 430m-Schedule to commence late in program	\$ 1,000,000		\$ -	\$ -	\$ 1,000,000
Road & Drainage	2014/15	CP423	984427	Cobraball Road	Full Construction to sealed standard and widen existing floodway. Carry over required from 13-14	\$ 500,000		\$ -	\$ 500,000	\$ -
Road & Drainage	2014/15	CP429	959752	Tanby Road	Intersection upgrade (complete 13-14 works)	\$ 500,000		\$ -	\$ 500,000	\$ -
Road & Drainage	2014/15	CP423	971754	Various - Program B	Renewal of unsealed gravel running surface	\$ 400,000		\$ -	\$ -	\$ 400,000
Road & Drainage	2014/15	CP423	971755	Various	Annual reseal program - Rural	\$ 400,000		\$ -	\$ -	\$ 400,000
Road & Drainage	2014/15	CP429	971816	Various	Annual reseal program - Urban	\$ 400,000		\$ -	\$ -	\$ 400,000
Road & Drainage	2014/15	CP429	xxxxxx	Chandler Road 0958484???	Stage 2 - Project Removed from AICR#2. Check with Dan 0958484-UEC-NC-Chandler Rd-Clayton Rd to Bottlebrush Drv	\$ 200,000		\$ 200,000	\$ -	\$ -
Road & Drainage	2014/15	CP423	1025947	Old Byfield Rd	Betterment project - upgrade from gravel to Concrete floodway	\$ 154,760	\$ 150,760	\$ -	\$ 154,760	\$ -
Road & Drainage	2014/15	CP423	1017201	Belmont Road	Replace existing damaged/narrow floodway	\$ 100,000		\$ -	\$ -	\$ 100,000
Road & Drainage	2014/15	CP423	1017210	Lake Mary Road	Complete 2 floodways from Stage 1 works	\$ 75,000		\$ -	\$ 75,000	\$ -
Road & Drainage	2014/15	CP423	988984	Mount Chalmers Road	Replace existing damage,short,narrow floodways. In 13-14 budget	\$ 70,000		\$ -	\$ -	\$ 70,000
Road & Drainage	2014/15	CP423	1025949	Collins Rd	Betterment project - upgrade from gravel to Concrete floodway	\$ 69,897	\$ 63,897	\$ -	\$ 69,897	\$ -
Road & Drainage	2014/15	CP423	1025945	Leaholme Rd	Betterment project - Replace existing damage,short,narrow floodways - 25m * 4.2m. Unlikely to be completed in 2013-14	\$ 67,353	\$ 64,354	\$ -	\$ 67,353	\$ -
Road & Drainage	2014/15	CP423	1025944	Hoys Rd	Betterment project - upgrade from gravel to Concrete floodway	\$ 56,249	\$ 50,250	\$ -	\$ 56,249	\$ -
Road & Drainage	2014/15	CP423	1017205	Milman Road	Upgrade gravel floodways with concrete slab. Carry over from 13-14	\$ 50,000		\$ -	\$ 50,000	\$ -
Road & Drainage	2014/15	CP429	1017215	Various	Guardrail and safety Fencing Replacements	\$ 50,000		\$ -	\$ -	\$ 50,000
Road & Drainage	2014/15	CP423	1017208	Leaholme Rd	Replace existing damage,short,narrow floodways - 20m * 4.2m	\$ 40,000		\$ -	\$ -	\$ 40,000
Road & Drainage	2014/15	CP423	1017207	Greenlake Road	Replace existing damage,short,narrow floodways. To be carried over to 14-15	\$ 34,000		\$ -	\$ -	\$ 34,000
Road & Drainage	2014/15	CP423	1025946	Venture Rd	Betterment project - upgrade from gravel to Concrete floodway	\$ 30,969	\$ 27,970	\$ -	\$ 30,969	\$ -
Road & Drainage	2014/15	CP423	xxxxxx	Wild Road	Betterment project - upgrade from gravel to Concrete floodway	\$ 30,578	\$ 27,578	\$ -	\$ 30,578	\$ -
Road & Drainage	2014/15	CP423	xxxxxx	Scenic Highway	Replace existing traffic signal controller (unable to purchase parts for existing controller)	\$ 25,000		\$ -	\$ -	\$ 25,000
Road & Drainage	2014/15	CP423	943166	Various	Signage and GP replacement	\$ 25,000		\$ -	\$ -	\$ 25,000
Road & Drainage	2014/15	CP423	1025948	Manns Rd	Betterment project - upgrade from gravel to Concrete floodway	\$ 24,909	\$ 21,909	\$ -	\$ 24,909	\$ -
Road & Drainage	2014/15	CP423	1017203	Dairy Inn Road	Replace sections of existing floodway slab	\$ 20,000		\$ -	\$ -	\$ 20,000

LIVINGSTONE SHIRE COUNCIL CAPITAL BUDGET JULY 2014 - JUNE 2017										
Asset Class	Year	Cost Centre	Project ID/Number	Project Description	Project Details	Total Costs	External Funding	Total Cost by Type		
								New	Upgrade	Renewal
Road & Drainage	2014/15	CP423	xxxxxx	Glenprairie Road	Replace existing damage,short,narrow floodways - 20m * 4.2m	\$ 20,000		\$ -	\$ -	\$ 20,000
Sewerage	2014/15	CP782	581107	Various	Sewer Main Relining & associated works. See John Edge	\$ 600,000		\$ -	\$ -	\$ 600,000
Sewerage	2014/15	CP783	581134	Emu Park	New STP additional works to address construction issues	\$ 500,000		\$ 500,000	\$ -	\$ -
Sewerage	2014/15	CP780	581121	Cooee Bay	Wattle Grove SPS and Rising Main Rpt	\$ 284,000		\$ -	\$ 284,000	\$ -
Sewerage	2014/15	CP780	1025941	Millroy Drive	Trunk Gravity Main	\$ 270,000		\$ 270,000	\$ -	\$ -
Sewerage	2014/15	CP780	640877	Various	Sewer Main Refurbishment (arising from relining)	\$ 153,879		\$ -	\$ -	\$ 153,879
Sewerage	2014/15	CP780	1025939	Millroy Drive	Millroy Drive - New Sewage Pump Station	\$ 150,000		\$ 150,000	\$ -	\$ -
Sewerage	2014/15	CP780	1025940	Millroy Drive	Millroy Drive SPS - Trunk Rising main	\$ 100,000		\$ 100,000	\$ -	\$ -
Sewerage	2014/15	CP780	581121	Cooee Bay	[U] C - Sewer Main (Rising) Cooee Bay augmentation and duplication - complete 13-14 works	\$ 100,000		\$ -	\$ 100,000	\$ -
Sewerage	2014/15	CP783	987938	Keppel Street South	SPS Keppel St South Electrical Upgrade , see Job No. 987937 above	\$ 70,000		\$ -	\$ -	\$ 70,000
Sewerage	2014/15	CP783	581005	Hidden Valley	Sewer Main (Gravity) Hidden Valley. Check estimate with jamie McCaul. Infrastructure agreement repayment	\$ 40,900		\$ 40,900	\$ -	\$ -
Sewerage	2014/15	CP783	640255	Various	Telemetry Communications & Automation Annual Replacement Program	\$ 36,000		\$ -	\$ -	\$ 36,000
Sewerage	2014/15	CP783	987940	Emu Park Road	SPS Emu Park Rockhampton Rd Pump Replacement - check with Sean	\$ 28,760		\$ -	\$ -	\$ 28,760
Sewerage	2014/15	CP783	987936	Rossllyn Bay Marina	SPS Rossllyn Bay Marina Electrical Replacement - , see job no. 0987937 above	\$ 28,760		\$ -	\$ -	\$ 28,760
Sewerage	2014/15	CP780	992277	Various	Sewer jump up refurbishment program - Rehabilitation work will minimise therisk of failure and reduce the impact on our customers	\$ 15,000		\$ -	\$ -	\$ 15,000
Sewerage	2014/15	CP783	959064	Charles Street SPS	Install new pumps.WIP from 2013-14	\$ 10,000		\$ -	\$ -	\$ 10,000
Sewerage	2014/15	CP783	1024278	Yeppoon STP	Replace chlorine depolox pumps and sample line	\$ 10,000		\$ -	\$ -	\$ 10,000
Sewerage	2014/15	CP783	640255	Emu Park Golf Course	Replacement of irrigation pumps etc. Commenced 2013-14	\$ 10,000		\$ -	\$ -	\$ 10,000
Sewerage	2014/15	CP783	1050780	Shaw Avenue SPS	Install replacement VSD purchased 2013-14	\$ 5,000		\$ -	\$ -	\$ 5,000
Site Improvements	2014/15	CP450	1028524	Yeppoon Beachfront 1028524-[U] - Foreshore Lighting Upgrade - Yeppoon	Replace non compliant -and defective lighting - Stages 1&3 of Anderson Consulting Report	\$ 200,000		\$ -	\$ -	\$ 200,000
Buildings	2014/15	CP424	1025936	Kerr Park	Playground shade structure	\$ 165,000		\$ 165,000	\$ -	\$ -
Buildings	2014/15	CP562	984249	Beaman Park	Centenary of Anzac - Yeppoon - Shade over Cenotaph	\$ 160,000	\$ 80,000	\$ 160,000	\$ -	\$ -
Site Improvements	2014/15	CP560	988011	Appleton Park	Extension of Yeppoon Skate Park. Discuss with DT on who should do works. Ian dare waiting for original contractor to confirm price and availability. Check with ian if project needs to be in 2014/15. Also \$30K funding from fence project above. Ian Dare advises Contractor is available to start work towards end of may and hopefully will be completed by 30 June.	\$ 140,000		\$ 140,000	\$ -	\$ -
Land	2014/15	CP560	988058	Capricorn Coast	Capricorn Coast Cemetery Replacement - Stage 1 - Planning/Design/Property Acquisition.	\$ 125,000		\$ 125,000	\$ -	\$ -

LIVINGSTONE SHIRE COUNCIL CAPITAL BUDGET JULY 2014 - JUNE 2017										
Asset Class	Year	Cost Centre	Project ID/Number	Project Description	Project Details	Total Costs	External Funding	Total Cost by Type		
								New	Upgrade	Renewal
Site Improvements	2014/15	CP560	xxxxxx	Emu Park	Landscape roundabout including welcome signage and monuments	\$ 25,000		\$ 25,000	\$ -	\$ -
Site Improvements	2014/15	CP560	984064	Regional	Irrigation Renewal Program	\$ 24,000		\$ -	\$ -	\$ 24,000
Buildings	2014/15	CP450	976100	78 John Street	Lift Replacement-During the last financial year the existing lift has failed on numerous occasions causing safety concerns for the users. Attempts have been made to modify the existing control system to keep this facility in service but unfortunately due to the age. Carry over into 14-15 due to lead time for lift supply	\$ 145,000		\$ -	\$ -	\$ 145,000
Buildings	2014/15	CP450	1017173	Marlborough SES Building	New building for Marlborough SES. Advised by DP wont be finished by Jun 30 2014	\$ 140,000		\$ 140,000	\$ -	\$ -
Buildings	2014/15	CP450	971851	The Esplanade, Zilzie	Construct New Toilet Block at Zilzie Esplanade. See Phil if need to go to 14-15	\$ 125,000		\$ 125,000	\$ -	\$ -
Buildings	2014/15	CP450	976028	Queen Street	Queen Street Hall-Repair Structural Defects-This hall is heritage listed, and is in need of structural repairs. This hall is used by the public for various functions through the year. For works not completed in 2013-14	\$ 100,000		\$ -	\$ -	\$ 100,000
Site Improvements	2014/15	CP560	984065	Various	Playground Equipment Renewal Program	\$ 100,000		\$ -	\$ -	\$ 100,000
Buildings	2014/15	CP450	xxxxxx	Anzac Parade Office	Replace main building airconditioning equipment (condenser only)	\$ 75,000		\$ -	\$ -	\$ 75,000
Buildings	2014/15	CP450	943056	Various	Amenities Renewal Program	\$ 75,000		\$ -	\$ -	\$ 75,000
Buildings	2014/15	CP450	987978	Cordingley Street Depot Building	Air conditioning unit to rear admin building is corroded and failing. Requires replacement to maintain internal air quality	\$ 50,000		\$ -	\$ -	\$ 50,000
Buildings	2014/15	CP450	1017172	Emu Park - Fisherman's Beach Amenities	Design and construct connection to sewer. Currently costing \$1000. Permit for works in heritage park expected to be obtained by end of may 2014	\$ 40,000		\$ 40,000	\$ -	\$ -
Buildings	2014/15	CP450	988010	CDC Building	Replacement of carpet	\$ 25,000		\$ -	\$ -	\$ 25,000
Buildings	2014/15	CP450	xxxxxx	Cawarral	Various repairs	\$ 20,000		\$ -	\$ -	\$ 20,000
Site Improvements	2014/15	CP450	988003	Malborough Pool	Replacement of concourse cracked and uneven, improve concourse drainage and replace aged automatic dosing unit with simple operation for ease of use by volunteer pool operators (nominated in communities)	\$ 20,000		\$ -	\$ -	\$ 20,000
Site Improvements	2014/15	CP450	988045	Various	BBQ renewals. DP to look into detail	\$ 15,000		\$ -	\$ -	\$ 15,000
Site Improvements	2014/15	CP620	xxxxxx	Stanage Bay	Construct transfer station and rehabilitate existing costean	\$ 300,000		\$ 300,000	\$ -	\$ -
Site Improvements	2014/15	CP424	971962	Yeppoon Landfill	Yeppoon Landfill Capacity Expansion	\$ 160,000		\$ 160,000	\$ -	\$ -
Road & Drainage	2014/15	CP620	xxxxxx	Cawarral transfer Station	Upgrade entrance	\$ 50,000		\$ -	\$ 50,000	\$ -
Land Development	2014/15	CP630	1051624	Pineapple Drive - Capricorn Coast Industry Park Stg 1 - Land Development	Council Industrial Development - Stage 1 Operational Works	\$ 1,850,000		\$ 1,850,000	\$ -	\$ -
Land Development	2014/15	CP630	1051624	Pineapple Drive Capricorn Coast Industry Park Stg 1 - Land Development	Council Industrial Development - Stage 1 - Project Management/Marketing/Commissions/Headworks	\$ 590,000		\$ 590,000	\$ -	\$ -
Site Improvements	2014/15	CP424	976018	Yeppoon Beachfront	Zero depth water play area adjacent to rope climbing structure - Year 1 of 2	\$ 1,000,000		\$ 1,000,000	\$ -	\$ -



LIVINGSTONE SHIRE COUNCIL CAPITAL BUDGET JULY 2014 - JUNE 2017										
Asset Class	Year	Cost Centre	Project ID/Number	Project Description	Project Details	Total Costs	External Funding	Total Cost by Type		
								New	Upgrade	Renewal
Site Improvements	2014/15	CP429	1028543	[U] REC-NC-Centenary of Anzac Project Emu Park - Parks at Granville St & Emu St	Centenary of Anzac - Anzac Walk, rotunda, cenotaph, additional monument, landscaping	\$ 900,000	\$ 600,000	\$ 900,000	\$ -	\$ -
Buildings	2014/15	#N/A	975910	Yeppoon - 0975910-Council Accommodation Program - Office Expansion Dooley Street	Council Accommodation Program - Relocation of Depot - Feasibility/Concept Development	\$ 200,000		\$ 200,000	\$ -	\$ -
Buildings	2014/15	CP560	1050895	Barmaryee Multi-Sports Centre 1050895-[N] Barmaryee Amenity block No. 2 Project No 14-128	Additional Amenities facilities (see other allocations in facilities, big ticket items, open spaces)	\$ 400,000		\$ 400,000	\$ -	\$ -
Sewerage	2014/15	CP630	987786	Keppel Sands Caravan Park	Replacement and upgrade onsite sewage treatment and disposal system	\$ 375,000		\$ -	\$ 375,000	\$ -
Road & Drainage	2014/15	CP540	xxxxxx	Barmaryee Multi-Sports Centre	Reconstruct flood damaged access road with concrete floodway and associated batter protection. Approximately 200m in length	\$ 300,000		\$ -	\$ -	\$ 300,000
Buildings	2014/15	CP530	987822	Emu Park Library	Expansion of the library facilities at Emu Park	\$ 220,000		\$ -	\$ 220,000	\$ -
Site Improvements	2014/15	CP540	xxxxxx	Emu Park Sports Complex	Development of Sports Complex, Hartley St - Stage 1	\$ 100,000		\$ 100,000	\$ -	\$ -
Site Improvements	2014/15	CP540	xxxxxx	Caves	Skatepark	\$ 100,000		\$ 100,000	\$ -	\$ -
Buildings	2014/15	CP540	xxxxxx	Yeppoon Library	WiFi in Library	\$ 27,000		\$ 27,000	\$ -	\$ -
Buildings	2014/15	CP540	xxxxxx	Cooeee Bay Pool	Shade Sails	\$ 15,000		\$ -	\$ -	\$ 15,000
Buildings	2014/15	CP540	xxxxxx	CDC Building	New roof gutter - CDC public rooms (yellow building)	\$ 6,000		\$ -	\$ -	\$ 6,000
Plant & Equipment	2014/15	CP230	xxxxxx	Backup Hardware Replacements	Site recovery manager Project Tape drive for DR	\$ 120,500		\$ -	\$ -	\$ 120,500
Plant & Equipment	2014/15	CP230	xxxxxx	Computer Mobility		\$ 75,000		\$ -	\$ -	\$ 75,000
Plant & Equipment	2014/15	CP230	xxxxxx	SAN	Expansion (Trays)	\$ 55,000		\$ -	\$ 55,000	\$ -
Plant & Equipment	2014/15	CP230	xxxxxx	Network	Firewalls, Links Upgrades & backup Links	\$ 27,000		\$ -	\$ -	\$ 27,000
Plant & Equipment	2014/15	CP230	xxxxxx	Yeppoon	Cabling Upgrades	\$ 15,000		\$ -	\$ 15,000	\$ -
Plant & Equipment	2014/15	CP230	xxxxxx	Yeppoon	Switches/Routers/UPS replacements	\$ 10,500		\$ -	\$ -	\$ 10,500
Plant & Equipment	2014/15	CP230	xxxxxx	Yeppoon	Computer Server Replacements and expansions	\$ 10,000		\$ -	\$ -	\$ 10,000
Plant & Equipment	2014/15	CP440	983816	Fleet Replacement Program	Fleet Renewal Program based on Asset Management Plan. Includes 3 items purchased at end of 2013-14	\$ 2,050,000		\$ -	\$ -	\$ 2,050,000
Bridges	2014/15	CP423	1017212	Ross Creek, Figtree Creek, Causeway	Major repairs identified by Level 3 Inspections	\$ 400,000		\$ -	\$ -	\$ 400,000
Road & Drainage	2014/15	CP429	1053072	Yeppoon - Council Depot	Flood Mitigation Subsidy Program - Project 4 - Construct overland flowpath	\$ 1,500,000	\$ 750,000	\$ 1,500,000	\$ -	\$ -
Road & Drainage	2014/15	CP429	1053069	Yeppoon	Flood Mitigation Subsidy Program - Project 1 - Remove roundabout and install traffic signals	\$ 1,000,000	\$ 250,000	\$ 1,000,000	\$ -	\$ -
Road & Drainage	2014/15	CP429	1022998	Cordingley St	Replace 5 cell culvert near Charles St intersection. Consider increasing capacity	\$ 400,000		\$ -	\$ -	\$ 400,000
Road & Drainage	2014/15	CP429	1053070	Yeppoon	Flood Mitigation Subsidy Program - Project 2 - Lower crown in Queen Street and remove raised median	\$ 300,000	\$ 150,000	\$ 300,000	\$ -	\$ -

LIVINGSTONE SHIRE COUNCIL CAPITAL BUDGET JULY 2014 - JUNE 2017										
Asset Class	Year	Cost Centre	Project ID/Number	Project Description	Project Details	Total Costs	External Funding	Total Cost by Type		
								New	Upgrade	Renewal
Road & Drainage	2014/15	CP429	1053071	Yeppoon	Flood Mitigation Subsidy Program - Project 3 - Lower footpath at corner	\$ 300,000	\$ 150,000	\$ 300,000	\$ -	\$ -
Road & Drainage	2014/15	CP423	1017209	Davidson Street - Cawarral	Redirect drainage.	\$ 150,000		\$ 150,000	\$ -	\$ -
Road & Drainage	2014/15	CP429	xxxxxx	Fig Tree Street	Revetment protection to creek bank at section across road reserve	\$ 150,000		\$ 150,000	\$ -	\$ -
Road & Drainage	2014/15	CP429	986984	Tucker Street	Extend Easement + pipe within Lot 3 on RP612536	\$ 50,000		\$ 50,000	\$ -	\$ -
Road & Drainage	2014/15	CP429	xxxxxx	Fig Tree Creek 986623 or 971817	Clear mangroves Yr 3 of annual program for 4 years:- 986623-[R] UEC-SW-Restore Fig Tree Creek Channel or 971817-UEC-SW-Figtree Creek Upstream from Cordingly Remove Mangroves	\$ 50,000		\$ -	\$ -	\$ 50,000
Road & Drainage	2014/15	CP429	1017248	116 Rockhampton Road	Acquisition of Easement Through Lot 1 Rp615015 & Installation Of Pipe to Rear Of Allotment. Collecting Road & Road Reserve Rainfall Runoff & Discharging To Private Property. Advised by Phil that progress may not occur.	\$ 30,000		\$ 30,000	\$ -	\$ -
Road & Drainage	2014/15	CP423	xxxxxx	Felix St	Provide concrete floodway near intersection	\$ 30,000		\$ 30,000	\$ -	\$ -
Road & Drainage	2014/15	CP423	xxxxxx	Great Keppel Island 1050915??	Minor relief pipe drainage. Estimate to be confirmed 1050915-[N] REC-SW-GKI Fishermans Beach Residential New Drainage	\$ 25,000		\$ 25,000	\$ -	\$ -
Road & Drainage	2014/15	CP429	984712	Various	Replace inefficient inlets	\$ 25,000		\$ -	\$ -	\$ 25,000
Road & Drainage	2014/15	CP430	984752	Various - [N] 7e_Land Acquisition / Resumption	Nominal amount for minor land acquisitions	\$ 150,000		\$ 150,000	\$ -	\$ -
Road & Drainage	2014/15	CP429	1017247	Taranganba Road	Install lighting for full length. Stage 2 - Install lights	\$ 250,000		\$ 250,000	\$ -	\$ -
Buildings	2014/15	CP429	987922	Various 987922 [R] 6a_Bus Stop Construction Program	Bus Shelter Program	\$ 50,000		\$ -	\$ -	\$ 50,000
Road & Drainage	2014/15	CP430	984772	Various [N] 7c_Pre-Project Planning and Design	Nominal annual amount for future projects	\$ 150,000		\$ 150,000	\$ -	\$ -
Site Improvements	2014/15	CP560	xxxxxx	Emu Park SLSC	Extend Existing beach wall 40m south from existing concrete SLSC boat ramp to timber SLSC boat ramp. Concrete boat ramp lost and asbestos dump exposed during Jan 2014 high sea event	\$ 100,000		\$ 100,000	\$ -	\$ -
Site Improvements	2014/15	CP560	xxxxxx	Various	Upgrade of existing beach accesses (see beach access program)	\$ 50,000		\$ -	\$ -	\$ 50,000
Site Improvements	2014/15	CP560	xxxxxx	Causeway Lake	Replace 50m2 of existing seawall with Barlow blocks	\$ 30,000		\$ -	\$ -	\$ 30,000
Water	2014/15	CP763	xxxxxx	Hawke Street	Water Supply Booster Pump Station Replacement	\$ 201,000		\$ -	\$ 201,000	\$ -
Water	2014/15	CP760	xxxxxx	Williamson Creek - Lamer Moor	Replace 375mm watermain creek crossing	\$ 200,000		\$ -	\$ -	\$ 200,000
Water	2014/15	CP762	640307	Caves/Glenlee	Mountt Charlton Steel Main refurbishment	\$ 100,000		\$ -	\$ -	\$ 100,000
Water	2014/15	CP765	943005	Caves Reservoir	WPS and Reservoir Caves - check with Bill vanwise. Sean to check	\$ 65,000		\$ -	\$ -	\$ 65,000
Water	2014/15	CP760	984419	Various	Valve & Hydrant Replacement Program	\$ 52,750		\$ -	\$ -	\$ 52,750
Water	2014/15	CP760	1017145		Property Service Replacements.	\$ 50,000		\$ -	\$ -	\$ 50,000

LIVINGSTONE SHIRE COUNCIL CAPITAL BUDGET JULY 2014 - JUNE 2017										
Asset Class	Year	Cost Centre	Project ID/Number	Project Description	Project Details	Total Costs	External Funding	Total Cost by Type		
								New	Upgrade	Renewal
Water	2014/15	CP763	xxxxx	Inverness Booster Pump Station - Stage 1	Stage 1 - Design and site procurement	\$ 50,000		\$ -	\$ 50,000	\$ -
Water	2014/15	CP763	1017149	Woodbury Water Treatment Plant	Replacement of a vibrator is required to prevent compaction of lime in the lime silo, which is currently causing lime dosing problems at the WTP. In 13-14 budget	\$ 35,000		\$ -	\$ -	\$ 35,000
Water	2014/15	CP763	1020152	Kellys Offstream Storage	Replace main flowmeter. WIP from 2013-14.	\$ 30,000		\$ -	\$ -	\$ 30,000
Water	2014/15	CP760	639365	Various	Water Meter Replacement Program	\$ 30,000		\$ -	\$ -	\$ 30,000
Water	2014/15	CP776	954358	Ogmore	WPS Montrose Ck & Dempsey St - Repla - check with Sean if done	\$ 27,000		\$ -	\$ -	\$ 27,000
Water	2014/15	CP763	1050900	Kellys Offstream Storage	Install survey settlement monitoring points for dam safety. Complete work commenced 2013-14.	\$ 25,000		\$ 25,000	\$ -	\$ -
Water	2014/15	CP763	959039	Saint Faiths Reservoir	Reservoir St Faiths Rechlorination to address disinfection deficiencies. WIP from 13-14 budget	\$ 20,000		\$ 20,000	\$ -	\$ -
Water	2014/15	CP773	984421	Marlborough	Valve & Hydrant Replacement Program	\$ 20,000		\$ -	\$ -	\$ 20,000
Water	2014/15	CP763	581039	Taranganba Reservoir	PS Taranganbah High Zone -demolish old pump station	\$ 11,000		\$ -	\$ -	\$ 11,000
Land	2014/15	CP763	0640897, check with Carrie	Kinka West Reservoir	C-W-Reservoir Kinka West - Acquisition? Advised by Carrie valuation is \$10K	\$ 10,000		\$ 10,000	\$ -	\$ -
Water	2014/15	CP775	959003	Glenprairie Road	Marlborough Bore Pumps Replacement - one done and another needs doing	\$ 10,000		\$ -	\$ -	\$ 10,000
Water	2014/15	CP763	1050768	Kellys Offstream Storage	Replace Pump 2 VSD. WIP from 2013-14.	\$ 10,000		\$ -	\$ -	\$ 10,000
Water	2014/15	CP763	987954	Waterpark Creek	Waterpark Ck Lowlift screen renewal One done and another needs doing	\$ 10,000		\$ -	\$ -	\$ 10,000
Water	2014/15	CP763	959008	Emu Park Reservoir	Emu Park Reservoir Altitude valve replacement	\$ 5,000		\$ -	\$ -	\$ 5,000



LIVINGSTONE SHIRE COUNCIL CAPITAL BUDGET JULY 2014 - JUNE 2017										
Asset Class	Year	Cost Centre	Project ID/Number	Project Description	Project Details	Total Costs	External Funding	Total Cost by Type		
								New	Upgrade	Renewal
Road & Drainage	2015/16	CP429	xxxxxx	Panorama Drive	Stage 1 construction - Major Rural Collector (SRN 1A)	\$ 10,000,000	\$ 5,000,000	\$ 10,000,000	\$ -	\$ -
Road & Drainage	2015/16	CP429	xxxxxx	Chandler Road 0958484???	Stage 1 - Project Removed from AICR#2. Check with Dan	\$ 2,000,000		\$ 2,000,000	\$ -	\$ -
Road & Drainage	2015/16	CP429	1017252	Matthew Flinders Drive	Full reconstruction (Mike suggest priority is in vicinity of Daniel Park, see Lorna & DT) - see year 5 projects for possible double up	\$ 1,500,000		\$ -	\$ -	\$ 1,500,000
Road & Drainage	2015/16	CP423	971753	Various - Program A	Renewal of unsealed gravel running surface	\$ 1,400,000		\$ -	\$ -	\$ 1,400,000
Road & Drainage	2015/16	CP429	1006545	Braithwaite Street	Reconstruct Pavement & Trunk Drainage, Services & Route Lighting 430m-Completion of project commenced 2014-15	\$ 1,000,000		\$ -	\$ -	\$ 1,000,000
Road & Drainage	2015/16	CP423	971755	Various	Annual reseal program - Rural	\$ 475,000		\$ -	\$ -	\$ 475,000
Road & Drainage	2015/16	CP429	971816	Various	Annual reseal program - Urban	\$ 450,000		\$ -	\$ -	\$ 450,000
Road & Drainage	2015/16	CP423	971754	Various - Program B	Renewal of unsealed gravel running surface	\$ 400,000		\$ -	\$ -	\$ 400,000
Road & Drainage	2015/16	CP423	1017210	Lake Mary Road	Stage 2-Construct 6 km (ch12 to 18km to Gravel Road Standard, Form and Gravel the Previously Unconstructed Section	\$ 400,000		\$ -	\$ 400,000	\$ -
Road & Drainage	2015/16	CP423	943198	Todds Road	1.8km gravel road in new road reserve.	\$ 350,000		\$ 350,000	\$ -	\$ -
Road & Drainage	2015/16	CP423	xxxxxx	Yeppoon Road	Landfill access road	\$ 350,000		\$ 350,000	\$ -	\$ -
Road & Drainage	2015/16	CP423	1017211	Cobraball Road	Full Construction (0.85kmx6.5m), Turnout - Stage 2	\$ 350,000		\$ -	\$ 350,000	\$ -
Road & Drainage	2015/16	CP423	xxxxxx	Sleipner Rd	Upgrade to sealed standard 6.5m wide	\$ 300,000		\$ -	\$ 300,000	\$ -
Road & Drainage	2015/16	CP429	984748	Pacific Heights Rd	K&CFP both sides	\$ 270,000		\$ -	\$ 270,000	\$ -
Road & Drainage	2015/16	CP423	xxxxxx	Coowonga Road	Replace existing damage,short,narrow floodways - 60m * 8m	\$ 100,000		\$ -	\$ -	\$ 100,000
Road & Drainage	2015/16	CP423	xxxxxx	Anglewood Road	Replace existing damage,short,narrow floodways	\$ 88,000		\$ -	\$ -	\$ 88,000
Road & Drainage	2015/16	CP423	xxxxxx	Coorumburra Road	Replace existing damage,short,narrow floodways	\$ 52,000		\$ -	\$ -	\$ 52,000
Road & Drainage	2015/16	CP429	984742	Various Urban	Streetlighting Program 984742-[N] UEC-SL-Streetlighting Improvement Program	\$ 50,000		\$ -	\$ 50,000	\$ -
Road & Drainage	2015/16	CP429	1017215	Various	Guardrail and safety Fencing Replacements	\$ 50,000		\$ -	\$ -	\$ 50,000
Road & Drainage	2015/16	CP423	1017202	Coorumburra Road	Upgrade gravel floodways with concrete slab	\$ 45,000		\$ -	\$ 45,000	\$ -
Road & Drainage	2015/16	CP423	xxxxxx	Milman Road	Replace existing damage,short,narrow floodways - 30m * 6.5m	\$ 40,000		\$ -	\$ -	\$ 40,000
Road & Drainage	2015/16	CP423	xxxxxx	Leaholme Rd	Floodway 20m * 4.2m	\$ 40,000		\$ -	\$ 40,000	\$ -
Road & Drainage	2015/16	CP423	xxxxxx	Milman Road	Replace existing damage,short,narrow floodways - 30m * 6.5m	\$ 30,000		\$ -	\$ -	\$ 30,000
Road & Drainage	2015/16	CP423	xxxxxx	Anglewood Road	Upgrade gravel floodways with concrete slab.	\$ 30,000		\$ -	\$ 30,000	\$ -
Road & Drainage	2015/16	CP423	943166	Various	Signage and GP replacement	\$ 25,000		\$ -	\$ -	\$ 25,000
Sewerage	2015/16	CP782	581107	Various	[R] Sewer Main Relining & associated works	\$ 600,000		\$ -	\$ -	\$ 600,000

LIVINGSTONE SHIRE COUNCIL CAPITAL BUDGET JULY 2014 - JUNE 2017										
Asset Class	Year	Cost Centre	Project ID/Number	Project Description	Project Details	Total Costs	External Funding	Total Cost by Type		
								New	Upgrade	Renewal
Sewerage	2015/16	CP780	984919	Farborough Road	Sewer Rising Main-200mm Farborough Road Trunk	\$ 531,983		\$ 531,983	\$ -	\$ -
Sewerage	2015/16	CP780	1040063	Jabiru Drive	Jabiru Dve to Milroy SPS Gravity extension	\$ 335,000		\$ 335,000	\$ -	\$ -
Sewerage	2015/16	CP780	984934	Whitman Street	[N] C-S-Main (Gravity) 450mm Whitman St	\$ 300,000		\$ 300,000	\$ -	\$ -
Sewerage	2015/16	CP780	640877	Various	C - S-Main Refurbish Reticulation - Annual nominal	\$ 100,000		\$ -	\$ -	\$ 100,000
Sewerage	2015/16	CP780	984902		[N] C-S-Main Hidden Valley Sewerage (Gravity Trunk, SPS & Rising Main) - design	\$ 76,940		\$ 76,940	\$ -	\$ -
Sewerage	2015/16	CP780	959062		[N] C - S Main Kinka Stage 3 Design	\$ 53,121		\$ 53,121	\$ -	\$ -
Sewerage	2015/16	CP783	984916		[R] C-SPS Ypn - Annual Nominal	\$ 39,240		\$ -	\$ -	\$ 39,240
Sewerage	2015/16	CP783	959079	[N] C - SPS Kinka Area Stage 3	Design of SPS only	\$ 33,000		\$ 33,000	\$ -	\$ -
Sewerage	2015/16	CP780	992277	Various	Sewer jump up refurbishment program - Rehabilitation work will minimise therisk of failure and reduce the impact on our customers	\$ 15,000		\$ -	\$ -	\$ 15,000
Site Improvements	2015/16	CP560	988058	Capricorn Coast	Capricorn Coast Cemetery Replacement - Stage 2 - Design/Property Acquisition/Construction	\$ 500,000		\$ 500,000	\$ -	\$ -
Site Improvements	2015/16	CP560	xxxxxx	Mullambin Beach	Develop Open Space into district park - Stage 1 (includes playground equipment, amenities, BBQ's, gardens, parking, etc)	\$ 150,000		\$ 150,000	\$ -	\$ -
Site Improvements	2015/16	CP560	xxxxxx	Yeppoon Beachfront	Replace non compliant -and defective lighting - Stages2&4 of Anderson Consulting Report	\$ 125,000		\$ -	\$ -	\$ 125,000
Site Improvements	2015/16	CP560	984064	Regional	Irrigation Renewal Program	\$ 24,000		\$ -	\$ -	\$ 24,000
Site Improvements	2015/16	CP560	984076	Various	Park Furniture & Fixtures Replacements	\$ 15,000		\$ -	\$ -	\$ 15,000
Site Improvements	2015/16	CP560	984078	Various	Fencing/Gates/Bollards Renewal Program	\$ 12,000		\$ -	\$ -	\$ 12,000
Buildings	2015/16	CP450	xxxxxx	Hill Street	Major refurbishment/replacement of amenities block	\$ 400,000		\$ -	\$ -	\$ 400,000
Buildings	2015/16	CP450	xxxxxx	Yeppoon Library	Repaint internal and external surfaces including relevant repairs prior to recoating surfaces, and replace lightings, counter, benches in books repair and preparation work area. Also nominated by communities for 2016/17)	\$ 260,000		\$ -	\$ -	\$ 260,000
Buildings	2015/16	CP450	xxxxxx	Stanage Bay Septic Upgrade	DP to provide further estimate	\$ 250,000		\$ -	\$ 250,000	\$ -
Buildings	2015/16	CP450	976072	Cordingley Street Depot Building	Replace worn carpet to upstairs area of new admin building	\$ 115,000		\$ -	\$ -	\$ 115,000
Buildings	2015/16	CP450	976030	Cordingley Street Depot	[U] Cordingley St Works Depot New roof over washdown bay & vehicle service area	\$ 103,500		\$ -	\$ -	\$ 103,500
Buildings	2015/16	CP450	976028	Queen Street	Queen Street Hall-Repair Structural Defects-This hall is heritage listed, and is in need of structural repairs. This hall is used by the public for various functions through the year. For works not completed in 2013-14	\$ 100,000		\$ -	\$ -	\$ 100,000
Buildings	2015/16	CP450	943056	Various	Amenities Renewal Program	\$ 75,000		\$ -	\$ -	\$ 75,000
Site Improvements	2015/16	CP560	984065	Various	Playground Equipment Renewal Program	\$ 60,000		\$ -	\$ -	\$ 60,000

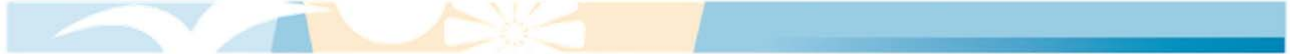
LIVINGSTONE SHIRE COUNCIL CAPITAL BUDGET JULY 2014 - JUNE 2017										
Asset Class	Year	Cost Centre	Project ID/Number	Project Description	Project Details	Total Costs	External Funding	Total Cost by Type		
								New	Upgrade	Renewal
Buildings	2015/16	CP450	xxxxxx	Causeway East Amenities Block	Install pump station to replace onsite disposal	\$ 60,000		\$ 60,000	\$ -	\$ -
Site Improvements	2015/16	CP450	1011395		Stage 3 - Yeppoon Foreshore lighting. Construction	\$ 50,000		\$ -	\$ -	\$ 50,000
Buildings	2015/16	CP450	xxxxxx	Cordingley St Depot	Reclad carpenters Shed	\$ 50,000		\$ -	\$ -	\$ 50,000
Buildings	2015/16	CP450	xxxxxx	Refurbishment Water/sewer Maintenance Shed - Depot	Carry our repairs to floor coverings and internal wall finishes, repairs to internal columns and preventative coatings to structural framework	\$ 45,000		\$ -	\$ -	\$ 45,000
Site Improvements	2015/16	CP560	988045	Regional	BBQ renewals. DP to look into detail	\$ 15,000		\$ -	\$ -	\$ 15,000
Buildings	2015/16	CP450	xxxxxx		Barmaryee Road Dwelling - Finishes	\$ 13,000		\$ -	\$ -	\$ 13,000
Site Improvements	2015/16	CP424	986500	Yeppoon Landfill	Yeppoon Landfill Extension Environmental	\$ 300,000		\$ -	\$ 300,000	\$ -
Site Improvements	2015/16	CP620	xxxxxx	Emu Park transfer Station	Fence around facility	\$ 100,000		\$ 100,000	\$ -	\$ -
Site Improvements	2015/16	CP620	xxxxxx	Emu Park transfer Station	Connect power to facility	\$ 40,000		\$ 40,000	\$ -	\$ -
Site Improvements	2015/16	CP424	976018	Yeppoon Beachfront - 0976018 - Yeppoon Foreshore Development - Construction	Zero depth water play area adjacent to rope climbing structure - Year 2 of 2	\$ 1,000,000		\$ 1,000,000	\$ -	\$ -
Site Improvements	2015/16	CP560	xxxxxx	Muskers Beach	Construction of sand bag revetment wall	\$ 800,000	\$ 200,000	\$ 800,000	\$ -	\$ -
Land Development	2015/16	CP630	1051624	Pineapple Drive - Capricorn Coast Industry Park Sg 1 - Land Development	Council Industrial Development - Stage 1 - Project Management/Marketing/Commissions/Headworks	\$ 310,000		\$ 310,000	\$ -	\$ -
Site Improvements	2015/16	CP540	xxxxxx	Emu Park Sports Complex	Development of Sports Complex, Hartley St - Stage 2	\$ 500,000		\$ 500,000	\$ -	\$ -
Site Improvements	2015/16	CP540	xxxxxx	Emu Park Pool	Upgrade filtration equipment (also nominated in facilities)	\$ 65,000		\$ -	\$ 65,000	\$ -
Site Improvements	2015/16	CP540	xxxxxx	Emu Park Pool	Repairs (nominated in facilities as repairs to 25m pool)	\$ 40,000		\$ -	\$ -	\$ 40,000
Site Improvements	2015/16	CP540	xxxxxx	Marlborough Pool	Repairs (also nominated in facilities)	\$ 30,000		\$ -	\$ -	\$ 30,000
Site Improvements	2015/16	CP540	xxxxxx	Coeee Bay Pool	UV protection to sand filters (also nominated in facilities)	\$ 20,000		\$ -	\$ 20,000	\$ -
Plant & Equipment	2015/16	CP230	xxxxxx	Projects	Site setup	\$ 130,000		\$ 130,000	\$ -	\$ -
Plant & Equipment	2015/16	CP230	xxxxxx	Computer Mobility		\$ 65,000		\$ 65,000	\$ -	\$ -
Plant & Equipment	2015/16	CP230	xxxxxx	SAN	Expansion (Trays)	\$ 60,000		\$ -	\$ 60,000	\$ -
Plant & Equipment	2015/16	CP230	xxxxxx	Backup Hardware Replacements	Site recovery manager Project Tape drive for DR	\$ 25,000		\$ -	\$ -	\$ 25,000
Plant & Equipment	2015/16	CP230	xxxxxx	Cabling Upgrades		\$ 15,000		\$ -	\$ 15,000	\$ -
Plant & Equipment	2015/16	CP230	xxxxxx	Computer Servers	Replacements and expansions	\$ 12,000		\$ -	\$ -	\$ 12,000
Plant & Equipment	2015/16	CP230	xxxxxx	Network	Firewalls, Links Upgrades & backup Links	\$ 2,500		\$ -	\$ -	\$ 2,500
Plant & Equipment	2015/16	CP440	983816	Fleet Replacement Program	Fleet Renewal Program based on Asset Management Plan	\$ 2,250,000		\$ -	\$ -	\$ 2,250,000

LIVINGSTONE SHIRE COUNCIL CAPITAL BUDGET JULY 2014 - JUNE 2017										
Asset Class	Year	Cost Centre	Project ID/Number	Project Description	Project Details	Total Costs	External Funding	Total Cost by Type		
								New	Upgrade	Renewal
Road & Drainage	2015/16	CP429	xxxxxx	Pacific Heights	establish major drainage system corridor	\$ 392,000		\$ -	\$ 392,000	\$ -
Road & Drainage	2015/16	CP429	1053074	Yeppoon	Flood Mitigation Subsidy Program - Project 6 - Improve channels from street to creek	\$ 300,000	\$ 150,000	\$ 300,000	\$ -	\$ -
Road & Drainage	2015/16	CP429	xxxxxx	Coowonga Rd	Additional 4x900 dia pipes to existing culvert to increase immunity of over topping	\$ 135,000		\$ -	\$ 135,000	\$ -
Road & Drainage	2015/16	CP429	xxxxxx	67 Bright Street, Emu Park	Open Drain Flowing Through Private Property, No Drainage Easement. Obtain Drainage Easement; Pipe Q5 Flow and Provide Open Drain for Q100 Overland Flow. And construct	\$ 100,000		\$ 100,000	\$ -	\$ -
Road & Drainage	2015/16	CP429	xxxxxx	Fig Tree Creek 986623 or 971817	Clear mangroves Yr 4 of annual program for 4 years	\$ 50,000		\$ -	\$ -	\$ 50,000
Road & Drainage	2015/16	CP429	xxxxxx	56 & 58 Pattison Street, Emu Park	Open Drain Flowing Through Private Property, No Drainage Easement. Obtain Drainage Easement; Pipe Q5 Flow and Provide Open Drain for Q100 Overland Flow.	\$ 50,000		\$ -	\$ 50,000	\$ -
Road & Drainage	2015/16	CP429	984712	Various	Replace inefficient inlets	\$ 25,000		\$ -	\$ -	\$ 25,000
Road & Drainage	2015/16	CP429	xxxxxx	126 Rockhampton Road, Yeppoon	Service Road Collecting Road & Road Reserve Rainfall Runoff & Discharging to Private Property - Lot 8 Rp608278acquisition of Easement Through Lot 8 Rp608278 & Installation Of Pipe To Rear Of Allotment.	\$ 25,000		\$ -	\$ 25,000	\$ -
Road & Drainage	2015/16	CP430	984752	Various - [N] 7e_Land Acquisition / Resumption	Nominal amount for minor land acquisitions	\$ 125,000		\$ 125,000	\$ -	\$ -
Road & Drainage	2015/16	CP429	986689	Cordingley Street	2.5m wide path east side (300m). Carried over from 13-14	\$ 143,750		\$ 143,750	\$ -	\$ -
Road & Drainage	2015/16	CP429	1017244	Adelaide Park Road	Construct Path Along Northern Side 400m.	\$ 120,000		\$ 120,000	\$ -	\$ -
Road & Drainage	2015/16	CP429	xxxxxx	Pacific Heights Road	230m long 2.5m wide concrete offroad	\$ 109,000		\$ 109,000	\$ -	\$ -
Road & Drainage	2015/16	CP429	xxxxxx	Tanby Rd (Nth)	Western Side of Tanby Rd. Construct new 300m long footpath. This is related to Destinations – Yeppoon High School and increasing res density off Tanby Rd Nth	\$ 47,000		\$ 47,000	\$ -	\$ -
Road & Drainage	2015/16	CP429	1011830	Taranganba Road	Extend Network on Southern Side of Road. 150m. Carried over from 13-14.	\$ 46,875		\$ 46,875	\$ -	\$ -
Road & Drainage	2015/16	CP429	1017246	Tanby Road	Extend Path Along Western Side of Street. 1.5m * 240m. Carried over to 14-15	\$ 45,000		\$ 45,000	\$ -	\$ -
Road & Drainage	2015/16	CP429	1017245	Pacific Heights Road	Yeppoon Pathway/bike Plan - Northern Network Along Footpath on Southern Side of Pacific Heights Road 250m. Carried over to 14-15	\$ 24,000		\$ 24,000	\$ -	\$ -
Road & Drainage	2015/16	CP423	xxxxxx	Rossmoya Road	Bus Set Down Improvements	\$ 90,000		\$ -	\$ 90,000	\$ -
Buildings	2015/16	CP429	987922	Various 987922 [R] 6a_Bus Stop Construction Program	Bus Shelter Program	\$ 50,000		\$ -	\$ -	\$ 50,000
Road & Drainage	2015/16	CP430	984772	Various [N] 7c_Pre-Project Planning and Design	Nominal annual amount for future projects	\$ 150,000		\$ 150,000	\$ -	\$ -
Road & Drainage	2015/16	CP429	xxxxxx	Road Safety Minor Works Program	Nominal annual amount	\$ 50,000		\$ 50,000	\$ -	\$ -
Road & Drainage	2015/16	CP560	xxxxxx	Coorooman Creek Boat Ramp	Upgrade parking facilities by addition of car & trailer spaces	\$ 350,000		\$ 350,000	\$ -	\$ -

LIVINGSTONE SHIRE COUNCIL CAPITAL BUDGET JULY 2014 - JUNE 2017										
Asset Class	Year	Cost Centre	Project ID/Number	Project Description	Project Details	Total Costs	External Funding	Total Cost by Type		
								New	Upgrade	Renewal
Site Improvements	2015/16	CP560	xxxxxx	Various	Upgrade of existing beach accesses (see beach access program)	\$ 50,000		\$ -	\$ -	\$ 50,000
Water	2015/16	CP760	xxxxxx	Hewitt Street	C - W Main (Trunk) 200mm Hewitt St HZ	\$ 520,000		\$ 520,000	\$ -	\$ -
Water	2015/16	CP760	xxxxxx	Various	W-Main Replacement Reticulation	\$ 500,000		\$ -	\$ -	\$ 500,000
Water	2015/16	CP760	987644	Vin E Jones Memorial Drive	Replace 200 dia PVC Mains Vin E Jones & Pacific Hts Dr	\$ 256,000		\$ -	\$ -	\$ 256,000
Water	2015/16	CP763	984880		[N] C-W-Reservoir West Emu Park Design	\$ 200,845		\$ 200,845	\$ -	\$ -
Water	2015/16	CP763	xxxxxx	Saint Faiths Reservoir	Inverness Booster Pump Station - Stage 2 - Construction	\$ 200,000		\$ 200,000	\$ -	\$ -
Water	2015/16	CP760	984419	Various	Valve & Hydrant Replacement Program	\$ 75,000		\$ -	\$ -	\$ 75,000
Water	2015/16	CP776	xxxxxx	Ogmore	O-W-Main Reticulation Renewal Galvanised & Poly Pipe	\$ 70,000		\$ -	\$ -	\$ 70,000
Water	2015/16	CP760	984419		C - W V&H Replacement Program	\$ 52,750		\$ -	\$ -	\$ 52,750
Water	2015/16	CP760	1017145		Property Service Replacements.	\$ 50,000		\$ -	\$ -	\$ 50,000
Water	2015/16	CP760	639365		C - W Meter Replacement Program	\$ 30,000		\$ -	\$ -	\$ 30,000
Water	2015/16	CP760	639365	Various	Water Meter Replacement Program	\$ 30,000		\$ -	\$ -	\$ 30,000



LIVINGSTONE SHIRE COUNCIL CAPITAL BUDGET JULY 2014 - JUNE 2017										
Asset Class	Year	Cost Centre	Project ID/Number	Project Description	Project Details	Total Costs	External Funding	Total Cost by Type		
								New	Upgrade	Renewal
Road & Drainage	2016/17	CP429	xxxxxx	Panorama Drive	Stage 2 construction - Major Rural Collector (SRN 1A)	\$ 7,000,000	\$ 3,500,000	\$ 7,000,000	\$ -	\$ -
Road & Drainage	2016/17	CP429	xxxxxx	Taranganba Road	Roundabout	\$ 1,756,400		\$ -	\$ 1,756,400	\$ -
Road & Drainage	2016/17	CP423	971753	Various - Program A	Renewal of unsealed gravel running surface	\$ 1,450,000		\$ -	\$ -	\$ 1,450,000
Road & Drainage	2016/17	CP429	xxxxxx	Scenic Highway	Major Intersection Upgrade SRN 24	\$ 958,090		\$ -	\$ 958,090	\$ -
Road & Drainage	2016/17	CP429	xxxxxx	Whitman Street	Reconstruction (210mx8.0m)	\$ 700,000		\$ -	\$ -	\$ 700,000
Road & Drainage	2016/17	CP423	971755	Various	Annual reseal program - Rural	\$ 500,000		\$ -	\$ -	\$ 500,000
Road & Drainage	2016/17	CP429	971816	Various	Annual reseal program - Urban	\$ 475,000		\$ -	\$ -	\$ 475,000
Road & Drainage	2016/17	CP423	971754	Various - Program B	Renewal of unsealed gravel running surface	\$ 450,000		\$ -	\$ -	\$ 450,000
Road & Drainage	2016/17	CP423	xxxxxx	Hughes Street	Widening, K&C and drainage - Sean has past history	\$ 300,000		\$ -	\$ -	\$ 300,000
Road & Drainage	2016/17	CP423	986656	Stoney Creek Road	Seal approaches to new culverts including from start of road (450m & 350m) - Stage 2 - 2nd culvert at Ch 2.1km	\$ 250,000		\$ -	\$ 250,000	\$ -
Road & Drainage	2016/17	CP423	xxxxxx	Mt Chalmers Rd	Rehabilitate existing sealed pavement	\$ 200,000		\$ -	\$ -	\$ 200,000
Road & Drainage	2016/17	CP429	1053451	Vin E Jones Memorial Drive	Installation of lighting at roundabout	\$ 150,000		\$ -	\$ 150,000	\$ -
Road & Drainage	2016/17	CP423	xxxxxx	Various sealed roads	Replace existing damage,short,narrow floodways	\$ 150,000		\$ -	\$ -	\$ 150,000
Road & Drainage	2016/17	CP423	xxxxxx	Various unsealed roads	Upgrade gravel floodways	\$ 100,000		\$ -	\$ 100,000	\$ -
Road & Drainage	2016/17	CP429	984742	Various Urban	Streetlighting Program - [N] UEC-SI-Streetlighting Improvement Program	\$ 75,000		\$ -	\$ 75,000	\$ -
Road & Drainage	2016/17	CP429	984736	Various	Renew and upgrade locality and welcome signage	\$ 75,000		\$ -	\$ -	\$ 75,000
Road & Drainage	2016/17	CP429	1017215	Various	Guardrail and safety Fencing Replacements	\$ 50,000		\$ -	\$ -	\$ 50,000
Road & Drainage	2016/17	CP423	943166	Various	Signage and GP replacement	\$ 25,000		\$ -	\$ -	\$ 25,000
Sewerage	2016/17	CP783	984904	Charles Street	[N] C-SPS Charles Street	\$ 1,500,000		\$ -	\$ 1,500,000	\$ -
Sewerage	2016/17	CP783	984907	Farnborough Road	[N] C-SPS Farnborough Road PS#2	\$ 1,000,000		\$ 1,000,000	\$ -	\$ -
Sewerage	2016/17	CP780	984953		[N] C-S-Main Hidden Valley Sewerage (Retic) - construction	\$ 800,000		\$ 800,000	\$ -	\$ -
Sewerage	2016/17	CP782	581107		[R] Sewer Main Relining & associated works	\$ 600,000		\$ -	\$ -	\$ 600,000
Sewerage	2016/17	CP783	984922		[N] C - SPS Rosslyn St - 2nd Well and pump upgrade	\$ 220,000		\$ 220,000	\$ -	\$ -
Sewerage	2016/17	CP780	640877		C - S-Main Refurbish Reticulation - Annual nominal	\$ 100,000		\$ -	\$ -	\$ 100,000
Sewerage	2016/17	CP783	984916		[R] C-SPS Ypn - Annual Nominal	\$ 18,900		\$ -	\$ -	\$ 18,900
Sewerage	2016/17	CP780	992277	Various	Sewer jump up refurbishment program - Rehabilitation work will minimise therisk of failure and reduce the impact on our customers	\$ 15,000		\$ -	\$ -	\$ 15,000



LIVINGSTONE SHIRE COUNCIL CAPITAL BUDGET JULY 2014 - JUNE 2017										
Asset Class	Year	Cost Centre	Project ID/Number	Project Description	Project Details	Total Costs	External Funding	Total Cost by Type		
								New	Upgrade	Renewal
Site Improvements	2016/17	CP560	988058	Capricorn Coast	Capricorn Coast Cemetery Replacement - Stage 3 - Construction	\$ 500,000		\$ 500,000	\$ -	\$ -
Site Improvements	2016/17	CP560	xxxxxx	Mullambin Beach	Develop Open Space into district park - Stage 3 (includes playground equipment, amenities, BBQ's, gardens, parking, etc)	\$ 100,000		\$ 100,000	\$ -	\$ -
Site Improvements	2016/17	CP560	984064	Regional	Irrigation Renewal Program	\$ 20,000		\$ -	\$ -	\$ 20,000
Site Improvements	2016/17	CP560	984076	Various	Park Furniture & Fixtures Replacements	\$ 20,000		\$ -	\$ -	\$ 20,000
Site Improvements	2016/17	CP560	984078	Various	Fencing/Gates/Bollards Renewal Program	\$ 12,000		\$ -	\$ -	\$ 12,000
Buildings	2016/17	CP450	xxxxxx	Emu Park Community Hall	Restumping of building. Estimate is very loose. Also nominated by Communities in 2017-18)	\$ 100,000		\$ -	\$ -	\$ 100,000
Buildings	2016/17	CP450	943056	Various	Amenities Renewal Program	\$ 75,000		\$ -	\$ -	\$ 75,000
Site Improvements	2016/17	CP560	984065	Various	Playground Equipment Renewal Program	\$ 60,000		\$ -	\$ -	\$ 60,000
Site Improvements	2016/17	CP560	984065	Regional	[R] Playground - Equipment Renewal Program	\$ 60,000		\$ -	\$ -	\$ 60,000
Site Improvements	2016/17	CP560	988045	Regional	BBQ renewals. DP to look into detail	\$ 15,000		\$ -	\$ -	\$ 15,000
Land Development	2016/17	CP630	1051625	Pineapple Drive - Capricorn Coast Industry Park Stg 2 - Land Development	Council Industrial Development - Stage 2 Operational Works, PM, Marketing, Commissions, Headworks	\$ 4,740,000		\$ 4,740,000	\$ -	\$ -
Buildings	2016/17	CP450	975837	Yeppoon CBD	New Yeppoon Library - Planning	\$ 200,000		\$ 200,000	\$ -	\$ -
Site Improvements	2016/17	CP540	xxxxxx	Barmaryee Multi-Sports Centre	Stage 1 - Netball Grounds and Amenities (check if this is part of "big ticket item)	\$ 700,000		\$ 700,000	\$ -	\$ -
Buildings	2016/17	CP540	xxxxxx	Yeppoon Depot (landfill site)	New Community Nursery (or refurbish existing)	\$ 100,000		\$ 100,000	\$ -	\$ -
Buildings	2016/17	CP540	xxxxxx	Yeppoon Library	New Toilet	\$ 50,000		\$ 50,000	\$ -	\$ -
Plant & Equipment	2016/17	CP540	xxxxxx	Animal Transport vehicles	2 x purpose built canopies (should this be in fleet)	\$ 15,000		\$ -	\$ 15,000	\$ -
Plant & Equipment	2016/17	CP230	xxxxxx	Business (corporate software purchahses)	Budget Spreadsheet	\$ 85,000		\$ 85,000	\$ -	\$ -
Plant & Equipment	2016/17	CP230	xxxxxx	Computer Mobility		\$ 40,000		\$ 40,000	\$ -	\$ -
Plant & Equipment	2016/17	CP230	xxxxxx	Backup Hardware Replacements	Site recovery manager Project Tape drive for DR	\$ 25,000		\$ -	\$ -	\$ 25,000
Plant & Equipment	2016/17	CP230	xxxxxx	SAN	Expansion (Trays)	\$ 25,000		\$ -	\$ 25,000	\$ -
Plant & Equipment	2016/17	CP230	xxxxxx	Printers		\$ 25,000		\$ -	\$ -	\$ 25,000
Plant & Equipment	2016/17	CP230	xxxxxx	Computer Servers	Replacements and expansions	\$ 14,000		\$ -	\$ -	\$ 14,000
Plant & Equipment	2016/17	CP230	xxxxxx	Network	Firewalls, Links Upgrades & backup Links	\$ 12,000		\$ -	\$ -	\$ 12,000

LIVINGSTONE SHIRE COUNCIL CAPITAL BUDGET JULY 2014 - JUNE 2017										
Asset Class	Year	Cost Centre	Project ID/Number	Project Description	Project Details	Total Costs	External Funding	Total Cost by Type		
								New	Upgrade	Renewal
Plant & Equipment	2016/17	CP440	983816	Fleet Replacement Program	Fleet Renewal Program based on Asset Management Plan	\$ 2,250,000		\$ -	\$ -	\$ 2,250,000
Bridges	2016/17	CP423	xxxxxx	Werribee Road	Replace Timber Bridge	\$ 350,000		\$ -	\$ -	\$ 350,000
Road & Drainage	2016/17	CP429	xxxxxx	Yeppoon Creek Tributary (A)	establish major drainage system corridor	\$ 325,000		\$ -	\$ 325,000	\$ -
Road & Drainage	2016/17	CP429	984712	Various	Replace inefficient inlets	\$ 30,000		\$ -	\$ -	\$ 30,000
Road & Drainage	2016/17	CP430	984752	Various - [N] 7e_Land Acquisition / Resumption	Nominal amount for minor land acquisitions	\$ 125,000		\$ 125,000	\$ -	\$ -
Road & Drainage	2016/17	CP429	xxxxxx	Fountain Street	Safest - Emu Park Bus Setdown + Tids	\$ 100,000		\$ 100,000	\$ -	\$ -
Buildings	2016/17	CP429	987922	Various 987922 [R] 6a_Bus Stop Construction Program	Bus Shelter Program	\$ 50,000		\$ -	\$ -	\$ 50,000
Road & Drainage	2016/17	CP423	xxxxxx	Coowonga Road	Safest Bus Set Down Area (safest \$15k)	\$ 45,000		\$ 45,000	\$ -	\$ -
Road & Drainage	2016/17	CP430	984772	Various [N] 7c_Pre-Project Planning and Design	Nominal annual amount for future projects	\$ 150,000		\$ 150,000	\$ -	\$ -
Road & Drainage	2016/17	CP430	984774	Various - [N] 7e_Road Safety - LRRS/ RSRM Implementation	Annual Road Satety Minor Works Program	\$ 50,000		\$ 50,000	\$ -	\$ -
Site Improvements	2016/17	CP423	984716	Ross Creek	Reconstruct 90m of revetment on western side of creek	\$ 500,000		\$ -	\$ -	\$ 500,000
Site Improvements	2016/17	CP560	xxxxxx	Various	Upgrade of existing beach accesses (see beach access program)	\$ 50,000		\$ -	\$ -	\$ 50,000
Site Improvements	2016/17	CP560	xxxxxx	Various	Preparation of a Shoreline Erosion Management Plan	\$ 50,000		\$ 50,000	\$ -	\$ -
Water	2016/17	CP760	xxxxxx		C - W Main (Trunk) 375mm Svendsen Rd	\$ 1,400,000		\$ 1,400,000	\$ -	\$ -
Water	2016/17	CP760	641187	Scenic Highway	Main (Trunk) Hobas Replacement at Causeway embankment	\$ 400,000		\$ -	\$ -	\$ 400,000
Water	2016/17	CP763	xxxxxx	Saint Faiths Reservoir	Reinstate Transfer Pumps and Pipework	\$ 350,000		\$ -	\$ -	\$ 350,000
Water	2016/17	CP760	xxxxxx		C - W Main (Trunk) 200mm Kinka West HZ. Check with Jamie if done recently as part of Tanby Heights Estate	\$ 245,000		\$ 245,000	\$ -	\$ -
Water	2016/17	CP763	xxxxxx		C - WPS Kinka West HZ	\$ 220,000		\$ 220,000	\$ -	\$ -
Water	2016/17	CP763	xxxxxx		C - WPS Pacific Heights HZ	\$ 220,000		\$ 220,000	\$ -	\$ -
Water	2016/17	CP760	xxxxxx		R-W-Nerimbera – Water Reticulation Upgrade.	\$ 140,000		\$ -	\$ -	\$ 140,000
Water	2016/17	CP760	984419	Various	Valve & Hydrant Replacement Program	\$ 75,000		\$ -	\$ -	\$ 75,000
Water	2016/17	CP776	xxxxxx	Ogmore	O-W-Main Reticulation Renewal Galvanised & Poly Pipe	\$ 70,000		\$ -	\$ -	\$ 70,000
Water	2016/17	CP760	984419	Various	C - W V&H Replacement Program	\$ 52,750		\$ -	\$ -	\$ 52,750
Water	2016/17	CP760	1017145		Property Service Replacements.	\$ 50,000		\$ -	\$ -	\$ 50,000
Water	2016/17	CP760	639365		C - W Meter Replacement Program	\$ 30,000		\$ -	\$ -	\$ 30,000
Water	2016/17	CP760	639365	Various	Water Meter Replacement Program	\$ 30,000		\$ -	\$ -	\$ 30,000



5.3 Financing the Capital Works Program

Council has a number of sources of funding to finance its Capital Works Program, including:-

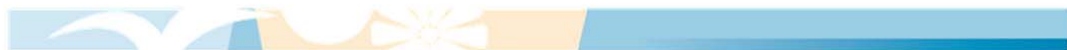
- General Revenue (Working Capital)
- Funded Depreciation
- New Borrowings
- Capital Grants, Subsidies and Contributions
- Proceeds from Sale of Capital Assets.

The following table is the Capital Funding Statements that shows the funding sources that will be used over the next 10 years to finance Council's Capital Works Program.

Capital Funding Statement refer page 79.

LIVINGSTONE SHIRE COUNCIL

Year ended	Budget		Forecast							
	30-Jun-15 \$	30-Jun-16 \$	30-Jun-17 \$	30-Jun-18 \$	30-Jun-19 \$	30-Jun-20 \$	30-Jun-21 \$	30-Jun-22 \$	30-Jun-23 \$	30-Jun-24 \$
Sources of capital funding										
General revenue used for capital purposes	6,150,203	1,827,938	412,363	4,365,397	3,823,878	2,759,612	2,978,487	3,478,631	3,673,417	4,374,872
Depreciation charges funded	14,959,162	19,204,185	20,511,677	21,483,354	22,682,125	23,970,371	25,181,643	26,472,905	27,751,396	29,001,348
Loan borrowings used:										
New capex	6,150,000	6,500,000	2,300,000	7,500,000	8,800,000	8,500,000	8,900,000	-	3,000,000	-
Replacement capex	-	-	-	-	-	-	-	-	-	-
Cash capital grants, subsidies and contributions:										
New capex	13,184,500	12,675,000	11,455,000	10,025,000	7,525,000	7,525,000	7,525,000	7,525,000	7,525,000	7,525,000
Replacement capex	1,406,718	-	-	-	-	-	-	-	-	-
Proceeds from the sale of capital assets:										
New capex	-	-	-	-	-	-	-	-	-	-
Replacement capex	-	-	-	-	-	-	-	-	-	-
Existing assets	525,000	714,000	584,000	721,000	495,000	636,000	266,000	648,000	366,000	132,000
Total sources of capital funding	42,375,583	40,921,123	35,243,040	44,094,751	43,326,003	43,390,983	44,851,130	38,124,536	42,315,813	41,033,220
Application of capital funding										
Non current capital assets New Capex:										
Land	150,000	125,000	125,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
Buildings	3,032,000	2,360,000	1,050,000	9,800,000	8,600,000	6,550,000	120,000	200,000	1,500,000	1,000,000
Plant and equipment	-	195,000	125,000	555,000	2,000,000	100,000	-	25,000	-	-
Furniture & Fittings	-	-	-	-	-	-	-	-	-	-
Road, drainage and bridge Network	10,475,000	13,100,000	7,000,000	5,500,000	-	-	2,806,000	1,850,000	4,750,000	5,987,400
Water	55,000	920,845	2,085,000	-	-	972,000	3,050,000	3,325,000	-	-
Sewerage	1,060,900	1,330,044	2,020,000	1,240,000	5,522,000	8,314,926	10,110,242	500,000	-	300,000
Other assets	1,325,000	1,340,000	995,000	350,000	230,000	250,000	200,000	1,910,000	4,300,000	410,000
	16,097,900	19,370,889	13,400,000	17,595,000	16,502,000	16,336,926	16,436,242	7,960,000	10,700,000	7,847,400
Non current capital assets Replacement Capex:										
Land	-	-	-	-	-	-	-	-	-	-
Buildings	1,541,000	1,691,500	325,000	190,000	3,190,000	440,000	638,000	13,165,000	450,000	425,000
Plant and equipment	2,363,000	2,364,500	2,351,000	2,674,000	2,684,500	2,569,500	2,606,000	2,681,500	2,965,500	2,875,000
Furniture & Fittings	-	-	-	-	-	-	-	-	-	-
Road, drainage and bridge Network	7,678,715	7,772,000	8,369,490	10,100,000	9,635,000	11,401,441	12,942,400	5,755,000	14,127,000	16,256,335
Water	906,750	1,063,750	1,197,750	4,339,530	3,117,750	4,160,636	4,292,750	1,042,750	3,852,750	2,300,000
Sewerage	1,351,399	754,240	2,233,900	2,017,220	1,545,878	2,047,000	2,020,000	725,000	2,225,000	1,670,000
Other assets	654,000	1,201,625	652,000	266,552	392,943	1,063,063	214,000	504,938	1,447,425	2,655,488
	14,494,864	14,847,615	15,129,140	19,587,302	20,566,071	21,681,640	22,713,150	23,874,188	25,067,675	26,181,823
Increase in capital work in progress	-	-	-	-	-	-	-	-	-	-
Principal loan redemptions:										
Existing loans	11,782,819	6,516,627	6,322,031	6,431,429	5,526,042	4,337,798	4,358,325	4,610,606	4,784,408	5,061,353
Loans for new capex	-	185,992	391,869	481,020	731,890	1,034,619	1,343,413	1,679,742	1,763,730	1,942,644
Loans for replacement capex	-	-	-	-	-	-	-	-	-	-
	11,782,819	6,702,619	6,713,900	6,912,449	6,257,932	5,372,417	5,701,738	6,290,348	6,548,138	7,003,997
Total applications of capital funding	42,375,583	40,921,123	35,243,040	44,094,751	43,326,003	43,390,983	44,851,130	38,124,536	42,315,813	41,033,220





Part 6 – Revenue & Rating Strategy 2014-15

6.1 Revenue

Policy Refer page 81.

6.2 Revenue Statement

Refer page 85.

6.3 Rates Rebates and Remissions

Policy Refer page 122.





REVENUE POLICY (STATUTORY POLICY)

1. Scope:

This Revenue Policy is effective from the date of Council's resolution and will apply for the financial period 1 July 2014 to 30 June 2015. The Council may, by resolution, amend its Revenue Policy for a financial year at any time before the year ends.

This Policy is Council's Strategic Revenue Policy, and therefore sets out Council's strategic vision and attitude in relation to raising revenue. However there are a range of administrative policies and arrangements that make up the total Council response to revenue management.

2. Purpose:

The purpose of this policy is to provide Council with a contemporary Revenue Policy that:

- a) Complies with legislative requirements in all respects; and
- b) Sets out the principles used by Council in the 2015 Financial Year for:
 - i. The making and levy of rates and charges;
 - ii. Exercising its powers to grant rebates and concessions for rates and charges;
 - iii. Recovery of unpaid amounts of rates and charges; and
 - iv. Cost recovery

3. References (legislation/related documents):

Local Government Act 2009
Local Government Regulation 2012

4. Definitions:

To assist in interpretation, the following definitions shall apply:

CEO	<i>Chief Executive Officer</i> A person appointed under Section 194 of the Local Government Act 2009, including a person acting in that position.
LGA	<i>Local Government Act 2009.</i>
LGR	<i>Local Government Regulation 2012.</i>
Senior Executive Officer	A <i>senior executive employee</i> , of a local government, is an employee of the local government— (a) who reports directly to the chief executive officer; and (b) whose position ordinarily would be considered to be a



	senior position in the local government's corporate structure. This includes a person acting in this position.
Another Employee	All employees of Council including Senior Executive Officers but excluding the Chief Executive Officer.
Council	Livingstone Shire Council.
The Act	<i>Local Government Act 2009.</i>

5. Policy Statement:

In accordance with the *Local Government Act 2009*, this Revenue Policy will be used in developing Council's budget for the financial period from 1 July 2014 to 30 June 2015.

Where appropriate, Council will be guided by the principles of equity and user pays in the making of rates and charges so as to minimise the impact of rating on the efficiency of the local economy.

This policy is prepared in accordance with *Section 104(5)(c) of the Local Government Act 2009* and *Section 193 of the Local Government Regulation 2012* which provides as follows:-

- (1) *A local government's revenue policy for a financial year must state—*
 - (a) *the principles that the local government intends to apply in the financial year for—*
 - (i) *levying rates and charges; and*
 - (ii) *granting concessions for rates and charges; and*
 - (iii) *recovering overdue rates and charges; and*
 - (iv) *cost-recovery methods; and*
 - (b) *if the local government intends to grant concessions for rates and charges—the purpose for the concessions; and*
 - (c) *the extent to which physical and social infrastructure costs for a new development are to be funded by charges for the development.*
- (2) *The revenue policy may state guidelines that may be used for preparing the local government's revenue statement.*
- (3) *A local government must review its revenue policy annually and in sufficient time to allow an annual budget that is consistent with the revenue policy to be adopted for the next financial year.*

5.1 Making and Levying Rates and Charges

In making rates and charges, Council is required to comply with the requirements of Commonwealth and State legislation. Council will also have regard to the principles of:

- a) Equity by taking into account the actual and potential demands placed on Council, location and use of land, the unimproved and site value of land and the land's capacity to generate revenue;
- b) Transparency in the making of rates and charges;
- c) Having in place a rating regime that is simple and efficient to administer;
- d) National Competition Policy legislation where applicable (user pays);



- e) Clarity in terms of responsibilities (Council's and ratepayers') in relation to the rating process;
- f) Timing the levy of rates to take into account the financial cycle of local economic activity, in order to assist the smooth running of the local economy.

5.2 Granting Rebates and Concession for Rates and Charges

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

- a) Equity - by having regard to the different levels of capacity to pay within the local community;
- b) Transparency - by making clear the requirements necessary to receive concessions;
- c) Flexibility – to allow Council to respond to local economic issues;
- d) Impartiality – the same treatment for ratepayers with similar circumstances;
- e) Responsiveness - by being aware of community expectations of what activities should attract assistance

5.2.2 Consideration may be given by Council to granting a class concession in the event all or part of the local government area is declared a natural disaster area by the Queensland Government.

5.3 Recovery of Unpaid Rates and Charges

Council will exercise its rates recovery powers pursuant to the provisions of *Chapter 4, Part 12 of the Local Government Regulation 2012*, in order to reduce the overall rate burden for ratepayers. It will be guided by the following principles:

- a) Transparency – by making clear the obligations of ratepayers, and the processes used by Council in assisting them to meet their financial obligations;
- b) Clarity and cost effectiveness – in the processes used to recover outstanding rates and charges;
- c) Equity – by having regard to the financial circumstances of different sectors of the community and providing the same treatment for ratepayers with similar circumstances;
- d) Flexibility – by responding where necessary to changes in the local economy.

5.4 Principles Used for Cost-Recovery Fees

5.4.1 *Section 97 of the Local Government Act 2009* allows Council to set cost-recovery fees.

5.4.2 Council recognises the validity of fully imposing the user pays principle for its cost recovery fees, unless the imposition of the fee is contrary to its express social, economic, environmental and other corporate goals. This is considered to be the most equitable and effective revenue approach, and is founded on the basis that the shire's rating base cannot subsidise the specific users or clients of Council's regulatory products and services.



5.5 Other Matters

5.5.1 Purpose of Concessions

Statutory capability exists for Council to rebate or defer rates in certain circumstances. In considering the application of concessions, Council will be guided by the principles set out in paragraph 5.2 of this policy.

5.5.2 Physical and Social Infrastructure Costs for New Developments

Council requires developers to pay reasonable and relevant contributions towards the cost of physical and social infrastructure required to support their development. Specific charges are detailed in the policies and other material supporting Council's town planning schemes.

These policies are based on normal anticipated growth rates. Where a new development is of sufficient magnitude to accelerate the growth rate of a specific community within the shire, it may be necessary to bring forward physical and social infrastructure projects to accommodate the development. Where this occurs, Council expects developers to meet sufficient costs so that the availability of facilities is not adversely affected, and so that existing ratepayers are not burdened with the cost of providing the additional infrastructure.

5.6 Delegation of Authority

5.6.1 Authority for the implementation of the Revenue Policy is delegated by Council to the CEO in accordance with *Section 257 of the Local Government Act 2009*.

5.6.2 Authority for the day-to-day management of the Revenue Policy is to be delegated by the CEO to the Director Corporate Services and/or the Manager Finance

6. Changes to this Policy

This Policy is to remain in force until otherwise amended/replaced by resolution of the Council or as required by legislation each year at the commencement of the annual budget process.

7. Repeals

This Policy repeals the former Rockhampton Regional Council Policy titled 'Revenue Policy'.

CHIEF EXECUTIVE OFFICER



REVENUE STATEMENT 1 July 2014 – 30 June 2015

OVERVIEW:

The purpose of this revenue statement is:

- to provide an explanatory statement outlining and explaining the revenue raising measures adopted in the budget, and
- to comply in all respects with legislative requirements.

APPLICABILITY:

This revenue statement applies to the financial period from 1 July 2014 to 30 June 2015. It is approved in conjunction with the Budget as presented to Council on 22 July 2014.

Council may, by resolution, amend its revenue statement for a financial year at any time before the year ends.

It is not intended that this revenue statement reproduce all related policies. Related policies will be referred to where appropriate and will take precedence should clarification be required.

GUIDELINE:

Pursuant to the provisions of the *Local Government Act 2009 (the Act)*, the *Local Government Regulation 2012 (the Regulation)* the following explanation of revenue raising measures adopted in the Budget to 30 June 2015 are provided.

Except where otherwise indicated the rates and charges specified in this statement represent the annual amount that would be payable however the amount charged for the financial period will be that for the six month period.

1. RATES AND CHARGES (LGA s94):

For the financial period beginning 1 July 2014, Livingstone Shire Council will make and levy rates and charges. Rates and Charges will include:-

- A. Differential General Rates,
- B. Special Rates and Charges,
- C. Separate Charges, and
- D. Utility Charges for Water, Sewerage and Waste Management.

The statement deals with the principles used by Council in fixing rates and charges and if applicable, how the Council will apply user pays principles to utility and general charges.



2. GENERAL RATES RATIONALE:

Council accepts that the basis for levying general rates in Queensland is land valuations. Ideally, the general rate would be determined by dividing the total income needed from general rates by the rateable valuation of lands. However there is considerable diversity in the Shire in terms of land use and location (such as between the urban and rural areas), land values, access to, and actual and potential demands for services and facilities.

Council is committed to spreading the general rates burden equitably among broad classes of ratepayer. This does not mean the general rate is levied on a "user pays system". Instead, Council has designed the general rating system taking into account the following factors:

- The relative rateable value of lands and the general rates that would be payable if only one general rate were levied;
- The use of the land as it relates to actual and potential demand for Council services;
- Location of the land as it relates to actual and potential demand for Council services; and
- The impact of rateable valuations on the level of general rates to be paid.

3. GENERAL RATES – CATEGORIES AND DESCRIPTIONS - LGR Part 5 Division 1

Council adopts differential general rating for the following reasons:

- Council is committed to spreading the general rates burden equitably;
- The use of a single general rate would not result in an equitable distribution of the rates burden among ratepayers;
- Certain land uses and locations of lands require and/or impose greater demands on Council services relative to other land uses and locations; and
- Valuation relativities between commercial/industrial, lands used for tourist facilities, rural, islands, urban, productive and residential uses, do not reflect the intensity of land use nor the actual or potential demands on Council services and facilities.

Land rating categories are defined by separating the town, island and rural locations of the Council area and then differentiating properties based on the use to which the land is being put. Where it is considered appropriate, relative valuations are used to define land rating categories in order to reduce the variation in general rate charges between consecutive years and limit increases and the quantum of rates to a reasonable level across all land uses.

The Council, for the purpose of making and levying differential general rates, has resolved to categorise all rateable land in its area into twenty-seven (27) categories and sub categories specified hereunder in the schedule. The Council delegates to the CEO the power to identify the rating category to which each parcel of rateable land belongs. In undertaking this task the CEO will be guided by the descriptions of each category, and :-

- The identifiers for the purpose of such categories are set out within each of the categories specified hereunder in the schedule.



- In applying those identifiers to the rateable land within its area, the CEO may have regard to the intention expressed in relation to the description determined in respect of each such category.
- The primary land use codes supplied by the Department of Natural Resources and Mines and recorded in Council's rating files, identify the principal uses of the land as the indicators of whether rateable land falls within a particular category (until otherwise decided or amended, those land use codes shall constitute the "land use codes" for rating and charging purposes).
- Where information becomes available that the land use code provided by the Department of Natural Resources and Mines has been superseded or is incorrect, the property may be included in another rating category by reference to the actual land use of the property and the description adopted for that rating category.

The terms 'UV', 'Unimproved Valuation' 'SV' and 'Site Valuation' refer to the unimproved valuation and Site Valuation assigned by the Queensland Department of Natural Resources and Mines for the applicable year of valuation.

GENERAL RATING CATEGORIES 2014-15

No.	Category	Description	Identifiers (Land Use Codes)
L1	Commercial/ Light industry	Lands where the dominant use or intended use is commercial and light industrial purposes.	1,4,6,7, 10 to 49 (excl. lands in any other category).
L2 (a)	Major shopping centres with a floor area 0 – 10,000 sqm	Lands where the dominant use or intended use is a shopping centre with a floor area of 0 – 10,000 sqm and the rateable valuation is greater than \$2,500,001	12 to 16 inclusive and 23, with a rateable valuation >\$2,500,001
L2 (b)	Major shopping centres with a floor area 10,001 - 50,000 sqm	Lands where the dominant use or intended use is a shopping centre with a floor area of 10,001 – 50,000 sqm and the rateable valuation is greater than \$2,500,001.	12 to 16 inclusive and 23, with a rateable valuation >\$2,500,001
L3	Heavy and noxious industry	Lands on the mainland where the purpose of use or intended use is a fuel dump or storage and oil refinery, heavy or general industry, or industry which emanates offensive noise, odour, dust, etc, including abattoirs.	31, 35, 37
L4	Island commercial / industrial	Lands on the islands where the dominant use or intended use is commercial or light industrial.	1, 4, 6, 7, 10 to 49 (excl. lands in any other category).



L5	Extractive	Lands on the mainland where the purpose of use or intended use extracts minerals or other substances from the ground or other environments including related activities.	40
L6	Other Rural	Lands where the use or intended use is non-residential rural, agricultural or farming purposes.	60 to 63, 67 to 89 and 93 to 94 (excl. 72 or. lands in any other category).
L6 (a)	Beef Cattle Production 1	Lands where the use or intended use is Cattle Breeding, Grazing or Fattening and the rateable valuation is less than \$1,000,001.	64 to 66
L6 (b)	Beef Cattle Production 2	Lands where the use or intended use is Cattle Breeding, Grazing or Fattening and the rateable valuation is greater than \$1,000,000.	64 to 66
L8	Major tourism/accommodation facilities	All lands where the dominant purpose for which it is used or intended for use is that of Accommodation – Tourist Facilities and:- a) The land is used or intended for use commercially for that purpose; b) The land is greater than 5ha. in area; c) The accommodation capacity is greater than 100 rooms.	18
L9	Residential 1	Lands where the dominant use or intended use is residential purposes and the rateable valuation is less than \$150,001.	1, 2 and 6 with a rateable valuation <\$150,001 (excl. lands in any other category).
L10	Residential 2	Lands where the dominant use or intended use is residential purposes and the rateable valuation is more than \$150,000 and less than \$250,001.	1, 2 and 6 with a rateable valuation >\$150,000 but <\$250,001 (excl. lands in any other category).
L11	Residential 3	Lands where the dominant use or intended use is residential purposes and the rateable valuation is more than \$250,000 and less than \$500,001.	1, 2 and 6 with a rateable valuation >\$250,000 but <\$500,001 (excl. lands in any other category).
L12	Residential 4	Lands where the dominant use or intended use is residential purposes and the rateable valuation is more than \$500,000 and less than \$750,001.	1, 2 and 6 with a rateable valuation >\$500,000 but <\$750,001 (excl. lands in any other category).



L13	Residential 5	Lands where the dominant use or intended use is residential purposes and the rateable valuation is more than \$750,000 and less than \$1,000,001.	1, 2 and 6 with a rateable valuation >\$750,000 but <\$1,000,001 (excl. lands in any other category).
L14	Residential 6	Lands where the dominant use or intended use is residential purposes and the rateable valuation is more than \$1,000,000.	1, 2 and 6 with a rateable valuation >\$1,000,000 (excl. lands in any other category).
L15	Large residential homesite 1	Lands where the dominant use or intended use is for residential purposes on a larger parcel of land and the rateable valuation is less than \$225,001.	4, 5, 6, 94 with a rateable valuation <\$225,001 (excl. lands in any other category).
L16	Large residential homesite 2	Lands where the dominant use or intended use is for residential purposes on a larger parcel of land and the rateable valuation is more than \$225,000 and less than \$500,001.	4, 5, 6, 94 with a rateable valuation >\$225,000 but <\$500,001 (excl. lands in any other category).
L17	Large residential homesite 3	Lands where the dominant use or intended use is for residential purposes on a larger parcel of land and the rateable valuation is more than \$500,000 and less than \$1,000,001.	4, 5, 6, 94 with a rateable valuation >\$550,000 but <\$1,000,001 (excl. lands in any other category).
L18	Large residential homesite 4	Lands where the dominant use or intended use is for residential purposes on a larger parcel of land and the rateable valuation is more than \$1,000,000 and less than \$10,000,001.	4, 5, 6, 94 with a rateable valuation >\$1,000,000 but <\$10,000,001 (excl. lands in any other category).
L19	Large residential homesite 5	Lands where the dominant use or intended use is for residential purposes on a larger parcel of land and the rateable valuation is more than \$10,000,000.	4, 5, 6, 94 with a rateable valuation >\$10,000,000 (excl. lands in any other category).
L20	Island residential	Lands not on the mainland where the dominant use or intended use is residential purposes.	1, 2 and 6 (excl. lands in any other category).
L21	Flats and Strata (residential)	Lands that are part of a community title scheme or a parcel of land for two or more self-contained dwellings (including flats), and the dominant use or intended use is residential purposes.	Land use codes 3, 8 or 9 (excl. lands in any other category).
L22	Strata (commercial/ industrial)	Lands that are part of a community title scheme, and the dominant use or intended use is commercial or industrial purposes.	Land use codes 8 or 9



L23	Strata >500sqm	All land in a Community Title Scheme where the dominant purpose for which the land is used or intended for residential use, the individual lot size is not less than 500sqm.	Land use code 9
L24	Vacant urban/rural land >\$0.43m	Lands where the dominant use or intended use is vacant land for development purposes and the rateable valuation is more than \$430,000.	Land use code 1 and 4 with a rateable valuation >\$430,000
L25	Developer concession	Lands that qualify for a discounted valuation pursuant to section 50 of the Land Valuation Act 2010.	Land use code 72
L26	Special uses	Lands on the mainland where the dominant use is non-commercial in nature and the land is used or intended to be used for social and community welfare, defence or education purposes.	Land use codes 21, 50 – 59, 92, 96 – 100
L27 (a)	Other \$0 - \$45,000	All lands not included elsewhere with a rateable valuation of less than \$45,001.	Land use codes 90, 91 and 95 or not elsewhere categorised.
L27 (b)	Other - >\$45,000	All lands not included elsewhere with a rateable valuation of more than \$45,000.	Land use codes 90, 91 and 95 or not elsewhere categorised.

Objections to Rate Category Classification

A landowner may object

- a) only to the categorisation of the land; and
- b) on the sole ground that, having regard to the description decided by Livingstone Shire Council by which rateable land is categorised, the land should have been included, as at the date of issue of the relevant rate notice, in another rating category.

The objection must be made by giving notice of the objection to the Chief Executive Officer, Council's nominated Rating Decision Maker.

The official objection form is available at Council's Customer Service Centres or alternatively can be downloaded from Council's website: www.livingstone.qld.gov.au.

The notice of the objection must:

1. Be given on the approved form within 30 days after the date of issue of the rate notice or any further period allowed by Livingstone Shire Council; and


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2. Be addressed to The Chief Executive Officer, Livingstone Shire Council, PO Box 2292, Yeppoon QLD 4703; and
3. Nominate the rating category in which the owner claims the land should have been included; and
4. Specify the facts and circumstances on which the claim is based.

On receipt of an objection the Chief Executive Officer or delegated officer will, within 60 days after the end of the period within which the objection had to be made:

1. Consider the categorisation of the land; and
2. Consider the facts and circumstances on which the claim is based; and
3. Decide to:
 - allow the objection; or
 - disallow the objection; or
 - decide that the land should be included in another rating category; and
4. Give written notice of the decision to the owner, stating the reasons for the decision.

If the owner is not satisfied with the decision an appeal may be started by filing a notice of appeal in the Land Court registry within 42 days after the owner received notice of the decision or failure, in a form approved by the Land Court.

Note that:

- The sole ground on which an owner may object is that Council has miscategorised the land with respect to the criteria for the category in which the land has been included as at the date of issue of the relevant rate notice;
- Giving a notice of objection will not, in the meantime, affect the levy and recovery of rates (the rates as issued must be paid by the due date); and
- If an owner's land is included in another rating category because of the objection, an adjustment of rates will be made.

For the financial period from 1 July 2014 to 30 June 2015 the differential general rates and minimum general rates will be levied pursuant to section 94 of the *Local Government Act 2009*, on the differential general rate categories as follows-

General Rating Categories

Category No.	Category	General Rate (cents in the Dollar of Rateable Value)	Minimum General Rate (\$)
L1	Mainland commercial/light Industry	1.3981	1,140
L2 (a)	Major shopping centres with a floor area 0 – 10,000 sqm	1.7834	15,780



L2 (b)	Major shopping centres with a floor area 10,001 - 50,000 sqm	2.5414	180,410
L3	Heavy and noxious industry	1.7151	2,380
L4	Island commercial / industrial	1.1942	1,500
L5	Extractive	6.0447	2,870
L6	Other Rural	1.2811	1,160
L6 (a)	Beef Cattle Production 1	1.2884	1,160
L6 (b)	Beef Cattle Production 2	1.2352	12,890
L8	Major tourism/accommodation facilities	1.9089	119,130
L9	Residential 1	0.8100	580
L10	Residential 2	0.7703	1,220
L11	Residential 3	0.7290	1,930
L12	Residential 4	0.6496	3,650
L13	Residential 5	0.6075	4,880
L14	Residential 6	0.5678	6,080
L15	Large Residential Homesite 1	0.8724	640
L16	Large Residential Homesite 2	0.8314	1,970
L17	Large Residential Homesite	0.7878	4,160
L18	Large Residential Homesite 4	0.7006	7,880
L19	Large Residential Homesite 5	0.6107	70,060
L20	Island residential	1.2986	1,500
L21	Flats and Strata (residential)	0.9534	580
L22	Strata (commercial/industrial)	1.5115	1,140
L23	Strata >500sqm	1.8330	1,160
L24	Vacant urban land >\$0.43m	1.4853	1,140
L25	Developer concession	0.9939	0
L26	Special uses	1.2189	1,880
L27 (a)	Other \$0 - \$45,000	1.8198	470



L27 (b)	Other >\$45,001	1.5709	1,140
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4. LIMITATION ON RATE INCREASE – LGR Part 9, Division 3

Council has determined that it is not appropriate to apply limits to increases applicable to any of the Differential Categories identified in this Revenue Statement and will not be making a resolution to limit the increases in Rates and Charges for the current period.

5. SPECIAL RATES/CHARGES (LGA s94)

The charges are calculated on the estimated cost to Council of providing the services, Council will make and levy upon identified land pursuant to section 94 of the *Local Government Act 2009*, special charges to defray the expense it incurs in providing identified services or facilities, or engaging in identified activities because, the land or its occupiers has especially benefited, or will especially benefit from, or will have special access to the identified services, facilities or activities, or the occupier of the land or the use made or to be made of the land especially contributes to the need for the services, facility or activity. Revenue raised from these rates will only be used to fund the implementation program for the specific services, facilities or activities. Discount in accordance with section 130 of the *Local Government Regulation 2012* will not apply to these charges.

Rural Fire Services Levy

Pursuant to Section 128A of the *Fire and Emergency Services Act 1990* and Section 94 of the *Local Government Act 2009* Council make and levy special charge for the purpose of raising revenue for each Rural Fire Brigade as set out in the table below:-

Keppel Group

Rural Fire Brigade	Levy 2014	Rural Fire Brigade	Levy 2014
Adelaide Park Road	\$50.00	Kunwarara	-
Barmoya	-	Marlborough	\$25.00
Belmont	\$60.00	Maryvale	\$40.00
Bondoola	\$40.00	Mt Gardiner	-
Bungundarra	\$35.00	Nankin	\$100.00
Byfield	\$25.00	Nerimbera	\$30.00
Canal Creek	-	Ogmore	-
Canoona	-	Rossmoya	-
Cawarral	\$60.00	Stanage Bay	\$25.00
Cooberrie	\$25.00	Stockyard Point	\$50.00
Coowonga	-	Tanby	\$50.00
Great Keppel Island	-	The Caves	\$100.00
Hidden Valley	\$70.00	Wattlebank	-
Jardine	\$30.00	Woodbury	\$80.00
Keppel Sands	\$80.00		

The rateable land to which the special charge will apply is land within the areas separately described on a map titled:-



Keppel Group

'Rural Fire Brigade – Adelaide Park'	'Rural Fire Brigade – Kunwarara'
'Rural Fire Brigade – Barmoya'	'Rural Fire Brigade – Marlborough'
'Rural Fire Brigade – Belmont'	'Rural Fire Brigade – Maryvale'
'Rural Fire Brigade – Bondoola'	'Rural Fire Brigade – Mount Gardiner'
'Rural Fire Brigade – Bungundarra'	'Rural Fire Brigade – Nankin'
'Rural Fire Brigade – Byfield'	'Rural Fire Brigade – Nerimbera'
'Rural Fire Brigade – Canoona'	'Rural Fire Brigade – Ogmoo'
'Rural Fire Brigade – Canal Creek'	'Rural Fire Brigade – Rossmoya'
'Rural Fire Brigade – Cawarral'	'Rural Fire Brigade – Stanage Bay'
'Rural Fire Brigade – Cooberie'	'Rural Fire Brigade – Stockyard Point'
'Rural Fire Brigade – Coowonga'	'Rural Fire Brigade – Tanby'
'Rural Fire Brigade – Great Keppel Island'	'Rural Fire Brigade – The Caves'
'Rural Fire Brigade – Hidden Valley'	'Rural Fire Brigade – Wattlebank'
'Rural Fire Brigade – Jardine'	'Rural Fire Brigade – Woodbury'
'Rural Fire Brigade – Keppel Sands'	

The overall plan for each special charge is to fund the provision of fire prevention and firefighting services, facilities and activities by the rural fire brigades identified in the special charge table in the defined benefit areas.

The time for implementing the overall plan is twelve (12) months ending 30 June 2015. However, provision of firefighting services is an ongoing activity, and further special charges are expected to be made in future years.

The works and services specified in the overall plan will be carried out or provided during the year ending on 30 June 2015.

The estimated cost of implementing the overall plan (being the cost of planned works and replacement of capital items for the period) is \$210,220.

The special charge is intended to raise all funds necessary to carry out the overall plan.

The occupier of the land to be levied with the special charge has specifically benefited, or will specifically benefit, from the implementation of the overall plan, comprising firefighting services, because:-

The rural fire brigades are charged with firefighting and fire prevention under *the Fire & Rescue Service Act 1990* and whose services could not be provided or maintained without the imposition of the special charge.

Capricorn Palms Caravan Park Expansion

Pursuant to Section 94 of the Local Government Act 2009, Council make and levy a special charge for the funding of water and sewerage headworks contributions associated with the expansion of the Capricorn Palms Caravan Park.

The rateable land to which the charge applies is Lot 6 on RP617669, known as the Capricorn Palms Caravan Park.

The overall plan for the special charge was adopted by Rockhampton Regional Council at its meeting held on 9 November 2010 and carries over to Livingstone Shire Council under the transitional provisions of the Local Government (De-



amalgamation Implementation) Regulation 2013. However, for avoidance of doubt, that overall plan is summarised as follows: -

1. The service, facility or activity is the provision of a loan by the Council to the current owners of the rateable land to fund the water and sewerage headworks contribution payable pursuant to IDAS Decision Notice 2005-1143, which decision notice approves the expansion of the caravan park complex operating from the rateable land.
2. The rateable land to which the charge applies is Lot 6 on RP617669, known as the Capricorn Palms Caravan Park.
3. The cost of implementing the overall plan is \$703,478 (being the amount of the water and sewerage headworks contribution) plus interest (to be calculated and paid on a yearly basis for the period of ten (10) years) as per the following schedule:

Loan Amount		\$ 703,478.00			
Fixed Interest Rate		6.75%			
*Assumed Payments & Drawdown at the start of the period					
Rating Period	Balance Br Fwd	Drawdown	Interest	Payment	Closing Balance
2011/2012B	\$ -	\$703,478.00	\$23,236.13	\$15,000.00	\$711,714.13
2012/2013A	\$711,714.13		\$23,514.10	\$15,000.00	\$720,228.23
2012/2013B	\$720,228.23		\$23,632.70	\$20,000.00	\$723,860.94
2013/2014A	\$723,860.94		\$23,755.31	\$20,000.00	\$727,616.24
2013/2014B	\$727,616.24		\$22,816.60	\$51,568.20	\$698,864.64
2014/2015A	\$698,864.64		\$21,815.79	\$52,471.00	\$668,209.45
2014/2015B	\$668,209.45		\$20,781.17	\$52,471.00	\$636,519.62
2015/2016A	\$636,519.62		\$19,649.68	\$54,307.00	\$601,862.30
2015/2016B	\$601,862.30		\$18,479.99	\$54,307.00	\$566,035.29
2016/2017A	\$566,035.29		\$17,197.79	\$56,471.00	\$526,762.09
2016/2017B	\$526,762.09		\$15,872.32	\$56,471.00	\$486,163.41
2017/2018A	\$486,163.41		\$14,444.61	\$58,175.00	\$442,433.02
2017/2018B	\$442,433.02		\$12,968.71	\$58,175.00	\$397,226.73
2018/2019A	\$397,226.73		\$11,374.28	\$60,211.00	\$348,390.01
2018/2019B	\$348,390.01		\$ 9,726.04	\$60,211.00	\$297,905.05
2019/2020A	\$297,905.05		\$ 7,951.03	\$62,319.00	\$243,537.08
2019/2020B	\$243,537.08		\$ 6,116.11	\$62,319.00	\$187,334.19
2020/2021A	\$187,334.19		\$ 4,145.65	\$64,500.00	\$126,979.84
2020/2021B	\$126,979.84		\$ 2,108.62	\$64,500.00	\$64,588.47
2021/2022A	\$ 64,588.47		\$ 0.73	\$64,589.20	\$0.00
Total Payments		\$1,003,065.40			

4. The estimated time for carrying out the overall plan is approximately ten (10) years.

The implementation plan for the twelve months to 30 June 2015 comprises the payment to the Council of the sum of \$104,942 being the repayment obligation for the period.



The rateable land and its occupier (if different from the owner) has specially benefited, or will specially benefit, from the implementation of the overall plan, because without the provision of the loan to fund the payment of the water and sewerage headworks contribution, the expanded use of the rateable land (as approved by IDAS Decision Notice 2005-1143) could not occur.

Capricorn Palms Caravan Park Expansion Special Charge for the twelve (12) months to 30 June 2015: \$104,942.00.

Island View Caravan Park Expansion

Pursuant to Section 94 of the Local Government Act 2009, Council make and levy a special charge for the funding of water and sewerage headworks contributions associated with the expansion of the Island View Caravan Park.

The rateable land to which the charge applies is Lot 235 on SP251640, known as the Island View Caravan Park.

The overall plan for the special charge was adopted by Rockhampton Regional Council at its meeting held on 25 May 2011 and carries over to Livingstone Shire Council under the transitional provisions of the Local Government (De-amalgamation Implementation) Regulation 2013. However, for avoidance of doubt, that overall plan is summarised as follows: -

1. The service, facility or activity is the provision of a loan by the Council to the current owners of the rateable land to fund the water and sewerage headworks contribution payable pursuant to IDAS Decision Notice 2002-1033, which decision notice approves the expansion of the caravan park complex operating from the rateable land.
2. The rateable land to which the charge applies is Lot 235 on SP251640, known as the Island View Caravan Park.
3. The cost of implementing the overall plan is \$476,712 (being the amount of the water and sewerage headworks contribution) plus interest (to be calculated and paid on a yearly basis for the period of ten (10) years) as per the following schedule:

Loan Amount	\$476,712.00
Fixed Interest Rate	6.75%
*Assumed Payments & Drawdown at the start of the period	

Rating Period	Balance Br Fwd	Drawdown	Interest	Payment	Closing Balance
2011/2012B	\$ -	\$476,712.00	\$15,582.78	\$ 15,000.00	\$ 477,294.78
2012/2013A	\$ 477,294.78		\$15,602.45	\$ 15,000.00	\$ 477,897.23
2012/2013B	\$ 477,897.23		\$15,605.06	\$ 15,525.00	\$ 477,977.29
2013/2014A	\$ 477,977.29		\$15,607.76	\$ 15,525.00	\$ 478,060.05
2013/2014B	\$ 478,060.05		\$14,991.04	\$ 33,881.50	\$ 459,169.59
2014/2015A	\$ 459,169.59		\$14,334.29	\$ 34,450.00	\$ 439,053.87
2014/2015B	\$ 439,053.87		\$13,655.38	\$ 34,450.00	\$ 418,259.25
2015/2016A	\$ 418,259.25		\$12,912.05	\$ 35,680.00	\$ 395,491.30
2015/2016B	\$ 395,491.30		\$12,143.63	\$ 35,680.00	\$ 371,954.93
2016/2017A	\$ 371,954.93		\$11,308.10	\$ 36,900.00	\$ 346,363.03



2016/2017B	\$ 346,363.03		\$10,444.38	\$ 36,900.00	\$ 319,907.41
2017/2018A	\$ 319,907.41		\$ 9,506.95	\$ 38,220.00	\$ 291,194.36
2017/2018B	\$ 291,194.36		\$ 8,537.88	\$ 38,220.00	\$ 261,512.25
2018/2019A	\$ 261,512.25		\$ 7,490.89	\$ 39,560.00	\$ 229,443.13
2018/2019B	\$ 229,443.13		\$ 6,408.56	\$ 39,560.00	\$ 196,291.69
2019/2020A	\$ 196,291.69		\$ 5,243.12	\$ 40,940.00	\$ 160,594.81
2019/2020B	\$ 160,594.81		\$ 4,038.35	\$ 40,940.00	\$ 123,693.16
2020/2021A	\$ 123,693.16		\$ 2,744.32	\$ 42,380.00	\$ 84,057.48
2020/2021B	\$ 84,057.48		\$ 1,406.55	\$ 42,380.00	\$ 43,084.03
2021/2022A	\$ 43,084.03		\$ 0.07	\$ 43,084.10	\$ 0.00
Total Payments				\$674,275.60	

4. The estimated time for carrying out the overall plan is approximately ten (10) years.

The implementation plan for the twelve (12) months to 30 June 2015 comprises the payment to the Council of \$68,900.00 being the repayment obligation for the period.

The rateable land and its occupier (if different from the owner) has specially benefited, or will specially benefit, from the implementation of the overall plan, because without the provision of the loan to fund the payment of the water and sewerage headworks contribution, the expanded use of the rateable land (as approved by IDAS Decision Notice 2002-1033) could not occur.

Island View Caravan Park Expansion Special Charge for the twelve (12) months to 30 June 2015: \$68,900.00.

North West Emu Park Sewerage Benefited Area – Special Charge

Pursuant to Section 94 of the *Local Government Act 2009*, Council make and levy a special charge for the provision of reticulated sewerage to North West Emu Park.

The rateable land to which the charge applies is every parcel of rateable land within the areas separately described on a map titled 'North West Emu Park Sewerage Benefited Area'.

The service facility or activity for which the special charge is made is the construction and commissioning of sewerage infrastructure necessary for providing reticulated sewerage to North West Emu Park. The construction was completed during the Financial Year 2009-10, and there are no further works to be undertaken.

The cost of implementing the overall plan is \$2,377,000 (being the cost of infrastructure constructed).

The charge is to reimburse Council \$1,244,208 of the funds expended on the project. Council funded the cost of construction of the sewerage reticulation infrastructure from its own revenue sources.

The annual implementation plan in 2014/15 comprises reimbursement to Council of part of the cost that it has incurred to construct the North West Emu Park Sewerage Causeway Scheme.



The funds have been raised per parcel to date:-

2009/10	\$481.00
2010/11	\$478.00
2011/12	\$478.00
2012/13	\$478.00
2013/14	\$478.00

With the implementation of the North West Emu Park Sewerage Project, the Council has designated the area covered by the Project as a benefited area to enable the charging of a Special Charge to partially fund the costs of the reticulation system of the Project. Other funding will include contributions by developers of land within the benefited area.

The occupier of the land to be levied with the special charge has specially benefited, or will specially benefit, from the implementation of the overall plan, because they will:-

Enjoy access to an efficient convenient and healthy system for the removal and treatment of sewerage, access to which would not have occurred if Council had not undertaken the project of constructing the sewerage reticulation infrastructure.

The charge shall be \$478 per annum for the balance of the twenty (20) years per parcel from 1 July 2014.

Where the property is currently vacant land and there is a building application lodged or there is an application lodged to reconfigure the lot, the total amount outstanding would be required to be paid at the time of lodging the application.

All parcels within the 'North West Emu Park Sewerage Benefited Area' are now included within the Capricorn Coast Sewerage Service Area, and will incur, in addition to the above special charge, the Capricorn Coast Sewerage Scheme Charge.

Causeway Township Sewerage Benefited Area – Special Charge

Pursuant to Section 94 of the Local Government Act 2009, Council make and levy a special charge for the provision of reticulated sewerage to Causeway Township.

The rateable land to which the charge applies is every parcel of rateable land within the areas separately described on a map titled 'Causeway Township Sewerage Benefited Area'.

The service facility or activity for which the special charge is made is the construction and commissioning of sewerage infrastructure necessary for providing reticulated sewerage to Causeway Township. The works was completed during the financial year 2009/10, and there is no further works to be undertaken.

The cost of implementing the overall plan is \$850,000 (being the cost of infrastructure constructed).

The charge is expected to reimburse Council \$386,400 of the funds expended on the project. Council funded the cost of construction of the sewerage reticulation infrastructure from its own revenue sources.



The annual implementation plan in 2014/15 comprises reimbursement to Council of part of the cost that it has incurred to construct the Causeway Township Sewerage Scheme.

The funds have been raised per parcel to date:-

2009/10	\$235.50
2010/11	\$468.00
2011/12	\$468.00
2012/13	\$468.00
2013/14	\$468.00

With the implementation of the Causeway Township Sewerage Project, the Council has designated the area covered by the Project as a benefited area to enable the charging of a Special Charge to partially fund the costs of the reticulation system of the Project. Other funding will include contributions by developers of land within the benefited area.

The occupier of the land to be levied with the special charge has specially benefited, or will specially benefit, from the implementation of the overall plan, because they will:-

Enjoy access to an efficient convenient and healthy system for the removal and treatment of sewerage, access to which would not have occurred if Council had not undertaken the project of constructing the sewerage reticulation infrastructure.

The charge shall be \$468 per annum for the balance of the twenty (20) years per parcel from 1 July 2014.

Where the property is currently vacant land and there is a building application lodged or there is an application lodged to reconfigure the lot, the total amount outstanding would be required to be paid at the time of lodging the application.

All parcels within the 'Causeway Township Sewerage Benefited Area' are now included within the Capricorn Coast Sewerage Service Area, and will incur, in addition to the above special charge, the Capricorn Coast Sewerage Scheme Rate Charge.

Mulambin Sewerage Benefited Area – Special Charge

Pursuant to Section 94 of the Local Government Act 2009, Council make and levy a special charge for the provision of reticulated sewerage to the identified part of Mulambin.

The rateable land to which the charge applies is every parcel of rateable land within the areas separately described on a map titled 'Mulambin Sewerage Benefited Area'.

The service facility or activity for which the special charge is made is the construction and commissioning of trunk sewerage infrastructure necessary for providing reticulated sewerage to the Mulambin Sewerage Benefited Area. The works were completed during the financial year 2006/07, and there is no further works to be undertaken.



The cost of implementing the overall plan is approximately \$1,100,000 (being the cost of infrastructure constructed to the connection at Lammermoor). Contribution identified below is also apportioned towards the trunk infrastructure from Lammermoor back to the Yeppoon STP.

The charge is expected to reimburse Council \$145,314 of the funds expended on the project. Council funded the cost of construction of the sewerage reticulation infrastructure from its own revenue sources.

The annual implementation plan in 2014/15 comprises reimbursement to Council of part of the cost that it has incurred to construct the Mulambin Township Sewerage Scheme.

With the implementation of the Mulambin Sewerage Project, the Council has designated the area covered by the Project as a benefited area to enable the charging of a Special Charge to partially fund the costs of the reticulation system of the Project. Other funding will include contributions by developers of land within the benefited area.

The occupier of the land to be levied with the special charge has specially benefited, or will specially benefit, from the implementation of the overall plan, because they will:-

Enjoy access to an efficient convenient and healthy system for the removal and treatment of sewerage, access to which would not have occurred if Council had not undertaken the project of constructing the sewerage reticulation infrastructure.

The charge shall be \$722 per annum for the balance of the ten (10) years per parcel from 1 July 2014.

Council will, pursuant to section 121(a) of the *Local Government Regulation 2012* grant a remission of the Mulambin Sewerage Benefited Area – Special Charge on those assessments where the sum of \$5,382 is paid to Council by **30 September 2014** (which amount represents the 2014/2015 per assessment cost to Council (excluding developer contributions and funding from other sources) of constructing and commissioning of the relevant sewerage infrastructure), on the grounds that to require those ratepayers that elect to make this lump sum payment, to also pay the special charge constitutes hardship.

Where the property is currently vacant land and there is a building application lodged or there is an application lodged to reconfigure the lot, the total amount outstanding would be required to be paid at the time of lodging the application.

All parcels within the 'Mulambin Sewerage Benefited Area' are now included within the Capricorn Coast Sewerage Service Area, and will incur, in addition to the above special charge, the Capricorn Coast Sewerage Scheme Rate Charge.

Nerimbera Water Supply Special Charge A

Pursuant to Section 94 of the *Local Government Act 2009*, Council make and levy a special charge for the provision of a reticulated potable water supply to the township of Nerimbera.



The rateable land to which the charge applies is every parcel of rateable land within the areas separately described on a map titled 'Nerimbera Water Supply Charge A'.

The service facility or activity for which the special charge is made is for the funding of construction of water supply infrastructure. The construction was completed 31 December 2004 and there are no further works to be undertaken. Council funded the construction from its own revenue sources and the special charge proceeds will reimburse the total cost of construction over 10 years commencing from 1 January 2005.

The estimated cost of implementing the overall plan is \$442,500 (being the cost of infrastructure constructed at \$7,500 per parcel).

The charge is expected to raise \$44,250 (\$750 per parcel) of the funds expended on the project. Council funded the cost of construction of the water supply infrastructure from its own revenue sources. The estimated time for implementing the overall plan is 10 years commencing from 1 January 2005.

The funds have been raised per parcel to date:-

2004/2005 \$ 375.00	2009/2010 \$ 750.00
2005/2006 \$ 750.00	2010/2011 \$ 750.00
2006/2007 \$ 750.00	2011/2012 \$ 750.00
2007/2008 \$ 750.00	2012/2013 \$ 750.00
2008/2009 \$ 750.00	2013/2014 \$ 750.00

The charge shall be \$750.00 per annum per for the balance of the ten 10 years per parcel from 1 July 2014. (The charge will only apply for the first half of the 2014-2015 Financial Year.)

The annual implementation plan in 2014/15 comprises reimbursement to Council of part of the cost that it has incurred to construct the water supply infrastructure.

The land and the occupier of the land to be levied with the special charge has specially benefited, or will specially benefit, from the implementation of the overall plan, comprising repayment to the Council of the cost of provision of water supply infrastructure because:-

The land will benefit from having access to the supply of a reliable potable water supply, which access to supply would not have occurred if Council had not spent its own funds to construct the water supply infrastructure.

An exemption from the Special Charge will apply to those lands connected prior to the commencement of this water supply scheme shown in Appendix A.

Nerimbera Water Supply Special Charge B

Pursuant to Section 94 of the *Local Government Act 2009*, Council make and levy a special charge for the provision of a reticulated potable water supply to the township of Nerimbera.

The rateable land to which the charge applies is every parcel of rateable land within the areas separately described on a map titled 'Nerimbera Water Supply Charge B'.



The service facility or activity for which the special charge is made is for the provision of water supply infrastructure. The construction was completed 31 December 2004 and there are no further works to be undertaken. Council funded the construction from its own revenue sources and the special charge proceeds will reimburse the total cost of construction over 10 years commencing from 1 January 2005.

The estimated cost of implementing the overall plan is \$12,500 (being the cost of infrastructure constructed at \$2,500 per parcel).

The charge is expected to raise \$1,250 (\$250 per parcel) of the funds expended on the project. Council funded the construction of the water supply infrastructure from its own revenue sources. The estimated time for implementing the overall plan is 10 years commencing from 1 January 2005.

The funds have been raised per parcel to date:-

2004/2005 \$ 125.00	2009/2010 \$ 250.00
2005/2006 \$ 250.00	2010/2011 \$ 250.00
2006/2007 \$ 250.00	2011/2012 \$ 250.00
2007/2008 \$ 250.00	2012/2013 \$ 250.00
2008/2009 \$ 250.00	2013/2014 \$ 250.00

The charge shall be \$250.00 per annum per for the balance of the ten 10 years per parcel from 1 July 2014. (The charge will only apply for the first half of the 2014-2015 Financial Year.)

The annual implementation plan in 2014/15 comprises reimbursement to Council of part of the cost that it has incurred to construct the water supply infrastructure.

The land and the occupier of the land to be levied with the special charge has specially benefited, or will specially benefit, from the implementation of the overall plan, comprising repayment of the cost of provision of water supply infrastructure because:-

The land will benefit from having access to the supply of a reliable potable water supply, which access to supply would not have occurred if Council had not spent its own funds to construct the water supply infrastructure.

An exemption from the Special Charge will apply to those lands connected prior to the commencement of this water supply scheme shown in Appendix A.

6. SEPARATE CHARGES (LGA s94)

Council will make and levy pursuant to section 94 of the *Local Government Act 2009* separate rates to defray the expense it incurs in providing identified services or facilities or engaging in identified activities for the benefit of its local governed area. The charges are calculated on the basis of the estimated cost to Council of providing these services. Revenue raised from these charges will only be used to fund either all or part of the costs associated with the activities.

Council considers that the benefit of each service, facility or activity is shared equally by all parcels of rateable land, regardless of their value.



Road Network Separate Charge

Council will make and levy a separate charge to defray part of the cost of maintaining the road network within the region. Council will make and levy the charge equally on all rateable land within the Livingstone Shire Council area.

The amount of the Road Network Separate Charge will be \$459.90 per annum per rateable assessment throughout the region.

Natural Environment Separate Charge

Council will make and levy a separate charge to defray part of the cost of formulating and implementing initiatives for environmental protection, enhancement and conservation, including various waste management initiatives that contribute to these outcomes.

Council will make and levy the charge equally on all rateable land within the Livingstone Shire Council area.

The amount of the Natural Environment Separate Charge will be \$52.30 per annum per rateable assessment throughout the region.

Discount in accordance with section 130 of the *Local Government Regulation 2012* will not apply to these charges.

7. UTILITY AND SERVICE CHARGES (LGA s94)

Council will make and levy utility service charges, pursuant to section 94 of the *Local Government Act 2009*, for the financial year beginning 1 July 2014 on the basis of an equitable distribution of the burden on those who utilise, or stand to benefit from, the provision of the utility services.

WATER

Water charges will be set to recover all of the costs associated with the provision of water services by Council in the financial year. These costs include loan interest, depreciation, the cost of ongoing maintenance and operation of the system including treatment plant operations and the provision of infrastructure. As the Water and Wastewater functions are a Type 3 activity under the National Competition Policy requirements, the charges are also made to recover tax equivalents, return on investment and other competitive neutrality adjustments.

Subject to any express provision to the contrary Council will charge all land connected to its water supply or capable of connection to the supply, a two-part tariff for the period 1 July 2014 to 30 June 2015, composed of:

- A graduated single tier access charge for land connected to Council's water supply, or capable of connection to the supply; and
- A multi-tiered consumption charge for residential users and a single tier charge for non-residential users.

The following additional policy is adopted in relation to access charges:



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- (a) The access charge for an individual residential community title lot will be the sum payable for a 20mm water meter connection, regardless of the true size of the connection to the lot itself or to the development of which it forms part; and
- (b) The access charge for premises that contain residential flats or more than one self-contained residential occupancies will be the sum payable for a 20mm water meter connection multiplied by the number of flats or individual self-contained residential occupancies upon the premises, regardless of the true size of the connection to the premises.
- (c) To prevent doubt, a management lot in a staged residential community titles scheme is not a residential community title lot.
- (d) The access charge for an individual commercial community title lot will be:
 - i. If the size of the water meter at the boundary of the scheme land (i.e. the meter to which the property services to individual scheme lots connect) is not greater than 50mm, then the access charge per lot shall be the sum payable for a 20mm water meter connection.
 - ii. If the size of the water meter at the boundary of the scheme land is greater than 50mm, the standard non-residential access charges according to the meter size will apply.

The following additional policy is adopted in relation to consumption charges:

- (a) Where water is supplied to premises that comprise a residential flats development, the consumption volume allowed in each tier will be multiplied by the number of flats upon the premises.
- (b) Where water is supplied to premises that comprise a community titles scheme, and:
 - i. The supply to each individual lot in the scheme is not separately metered from the supply to each other lot and from the supply to the common property; or
 - ii. The supply to each individual lot in the scheme is separately metered from the supply to each other lot but the supply to common property is not separately metered from the supplies to the lots,

Council will levy the consumption charges for the water supplied to the premises (the scheme) in a manner permitted by section 196 of the *Body Corporate and Community Management Act 1997*, namely:

- iii. Council will levy each lot-owner for a share of the supplied volume recorded by the water meter at the boundary of the scheme land, and that share will be equivalent to the ratio of the contribution schedule lot entitlement of the owner's lot to the aggregate of contribution schedule lot entitlements recorded in the community management statement for the community titles scheme; or
- iv. For a community titles scheme in which there is only a single schedule of lot entitlements rather than a contributions schedule and an interest schedule (i.e. a scheme that continues to be governed by the Building Units and Group Titles Act rather than by the *Body Corporate and Community Management Act 1997*), Council will levy each lot-owner for a share of the supplied volume recorded by the water meter at the boundary of the scheme land, and that share will be equivalent to the

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ratio of the lot entitlement of the owner's lot to the aggregate of lot entitlements recorded in the building units plan or the group title plan of which the lot is part; or

- v. Alternatively to levying the consumption charges on the basis of lot entitlement, Council may exercise its discretion to enter with the body corporate for a community titles scheme to which the *Body Corporate and Community Management Act* applies an arrangement under which the body corporate accepts liability for the full consumption charge payable upon the supplied volume recorded on the water meter at the boundary of the scheme land, in which case Council will levy the body corporate for the full amount of the consumption charge and will make no separate levies against lots in the scheme.
- (c) Where water is supplied to the common property of a community titles scheme, and that supply is metered separately from the water supplied to the individual lots in the scheme, Council will levy upon the body corporate the consumption charge for that water.
 - (d) Where more than one dwelling house is situated upon a single parcel of land (that is to say, the land the subject of a single valuation), Council will charge a separate two-part tariff for each dwelling house as if each were located upon a different, individually-valued parcel.
 - (e) Where a dwelling house is situated partly upon one parcel of land and partly upon another, Council will charge a single two-part tariff for supply to the building, and will levy the tariff against the parcel upon which the dominant portion of the house is situated. The dominant portion will be the portion of the house that has the greater floor area.
 - (f) The following provisions apply to premises serviced by a designated fire service:
 - i. Council will charge a separate two-part tariff for the service, in addition to the tariff/s it charges for any other water service connection/s to the land.
 - ii. The access charge for the service will be determined upon the basis that the service connects to a 20mm water meter.
 - iii. Standard consumption charges will apply unless Council resolves to discount the charge pursuant to this resolution.
 - iv. The consumption charge will be, for a quarter for which the Queensland Fire and Rescue Service reports or verifies, or Council otherwise verifies, use of the service to fight a fire, either the standard consumption charge or that sum discounted by a percentage Council determines as appropriate.
 - v. If the Queensland Fire and Rescue Service reports or verifies, or Council otherwise verifies, that the service was used during a quarter to fight a fire, and Council determines after the end of that quarter that a discounted consumption charge was appropriate for the quarter, Council may credit against the next quarterly consumption charge the difference between the charge paid and the discounted charge determined as appropriate.

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- vi. To prevent doubt, Council may determine that a 100% discount is or was appropriate.
- (g) For non-licensed premises (ie premises for which there exists no liquor license) occupied or used by approved sporting bodies, or approved non profit charitable organisations, Council will provide a remission in accordance with it's remissions policy for access to Council's water supply, and water consumed from that supply will be charged at Residential rates.
- (h) Council will apply section 102 of the *Local Government Regulation 2012* to calculating water consumption charges against land or premises for which consumption charges were made and levied, so that:
 - i. Regardless of whether the meter reading for the fourth quarter of the 2013/2014 financial year occurs before the end of that calendar year or after the beginning of the 2014/2015 financial year, the consumption charge for that quarter is calculated in accordance with the relevant basis of consumption charge for the 2013/2014 financial year; and
 - ii. Regardless of whether the meter reading for the fourth quarter of the 2014/2015 financial year occurs before the end of that financial year or after the beginning of the 2014/2015 financial year, the consumption charge for that quarter is calculated in accordance with the relevant basis of consumption charge for the 2014/2015 financial year.
- (i) Council will apply section 102 of the *Local Government Regulation 2012* to the reading of water meters so that if a meter is due to be read on a particular day (e.g. the last day of a quarter) to enable Council to calculate a consumption charge to be levied, the meter will be deemed read on that particular day if it is read within 2 weeks before the day or 2 weeks after the day.
- (j) The commencing water meter reading for a quarterly consumption charge cycle (i.e. a quarter plus or minus 2 weeks at the beginning and the end of the quarter) is the reading last recorded in a quarterly charge cycle, or, in the case of a new meter connection, the reading recorded on the day of connection.
- (k) The minimum value of a debt required to raise a charge will be \$5.00. If the total charge on an Assessment is less than this amount, then the charges will not be raised and consequently a bill will not be issued. This charge is not raised at all and is effectively written off which will prevent the raising of small balances where the cost of administration, printing, postage and collection is greater than the revenue returned.
- (l) For the purposes of making and levying water charges the following definitions apply:-
 - i. An approved sporting body is an association of persons, incorporated or not, and whether an individual association or a member of a class of association, that Council accepts or approves by resolution as a body that benefits the community by organising and conducting a sporting activity or sporting activities and whose constitution prevents the distribution of its income and assets to its members;
 - ii. An approved charitable organisation is an organisation incorporated or not, that Council accepts or approves by resolution as a charitable



organisation, and whose constitution prevents the distribution of its income and assets to its members.

- iii. A community title lot is a lot in a community titles scheme;
- iv. A community titles scheme is a community titles scheme created under the *Body Corporate and Community Management Act 1997*, or is a development similar to such a scheme but that continues to be governed by the *Building Units and Group Titles Act 1980* rather than by the *Body Corporate and Community Management Act 1997* (e.g. a development created under the *Integrated Resort Development Act 1987*);
- v. A contribution schedule lot entitlement is an entitlement by that name, recorded in the community management statement (or analogous instrument) for a community titles scheme;
- vi. A designated fire service is a water supply service to premises, specifically dedicated for use in fighting fires; and
- vii. A flat is a self-contained residential unit or module that is not a community title lot; but (to prevent doubt) the expression does not include a bedroom in a boarding house.

Capricorn Coast Water Supply

For the financial period beginning 1 July 2014 a water supply charge will apply to all land in the Capricorn Coast Water Supply Area, either rateable or non-rateable, that is connected or capable of being connected whether occupied or not occupied, including residential and commercial users, and community title lots.

The access charge for all properties located within the boundaries, and approved properties outside the boundaries of the Capricorn Coast Water Supply Area, will be as detailed in the water access charges table below per meter or per lot as appropriate for the period 1 July 2014 to the 30 June 2015 and will generally be levied on a half yearly basis.

Capricorn Coast Water Supply Scheme – Residential & Non-Residential Access Charges

<u>Meter Size</u>	<u>Annual Charge</u>
20mm	\$ 546.60
25mm	\$ 854.00
32mm	\$ 1,398.90
40mm	\$ 2,185.80
50mm	\$ 3,415.30
65mm	\$ 5,771.70
75mm	\$ 7,881.10
80mm	\$ 8,967.00
100mm	\$ 13,660.60
150mm	\$ 30,736.40
200mm	\$ 54,642.20
Vacant Land	\$ 546.60



The access charge for unoccupied land that is capable of connection to Council's water supply, will be the sum payable for a 20mm residential water meter connection.

The consumption charge for all properties located within the boundaries and approved properties outside the boundaries of the Capricorn Coast Water Supply Area shall be charged an amount per kilolitre as detailed in the consumption charges table below. The water period for the consumption charge will be for a period from the 1 July 2014 to the 30 June 2015 and billing will generally be in arrears on a quarterly basis.

Capricorn Coast Water Supply Scheme – Non Residential Water Consumption Charges

<u>Tier</u>	<u>Charge per Kilolitre</u>
All consumption	\$1.670/kl

Capricorn Coast Water Supply Scheme – Residential Water Consumption Charges

<u>Tier (Per Meter)</u>	<u>Charge per Kilolitre</u>
<=75kl per quarter	\$0.730/kl
> 75kl <=150kl per quarter	\$1.120/kl
>150kl per quarter	\$2.260/kl

Caves Water Supply

A water supply charge will be levied for the financial period beginning the 1 July 2014 upon all land within, and approved land outside, the Caves Water Supply Area to which water is supplied or capable of supply, whether rateable or non-rateable, occupied or not occupied.

The access charge for all properties located within the boundaries, and approved properties outside the boundaries of the Caves Water Supply Area, will be as detailed in the water access charges table below per meter or per lot as appropriate for the period 1 July 2014 to the 30 June 2015 and will generally be levied on a half yearly basis.

The Caves Water Supply Scheme – Non Residential & Residential Access Charges

<u>Meter Size</u>	<u>Annual Charge</u>
20mm	\$ 377.30
25mm	\$ 589.40
32mm	\$ 965.60
40mm	\$ 1,508.60



50mm	\$ 2,357.10
65mm	\$ 3,983.50
75mm	\$ 5,303.40
80mm	\$ 6,034.00
100mm	\$ 8,990.40
150mm	\$21,213.40
200mm	\$37,712.40
Vacant Land	\$ 377.30

The access charge for unoccupied land that is capable of connection to Council's water supply, will be the sum payable for a 20mm residential water meter connection.

The consumption charge for all properties located within the boundaries and approved properties outside the boundaries of the Caves Water Supply Scheme Area shall be charged an amount per kilolitre as detailed in the consumption charges table below. The water period for the consumption charge will be for a period from the 1 July 2014 to the 30 June 2015 and billing will generally be in arrears on a quarterly basis.

The Caves Water Supply Scheme – Non Residential Water Consumption Charges

<u>Tier</u>	<u>Charge per Kilolitre</u>
All consumption	\$1.670/kl

The Caves Water Supply Scheme – Residential Water Consumption Charges

<u>Tier (Per Meter)</u>	<u>Charge per Kilolitre</u>
<=75kl per quarter	\$0.730/kl
> 75kl <=150kl per quarter	\$1.120/kl
>150kl per quarter	\$2.260/kl

Nerimbera Water Supply

A water supply charge will be levied by Council for the financial period beginning the 1 July 2014, on all land to which water is supplied or water is available for supply whether rateable or non-rateable, whether occupied or not occupied in the Nerimbera Water Supply Area.

The access charge for all properties located within the boundaries, and approved properties outside the boundaries of the Nerimbera Water Supply Area, will be as detailed in the water access charges table below per meter or per lot as appropriate for the period 1 July 2014 to the 30 June 2015 and will generally be levied on a half yearly basis.



Nerimbera Water Supply Scheme – Non Residential & Residential Access Charges

<u>Meter Size</u>	<u>Annual Charge</u>
20mm	\$ 359.80
25mm	\$ 562.10
32mm	\$ 920.70
40mm	\$ 1,438.50
50mm	\$ 2,247.70
65mm	\$ 3,798.50
75mm	\$ 5,057.20
80mm	\$ 5,753.80
100mm	\$ 8,990.40
150mm	\$20,228.20
200mm	\$35,961.10
Vacant Land	\$ 359.80

The access charge for unoccupied land that is capable of connection to Council's water supply, will be the sum payable for a 20mm residential water meter connection.

The consumption charge detailed in the consumption charges table below will apply for all water consumed in the water period (year). This charge will apply to all properties located within the boundaries and approved properties outside the boundaries of the Nerimbera Water Supply Area. The water period (year) for the consumption charge will be for a period from the 1 July 2014 to the 30 June 2015 and billing will generally be in arrears on a quarterly basis.

Nerimbera Water Supply Scheme – Non Residential Water Consumption Charges

<u>Tier</u>	<u>Charge per Kilolitre</u>
All consumption	\$1.670/kl

Nerimbera Water Supply Scheme – Residential Water Consumption Charges

<u>Tier (Per Meter)</u>	<u>Charge per Kilolitre</u>
<=75kl per quarter	\$0.730/kl
> 75kl <=150kl per quarter	\$1.120/kl
>150kl per quarter	\$2.260/kl

Marlborough Water Supply

A water supply charge will be levied for the financial period beginning the 1 July 2014 upon all land within, and approved land outside, the Marlborough Water Supply Area to which water is supplied, whether rateable or non-rateable, occupied or not occupied.



The access charge for all properties located within the boundaries, and approved properties outside the boundaries of the Marlborough Water Supply Area, will be as detailed in the water access charges table below per meter or per lot as appropriate for the period 1 July 2014 to the 30 June 2015 and will generally be levied on a half yearly basis.

The Marlborough Water Supply Scheme – Non Residential & Residential Access Charges

<u>Meter Size</u>	<u>Annual Charge</u>
20mm	\$ 377.30
25mm	\$ 589.40
32mm	\$ 965.60
40mm	\$ 1,508.60
50mm	\$ 2,357.10
65mm	\$ 3,983.50
75mm	\$ 5,303.40
80mm	\$ 6,034.00
100mm	\$ 8,990.40
150mm	\$21,213.40
200mm	\$37,712.40
Vacant Land	\$ 377.30

The access charge for unoccupied land that is capable of connection to Council's water supply, will be the sum payable for a 20mm residential water meter connection.

The consumption charge for all properties located within the boundaries and approved properties outside the boundaries of the Marlborough Water Supply Scheme Area shall be charged an amount per kilolitre as detailed in the consumption charges table below. The water period for the consumption charge will be for a period from the 1 July 2014 to the 30 June 2015 and billing will generally be in arrears on a quarterly basis.

The Marlborough Water Supply Scheme – Non Residential Water Consumption Charges

<u>Tier</u>	<u>Charge per Kilolitre</u>
All consumption	\$1.670/kl

The Marlborough Water Supply Scheme – Residential Water Consumption Charges

<u>Tier (Per Meter)</u>	<u>Charge per Kilolitre</u>
<=75kl per quarter	\$0.730/kl
> 75kl <=150kl per quarter	\$1.120/kl
>150kl per quarter	\$2.260/kl



Ogmore Water Supply

A water supply charge will be levied for the financial period beginning the 1 July 2014 upon all land within, and approved land outside, the Ogmore Water Supply Area to which water is supplied, whether rateable or non-rateable, occupied or not occupied.

The access charge for all properties located within the boundaries, and approved properties outside the boundaries of the Ogmore Water Supply Area, will be as detailed in the water access charges table below per meter or per lot as appropriate for the period 1 July 2014 to the 30 June 2015 and will generally be levied on a half yearly basis.

The Ogmore Water Supply Scheme – Non Residential & Residential Access Charges

<u>Meter Size</u>	<u>Annual Charge</u>
20mm	\$ 316.50
25mm	\$ 494.50
32mm	\$ 810.20
40mm	\$ 1,276.80
50mm	\$ 1,977.70
65mm	\$ 3,342.30
75mm	\$ 4,449.70
80mm	\$ 5,062.60
100mm	\$ 7,910.40
150mm	\$17,798.20
200mm	\$31,641.10
Vacant Land	\$ 316.50

The access charge for unoccupied land that is capable of connection to Council's water supply, will be the sum payable for a 20mm residential water meter connection.

The consumption charge for all properties located within the boundaries and approved properties outside the boundaries of the Ogmore Water Supply Scheme Area shall be charged an amount per kilolitre as detailed in the consumption charges table below. The water period for the consumption charge will be for a period from the 1 July 2014 to the 30 June 2015 and billing will generally be in arrears on a quarterly basis.

The Ogmore Water Supply Scheme – Non Residential Water Consumption Charges

<u>Tier</u>	<u>Charge per Kilolitre</u>
All consumption	\$1.670/kl

The Ogmore Water Supply Scheme – Residential Water Consumption Charges

<u>Tier (Per Meter)</u>	<u>Charge per Kilolitre</u>
<=75kl per quarter	\$0.730/kl



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> 75kl <=150kl per quarter	\$1.120/kl
>150kl per quarter	\$2.260/kl

SEWERAGE

For the financial period beginning 1 July 2014 Council will make and levy a sewerage charge in respect of land within the Declared Sewerage Areas of Livingstone Shire to which the Council provides or is prepared to provide sewerage services, including areas to which such services are extended from time to time during the course of the financial year. Council will make and levy the charge whether the land is rateable or not and, whether the land is occupied or not.

The sewerage charge will be set to recover all of the costs associated with the provision of sewerage reticulation services provided by Council in the financial year. These costs include loan interest, depreciation and the cost of ongoing maintenance and operation of the system, including treatment plant operations.

For occupied land, whether rateable or not, charges for the twelve (12) months ended 30 June 2015 will be made and levied on the following basis:-

- i. Generally, a sewerage charge will be levied in respect of each water closet pedestal or urinal installed.
- ii. However, for a single dwelling, residential unit, stables property or a property subject to a residential differential rate, only the first water closet pedestal will attract the normal sewerage pedestal charge.
 - The term single dwelling is to be given its ordinary meaning as a residential property used for ordinary domestic purposes and includes home office situations such as for example, where desk or computer work may be done, phone calls made or answered from within the premises for business purposes but where there are no more than 1 (one) non-resident employee on the premises and no significant external indicia to distinguish the premises from any other domestic residence;
 - The term single dwelling does not include premises where a distinct externally visible business activity has been established.
- iii. In the case of flats, the sewerage charge is calculated by multiplying the number of flats by the charge for the first water closet pedestal.
- iv. In the case of Retirement Villages or Aged/Nursing Homes incorporating independent living accommodation, the sewerage charge will be levied on the first pedestal only in each independent living unit/cottage. Sewerage charges will be levied on a per pedestal/urinal basis for pedestals/urinals installed elsewhere at the Aged/Nursing Homes properties.
- v. For all other premises, the sewerage charge is calculated on the number of pedestals together with the number of urinals multiplied by the charge for the first water closet pedestal. For the purpose of this paragraph, each 1200mm of a continuous style urinal or part thereof will count as one urinal.


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Where there is more than one dwelling house on a land parcel, charges shall apply as if each house were on a separate land parcel. Where there is more than one commercial or industrial building upon a land parcel, charges will apply as if each building were on a separate land parcel.

Where a building is used for more purposes than one, charges will be levied by reference to the dominant use of the building, determined by Council.

For properties within the differential general rating Category 6, 6(a) or 6(b) (Other Rural or Beef Production 1 or 2), the sewerage utility charge is levied on the same basis as residential properties, even though to be eligible the properties must be classified as commercial use properties.

For the purpose of these charges:

- (a) a community titles lot is taken to be:
 - I. A single dwelling if it is used wholly or predominantly as a place of residence; and
 - II. A non-dwelling property in any other case.
- (b) A community title lot is a lot in a community titles scheme;
- (c) A community titles scheme is a community titles scheme created under or by virtue of the *Body Corporate and Community Management Act 1997*, or is a development similar to such a scheme but that continues to be governed by the *Building Units and Group Titles Act 1980* rather than by the *Body Corporate and Community Management Act* (e.g. a development created under the *Integrated Resort Development Act 1987*);
- (d) A contribution schedule lot entitlement is an entitlement by that name, recorded in the community management statement (or analogous instrument) for a community titles scheme.

The sewerage charges will be those shown in the following tables:-

Livingstone Shire Council Sewerage Scheme – Charges

<u>Sewered Premises</u>	<u>Basis</u>	<u>Number of Charges</u>
Private Dwelling/Residential Unit or Stables or property subject to rural differential rate.	Each Residence (regardless of number of pedestals)	1 Charge
Flats	Each Flat	1 Charge
Aged/Nursing Home Plus	Each Unit/Cottage	1 Charge
Aged/Nursing other fixtures	Each Pedestal/Urinal	1 Charge
Other Premises	Each Pedestal / 1200mm of Urinal or part thereof	1 Charge
Vacant Land	Each rateable property	1 Vacant Land Charge



For those properties in the Declared Sewerage Area, the annual charges as per the above schedule will be:

<u>Declared Sewered Area</u>	<u>Amount of Charge</u>	<u>Amount of Vacant Land Charge</u>
Capricorn Coast	\$667.40	\$634.00

WASTE & RECYCLING

For the financial period beginning 1 July 2014, Council will make and levy the following utility charges:

<u>Schedule of Waste Collection and Recycling Charges</u>	
<u>Service</u>	<u>Annual Charge</u>
Domestic Services	
Combined General Waste/Recycling Service	\$ 411.80
Additional General Waste Service – same day service as nominated service day	\$ 323.10
Additional Recycling Service – same day service as nominated service day	\$ 205.60
Commercial Services	
General Waste Service (Including GST)	\$370.90
Recycling Service (Including GST)	\$231.60

Services to be provided

Domestic Waste and Recycling Services

The service comprises of the following services as described:

Combined Domestic General Waste Collection and Recycling Service.

This service is on the basis that the combined general waste collection and recycling service provided is available to properties within a Declared Waste and Recycling Collection Areas, except Great Keppel Island.

The combined domestic general waste collection and recycling charge, Council levies against a Domestic Premise will be the single sum shown in the Schedule of Waste Collection and Recycling Charges, covering for the full financial year the combined cost of:

- Providing an MGB to hold domestic general waste; and
- Emptying the domestic MGB once per week and removing the contents from the premises; and
- Providing an MGB to hold recyclables; and
- Emptying the recyclables MGB fortnightly, and removing the contents from the premises once per fortnight.



For Great Keppel Island, the service comprises of:

- Providing an appropriate number of MGB (140litre) at a central station to hold domestic general waste; and
- Disposing of the contents of the MGB (140 litre) once per week.

Domestic Premises - General

Council will levy on the owner of each residential structure capable of separate occupation, whether occupied or not, within the Waste Collection Areas, charges; regardless of whether ratepayers choose to use the domestic general waste collection and/or recycling services Council makes available.

Where a service is supplied to a residence on a property within Category 6, 6(a) or 6(b) (Other Rural or Beef Production 1 or 2), Domestic Waste Charges will apply.

For newly constructed structures, the charge will apply from the earlier of plumbing approval or delivery of refuse bins.

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

The number of charges levied to a domestic property shall be the number of bins the Chief Executive Officer or his delegate considers necessary; or the number of bins the ratepayer requests, whichever is greater. Additional bin collections from domestic properties will only be made available on the same day as the minimum service.

Commercial Waste and Recycling Services

The service comprises of the following services as described:

Commercial Premises in a Declared Waste and Recycling Collection Area

This service is on the basis that the general waste and recycling collection service it provides are available to commercial properties within the Declared Waste and Recycling Collection Areas.

A General Waste Collection and **or** Commercial Recycling Collection levy shall be charged per bin per collection (called a Service) as per the Schedule of Waste Collection and Recycling Charges, covering for the full financial year the combined cost of:

- Providing the number of MGB's that the Chief Executive Officer or his delegate considers necessary or the number of bins the ratepayer requests, whichever is greater; and
- Emptying each bin and removing the contents from the premises on the number of occasions each week that the Chief Executive Officer or his delegate considers necessary; or on the number of occasions the ratepayer requests, whichever is greater;

And;



- Where an MGB is provided to hold recyclables; and
- Emptying and removing the contents of that bin from the premises once per fortnight.

Commercial Premises - General

Council will levy a waste collection and recycling collection levy against commercial premises for the removal of commercial waste and recycling, unless the Chief Executive Officer or his delegate is satisfied that an approved commercial operator removes commercial waste and recycling from the premises, and will do so, at least once weekly for commercial waste and or/once fortnightly for recycling.

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

Charges for the collection of Commercial Waste will be based on volume and frequency of collection. Charges will be made for additional collections from commercial properties.

8. COST RECOVERY FEES (LGA s97)

Section 97 states that Council may fix a cost recovery fee for any of the following:-

- (a) An application for, or the issue of, an approval, consent, license, permission, registration or other authority under a local government Act;
- (b) Recording a change of ownership of land;
- (c) Giving information kept under a Local Government Act;
- (d) Seizing property or animals under a Local Government Act; or
- (e) Performing a function other than one mentioned in paragraphs (a) to (d), imposed upon Council under the Building Act 1975 or the Plumbing and Drainage Act 2002.

The principles of Full Cost Pricing are applied in calculating all cost recovery fees of the Council where applicable, but the fees will not exceed the cost to Council of providing the service or taking the action for which each fee is charged.

Cost Recovery Fees are listed in Council's Register of Cost Recovery Fees which was last adopted at Council's Meeting held on 27 May 2014.

9. 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 subject to the Commonwealth's Goods and Services Tax.



Business activity fees include but are not confined to the following: rents, plant hire, private works and hire of facilities.

10. TIME FOR PAYMENT LGR s118

Rates and utility charges referred to in this policy shall generally be levied half yearly with the exception of water consumption which will be levied at quarterly intervals on a rolling basis. Such rates and utility charges shall be payable by the due date detailed on the rate notice.

All rates and charges will be due and payable within 35 days of the issue of a notice to pay. In addition for the rates notice, a grace period of 2 days will be allowed in order for discount to be received.

As a guide only, the dates of issue and due dates for receipt of discount for the main half yearly notices are listed below for the 2014/15 financial year:

Issue date for first rate notice	13 August 2014
Issue date for second rate notice	04 February 2015
Due date for first rate notice	17 September 2014
Due date for second rate notice	11 March 2015

11. INTEREST – LGR s133

In accordance with the *Local Government Regulation 2012*, overdue rates will bear interest at the rate of eleven (11) percent per annum compounded monthly, to be calculated from the end of the financial half year in which they fall due and charged at the end of each month or at such other time as required for the issuing of statutory notices.

12. DISCOUNT – LGR s130

Discount at the rate of ten (10) percent will be allowed on gross Council rates and charges, excluding any charge specifically excluded from discount entitlement, provided payment of the full amount outstanding, including any overdue rates and interest to the date of payment, less any discount entitlement, is paid by the due date on original notice of the levy.

Charges excluded from discount entitlement include:-

- Rural Fire Levy
- Capricorn Palms Caravan Park Sewerage Extension Scheme Sewerage Benefited Area
- Island View Caravan Park Sewerage Extension Scheme Sewerage Benefited Area
- North West Emu Park Sewerage Benefited Area Special Charge
- Causeway Township Sewerage Benefited Area Special Charge
- Nerimbera Water Supply Special Charge A
- Nerimbera Water Supply Special Charge B
- Water Consumption Charges
- Natural Environment Separate Charge



13. RATE CONCESSIONS – LGR s121

Council approves concessions each year prior to its budget meeting, in the form of the Rate Rebates and Remissions Policy. This will be adopted with the 2014/2015 budget. The main areas of concessions are as follows:

Pensioner Subsidy

For Pensioner Ratepayers of their principal place of residence, Council will offer a subsidy (upon the same terms and conditions as the Queensland Government Pensioner Rate Subsidy Scheme of 20% (to a maximum of \$250) on all rates levied in respect of the property the person owns and occupies, excluding special rates/charges and rural and state fire levies/charges.

For Pensioner Ratepayers of their principal place of residence, a person in receipt of a Widow/ers Allowance will be entitled to a subsidy of 20% (to a maximum of \$250) on all rates levied in respect of the property the person owns and occupies, excluding special rates/charges and rural and state fire levies/charges.

In both cases, the remission is offered on the basis that the ratepayers are pensioners (as defined by the *Local Government Regulation 2012*).

Permit to Occupy – Separate Charges

Council will grant a concession of all Separate Charges on those assessments that only contain a permit to occupy for pump sites provided the ratepayer as shown on the assessment is the owner of another property in the Council area on which the Separate Charges have been levied.

The concession is offered on the basis that the payment of the additional separate charge will cause the ratepayer hardship.

Permit to Occupy – General Rates

Council will grant a concession of up to \$600.00 in General Rates for properties on those assessments that only contain a permit to occupy for pump sites provided the ratepayer as shown on the assessment is the owner of another property in the Council area on which General Rates have been levied.

The remission is offered on the basis that the payment of general rates will cause the ratepayer hardship.

Sporting Clubs and Associations

Council will grant varied levels of concessions to charitable and other Non-Profit and Charitable Community Groups, including not-for-profit Sporting Bodies, in accordance with the provisions of the Rates Rebates and Remissions policy.

The concessions are offered on the basis that the ratepayers are entities whose objects do not include the making of a profit.

**14. PROVISIONS**

Council will endeavor to ensure funds are available to cover 100% of the current liability in respect of employees leave entitlements

15. AUTHORITY

It is a requirement of the Local Government Act, 2009 that for each financial year Council adopt, by resolution, a Revenue Statement.



APPENDIX 'A'

Special Water Charge Nerimbera – Exempt Properties

Assessment Number	Lot & Plan
136515	Lot 1 RP616165
136516	Lot 2 RP616165
136518	Lot 1 – 5 RP603381
136520	Lot 29-38 RP603479 & Lot 1 RP603480 & Lot 1 RP 603481 & Lot 39 RP 603838
136524	Lot 3 RP603485
136532	Lot 202 RP888554
136543	Lot 1 RP608502 & Lot 1 RP608538
136547	Lot 1 RP603490
136596	Lot 83 LN1482 & Lot 84-86 PL4014 & L2 LN1547 & Lot 3 RP603491 & Lot 3 RP608230 & Lot 1-4 RP 810628
136612	Lot 1 RP609934
136615	Lot 1 RP609383
136616	Lot 2 RP609383
136617	Lot 9 RP603381 & Lot 10 RP 603381
136618	Lot 11 RP603381
136620	Lot 13 RP603381
136622	Lot 1 RP854086
136684	Lot 4 RP810626
136685	Lot 2 LN1684
136687	Lot 52 SP144829
136690	Lot 16 SP156855



RATES, REBATES AND REMISSIONS POLICY

COMMUNITY POLICY

1. Scope:

This policy applies to any person, group or organisation seeking remissions for rates and/or utility charges.

2. Purpose:

To identify target groups and establish guidelines to assess requests for rates and utility charge remissions in order to alleviate the impact of Local Government rates and charges, particularly in relation to not-for-profit/community organisations and ratepayers who are in receipt of an approved Government pension.

3. References (legislation/related documents):

Local Government Act 2009
Local Government Regulation 2012
 Livingstone Shire Council Revenue Policy
 Livingstone Shire Council Revenue Statement

4. Definitions:

To assist in interpretation, the following definitions shall apply:

Another Employee	All employees of the Livingstone Shire Council including Senior Executive Officers, but excluding the CEO.
CEO	Chief Executive Officer – a person who holds an appointment under Section 194 of the <i>Local Government Act 2009</i> . This includes any officer acting in the position.
Council	Livingstone Shire Council.
Senior Executive Officer	A Senior Executive Officer is an employee of a local government: (i) who reports directly to the CEO; and (ii) whose position would ordinarily be regarded as a senior position within the corporate structure. This includes any officer acting in the position.
The Act	<i>The Local Government Act 2009</i>

5. Policy Statement:

Rate Remissions will be considered for the following categories of ratepayers, also noting that Council's prompt payment discount shall be calculated on gross rates prior to remission.



5.1 Approved Government Pensioners

Rate remissions/subsidies are available to approved pensioners who are in receipt of a pension for entitlements from Centrelink or the Department of Veterans' Affairs or Widow's allowance.

The Scheme is directed to the elderly, invalid or otherwise disadvantaged citizens of the community whose principal or sole source of income is a pension or allowance paid by Centrelink or the Department of Veterans' Affairs and who are the owners of property in which they reside and have responsibility for payment of Council rates and charges thereon.

5.1.1 Eligibility

Approved Pensioner – Is a person who;

- a) Is and remains an eligible holder of a Queensland "Pensioner Concession Card" issued by Centrelink or the Department of Veterans' Affairs, or a Queensland "Repatriation Health Card – For All Conditions" issued by the Department of Veterans Affairs; and
- b) Is the owner or life tenant (either solely or jointly) of the property which is his/her principal place of residence; and
- c) Has, either solely or jointly with a co-owner, the legal responsibility for the payment of rates and charges which are levied in respect of the property; or
- d) A person who is and remains in receipt of a Widow's or Widower's Allowance.

5.1.1 Close of Applications

Applications for remissions will be considered at any time during the rating period (i.e. half yearly). Applications received after the date of levy will be considered only from the commencement of the current rating period. Rebates will not be granted retrospectively without prior approval from the State Government Concessions Unit.

Applications must be made in writing using Council's approved form and a new application will need to be submitted where a change of address occurs.

5.1.3 Amount of Remission

For an approved Ratepayer whose property in which they reside is located within the boundaries of the Livingstone Shire Council, a council remission of 20% (to a maximum of \$250) of all rates levied in respect of each eligible property, excluding environment separate charge, special rates/charges, water consumption charges and rural and state fire levies/charges.

Should an applicant/person be entitled to only part of the State Subsidy, because of part ownership of the property, or other relevant reason, the Council remission would be similarly reduced.

5.2 Not-For-Profit/Charitable Organisations

Rate remissions are available to approved organisations whose objectives do not include the making of profit and who provide services to their membership and the community at large.

5.2.1 Eligibility

Not-For-Profit/Community Organisation – Is an incorporated body who;


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- a) Does not include the making of profit in its objectives;
- b) Does not charge a commercial fee for service;
- c) Is located within the Livingstone Shire Council area and the majority of its members reside in the Council area;
- d) Does not receive income from gaming machines and/or from the sale of alcohol in an organised manner (e.g. bar with regular hours of operation with permanent liquor license);
- e) Is the owner, lessee or life tenant of the property and which is the incorporated body's main grounds/base/club house or residence;
- f) Has, either solely or jointly with a co-owner, the legal responsibility for the payment of rates and charges which are levied in respect of the property; and
- g) Is not a religious body or entity or educational institution recognised under State or Federal statute or law.

Should an applicant only have part ownership of the property the Council remission would be similarly reduced.

5.2.2 Close of Applications

Eligibility for a remission will be assessed by Council on an annual basis prior to issue of the first rate notice each financial year (generally June/July). Organisations that are not automatically provided with a remission, and believe that they meet the relevant criteria, may apply for approval at any time. If an application is approved by Council, remissions will be applied from the beginning of the current rating period (remissions will not be applied retrospectively).

5.2.3 Amount of Remission

(a) Category One (1) – Surf Life Saving Organisations

Remission Level General Rates – 100%

Remission Level Separate Rates/Charges – 100%

Remission Level Special Rates/Charges – 0%

Remission Level Water Access Charges – 50%

Remission Level Water Consumption Charges – Charged at residential rates

Remission Level Sewerage Charges – 50%

Remission Level Waste Charges – 50%

Cap – N/A

(b) Category Two (2) - Showground Related Organisations

Remission Level General Rates – 100%

Remission Level Separate Rates/Charges – 100%

Remission Level Special Rates/Charges – 0%

Remission Level Water Access Charges – 50%

Remission Level Water Consumption Charges – Charged at residential rates

Remission Level Sewerage Charges – 50%

Remission Level Waste Charges – 50%

Cap – N/A

(c) Category Three (3) – Kindergartens

Remission Level General Rates – 50%

 Annual Business Plan 2014-15

- Remission Level Road Network Separate Charge – 50%
 - Remission Level Special Rates/Charges – 0%
 - Remission Level Environment Separate Charge – 0%
 - Remission Level Water Access Charges – 50%
 - Remission Level Water Consumption Charges – Charged at residential rates
 - Remission Level Sewerage Charges – 50%
 - Remission Level Waste Charges – 50%
 - Cap - \$ 1,000.00
- (d) Category Four (4) – Charitable Organisations Benefiting the Aged/Disadvantaged
- Remission Level General Rates – 100%
 - Remission Level Separate Rates/Charges – 100%
 - Remission Level Special Rates/Charges – 0%
 - Remission Level Water Access Charges – 50%
 - Remission Level Water Consumption Charges – 0%
 - Remission Level Sewerage Charges – 50%
 - Remission Level Waste Charges – 50%
 - Cap - \$ 1,000.00 for Service Charges only
- (e) Category Five (5) – Sporting Clubs & Associations – Without Liquor & Gaming Licenses
- Remission Level General Rates – 100%
 - Remission Level Separate Rates/Charges – 100%
 - Remission Level Special Rates/Charges – 0%
 - Remission Level Water Access Charges – 50%
 - Remission Level Water Consumption Charges – Charged at residential rates
 - Remission Level Sewerage Charges – 50%
 - Remission Level Waste Charges – 50%
 - Cap - \$ 2,000.00 for Service Charges only
- (f) Category Six (6) – Sporting Clubs & Associations – With Liquor Licenses but No Gaming Licenses
- Remission Level General Rates – 50%
 - Remission Level Road Network Separate Charge – 50%
 - Remission Level Environment Separate Charge – 0%
 - Remission Level Special Rates/Charges – 0%
 - Remission Level Water Access Charges – 50%
 - Remission Level Water Consumption Charges – Charged at residential rates
 - Remission Level Sewerage Charges – 50%
 - Remission Level Waste Charges – 50%
 - Cap - \$ 2,000.00
- (g) Category Seven (7) – Sporting Clubs & Associations situated on highly valued leasehold land – With Liquor Licenses but No Gaming Licenses
- Remission Level General Rates – 75%
 - Remission Level Road Network Separate Charge – 75%



Remission Level Environment Separate Charge – 0%
 Remission Level Special Rates/Charges – 0%
 Remission Level Water Access Charges – 50%
 Remission Level Water Consumption Charges – Charged at residential rates
 Remission Level Sewerage Charges – 50%
 Remission Level Waste Charges – 50%
 Cap - \$ 1,000.00 for Service Charges only

(h) Category Eight (8) – Sporting Clubs & Associations – With Liquor & Gaming Licenses

Remission Level General Rates – 0%
 Remission Level Separate Rates/Charges – 0%
 Remission Level Special Rates/Charges – 0%
 Remission Level Water Access Charges – 0%
 Remission Level Water Consumption Charges – 0%
 Remission Level Sewerage Charges – 0%
 Remission Level Waste Charges – 0%
 Cap – N/A

(i) Category Nine (9) - All Other Not-For- Profit/Charitable Organisations

Remission Level General Rates – 100%
 Remission Level Separate Rates/Charges – 100%
 Remission Level Special Rates/Charges – 0%
 Remission Level Water Access Charges – 50%
 Remission Level Water Consumption Charges – Charged at residential rates
 Remission Level Sewerage Charges – 50%
 Remission Level Waste Charges – 50%
 Cap - \$ 2,000.00 for Service Charges only

(j) Category Ten (10) - Rural Fire Brigade

Remission Level General Rates – 100%
 Remission Level Separate Rates/Charges – 100%
 Remission Level Special Rates/Charges – 0%
 Remission Level Water Access Charges – 100%
 Remission Level Water Consumption Charges – 100%
 Remission Level Sewerage Charges – 100%
 Remission Level Waste Charges – 100%
 Cap - N/A

(k) Category Eleven (11) – Identified Not for Profit Integrated Retirement/Aged Care Facilities or stand alone Aged Care Facilities within the Livingstone Shire Council area (Criteria 5.2.1.7 above does not apply to this Category)

Remission Level General Rates – 100%
 Remission Level Separate Rates/Charges – 100%
 Remission Level Special Rates/Charges – 0%
 Remission Level Sewerage Charges – 20%
 Cap - N/A



Identified Assessments

128390 22 Hewitt Street, EMU PARK

141391 44 Svendsen Road, ZILZIE

135661 150 Rockhampton Road, YEPPOON

135730 26 Magpie Street, YEPPOON

NOTE: Sewerage charges are not to be levied in respect of public amenities blocks that are locked and controlled by the clubs.

5.3 General Rate Remissions

In accordance with Part 10 of the *Local Government Regulation 2012*, the properties where 100% remission of general rates applies may be exempted from payment of general rates in lieu of the provision of a remission.

5.4 Permits to Occupy (Pump Sites)

Council will grant a remission on the following basis for those assessments that only contain a permit to occupy for pump sites provided the ratepayer as shown on the assessment is the owner of another property in the Council area on which the rate or charge has been levied:

- (a) Separate Charges – 100% remission
- (b) General Rates – Maximum remission of \$600.00.

6. Changes to this Policy

This Policy is to remain in force until otherwise amended/replaced or other circumstances as determined from time to time by the Council.

7. Repeals

This Policy repeals the former Rockhampton Regional Council Policy titled 'Rates Rebates and Remission Policy'.

CHIEF EXECUTIVE OFFICER



Part 7 - Commercial Business Unit Activities

7.1 Commercial Business Activities Commentary

Refer page 129.

7.2 Commercial Business Activities Estimated Activity Statement

Refer page 130.



Livingstone Shire Council

Commentary on Business Activities

Each year a Local Government is required to make a decision on whether or not to apply the Code of Competitive Conduct to its business activities.

Sections 45 & 47 of the *Local Government Act 2009* require a local government to identify activities that are business activities, and resolve whether the Code of Competitive Conduct should or should not be applied to each of its business activities for that financial year.

Activities of Local Governments will be identified as business activities if they trade in goods and services to clients/customers that could potentially be delivered by a private sector firm for the purposes of earning profits in the absence of a Local Government's involvement. They do not include the non-business, non-profit activities of a Local Government.

Each year, a Local Government is required to identify those activities that are business activities and determine whether competition reforms need to be applied to assist in removing anti-competitive conduct, encourage greater transparency in the operation of such activities and improve the allocation of Council's limited resources.

Finance recommends applying the Code of Competitive Conduct to each of the four (4) business activities.

Water and Sewerage
Waste
Building Certification
Caravan Parks

In accordance with Section 34 of the Local Government Regulation 2012, the estimated activity statements for each of these four business activity units are presented as part of the 2014/15 Budget papers.

Building Certification Activities at Livingstone Shire Council are a prescribed business activity for Section 47 (4)(b) of the *Local Government Act 2009*.

Section 45(b) of the Local Government Act 2009 requires a Local Government to identify business activities that are significant business activities.

Further analysis will be undertaken as part of the 2015-2016 budget, to determine if any Livingstone Business Activities meet the Type 2 Business Activity thresholds.

The thresholds for Type 1 and Type 2 Business Activities are released annually by the Minister for Local Government. In determining whether a business activity meets the threshold as prescribed, a local government must use the financial information for the previous financial year that was presented to the local government's budget meeting to identify each new significant business activity for the financial year. Therefore analysis against the business activity thresholds will be undertaken following the completion of the 2014/15 financial year.




Annual Business Plan 2014-15
ESTIMATED ACTIVITY STATEMENT

Livingstone Shire Council
Statement of Other Business Activities to Which the Code of Competitive Conduct Applies
2014-2015 Financial Year

Budget Report	Water & Sewerage Operations \$	Waste Operations \$	Caravan Parks \$	Building Certification \$
Revenues for services provided to the Council	\$0	\$400,000	\$0	\$0
Revenues for services provided to external clients	\$21,015,664	\$5,769,053	\$1,373,600	\$150,000
Community Service Obligations	\$0	\$10,000	\$0	\$0
Total Revenue	\$21,015,664	\$6,179,053	\$1,373,600	\$150,000
Less: Expenditure	\$19,055,966	\$6,241,656	\$1,181,845	\$158,567
Less: Return on Equity	\$1,959,698	\$0	\$191,755	\$0
Surplus/(Deficit)	\$0	-\$62,603	\$0	-\$8,567
List of Community Service Obligations (CSO)				
Charity Waste Policy	\$0	\$10,000	\$0	\$0
Total	\$0	\$10,000	\$0	\$0

The CSO value is determined by Council and represents an activity's costs which would not be incurred if the activity's primary objective was to make a profit. The Council provides funding from general revenue to the business activity to cover the cost of providing non-commercial community services





Part 8 – Appendices

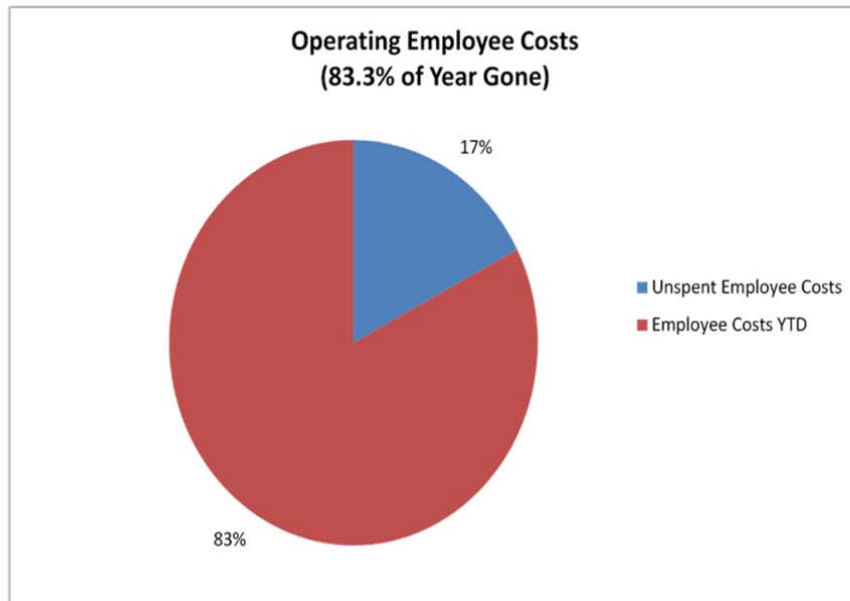
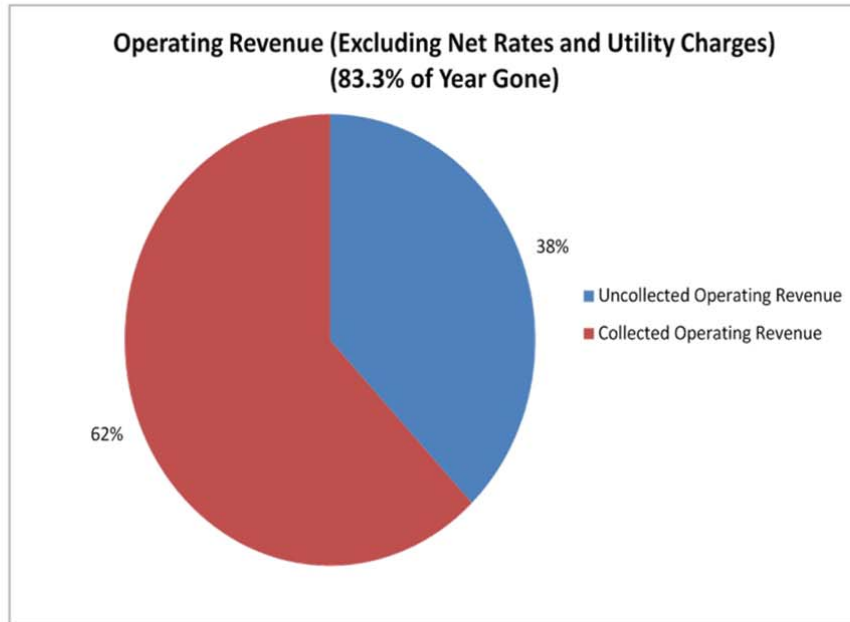
8.1 Commentary on Statement of Estimated Financial Position as at 30 June 2014

It is a requirement (Section 205 of the *Local Government Regulation 2012*) that Council receives a statement of estimated financial position stating the financial operations for the six month period 1 January 2014 – 30 June 2014 and the financial position as at 30 June 2014.

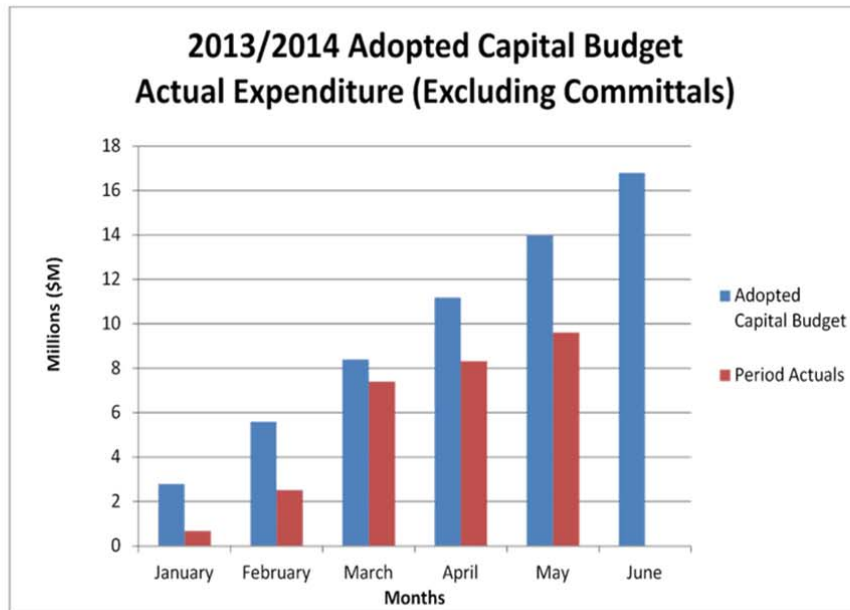
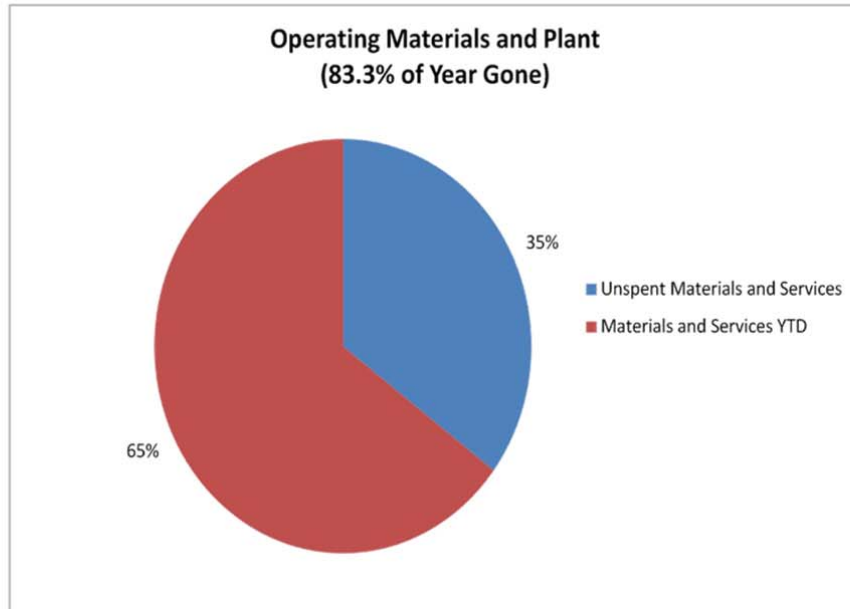
Graphs - Refer page 132.

Financial Information - refer page 134.

Annual Business Plan 2014-15



Annual Business Plan 2014-15





Income Statement
For Period January 2014 to May 2014
83.3% of Year Gone

Livingstone
Shire Council

	Adopted Budget	YTD Actual	Commitments	YTD Actuals (inc commitments)	% of Adopted Budget
	\$	\$	\$	\$	
OPERATING					
Revenues					
Net Rates and Utility Charges	(27,282,593)	(26,737,549)	0	(26,737,549)	98%
Fees and Charges	(2,316,536)	(1,941,599)	1,983	(1,939,616)	84%
Private and Recoverable Works	(861,100)	(1,064,019)	0	(1,064,019)	124%
Rent/Lease Revenue	(44,100)	(19,028)	0	(19,028)	43%
Grants, Subsidies and Contributions	(3,060,016)	(854,482)	0	(854,482)	28%
Interest Revenue	(816,942)	(469,837)	0	(469,837)	58%
Other Income	(95,428)	(122,032)	0	(122,032)	128%
Total Revenues	(34,476,715)	(31,208,546)	1,983	(31,206,563)	91%
Expenses					
Employee Costs	14,512,371	11,987,067	25,343	12,012,410	83%
Contractors and Consultants	4,617,300	2,500,972	2,264,789	4,765,761	103%
Materials and Plant	5,064,250	3,426,008	571,226	3,997,234	79%
Asset Operational	2,424,880	1,573,126	121,165	1,694,291	70%
Administrative Expenses	1,147,493	1,082,882	228,796	1,311,678	114%
Depreciation	7,828,602	6,523,835	0	6,523,835	83%
Finance costs	2,347,000	1,159,042	5,593	1,164,635	50%
Other Expenses	395,749	331,861	150	332,011	84%
Total Expenses	38,337,625	28,584,794	3,217,062	31,801,856	83%
Transfer / Overhead Allocation					
Transfer/Overhead Allocation	(992,231)	(594,774)	0	(594,774)	60%
Total Transfer / Overhead Allocation	(992,231)	(594,774)	0	(594,774)	60%
TOTAL OPERATING POSITION (SURPLUS)/DEFICIT	2,868,679	(3,218,526)	3,219,045	519	0%
CAPITAL					
Total Developers Contributions Received	(1,195,750)	(702,569)	0	(702,569)	59%
Total Capital Grants and Subsidies Received	(2,567,657)	0	0	0	0%
Total Proceeds from Sale of Assets	(1,020,000)	0	0	0	0%
Total Capital Income	(4,783,407)	(702,569)	0	(702,569)	15%
Total Capital Expenditure	16,795,374	9,612,587	3,788,597	13,401,183	80%
Net Capital Position	12,011,967	8,910,018	3,788,597	12,698,614	106%
TOTAL INVESTMENTS		32,609,873			
TOTAL BORROWINGS		80,465,252			



8.2 Glossary

Asset Sustainability Ratio

Asset Sustainability Ratio indicates whether Council is renewing or replacing existing non-financial assets at the same rate as its overall stock of assets is wearing out. The ratio is calculated by measuring capital project expenditure on renewal and replacement of assets relative to the level of depreciation.

Financial Assets

Financial Assets include cash, investments, loans to community groups, receivables and prepayments, but excludes equity held in Council businesses. Also, inventories and land held for resale are not regarded as financial assets.

Financial Sustainability

Financial Sustainability is where planned long-term service and infrastructure levels and standards are met without unplanned and disruptive increases in rates or cuts to services.

Interest Cover Ratio

The interest cover ratio expresses the annual net interest expense (interest expense less interest revenue) to total operating revenue (excluding profit on disposal of assets).

Net Financial Liabilities

Net Financial Liabilities equals total liabilities less financial assets, where financial assets for this purpose includes cash, investments, loans to community groups, receivables and prepayments, but excludes equity held in Council businesses, inventories and land held for resale.

Net Financial Liabilities Ratio

Net Financial Liabilities Ratio expresses Net Financial Liabilities as a percentage of total operating revenue. The ratio allows interested parties to readily equate the outstanding level of Council's accumulated financial obligations against the level of one-year's operating revenue. Where the ratio is falling over time, it generally indicates that the Council's capacity to meet its financial obligations is strengthening.



Net Lending/ (Borrowing)
Net Lending/ (Borrowing) equals Operating Surplus / (Deficit), less net outlays on non-financial assets. The Net Lending / (Borrowing) result is a measure of Council's overall (i.e. Operating and Capital) budget on an accrual basis. Achieving a zero result on the Net Lending / (Borrowing) measure in any one year essentially means that Council has met all of its expenditure (both operating and capital) from the current year's revenues.
Non-financial or Physical Assets
Non-financial or Physical Assets means infrastructure, land, buildings, plant, equipment, furniture and fittings, library books and inventories.
Operating Deficit
Operating Deficit is where operating revenues less operating expenses is negative and operating income is therefore not sufficient to cover all operating expenses.
Operating Expenses
Operating Expenses are operating expenses including depreciation but excluding losses on disposal or revaluation of non-financial assets.
Operating Revenues
Operating Revenues are operating revenues shown in the Income Statement but exclude profit on disposal of non-financial assets and amounts received specifically for new/upgraded assets. For ratios calculated where the denominator specified is total operating revenue or rate revenue, Natural Resource Management (NRM) levy revenue is excluded.
Operating Surplus
Operating Surplus is where operating revenues less operating expenses is positive and operating revenue is therefore sufficient to cover all operating expenses.
Operating Surplus Ratio
Operating Surplus Ratio expresses the operating surplus (deficit) as a percentage of general and other rates.

**Zero Based Budgeting**

A budget process in which every budget line item is analysed to determine the appropriate financial resources required. An alternative approach to 'historic budgeting' approach which uses incremental budgets based upon CPI increases.

**6 QUESTIONS/STATEMENT/MOTIONS ON NOTICE FROM
COUNCILLORS**

Nil

7 URGENT BUSINESS/QUESTIONS

Urgent Business is a provision in the Agenda for members to raise questions or matters of a genuinely urgent or emergent nature, that are not a change to Council Policy and can not be delayed until the next scheduled Council or Committee Meeting.

8 CLOSURE OF MEETING