



SPECIAL BUDGET MEETING

AGENDA

27 JUNE 2017

Your attendance is required at a Special meeting of Council to be held in the Council Chambers, ANZAC Parade, Yeppoon on 27 June 2017 commencing at 8:00 AM for transaction of the enclosed business.

A handwritten signature in black ink, appearing to read "Alan...".

CHIEF EXECUTIVE OFFICER
26 June 2017

Next Meeting Date: 04.07.17

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 Jan Kelly
Councillor Glenda Mather
Councillor Tom Wyatt

In Attendance:

Mrs Chris Murdoch – Chief Executive Officer
Mr Ron Posselt – Director Corporate Services
Mr Brett Bacon – Director Community and Planning Services
Mr Dan Toon – Director Infrastructure Services
Ms Debra Howe – Director Strategic Growth and Development

3 LEAVE OF ABSENCE / APOLOGIES

Nil

4 MAYORAL MINUTE

Nil

5 DECLARATION OF INTEREST IN MATTERS ON THE AGENDA

6 BUSINESS ARISING OR OUTSTANDING FROM PREVIOUS MEETINGS

Nil

7 PRESENTATION OF PETITIONS

Nil

**8 AUDIT, RISK AND BUSINESS IMPROVEMENT COMMITTEE
 REPORTS**

Nil

9 COUNCILLOR/DELEGATE REPORTS

Nil

10 REPORTS

10.1 ADOPTION OF THE LIVINGSTONE SHIRE COUNCIL BUDGET 2017-18

File No:	12.5.2
Attachments:	1. Budget 17-18 ↓
Responsible Officer:	Ron Posselt - Director Corporate Services
Author:	Andrea Ellis - Chief Financial Officer

SUMMARY

Council has prepared a Budget and Operational 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 Budget and Operational Plan, including budget papers, was circulated to all Councillors on 6th July 2017. The Budget and Operational Plan 2017-18 is now presented for adoption.

OFFICER'S RECOMMENDATION

THAT:

1. Council adopts the Revenue Policy as tabled, in accordance with Section 193 of the *Local Government Regulation 2012*
 2. Council receive and adopt the 2017-18 Budget in accordance with Sections 169 and 170 of the *Local Government Regulation 2012*, including the following documents forming part of the Long Term Financial Forecast: Budgeted Income Statement, Budgeted Statement of Financial Position, Budgeted Statement of Cash Flow and Budgeted Statement of Changes in Equity for the 2017-18 financial year and the next two financial years, per Section 169(1)(b); and the relevant measures of Financial Sustainability per Section 169(4)
 3. Council adopts the Long Term Financial Forecast as provided, which includes the Income and Expenditure Statement and Statement of Financial Position, in accordance with Sections 169 & 171 of the *Local Government Regulation*.
 4. In accordance with Section 169(2)(b), Section 170 and Section 172 of the *Local Government Regulation 2012*, Council adopts 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, 2017 is as set out in section 6 of the Revenue Statement.
 - ii. Pursuant to section 81 of the *Local Government Regulation 2012* Council delegates to the Chief Executive Officer (CEO) the power to identify the rating category to which each parcel of rateable land belongs, as set out in section 6 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 land included in each category for the financial period beginning 1 July, 2017, as set out in section 6 of the Revenue Statement.
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- 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, 2017 as set out in section 6 the Revenue Statement.
 - v. Pursuant to Section 116 of the *Local Government Regulation 2012* and as per section 7 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 special charges for the purpose of raising revenue for each Rural Fire Brigade for the financial period beginning 1 July, 2017, as set out in section 8 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 North West Emu Park for the financial period beginning 1 July, 2017, as set out in section 8 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 Causeway township for the financial period beginning 1 July, 2017, as set out in section 8 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 identified areas of Mulambin for the financial period beginning 1 July, 2017, as set out in section 8 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 a Revetment Wall to protect the identified properties adjoining Muskens Beach; 22 Kennedy Street to 48 Reef Street Zilzie; for the financial period beginning 1 July, 2017, as set out in section 8 of the Revenue Statement.
 - xi. 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, 2017, as set out in section 9 the Revenue Statement.
 - xii. 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, 2017, as set out in section 9 the Revenue Statement.
 - xiii. Pursuant to Section 99 of the *Local Government Regulation 2012* Council make and levy Utility Charges for the financial year beginning 1 July, 2017, as set out in section 10 of the Revenue Statement.
 - xiv. Pursuant to Section 118 of the *Local Government Regulation 2012* the July rates and charges issue s shall be due and payable within 49 days of the issue date of a notice to pay, and all other rates and charges issues will be due and payable within 35 days of the issue to pay notice as set out in section 13 of the Revenue Statement.
 - xv. 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 14 of the Revenue Statement.
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- xvi. 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 and separate 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 15 of the Revenue Statement.
 - xvii. Pursuant to Chapter 4, Part 10 of the *Local Government Regulation 2012* Council allows rating concessions in the manner described in section 16 of the Revenue Statement
 - xviii. Pursuant to Chapter 4, Part 10 of the *Local Government Regulation 2012* Council adopts the Rates, Rebates and Remissions Policy.
5. Council adopts the 2017-18 Investment Policy, in accordance with Section 191 of the *Local Government Regulation 2012*
 6. Council adopts the 2017-18 Debt Policy, in accordance with Section 192 of the *Local Government Regulation 2012*
 7. Council receives the estimated activity statement for each significant and other business activity, in accordance with Section 169(3)(i) of the *Local Government Regulation 2012*
 8. In accordance with Sections 45 & 47 of the *Local Government Act 2009*, Council resolves 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
 9. In accordance with Section 34 of the *Local Government Regulation 2012*, the estimated activity statements for each of these four significant and other business activity units are presented as part of the 2017-18 Budget papers
 10. Council adopts the 2017-18 Capital Works Program which is consistent with the adopted long-term asset management plans in accordance with Section 168 of the *Local Government Regulation 2012*
 11. Council receives the commentary on and statement of estimated financial position of Council for the year ended 30 June 2017
 12. Council receives the balance of the Budget documentation as working papers to support the 2017-18 adopted budget.

COMMENTARY

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

BACKGROUND

In accordance with the *Local Government Act 2009* and *Local Government Regulation 2012*, the attached Budget contains the Budget and Rating Resolutions including Budgeted Financial Statements, Long Term Financial Forecasts, Statements for Significant Business Activities, Revenue Policy, Revenue Statement, Rates Rebates and Remissions Policy, Debt Policy and Investment Policy for the 2017-18 Financial Year.

PREVIOUS DECISIONS

On 20th June 2017 Council resolved to adopt full cost pricing principles to the water, sewerage and waste activities from 1 July 2017. The water and sewerage activities are considered to be significant business activities.

BUDGET IMPLICATIONS

This will allow Council to rate and charge sufficiently to provide the services in line with the Corporate and Operational Plans, and will provide further funding to keep Council sustainable into the future.

LEGISLATIVE CONTEXT

The Budget 2017-18 complying with section 169 of the *Local Government Regulation 2012*, and the *Local Government Act 2009*, prevents the budget of being 'no effect'.

LEGAL IMPLICATIONS

There are no legal implications.

STAFFING IMPLICATIONS

There are no identified staffing implications in relation to this matter.

RISK ASSESSMENT

The Budget 2017-18 have been fully discussed with all Councillors, Chief Executive Officer, Directors and Managers over the past several months.

CORPORATE/OPERATIONAL PLAN

Corporate Plan Reference: **Strategy GO3: Pursue financial sustainability through effective use of the Council's resources and assets and prudent management of risk.**

CONCLUSION

The Chief Executive Officer, Executive Leadership Team and Council staff together with the Councillors have worked together in delivering a budget focused on long term sustainability by ensuring that the Council has sufficient resources now and into the future to provide levels of service that are both affordable, at a level considered appropriate by the community and facilitate compliance with legislative obligations.

The 2017/18 Operational Plan is expected to be presented to Council on 4 July and when adopted will be included as Part 3 of the attached document.

**10.1 - ADOPTION OF THE
LIVINGSTONE SHIRE COUNCIL
BUDGET 2017-18**

Budget 17-18

Meeting Date: 27 June 2017

Attachment No: 1

Livingstone Shire Council
2017 - 2018
BUDGET AND
OPERATIONAL PLAN



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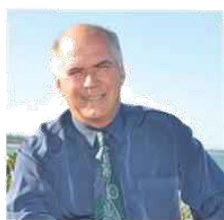
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Overview

Part 1





1.1 Mayor's Executive Summary

LIVINGSTONE Shire Council's 2017-18 Budget is the culmination of months of meticulous and collaborative deliberations by Councillors, Council's Senior Management Team and Department Heads to deliver a budget that continues to lay a solid foundation for the long-term financial sustainability of our Shire.

Creating jobs and the investment opportunities that will underpin future prosperity, the 2017-18 Budget also reflects Council's ongoing commitment to optimise service delivery while maintaining the highest possible standard of amenity for residents and ratepayers.

Council's success in proactively securing more than \$40.2M in State and Federal Government funding toward the budget will allow Council to deliver a record \$97.4M in key projects and capital works across Livingstone Shire.

These vital projects are not only an investment in our future, they are also creating immediate local jobs and facilitating long-term economic recovery following the challenges presented by natural disaster and continuing downturns in the resource, construction and tourism sectors.

Major job-creating projects funded in the budget include the completion of the next stages of the Yeppoon and Emu Park Foreshore and Town Centre Revitalisations along with Stage 1 of the Yeppoon Homemaker Centre. Combined, these three projects are forecast to create more than 200 fulltime jobs during the construction phase alone.

Council's Strategic Rural and Urban Road Networks will see a combined investment of \$36.6M over the next Financial Year including \$10M for maintenance works and \$26.6M in capital works across the Shire. Construction projects will include the completion of Panorama Drive and the Statue Bay reconstruction, full construction and bitumen sealing of 2.6 kilometres of Coowonga Road and completion of sealing works on Sleipner Road,

and the upgrading and widening of St Christopher's Chapel Road to facilitate Type 1 road-train traffic to the meatworks. Council will also continue to roll-out our floodway upgrade and replacement program with projects on Anglewood, Lake Mary, Coorumburra, and Leaholme Roads with the assistance of funding secured through the State Government's Works For Queensland Program along with Stage 1 upgrading of the existing low-level floodway on Taranganba Road to two-lanes including a shared-pathway culvert crossing.

Supporting our youth, sports activities and encouraging healthier lifestyles in our community has been a major focus of every Livingstone Budget. In the 2017-18 budget, Council will continue that focus and commitment with major investments in sport and recreation including \$3.87M toward the next Stage of the Emu Park Multi-Sports Complex at Hartley Street. This project will be delivered in partnership with the State and Federal Governments contributing \$2M in funding. Another partnership with the State Government will see a further \$970,080 investment in the on-going construction of the Shire's shared-pathway network.

Other infrastructure funded as part of the 2017-18 budget to service and support our growing Shire includes key investments in water, sewerage and waste infrastructure to create a sustainable future. Major projects include a \$15M upgrade of the Yeppoon Sewage Treatment Plant, \$1.2M toward the Water Main Replacement Reticulation Program and \$1.1M for a major trunk-main replacement to renew the critical link to the southern end of the Capricorn Coast at Causeway Lake.

Importantly the 2017-18 Budget also makes provision for the establishment of a new Capricorn Coast Cemetery to meet community needs for the next 50 years and beyond. The \$4M allocated in the budget will make a substantive start delivering Stage 1 of this much needed project.

In response to the growing number of natural disasters impacting on our region, Livingstone Shire Council has secured funding and partnered with the State Government to establish a \$6.25M 'state-of-the-art' Local Disaster Coordination Centre and Community Resilience Hub. The State's contribution of \$3.35M toward the project has come from the jointly funded State and Federal 'Natural Disaster Resilience Program'. This is not only a calculated investment in keeping our community safe, but will also provide our region with the opportunity to also become a renowned centre of excellence to significantly expand tertiary study options and training, as well as research in the fields of disaster management and community resilience.

In addition to the raft of major economic stimulus projects, business development and support has also increased in the 2017-18 budget through a range of funded initiatives including business networking and development events, business E-newsletter, "For Business and Investment" Council website, digital economy investment, supporting local start-up businesses and entrepreneurs, Capricorn Coast Joblink and economic modelling services. These initiatives complement the on-going support Council provides in the areas of tourism promotion and economic development through its funding commitments to Capricorn Enterprise, the Regional Tourism Organisation. Council will also finalise and deliver a comprehensive Economic Development Plan in consultation with local business and industry sectors as well as a place-making strategy that includes a \$500K allocation for implementation.

In our budget deliberations, Council has been mindful of the challenges ratepayers and businesses have had to face with general cost increases and in dealing with the long-term impacts of natural disasters, as well as the prolonged economic downturn in the resource, construction and tourism sectors. Accordingly, Council has contained increases in General Rate, utility service charges, road levy and environmental levy to 3.9%.

To partially offset rate increases for eligible pensioners on fixed incomes, a rebate of \$280 will once again apply, which is on top of the \$200 available from the State Government for eligible concession card holders.

Recognising the need for intergenerational equity, borrowings will be increased from \$79.5 million to \$95.4 million in this Budget to more fairly spread the cost of building major long-term infrastructure needed to provide for future population growth.

Few Councils have had to face the level of challenges that Livingstone has been presented with over the past three-and-a-half years, from re-establishing our Shire following de-amalgamation in 2014 to dealing with the impacts of 5 natural disaster events.

Through those times, Council has stayed focussed and, with the support of a capable senior management team, has progressively built a solid foundation for the future prosperity and long-term sustainability of the Shire.

Looking forward, the 10 year forecast period will see the total value of the community's net assets steadily increase from a current value of \$905.8 million to approximately \$1.19 billion by 2027. The forecasts also reflect Council's strategies to progressively scale back future capital works programs as the current raft of major infrastructure and economic development projects reach completion.

In future budgets these strategies will, in turn, allow Council to refocus on the long-term goal of progressively reducing debt, this will see a forecast reduction of approximately 48% to \$49.9 million by 2025-26.

In commending the 2017-18 Budget for adoption, it is important to acknowledge the excellent efforts of our Chief Financial Officer, Finance Department, CEO and Directors in assisting Council deliver both a responsible budget and Long-term Financial Management Plan needed to underpin and reinvigorate strong economic growth and sustainability in our region.






Mayor Cr Bill Ludwig
July 2017

BUDGET AND OPERATIONAL PLAN 2017-2018










1.2 Budget at a Glance

Capital Works

In total, some \$97million will be spent on renewing, upgrading or building new assets for the community. Key areas of investment in 2017-18 include:

- 
3.9% increase in existing Separate Rates (Road Network and Environmental Charges) and Utility Charges (Water, Sewerage and Waste charges)
- 
3.9% increase in General Rates
- 
Rate relief for pensioners up to \$280 from Council and \$200 from State Government per annum for eligible concession card holders
- 
97M Capital Works Program of which 40M is State or Federally funded
- 
Budget will rebuild our Shire, restore business confidence and deliver facilities for our region

Operational Services your Rates help pay for include:

 <p>\$19.9M Rural and Urban Road Networks</p>	 <p>\$18.9M Water infrastructure</p>	 <p>\$8.1M Parks, Recreation, Sport and Community Services</p>
 <p>\$6.1M Waste Management and Recycling</p>	 <p>\$6.2M Sewerage Infrastructure</p>	 <p>\$5.2M Fleet, Plant and Facilities Management</p>
 <p>\$2.7M Shire Planning and Economic Development</p>	 <p>\$2.2M Environmental and Public Health & Safety</p>	 <p>\$1.9M Governance and Administration</p>



Projects across the Shire

Capricorn Coast Cemetery - stage 1	\$4,000,000
Construction along Coowonga Road	\$1,500,000
Floodway upgrades for Taranganba Road	\$1,300,000
Water main replacement reticulation program	\$1,200,000
Renewal of unsealed gravel running surfaces	\$1,131,397
Scenic Highway pathway	\$1,100,000
Widening of St Christopher's Chapel Road	\$1,000,000
Pathway expansions Barmaryee Road and Cooee Bay	\$970,080
Stormwater drainage upgrade	\$804,000
Maintenance upgrades various water treatment plants	\$785,000
Maintenance upgrades various Sewerage Treatment Plants	\$710,000
Sewer main relining & associated works	\$550,000
Maintenance works reservoir Emu Park	\$420,000
Upgrade to Sleipner Road	\$300,000
Upgrade Anglewood Road	\$300,000
Todds Road - construct to gravel standard	\$200,000
Various amenities, park furniture and fixture replacement	\$195,000
Waste and recycling improvements	\$180,000
Bus shelter upgrades - Hill St and Vass Road	\$160,000
Floodway Replacement Coppermine Creek	\$160,000
Water main (rising) renewal galvanised & poly pipe Ogmoo	\$100,000
Development of coastal walk design	\$88,000
Park furniture, playground and irrigation renewal program	\$60,000
Floodway works along Leaholme Road	\$45,000
Street lighting - fitting replacement	\$40,000

Capital Works

In total, some \$97 million will be spent on renewing, upgrading or building new assets for the community. Key areas of investment in 2017-18 include:

Amount (\$ Millions)	Key areas of Investment will include
27.7	Yeppoon Foreshore and Town Centre Revitalisation Project
26.6	Road and Pathway maintenance and construction, floodway upgrades and traffic signals and Public Transport Infrastructure. Including reconstruction of Scenic Highway, completion of Panorama Drive and Stormwater Drainage improvements
15.0	Including Augmentation Design and Construction to Yeppoon Sewerage Treatment Plant
8.1	Stage 2 Emu Park Village & Foreshore and development of Hartley Street Sports Complex
5.0	Construction Local Disaster Coordination Centre & Community Resilience Engagement Hub (The Centre).
4.2	Open Spaces – including Capricorn Coast Cemetery Replacement – Stage 1
3.7	Water infrastructure replacement and maintenance program
2.6	Economic Development Cordingley Street Homemaker Centre Subdivision
2.2	Fleet Replacement Program
0.5	Amenities Renewal Program including playgrounds

Of this Capital spend approximately 41% of the funding will come from sources other than the community, such as external grant funding which Council has been successful in attracting since Tropical Cyclone Marcia.

Rate Increase

- Key aspects of Council's Rating Policy for 2017-18 include:
- 3.9% increase in General Rates
- 3.9% increase in existing Separate Rates (Road Network and Environmental levies) and Utility Charges (Water, Sewerage and Waste Charges).
- Rate Relief for Pensioners with a \$280 concessional rebate

In total the increase in general rates for 2017-18 represents an average increase of \$1.13 per week for the majority of residential ratepayers after discount excluding Road Network, Environmental and Utility Charges of \$2.82 per week if these charges are included.

Operating Position

Council's operating result for 2017-18 is anticipated to be a deficit of \$3.6 million which will be progressively reducing over the next three Budgets to \$2.8 in 2019-20. Budget operating surpluses will be achieved from 2020-2021 (\$2.3 million) increasing progressively over the remaining balance of the 10 year planning period to \$23.1million in 2026-27.

Cash and Loan Balances

Over the ten year planning period, Council will maintain a prudent end of financial year cash balance (minimum of \$11.4 million in 2019-20) to support working capital requirements.

To support a Capital Works Program focused on building long-term infrastructure projects and reinvigorating strong economic growth and sustainability in our region, debt levels will increase from \$79.6 million to \$95.4 million in this Budget, before reducing annually over the balance of the 10 year forecast period to a low of \$49.9 million by 2026-27.

The investments Council will make in capital projects over the 10 year forecast period will see the total value of community's net assets increase from \$905.8 million in 2017-18 to approximately \$1.19 billion by 2026-27.

Overview of Key Highlights

1. Significant investment in major infrastructure projects to support and grow regional economic development, sport and recreation and tourism to generate jobs, community amenity and wellbeing and a more diversified regional economy. These major projects include:

- \$27,719,044 - Yeppoon Foreshore and Town Centre Revitalisation Project
- \$4,250,000 - Stage 2 Emu Park Village & Foreshore Revitalisation Project
- \$3,870,000 - Emu Park Sports Complex, Hartley Street
- \$987,080 - Construction of identified Pathways, various locations
- \$70,000 - Finalise structural restoration works to the CWA Rotunda Emu Park
- \$50,000 - Infrastructure upgrades to identified existing beach accesses
- \$20,000 - Playground Renewal Program

2. New projects and other infrastructure to service support a growing Shire, including:

- \$4,000,000 – Stage 1 of Capricorn Coast Cemetery Replacement
- \$20,000 - Irrigation Renewal Program
- \$20,000 - Bin surround replacements

3. Renewal and upgrade of urban and rural strategic road network, including:

- \$1,555,000 - Annual urban reseal program, guardrails and safety fencing
- \$1,131,397 - Renewal of unsealed gravel running surface
- \$150,000 - Upgrade Hill St Bus Stop

4. Investing in water, sewerage and waste infrastructure to create a sustainable future, including:

- \$15,000,000 - Yeppoon Sewage Treatment Plant, upgrade
- \$1,200,000 - Water Main Replacement Reticulation Program
- \$1,100,000 – Scenic Highway
- \$550,000 - Sewer Main Relining & associated works
- \$420,000 - Replace Emu Park Reservoir roof
- \$280,000 - Emu Park Sewerage Treatment Plant maintenance upgrade
- \$200,000 - Strow Street Construct new sewer gravity main alignment
- \$100,000 - Water Main (Rising) Renewal Galvanised and Poly Pipe Ogmore
- \$100,000 - Stanage Bay Septic Upgrade
- \$30,000 - Keppel Sands Reservoir
- \$20,000 - Marlborough Maintenance



5. Creation of new business and investment including:

- Gateway Business and Industry Precinct
- \$2,300,000 - Subdivision works for the Cordingley St Homemaker Centre
- \$353,000 - Implement "Placemaking" recommendations

6. Disaster management, restoration, improved flood mitigation and resilience, including:

- \$6,450,000.00 - Reconstruct Scenic Hwy at Statue Bay (Downslope and Upslope)
- \$5,014,648 – Construction of Local Disaster Coordination Centre & Community Resilience Engagement Hub (The Centre)
- \$1,500,000 – Construction works along Coowonga Road
- \$1,471,181 - Stage 2 completion of Panorama Drive
- \$1,300,000 - Upgrade the existing low level floodway's Taranganba Road
- \$1,000,000 - Widening of St Christopher's Chapel Road
- \$850,000 - Gus Moore Street maintenance works
- \$300,000 - Replace guardrail/barrier along centre median of start of Farnborough Rd
- \$300,000 - Upgrade to sealed standards along Sleipner Road
- \$300,000 - Replacement and upgrade to floodways along Anglewood Road
- \$200,000 - Carry over works Todds Road
- \$160,000 - Upgrade/replace three floodways on Coorumburra Rd
- \$60,000 - New Concrete Floodway along Lake Mary Road
- \$45,000 - Floodway works along Leaholme Road
- \$40,000 - Street Lighting – (Fitting Replacement) - Bi Annual Program

7. Other services / programs, including:

- \$100,000 - Building Repairs and safety Improvements various stations
- \$88,000 - Coastal Walk - Design/development Yeppoon to Rosslyn
- \$80,000 - Carrawal Waste Transfer Station maintenance works
- \$75,000 - Amenities Renewal Program
- \$20,000 - Irrigation Renewal Program
- \$20,000 - Park Furniture and Fixtures Replacements



1.3 Preamble

In accordance with sections 169 and 170 of the *Local Government Regulation 2012*, Council is required to prepare and adopt a budget for each financial year prior to 1 August or at a later date decided by the Minister.

Livingstone Shire Council's Budget and Operational Plan 2017-18 has been developed within the context of Council's Integrated Planning Framework, with particular consideration to the Corporate Plan 2014-19. The Budget and Operational Plan includes:

- » Annual Budget 2017-18;
- » Operational Plan 2017-18;
- » Long Term Financial Plan for 2017-26; and
- » Revenue Policy, Revenue Statement and Rating Strategy for 2017-18.

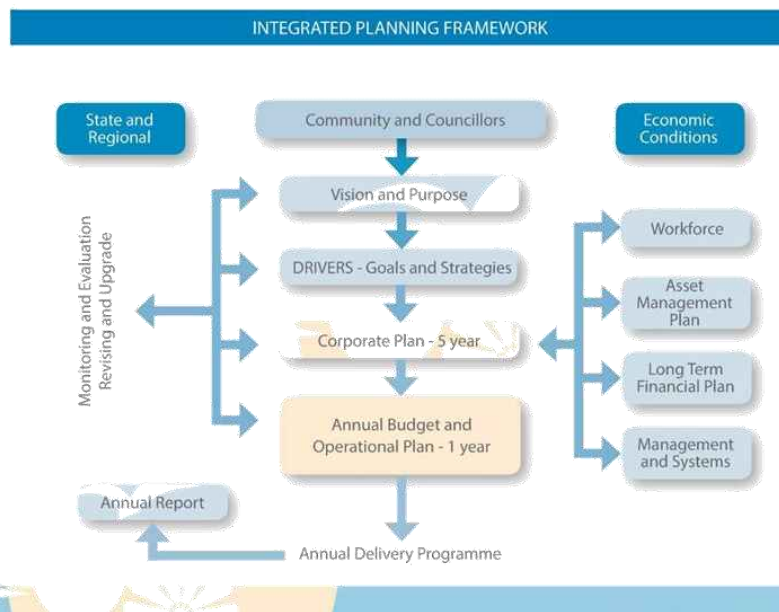
The Annual Budget 2017-18, as presented within this document, has been developed via an extensive process of consultation and review by Council officers and Councillors, and follows on from significant community consultation. It is Council's opinion that the Annual Budget should be reflective of the Long Term Financial Forecast 2017-26 (LTFF) which aims to achieve and maintain financial sustainability.

The LTFF has been developed to assist Council in adopting a budget within a prudent, longer term financial framework. The key objective of the LTFF is financial sustainability in the medium to long term, whilst still achieving Council's goals as specified in the Corporate Plan.

Through the implementation of the Budget and Operational Plan, Council will deliver quality services, infrastructure and facilities to the community, both today and for the future.

1.4 Corporate Planning Framework

The Corporate Plan provides the key goals and strategies for Council and the community over a five year period. The Budget and Operational Plan provides details of how Council will work towards achieving these 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.



1.5 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 2014-2019* 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 principal 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 2014-2019* 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.

Indicators of performance:

During the term of this Corporate Plan the following will be indicators that the key strategies are being pursued and progress toward the goal is being achieved.

Council has implemented an organisation wide fully integrated asset management system covering all classes of assets.

- Infrastructure requirements have been identified through the compilation of a holistic ten year infrastructure and capital works plan.
- Design and programming of infrastructure and asset acquisition, construction, renewal and replacement is established as a proactive management activity based on effective asset management planning and resourcing.
- The operation, maintenance and use of Council assets is regularly measured, monitored and reported on to demonstrate cost effective outcomes.

KEY STRATEGIC THEMES - cont'd**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.

Indicators of performance:

During the term of this Corporate Plan the following will be indicators that the key strategies are being pursued and progress toward the goal is being achieved.

- The Council's new Planning Scheme is compiled and implemented demonstrating outcomes consistent with its terms and supporting policies.
- An extensive inventory of eco-systems in the Shire is developed and accessible for use by planners and regulators to advance Council's environmental goal.
- A comprehensive waste management strategy is compiled and implemented and an appropriate suite of pollution control plans, policies and programs is adopted and implemented.
- A range of environmental conservation and enhancement programs are evident in Council's Operational Plans, demonstrating effective preservation of valued natural resources.
- Regular dialogue and representations are made to relevant State and Commonwealth departments and agencies on environmental issues impacting on the Shire.

KEY STRATEGIC THEMES - cont'd

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.

Indicators of performance:

During the term of this Corporate Plan the following will be indicators that the key strategies are being pursued and progress toward the goal is being achieved.

- A comprehensive local economic development strategy is compiled and implemented.
- Resources and accountabilities are identified and applied to implementing the strategy.
- Relevant economic statistics for the Shire demonstrate increasing employment opportunities, business activity, visitor numbers and population growth.
- A growing number of collaborative private and public sector enterprise creation and development projects are observable.



KEY STRATEGIC THEMES - cont'd**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.

Indicators of performance:

During the term of this Corporate Plan the following will be indicators that the key strategies are being pursued and progress toward the goal is being achieved.

- A comprehensive directory of community organisations and volunteer groups active in the Shire is compiled and demonstrates a wide and growing range of interests and capabilities for initiating and implementing programmes at community level.
- A range of facilitative and support programmes are evident in Council's Operational Plans, demonstrating effective capacity building amongst community groups.
- Community facilities and services provided by Council encourage accessibility across all geographic areas and community sectors within the Shire and regular reporting demonstrates growing use and high levels of satisfaction by users.
- Relevant demographic statistics demonstrate levels of community health and safety comparing favourably with regional, state and national benchmarks.
- A range of youth development and support programmes are evident in Council's Operational Plans, demonstrating effective engagement with and development of growth opportunities for young people in the Shire.

KEY STRATEGIC THEMES – cont'd

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.

Indicators of performance:

During the term of this Corporate Plan the following will be indicators that the key strategies are being pursued and progress toward the goal is being achieved.

- A comprehensive programme of ongoing community engagement is compiled and implemented with regular reports demonstrating growing levels of participation.
- The range of strategic plans and policies to guide service provision is growing and demonstrates positive influence on delivery of outcomes.
- A comprehensive resourcing strategy (human, physical and financial) has been compiled and guides all decision making toward financial sustainability and effective management of risk.
- Results of regular community surveys demonstrate high satisfaction with the leadership and integrity of Council's decision processes and reporting from the Council's Complaints Management System reveals low levels of substantiated complaints.
- Regular measurement demonstrates high conformance with agreed service delivery levels and standards across Council.
- Council demonstrates business improvement and legislative compliance through periodic audits.



1.6 Services Provided to the Community

In accordance with the *Local Government Act 2009* Council must adhere to the Local Government Principles to ensure the system of local government is accountable, effective, efficient and sustainable.

The Local Government Principles are:

- a) Transparent and effective processes, and decision-making in the public interest;
- b) Sustainable development and management of assets and infrastructure, and delivery of effective services;
- c) Democratic representation, social inclusion and meaningful community engagement;
- d) Good governance of, and by, local government; and
- e) Ethical and legal behaviour of Councillors and local government employees.

In general, Council has basic civic responsibilities to residents and ratepayers including:

- Supporting local government elections;
- Settling rates and preparing a corporate plan, operational plan, annual budget and strategic management plans for the Shire;
- Maintenance of civic infrastructure including roads, footpaths, parks, public open spaces and stormwater drainage;
- Supporting economic development and growth;
- Provision of water supply, reticulated sewerage and waste collection and disposal services; and
- Development planning and control including safety assessments.

Council provides two categories of services to the community; broadly defined as operational services or project-based services.

Operational services account for the bulk of Council services and deliver the core day-to-day business of Council to the community. The core activities of Council can be found within the Operational Plan and remain relatively consistent from year to year.

Project-based services include short-term and one-off projects in addition to projects with a longer term focus that may eventually become part of Council's core business, and support particular needs of the community. In any given financial year the amount of available project funding is dependent on a number of factors including external funding opportunities, ongoing commitments by Council and Council's capacity to fund projects.

Project-based services are split between operating projects and capital projects. Capital projects include new, renewal or upgrade of Council assets. The extent of these services is summarised in section 5.3 of the Budget and Operational Plan.

The Budget and Operational Plan 2017-18 has been prepared with reference to Council's existing service levels. Council will undertake a thorough review of service level standards over the coming years, in consultation with the community, to ensure Council delivers services in accordance with community aspirations and capacity to pay.

1.7 Measuring Achievement of the Annual Business Plan

Regularly measuring performance is critical to the process of implementing the Budget and Operational Plan and ensuring best practice facilities and service delivery to residents and ratepayers. In addition to documenting the strategic drivers, actions and planned outcomes for the 2017-18 financial year, the Budget and Operational Plan will be used by Council as a basis against which organisational performance will be regularly monitored and reported.

Quarterly reports will be presented to Council to enable ongoing tracking of actual performance against planned projects, performance targets and achievement of stated outputs. In addition to monthly financial reporting, a quarterly review of actual results against the Annual Budget will be prepared to monitor the financial performance of Council. Annual organisational performance will be reported in Council's Annual Report.



Budget 2017 - 2018



2.1 Budget Guiding Principles

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

Accountability

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 Corporate Plan (2014-2017):

- Community
- Economy
- Environment
- Assets
- Governance

Sustainable Financial and Asset Management Planning

A 10 year Long Term Financial Plan and 10 year Long Term Asset Management Plans 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. Consideration is given to Council's financial sustainability ratios when developing the budget with the aim of achieving target for at least 4 out of every 10 years.

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 known to enable Council to amend the budget and/or service delivery accordingly.

Regular updates are provided to the Mayor and Deputy Mayor in relation to major Capital Projects which are experiencing significant variations against project milestones.

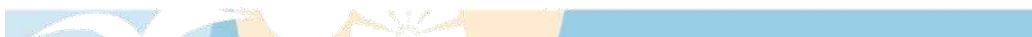
Quarterly budget reviews are to be presented to Council for review and consideration.

Meet Long Term Liabilities

Each budget will be fully funded and reconciled and prepared on an accrual 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.

Asset Sales

The operational budget will be structured such that there is no reliance on asset sales to fund core services. Asset sales will be used for strategic purposes and reduce reliance on borrowings.

Borrowings

We will consider borrowings a financial funding last resort and only as a tool to be used in a strategic perspective to achieve the provision of services to the community.

We will commit to funding all capital renewal projects from operating cash flows and borrow only for new or upgrade capital projects, having regard to sound financial management principles and giving consideration to inter-generational equity for the funding of long-term infrastructure projects.

Borrowings for infrastructure that provides a return on assets will take priority over borrowing for other assets.

Prior to undertaking any borrowing, Council shall assess its capacity to repay the loan, to ensure that the community is not burdened with unnecessary risk and rate/charge increases.

All borrowings will be considered in line with Council's Long Term Financial Plan.

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.

New Initiatives

All 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.

All high value or high risk capital projects to have business cases developed and approved prior to funding submissions being lodged or a budget allocation being allocated, with all projects having a documented scope and estimate of works completed.

Project managers are assigned to all projects and are responsible for managing project deliverables, budgets, risk and financial reporting for their respective project/s.

A project management framework will provide appropriate project governance at a project, program, portfolio and whole of organisational level and associated project management software will be utilised to manage all projects.

A project management office will have responsibility for Council's project management framework and associated governance, methodology, processes and software and on-going oversight and development of Council's project management approach.

Strategic Financial Parameters

Council has a responsibility to ensure that it has sufficient resources now and into the future to provide levels of service that are both affordable and at a level considered appropriate by the community. This responsibility encompasses how decisions are made regarding the allocation of ratepayer funds to Council's day to day operations as well as towards the replacement of existing assets and procurement of new assets.

Responsible ongoing financial management by Council will achieve the following objectives:

- Council operates in an efficient and effective manner, minimising general rate increases;
- Full cost pricing compliance for Council business activities;
- Ongoing operating surpluses to ensure Council's equity is not degraded and future financial risk can be adequately mitigated;
- Appropriate collection of cash funds for ongoing infrastructure and asset replacement and renewal;
- Future trunk infrastructure financial obligations can be met;
- Informed decisions are made on discretionary new operating or capital investment proposals (i.e. business cases including whole of life cost analysis);
- Infrastructure and assets are maintained to required service levels;
- Debt levels will be minimised, and returns on cash holdings maximised;
- Achieving all of the minimum financial sustainability benchmarks set by legislation.

The key measurement criteria for whether Council is achieving its financial sustainability objectives over the short and medium term are the three financial sustainability ratios required to be published under legislation, namely the:

1. Operating surplus ratio;
2. Net financial liabilities ratio; and
3. Asset sustainability ratio.

Council's current expected financial sustainability performance will be measured and reported against the benchmarks set by the state government as well as by ongoing periodic sustainability assessments undertaken by the Queensland Treasury Corporation.

Council has adopted the following strategic financial parameters:

Service delivery

Council Role - *Should we be involved and 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 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 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.

Measure:

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

Operating Performance

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

Livingstone Shire Council 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 existing service delivery, 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.
- iv. Absorb normal financial risks and shocks.

Target:

- Achieve a sustainable Operating Surplus Ratio (underlying operating result/total underlying operating revenue) of between 0-10%
- Achieve an operating surplus in six or more of the years within the ten year planning period, with consistent 'moderate' rate rises and no major disruptive service cuts from year to year.

Funding - *Who benefits and therefore who should pay?*

The amount of funding from available sources (including fees and charges) will be determined with regard to benefits to users, the full cost of services, market rates, fairness, social and behavioural considerations, as well as Corporate Plan and Long Term Financial Plan objectives.

Target:

- Own source operating revenue coverage ratio (own source operating revenue/operating expense) of greater than 60%
- Percentage of fees and charges change (excluding growth (revenue from new development)) for each classification of fees and charges to be no more than +/- 2% from one year to the next (all other things being equal).

Rating Stability - *Smoothing the impact on our ratepayers*

Rating charge predictability and stability will be achieved for existing levels of service to avoid volatility and adverse future rates shocks. Real rate revenue growth above CPI is required given the estimated annual increase in costs of delivery. Methods of minimising the volatility of rate changes for individual land use categories will be pursued within legislative limits.

Target:

- Percentage of rate change (excluding growth (revenue from new development)) for each rating category to be no more than +/- 2% CPI (March Quarter).

Fiscal flexibility

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

Borrowings will be used to fund assets and promote intergenerational equity in accordance with Council's Long Term Financial Plan and Asset Management Plan. Within Council's ten year planning period, Council aims to achieve the following ratios:

Targets:

- Net financial asset / liabilities ratio ((total liabilities-current assets) / operating revenue) of less than 60%.
- Total debt service cover ratio (operating result before interest and depreciation / principal and interest) of > 2 times
- Interest coverage ratio (net interest expense / total operating revenue) of > 2 times

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. This will be evidenced by the achievement of an operating surplus in six or more of the years within the ten year planning period.

Target:

- Operating Surplus Ratio of between 0%-10% in six or more years within the ten year planning period.
- Borrowing Capacity (total borrowings /operating revenue) reduces to 50% within the ten year planning period

Liquidity

Cash Management – Do we have adequate cash liquidity to meet cash obligations as and when they fall due?

Central to a being financially sustainable is that Council not only has the capacity to meet, but actually meets its financial obligations as and when they fall due. Council will undertake cash flow analysis at regular intervals to ensure Council has the necessary liquidity.

Targets:

- Cash expense cover of at least 3 months
- Maintain a working capital ratio of at least 2:1

Asset Sustainability

Infrastructure Management - *Are we spending enough on existing assets?*

Renewal and replacement capital projects will be based on long term 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.

Targets:

- Asset sustainability ratio (capital expenditure on replacement assets / depreciation expenditure) above 90%.

- Asset renewal funding ratio (net present value of planned capital renewals over 10 years / net present value of required capital expenditure over 10 years (as per Asset Management Plans) above 75%

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 as far as possible.

Measure:

- Percent spend on new versus existing assets (on average).
- Extent to which new assets are funded externally.

Significant Influences

In preparing the 2017-18 Annual Budget, a number of internal and external influences have been taken into account as they are likely to significantly impact on the cost of services delivered by Council in the budget period.

External Influences

- Increasing need to respond to changing legislation and the associated compliance demands on Council;
- Potential change in State Government and the consequential change in legislation (e.g. industrial relations award);
- Freezing of Financial Assistance Grants (FAG) CPI indexation for three years;
- Reduced availability of external funding including FAG and NDRRA;
- Prevailing economic conditions;
- Current state of property market contributing to lower revenue from application fees and developer contributions and slower rates growth;
- Value and timing of growth (both population and new rateable properties);
- Shoalwater Bay Military Training Area expansion;
- Increase in utility prices;
- Changes in technology;
- Changing community expectations;
- High standard of open spaces received from developers requiring maintenance above and beyond existing service levels.

Internal Influences

- Increasing costs associated with current service levels;
- Building the organisational capacity of the Council to deliver current and future services;
- Maintenance and operation of newly constructed community infrastructure;
- Increasing depreciation costs due to asset intensive delivery of services

2.2 Assumptions

	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
LIVINGSTONE SHIRE COUNCIL										
ASSUMPTIONS OF THE LONG TERM FINANCIAL FORECAST										
FOR THE PERIODS ENDING 30 JUNE 2018 TO 2027										
General Assumptions										
Consumer Price Index	1.55%	2.10%	2.20%	2.40%	2.40%	2.40%	2.50%	2.50%	2.50%	2.50%
Council Cost Index	1.74%	1.84%	1.84%	2.04%	2.04%	2.24%	2.24%	2.39%	2.39%	2.39%
Revenue										
Growth (Increase in revenue due to new properties)	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
General Rates (Plus growth)	3.90%	3.90%	3.90%	3.90%	3.90%	3.90%	2.50%	2.50%	2.50%	2.50%
Separate Charges (Plus growth)	3.90%	3.90%	4.90%	4.90%	4.90%	4.90%	2.50%	2.50%	2.50%	2.50%
Utility Charges (Water, Sewerage & Waste) (Plus growth)	3.90%	3.90%	3.90%	3.90%	3.90%	3.90%	2.50%	2.50%	2.50%	2.50%
Entered as per estimates	2.10%	2.10%	2.20%	2.40%	2.40%	2.40%	2.50%	2.50%	2.50%	2.50%
Fees & Charges (Including Growth)										
Expenditure (Including Growth)										
Employee Costs										
Consumer Price Increase	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
Growth	0.00%	0.00%	0.00%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
Entered as per estimates	1.84%	1.84%	1.84%	2.04%	2.04%	2.24%	2.24%	2.39%	2.39%	2.39%
Materials & Services										
Council Cost Increase	1.84%	1.84%	1.84%	2.04%	2.04%	2.24%	2.24%	2.39%	2.39%	2.39%
Growth	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Borrowings (\$'000's)										
Opening Balance	\$ 76,542	\$ 95,444	\$ 90,418	\$ 85,146	\$ 79,587	\$ 76,237	\$ 74,492	\$ 72,773	\$ 65,521	\$ 57,894
New Loans	\$ 20,000	\$ -	\$ -	\$ -	\$ 2,500	\$ 4,500	\$ 5,000	\$ -	\$ -	\$ -
Redemption	\$ 4,098	\$ 5,026	\$ 5,272	\$ 5,860	\$ 5,850	\$ 6,245	\$ 6,719	\$ 7,253	\$ 7,626	\$ 8,021
Entered as per estimates	\$ 95,444	\$ 90,418	\$ 85,146	\$ 79,587	\$ 76,237	\$ 74,492	\$ 72,773	\$ 65,521	\$ 57,894	\$ 49,873

2.3 Financial Statements

2.3.1 Budgeted Income and Expenditure Statement

STATEMENT OF INCOME AND EXPENDITURE
LONG TERM FINANCIAL FORECAST

	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Operating Income										
Gross rates and utility charges	74,864	79,324	84,049	89,057	94,364	99,988	104,526	109,270	114,230	119,416
Less discounts & remissions	(5,962)	(6,327)	(6,751)	(7,207)	(7,663)	(8,178)	(8,732)	(9,328)	(9,971)	(10,658)
Fees and charges	4,196	4,354	4,522	4,703	4,891	5,124	5,365	5,616	5,875	6,144
Rental Income	220	372	384	396	409	422	435	449	464	479
Interest revenue	1,010	1,222	1,239	1,346	1,547	1,777	2,168	2,907	3,622	4,454
Sales revenue	6,297	2,708	1,635	3,414	3,551	1,551	1,613	3,613	3,758	1,758
Operational grants and subsidies	4,798	4,918	5,041	5,167	5,296	5,428	5,564	5,703	5,846	5,992
Other income	431	442	453	464	476	488	500	512	525	538
Total Operating Income	85,854	87,013	90,571	97,340	102,871	106,600	111,440	116,743	124,350	128,123
Capital Income										
Infrastructure cash contributions	4,500	5,000	5,500	6,000	6,000	6,000	6,000	6,000	6,000	6,000
Capital grants and subsidies	40,202	1,263	648	357	-	-	-	-	-	-
Other capital income	200	200	200	200	200	200	200	200	200	200
Total Capital Income	44,902	6,463	6,348	6,557	6,200	6,200	6,200	6,200	6,200	6,200
Total Income	130,756	93,476	96,919	103,897	109,071	112,800	117,640	124,943	130,550	134,323
Operating expenses										
Employee benefits	33,807	33,127	33,265	34,159	35,076	36,052	37,054	38,084	39,142	40,229
Materials and services	25,521	27,031	27,529	28,090	28,663	29,305	29,962	30,678	31,411	32,162
Depreciation and amortisation	23,453	25,015	25,556	25,959	26,372	24,716	25,385	26,062	26,666	27,194
Finance Costs	165	170	176	181	187	193	199	206	212	219
External Loan interest expense	4,078	4,563	4,313	4,025	3,735	3,517	3,360	3,179	2,804	2,409
Other operating expenses	2,432	2,464	2,498	2,537	2,577	2,618	2,661	2,705	2,751	2,796
Total Operating Expenses	89,456	92,371	93,337	94,952	96,610	96,401	98,621	100,914	102,986	105,009
Capital Expenses										
Restoration and rehabilitation provision	140	143	146	149	152	155	158	161	164	167
Total Capital Expenses	140	143	146	149	152	155	158	161	164	167
Net Result	41,160	961	3,437	8,796	12,309	16,244	18,861	23,868	27,399	29,147
Operating Result	(5,602)	(5,359)	(2,765)	2,388	6,261	10,199	12,819	17,829	21,363	23,114
Underlying Result	(6,539)	(6,707)	(2,986)	2,388	6,261	10,199	12,819	17,829	21,363	23,114

2.3.2 Budgeted Statement of Financial Position

STATEMENT OF FINANCIAL POSITION LONG TERM FINANCIAL FORECAST											
	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Assets											
Current Assets											
Cash and cash equivalents	15,337	12,060	11,396	12,027	15,766	24,485	39,366	57,333	81,879	107,727	
Trade and other receivables	7,405	7,635	8,035	8,679	9,161	9,477	9,852	10,473	10,915	11,181	
Inventories	4,231	2,005	1,350	1,350	1,350	1,350	1,350	1,350	1,350	1,350	
Other current assets	2,281	2,281	2,281	2,281	2,281	2,281	2,281	2,281	2,281	2,281	
Total Current Assets	29,254	23,981	23,061	24,337	28,558	37,593	52,849	71,436	96,424	122,539	
Non-Current Assets											
Land held for development or sale	3,614	3,614	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	
Property, plant & equipment	991,972	1,000,029	1,016,319	1,046,564	1,056,293	1,077,831	1,113,459	1,118,597	1,133,894	1,139,049	
Other non-current assets	575	204	-	-	-	-	-	-	-	-	
Total Non-Current Assets	996,161	1,003,847	1,019,919	1,050,164	1,059,893	1,081,431	1,117,059	1,122,197	1,137,494	1,142,649	
Total Assets	1,025,415	1,027,828	1,042,979	1,074,500	1,088,451	1,119,024	1,169,908	1,193,633	1,233,918	1,265,187	
Liabilities											
Current Liabilities											
Trade and other payables	8,461	8,787	8,896	9,111	9,305	9,520	9,714	9,976	10,218	10,465	
Borrowings	5,026	5,272	5,560	5,851	6,245	6,719	7,253	7,626	8,021	8,432	
Provisions	3,297	2,990	2,711	2,458	2,229	2,022	1,833	1,662	1,507	1,367	
Other current liabilities	276	293	310	328	346	365	384	404	424	444	
Total Current Liabilities	17,059	17,342	17,476	17,748	18,126	18,626	19,183	19,669	20,170	20,708	
Non-Current Liabilities											
Trade and other payables	460	460	460	460	460	460	460	460	460	460	
Borrowings	90,418	85,146	79,587	73,736	69,992	67,773	65,521	57,894	49,873	41,441	
Provisions	11,651	12,241	12,816	11,633	10,440	8,277	8,663	9,043	9,419	9,792	
Total Non-Current Liabilities	102,529	97,848	92,863	85,830	80,892	76,510	74,643	67,397	59,752	51,693	
Total Liabilities	119,589	115,189	110,339	103,577	99,017	95,136	93,827	87,066	79,922	72,402	
NET COMMUNITY ASSETS											
	905,826	912,638	932,640	970,923	989,434	1,023,887	1,076,082	1,106,567	1,153,996	1,192,786	
Community Equity											
Retained surplus	871,149	872,111	875,547	884,343	896,652	912,896	931,757	955,625	983,024	1,012,171	
Asset revaluation surplus	34,677	40,528	57,093	86,580	92,782	110,992	144,324	150,941	170,972	180,614	
TOTAL COMMUNITY EQUITY	905,826	912,638	932,640	970,923	989,434	1,023,887	1,076,082	1,106,567	1,153,996	1,192,786	

2.3.3 Budgeted Statement of Cash Flows

STATEMENT OF FINANCIAL POSITION
2017/18

	2017/18	2018/19	2019/20
	\$'000	\$'000	\$'000
Cash Flows from Operating Activities			
Receipts from customers	76,922	79,263	83,635
Payment to suppliers and employees	(61,570)	(62,283)	(63,164)
Payments for land held as inventory	(2,200)	-	-
Proceeds from sale of land held as inventory	7,656	3,574	890
Interest received	1,010	1,222	1,239
Borrowing costs	(4,078)	(4,563)	(4,313)
Non-capital grants and contributions	4,789	4,907	5,031
Cash inflow (outflow) from Operating Activities	22,528	22,120	23,318
Cash Flows from Investing Activities			
Payments for property, plant and equipment	(95,128)	(26,951)	(25,176)
Grants and contributions received	44,702	6,263	6,148
Proceeds from the sale of assets	300	300	300
Other investing activities	16	17	17
Cash inflow (outflow) from Investing Activities	(50,110)	(20,371)	(18,711)
Cash Flows from Financing Activities			
Proceeds from borrowings	20,000	-	-
Repayment of borrowings	(4,098)	(5,026)	(5,272)
Cash inflow (outflow) from Financing Activities	15,902	(5,026)	(5,272)
Net (decrease) / increase in Cash Held	(11,680)	(3,277)	(665)
Cash at the beginning of the financial year	27,017	15,337	12,060
Cash at the end of the financial year	15,337	12,060	11,396

2.3.4 Budgeted Statement of Changes in Equity

LIVINGSTONE SHIRE COUNCIL
BUDGETED STATEMENT OF CHANGES IN EQUITY
 FOR THE PERIODS ENDING 30 JUNE 2017 TO 2019

	Total \$'000	Accumulated Surplus \$'000	Asset Revaluation Surplus \$'000
Balance at 30 Jun 2016	818,361	794,363	23,998
Net result for the period	46,518	46,518	
Transfers to reserves	-	-	
Transfers from reserves	-	-	
Asset revaluation adjustment	21,687		21,687
Balance at 30 Jun 2017	886,566	840,881	45,685
Net result for the period	26,001	26,001	
Transfers to reserves	-	-	
Transfers from reserves	-	-	
Asset revaluation adjustment	23,671		23,671
Balance at 30 Jun 2018	936,238	866,882	69,356
Net result for the period	5,990	5,990	
Transfers to reserves	-	-	
Transfers from reserves	-	-	
Asset revaluation adjustment	25,155		25,155
Balance at 30 Jun 2019	967,383	872,872	94,511

2.3.5 Measures of Financial Sustainability and Required Disclosures

In accordance with section 169 of the Local Government Regulation 2012, the Council is required to disclose in the budget certain measures of financial sustainability.

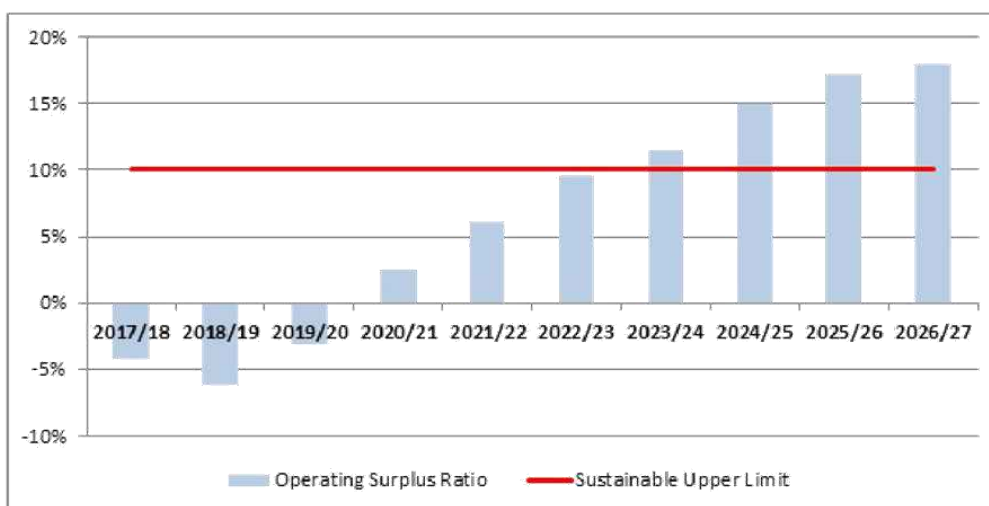
The Queensland Government defines a sustainable local government as being 'able to maintain its financial capital and infrastructure capital over the long term' (Local Government Act 2009, section 104(2)).

To ensure the Council continues along the path of financial sustainability into the future, key long term strategic plans are developed and integrated, demonstrating a strategy is in place to manage the financial implications of its long term planning.

The three financial sustainability measures cover the period of the annual budget plus the next nine financial years (10 years in total).

The target indicated in each graph are sourced from the 'Financial management (sustainability) guideline 2013' which is available from the website of The Department of Infrastructure, Local Government and Planning.

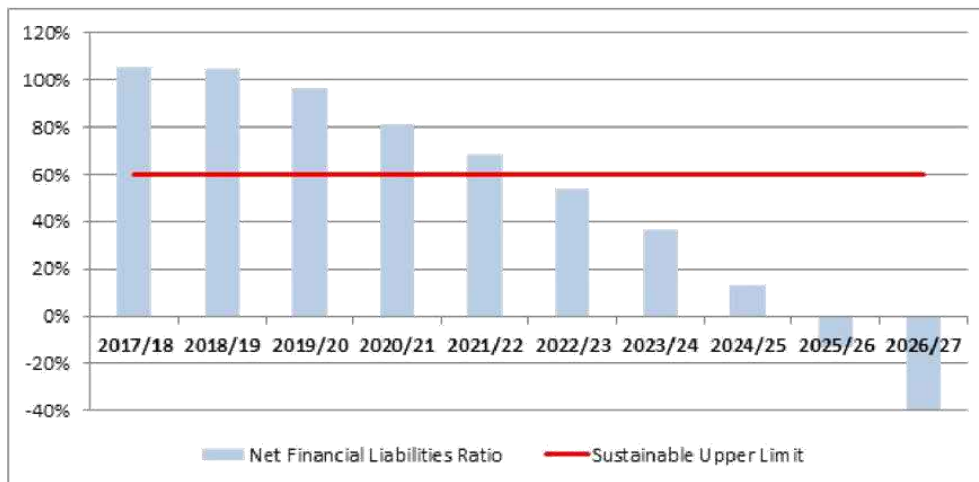
Operating Surplus Ratio



Description	Measure	Target
Demonstrates the extent to which revenues raised cover operational expenses only or are available for capital funding purposes or other purposes	Net Operating Surplus/(Deficit) Operating Revenue	Between 0% and 10% (on average over the long term)
Commentary		
Council is forecasting a positive (greater than 0%) operating surplus ratio in seven (7) out of the ten years. A positive ratio indicates that recurring operating revenue exceeds recurring operating expenses and this assists in funding capital expenditure. This can result in less reliance on borrowing money to fund capital expenditure and thus reduces Council debt. The positive operating surplus ratio of Council for the majority of the ten year period is a good indicator of long term sustainability.		



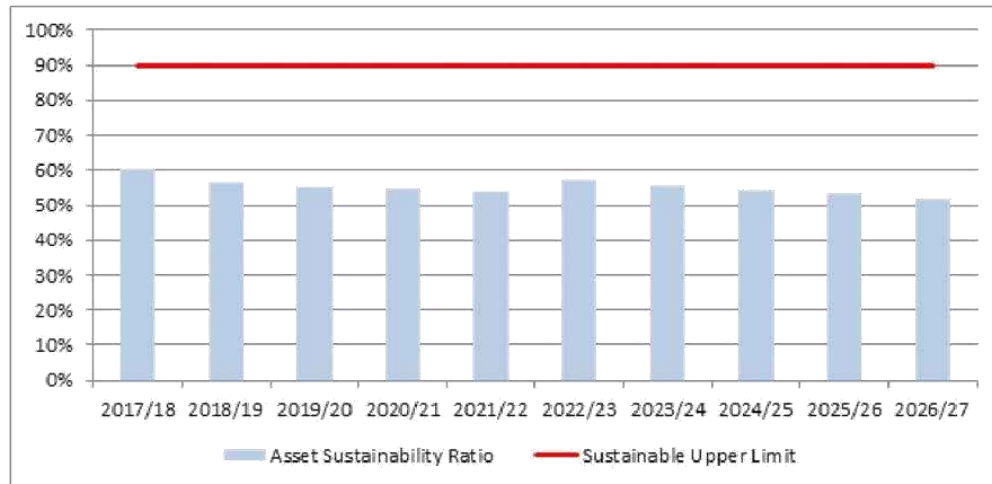
Net Financial Liabilities Ratio



Description	Measure	Target
Demonstrates the extent to which the net financial liabilities of Council can be serviced by its operating revenues	$\frac{\text{Total Liabilities less Current Assets}}{\text{Operating Revenue}}$	Not greater than 60% (on average over the long term)
Commentary		
Council is forecasting high (greater than 60%) for the first five (5) years in the ten year forecast period. This is indicative of the significant infrastructure projects that Council has and is undertaking in 2017/18.		



Asset Sustainability Ratio



Description	Measure	Target
Demonstrates the extent to which the infrastructure assets managed by Council are being replaced as they reach the end of their useful lives.	<u>Capital Expenditure on Replacement Assets</u> <u>Depreciation Expense</u>	Greater than 90% (on average over the long term)
Commentary		
Capital expenditure can broadly be classified as New (building something entirely new) or renewal (replacing an old asset with a new one). This ratio measures how much capital expenditure goes toward replacing existing assets each year when divided by depreciation expense. As the ten year forecast indicates Council’s ratio is below the target of 90% or better but is an improvement on the previous year.		

Additional Legislative Disclosures

2017/18

In accordance with section 169 of the Local Government Regulation 2012, the Council is required to report the total value of the change, expressed as a percentage in the rates and utility charges levied for the financial year (2017/18) compared with the rates and utility charges levied in the previous budget (2016/17). The calculation of this percentage for a financial year excludes rebates and discounts applicable on rates and utility charges.

	Adopted Budget 2016/17	Adopted Budget 2017/18	% Change from 2016/17 to 2017/18
Gross Rates and Utility Charges	\$72,149,470	\$74,864,220	3.76%

Financial Management Policies

Part 4

4.1 Debt Policy



DEBT POLICY

(STATUTORY POLICY)

1. **Scope**

The Debt Policy (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**

Local Government Act 2009
Local Government Regulation 2012
Statutory Bodies Financial Arrangements Act 1982

4. **Definitions**

To assist in interpretation, the following definitions shall apply:

CEO	Chief Executive Officer 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.
Council	Livingstone Shire Council.
The Act	<i>Local Government Act 2009</i> .
The Regulation	<i>Local Government Regulation 2012</i> .
SBFAA	<i>Statutory Bodies Financial Arrangements Act 1982</i> .

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 (i.e. intergenerational equity). 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:

- Borrowings are considered to be a financial funding last resort and only as a tool to be used in a strategic perspective to achieve the provision of services to the community;
- Borrowings for infrastructure that provides a return on assets will take priority over borrowing for other assets. 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.
- Prior to undertaking any borrowing, Council shall assess its capacity to repay the loan, to ensure that the community is not burdened with unnecessary risk and rate/charge increases.
- The term of any loan should not exceed the expected life of the asset being funded.
- All borrowings will be considered in line with Council's long term financial forecast.

TEN YEAR LOAN PROGRAMME FORECAST

Council utilises loan borrowings to fund major capital and infrastructure works. Repayments are spread over a long period of up to twenty years (20) as the Capital Works Projects funded all have long useful lives. This Policy includes the following information:

- 1) New borrowings for the current and the next nine (9) financial years; and
- 2) Repayment schedule for new and existing borrowings.

The following ten (10) 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)
2017-18	20,000,000	4,098,000	20
2018-19	-	5,026,000	-
2019-20	-	5,272,000	-
2020-21	-	5,560,000	-
2021-22	2,500,000	5,850,000	20
2022-23	4,500,000	6,245,000	20
2023-24	5,000,000	6,719,000	20
2024-25	-	7,253,000	-
2025-26	-	7,626,000	-
2026-27	-	8,021,000	-

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 2017-18 is as follows:

**TABLE (2)
BUDGETED INTEREST AND REDEMPTION
FOR THE PERIOD TO 30 JUNE 2018**

	A	B	C	D	E
					(A – C + D)
FUNCTION DESCRIPTION	EST BALANCE 01-07-2017	ADMIN & INTEREST	REDEMPTION	NEW ADVANCES	EST BOOK DEBT BALANCE 30-06-2018
Water and Sewerage	18,801,683	1,023,987	1,073,388	10,000,000	17,728,295
Waste	11,908,501	660,501	694,530	0	11,213,971
Other Infrastructure	48,831,836	2,393,512	2,330,082	10,000,000	66,501,754
TOTAL	79,542,020	4,078,000	4,098,000	20,000,000	95,444,020

6. Changes to this Policy

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

1. As required by legislation - this Policy is to be reviewed at least annually 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. Repeals

This Policy repeals the former Livingstone Shire Council Policy titled 'Debt Policy' adopted 12 July 2016.

CHRIS MURDOCH
CHIEF EXECUTIVE OFFICER



4.2 Investment Policy



INVESTMENT POLICY (STATUTORY POLICY)

1. Scope

The Investment Policy (this 'Policy') applies to the investment of investable 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

As per s 191 of the *Local Government Regulation 2012*, Council is required to prepare and adopt an investment policy.

To provide Council with a contemporary investment policy based on an assessment of risk within the legislative framework of the SBFAA and SBFAR. This includes:

- ensuring the preservation of Council's capital;
- investing Council funds not immediately required for financial commitments;
- maximising earnings from authorised investments of investable funds in accordance with s 47(1) of the SBFAA;
- consideration of council's net debt position when determining the use of investable funds; and
- ensuring that appropriate procedures and adequate internal controls are established and records are kept.

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

Local Government Act 2009
Local Government Regulation 2012
Statutory Bodies Financial Arrangements Act 1982
Statutory Bodies Financial Arrangement Regulation 2007
Public Sector Ethics Act 1994
 Investment Guideline

4. Definitions

To assist in interpretation, the following definitions shall apply:

At-call	For an investment by a statutory body, means the body may, without penalty, obtain all amounts under the investment – <ul style="list-style-type: none"> (a) Immediately it gives written or oral notice to the person with whom the investment is made; or (b) Within 30 days after written or oral notice is given to the person with whom the investment is made.
---------	--

Authorised investments	Investments allowed by the SBFAA & SBFAR and authorised for investment purposes by Council and/or Council's Chief Executive Officer.
Financial Institution	Those organisations listed on the Register of Approved Deposit Institutions (ADIs) on the Australian Prudential Regulation Authority website.
Investable funds	Funds not required in the short term (30 days) to meet the cash flow requirements of Council and available for investment.
Investment portfolio	The term portfolio refers to any combination of financial risk such as stocks, bonds or cash. It is a generally accepted principle that a portfolio is designed according to the investor's risk tolerance, time frame and investment objectives. The monetary value of each asset may influence the risk/reward ratio of the portfolio and is referred to as the asset allocation of the portfolio.
Investment arrangement	Means securities, investments and other similar arrangements, including, for example, bills of exchange, bonds, certificates of deposit and promissory notes.
Liquidity	A measure of the extent to which a person or organisation has cash to meet immediate and short-term obligations, or assets that can be quickly converted to do this.
Market average rate of return	An index of money market cash investment rates available to Council as per the SBFAA and SBFAR that is averaged over the same investment period as Council's investment portfolio to provide a comparison to Council's investment portfolio performance.
Net debt position	Council's net debt position is the difference between Council's Debt and Cash holdings.
Prohibited investments	Investments not allowed by the SBFAA & SBFAR and not authorised for investment purposes by Council and/or Council's Chief Executive Officer.
Prudent investment principles	Generally, any use of financial assets that is suitable for the risk and return profile and the time horizon of a given investor (Council). Investment officers who are entrusted with making prudent investments should also ensure that an investment is one that makes sense within the investor's overall portfolio and whose fees will not detract significantly from the investment's returns. The prudent Investor rule only holds that persons must make sound money management decisions for their clients based on the information available. The outcome of their investment decision, whether good or bad, is not a factor in whether the investment is considered prudent.
Recognised local financial institutions	Those financial institutions identified by Council that have a local branch, provide retail banking services to the public, show evidence of supporting the community through donations or event support and provide a range of term deposits suitable for Council's investment requirements.
SBFAA	<i>Statutory Bodies Financial Arrangements Act 1982.</i>
SBFAR	<i>Statutory Bodies Financial Regulation 2007.</i>

Segregation of duties	Segregation of duties are specific internal controls implemented to ensure no one officer has so much control over an activity that mistakes could go undetected or that the officer could be placed in a situation where they could be tempted by an inappropriate activity. The emphasis is the segregation of functional responsibilities and to create a system of checks and balances, so that a duty performed by one officer would be checked by another officer in the ordinary course of work.
Speculation	Speculation is the practice of engaging in risky financial transactions in an attempt to profit from fluctuations in the market value of a tradable good such as a financial instrument, rather than attempting to profit from the underlying financial attributes embodied in the instrument such as capital gains, interest, or dividends.
The Act	<i>Local Government Act 2009.</i>
The Regulation	<i>Local Government Regulation 2012.</i>

5. Policy Statement

5.1 Investment approach

Council has adopted a passive investment approach. The objective of a passive investment approach is to ensure the return of capital and at the same time generate a return commensurate with the risk taken. This will be achieved primarily through investing in fixed interest rate term deposits that will be held to maturity and at-call investments.

5.2 Authority for Investment

The investment of Council's investable funds are to be in accordance with the relevant power of investment under the SBFAA and SBFAR and their subsequent amendments and regulations.

5.3 Ethics and conflict of Interest

- a) A standard of prudence is to be used by investment officers when managing the overall portfolio. Investments will be managed with the care, diligence and skill that a prudent person would exercise in managing the affairs of themselves or other persons.
- b) Investment officers are to manage the investment portfolios not for speculation, but for investment in accordance with the spirit of this Policy.
- c) 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.

5.4 Risk Management

- a) Council's risk management approach to managing its investable funds includes:
 - embedding risk management in the requirements of this policy and the Investment Guideline;
 - meeting the requirements of the SBFAA and SBFAR;
 - specifying credit ratings of the financial institution and investment arrangements allocated in the Investment Guideline;

- including a register of authorised investments in accordance with s 44(1) of the SBFAA. The register will be approved by the Chief Executive Officer; and
 - including a prohibited investments register within the Investment Guideline.
- b) Council's loss appetite is zero for loss of the investment capital with the loss of investment income low. Investment income loss is controlled by investing in appropriately credit rated institutions with fixed interest term and at-call deposits.

5.5 Investment Objectives

Livingstone Shire Council's primary objectives in order of investment activities are to:

- preserve capital;
- maintain an appropriate level of liquidity; and
- maximise returns while investing in accordance with s 47(1) of the SBFAA.

5.5.1 Preservation of Capital

Preservation of capital is the principle objective of the investment portfolio. Investments are to be made in a manner that seeks to ensure security of the principle.

5.5.2 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 making an early withdrawal request on any of Council's investments.

5.5.3 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, current interest rates and budget considerations. 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.

5.6 Authorised Investments

- a) Council will only invest investable funds within the constraints of s 44(1) of the SBFAA. A register of authorised investments will be included in the Investment Guideline.
- b) The maturity structure of the portfolio will be in accordance with s 44(2) of the SBFAA.

5.7 Prohibited Investments

- a) This Policy prohibits any investment carried out for speculative purposes. The Chief Financial Officer will include a prohibited investments register within the Investment Guideline.
- b) Council will approve dealings with all recognised local financial institutions that are listed on the Australian Prudential Regulation Authority website.

5.8 Limitation of Investment Power

As per s 43 of the SBFAA Council is limited in investments that are:

- in Australian Dollars; and
- undertaken in Australia.

5.9 Procedures and Internal Controls

The Chief Financial Officer shall establish processes and internal controls 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:

- a list of authorised and prohibited investments;
- a list or reference to approved financial Institutions;
- methods for obtaining quotes and investing funds;
- reconciliation and reporting requirements;
- compliance and oversight of investment parameters;
- maintenance and safekeeping of investment records, and
- segregation of duties and delegations.

5.10 Breaches

Any breach of this Policy is to be reported to the Director Corporate Services and rectified within seven (7) days of the breach occurring. Breaches that result in a material or reportable loss as defined in the Regulation must be reported and actioned as per s 307A of the Regulation.

5.11 Delegation of Authority

- a) Authority for implementation of this Policy is delegated by Council to the Chief Executive Officer in accordance with s 257(1) of the Act.
- b) Authority for the day to day management of Council's Investment Portfolio is delegated by the Chief Executive Officer to the Director Corporate Services and/or the Chief Financial Officer, as per s 259 (1) of the Act.

5.12 Availability of Investment Policy

- a) This Investment Policy will be available for public access and inspection at any of Council's public offices and on Council's website as required of s 199 of the Regulation.
- b) Council will provide the ability for the public to purchase a copy of this Investment Policy as per s 199 of the Regulation.

6. Changes to this Policy

This Policy is 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 regularly reviewed as required by s 104 (6) of the Act. These reviews will be at intervals of no more than one year.

7. Repeals

This Policy repeals the former Livingstone Shire Council Policy titled 'Investment Policy' adopted 12 July 2016.

CHRIS MURDOCH
CHIEF EXECUTIVE OFFICER

Long Term Asset Management Plan

Part 5



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.

Livingstone Shire Council has put considerable effort in to ensuring that it has robust data regarding all of the Shire's assets, their location, condition and remaining useful life required to develop robust Asset Management Plans.

Council this year has undertaken full condition assessment and valuations of its Buildings, Water and Sewer assets. Council is now in a position to determine the required investment and intervention strategies to ensure the Shire's assets continue to achieve the adopted service levels at the most economical whole of life cost.

Council has developed Shire specific long-term asset management plans for Roads & Drainage, Water and Sewerage, Buildings and Fleet 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



5.2.1 Capital Works Program by Asset Class

LIVINGSTONE SHIRE COUNCIL CAPITAL BUDGET JULY 2017 - JUNE 2018 SUMMARY BY ASSET CLASS							
2017/18							
Asset Class	New	Upgrade	Renewal	Total Capital Expenditure	Total External Funding	Net Capital Expense	
Land	\$ 150,000	\$ -	\$ -	\$ 150,000	-	\$ 150,000	
Buildings	\$ 5,114,648	\$ -	\$ 175,000	\$ 5,289,648	1,005,750	\$ 4,283,898	
Plant & Equipment	\$ -	\$ -	\$ 2,276,315	\$ 2,276,315	-	\$ 2,276,315	
Road & Drainage	\$ 19,229,261	\$ -	\$ 7,420,397	\$ 26,649,658	13,496,017	\$ 13,153,642	
Bridges	\$ -	\$ -	\$ -	\$ -	-	\$ -	
Water	\$ 541,000	\$ -	\$ 3,194,000	\$ 3,735,000	-	\$ 3,735,000	
Sewerage	\$ 15,410,000	\$ -	\$ 850,000	\$ 16,260,000	3,000,000	\$ 13,260,000	
Site Improvements	\$ 40,527,044	\$ -	\$ 240,000	\$ 40,767,044	21,500,000	\$ 19,267,044	
Total	\$ 80,971,953	\$ 0	\$ 14,155,712	\$ 95,127,665	39,001,767	\$ 56,125,899	
Land Development	\$ 2,300,000	\$ -	\$ -	\$ 2,300,000	1,200,000	\$ 1,100,000	
TOTAL With Land Development Costs	\$ 83,271,953	\$ -	\$ 14,155,712	\$ 97,427,665	\$ 40,201,767	\$ 57,225,899	

LIVINGSTONE SHIRE COUNCIL CAPITAL BUDGET JULY 2018 - JUNE 2019 SUMMARY BY ASSET CLASS							
2018/19							
Asset Class	New	Upgrade	Renewal	Total Capital Expenditure	Total External Funding	Net Capital Expense	
Land	\$ 150,000	\$ -	\$ -	\$ 150,000	-	\$ 150,000	
Buildings	\$ 410,000	\$ -	\$ 823,500	\$ 1,233,500	-	\$ 1,233,500	
Plant & Equipment	\$ 1,000,000	\$ -	\$ 2,407,000	\$ 3,407,000	-	\$ 3,407,000	
Road & Drainage	\$ 6,166,000	\$ -	\$ 7,874,000	\$ 14,040,000	1,263,693	\$ 12,776,307	
Bridges	\$ 150,000	\$ -	\$ 50,000	\$ 200,000	-	\$ 200,000	
Water	\$ 3,424,500	\$ -	\$ 1,377,500	\$ 4,802,000	-	\$ 4,802,000	
Sewerage	\$ 929,500	\$ -	\$ 805,378	\$ 1,734,878	-	\$ 1,734,878	
Site Improvements	\$ 1,155,000	\$ -	\$ 229,000	\$ 1,384,000	-	\$ 1,384,000	
Total	\$ 13,385,000	\$ 0	\$ 13,566,378	\$ 26,951,378	\$ 1,263,693	\$ 25,687,685	
Land Development	\$ 200,000	\$ -	\$ -	\$ 200,000	-	\$ 200,000	
TOTAL With Land Development Costs	\$ 13,585,000	\$ -	\$ 13,566,378	\$ 27,151,378	\$ 1,263,693	\$ 25,887,685	

LIVINGSTONE SHIRE COUNCIL CAPITAL BUDGET JULY 2019 - JUNE 2020 SUMMARY BY ASSET CLASS							
2019/20							
Asset Class	New	Upgrade	Renewal	Total Capital Expenditure	Total External Funding	Net Capital Expense	
Land	\$ 150,000	\$ -	\$ -	\$ 150,000	-	\$ 150,000	
Buildings	\$ 30,000	\$ -	\$ 225,000	\$ 255,000	-	\$ 255,000	
Plant & Equipment	\$ -	\$ -	\$ 2,540,000	\$ 2,540,000	-	\$ 2,540,000	
Road & Drainage	\$ 8,413,813	\$ -	\$ 7,091,888	\$ 15,505,701	648,046	\$ 14,857,655	
Bridges	\$ -	\$ -	\$ -	\$ -	-	\$ -	
Water	\$ -	\$ -	\$ 1,330,127	\$ 1,330,127	-	\$ 1,330,127	
Sewerage	\$ 2,507,000	\$ -	\$ 1,699,000	\$ 4,206,000	-	\$ 4,206,000	
Site Improvements	\$ 1,000,000	\$ -	\$ 189,000	\$ 1,189,000	-	\$ 1,189,000	
Total	\$ 12,100,813	\$ 0	\$ 13,075,015	\$ 25,175,828	\$ 648,046	\$ 24,527,782	
Land Development	\$ -	\$ -	\$ -	\$ -	-	\$ -	
TOTAL With Land Development Costs	\$ 12,100,813	\$ -	\$ 13,075,015	\$ 25,175,828	\$ 648,046	\$ 24,527,782	



LIVINGSTONE SHIRE COUNCIL CAPITAL BUDGET JULY 2019 - JUNE 2020 SUMMARY BY ASSET CLASS							
2020/21							
Asset Class	New	Upgrade	Renewal	Total Capital Expenditure	Total External Funding	Net Capital Expense	
Land	\$ 150,000	\$ -	\$ -	\$ 150,000	-	\$ 150,000	
Buildings	\$ -	\$ -	\$ 250,000	\$ 250,000	-	\$ 250,000	
Plant & Equipment	\$ 50,000	\$ -	\$ 2,570,500	\$ 2,620,500	-	\$ 2,620,500	
Road & Drainage	\$ 9,390,900	\$ -	\$ 7,941,100	\$ 17,332,000	\$ 356,598	\$ 16,975,402	
Bridges	\$ -	\$ -	\$ -	\$ -	-	\$ -	
Water	\$ 240,500	\$ -	\$ 1,509,466	\$ 1,749,966	-	\$ 1,749,966	
Sewerage	\$ 2,242,900	\$ -	\$ 1,392,100	\$ 3,635,000	-	\$ 3,635,000	
Site Improvements	\$ 600,000	\$ -	\$ 479,000	\$ 1,079,000	-	\$ 1,079,000	
Total	\$ 12,674,300	\$ 0	\$ 14,142,166	\$ 26,816,466	\$ 356,598	\$ 26,459,868	
Land Development	\$ -	\$ -	\$ -	\$ -	-	\$ -	
TOTAL With Land Development Costs	\$ 12,674,300	\$ -	\$ 14,142,166	\$ 26,816,466	\$ 356,598	\$ 26,459,868	

LIVINGSTONE SHIRE COUNCIL CAPITAL BUDGET JULY 2021 - JUNE 2022 SUMMARY BY ASSET CLASS							
2021/22							
Asset Class	New	Upgrade	Renewal	Total Capital Expenditure	Total External Funding	Net Capital Expense	
Land	\$ 150,000	\$ -	\$ -	\$ 150,000	-	\$ 150,000	
Buildings	\$ 2,700,000	\$ -	\$ 250,000	\$ 2,950,000	-	\$ 2,950,000	
Plant & Equipment	\$ 56,000	\$ -	\$ 2,626,500	\$ 2,682,500	-	\$ 2,682,500	
Road & Drainage	\$ 9,519,513	\$ -	\$ 6,757,800	\$ 16,277,313	-	\$ 16,277,313	
Bridges	\$ 1,000,000	\$ -	\$ -	\$ 1,000,000	-	\$ 1,000,000	
Water	\$ 1,706,000	\$ -	\$ 5,000,000	\$ 6,706,000	-	\$ 6,706,000	
Sewerage	\$ -	\$ -	\$ 25,000	\$ 25,000	-	\$ 25,000	
Site Improvements	\$ -	\$ -	\$ 209,000	\$ 209,000	-	\$ 209,000	
Total	\$ 15,131,513	\$ 0	\$ 14,868,300	\$ 29,999,813	\$ 0	\$ 29,999,813	
Land Development	\$ 100,000	\$ -	\$ -	\$ 100,000	-	\$ 100,000	
TOTAL With Land Development Costs	\$ 15,231,513	\$ -	\$ 14,868,300	\$ 30,099,813	\$ -	\$ 30,099,813	

LIVINGSTONE SHIRE COUNCIL CAPITAL BUDGET JULY 2022 - JUNE 2023 SUMMARY BY ASSET CLASS							
2022/23							
Asset Class	New	Upgrade	Renewal	Total Capital Expenditure	Total External Funding	Net Capital Expense	
Land	\$ 150,000	\$ -	\$ -	\$ 150,000	-	\$ 150,000	
Buildings	\$ 2,650,000	\$ -	\$ 400,000	\$ 3,050,000	-	\$ 3,050,000	
Plant & Equipment	\$ 142,500	\$ -	\$ 2,463,000	\$ 2,605,500	-	\$ 2,605,500	
Road & Drainage	\$ 5,253,625	\$ -	\$ 5,225,000	\$ 10,478,625	-	\$ 10,478,625	
Bridges	\$ -	\$ -	\$ -	\$ -	-	\$ -	
Water	\$ 990,000	\$ -	\$ 5,053,792	\$ 6,043,792	-	\$ 6,043,792	
Sewerage	\$ -	\$ -	\$ 1,575,000	\$ 1,575,000	-	\$ 1,575,000	
Site Improvements	\$ 4,030,000	\$ -	\$ 210,000	\$ 4,240,000	-	\$ 4,240,000	
Total	\$ 13,216,125	\$ 0	\$ 14,926,792	\$ 28,142,917	\$ 0	\$ 28,142,917	
Land Development	\$ -	\$ -	\$ -	\$ -	-	\$ -	
TOTAL With Land Development Costs	\$ 13,216,125	\$ -	\$ 14,926,792	\$ 28,142,917	\$ -	\$ 28,142,917	

BUDGET AND OPERATIONAL PLAN 2017 - 2018

LIVINGSTONE SHIRE COUNCIL CAPITAL BUDGET JULY 2023 - JUNE 2024 SUMMARY BY ASSET CLASS						
2023/24						
Asset Class	New	Upgrade	Renewal	Total Capital Expenditure	Total External Funding	Net Capital Expense
Land	\$ 150,000	\$ -	\$ -	\$ 150,000	-	\$ 150,000
Buildings	\$ 5,000,000	\$ -	\$ 350,000	\$ 5,350,000	-	\$ 5,350,000
Plant & Equipment	\$ 77,000	\$ -	\$ 2,440,500	\$ 2,517,500	-	\$ 2,517,500
Road & Drainage	\$ 6,215,791	\$ -	\$ 6,812,307	\$ 13,028,098	-	\$ 13,028,098
Bridges	\$ -	\$ -	\$ -	\$ -	-	\$ -
Water	\$ -	\$ -	\$ 5,000,000	\$ 5,000,000	-	\$ 5,000,000
Sewerage	\$ -	\$ -	\$ 1,480,000	\$ 1,480,000	-	\$ 1,480,000
Site Improvements	\$ -	\$ -	\$ 255,000	\$ 255,000	-	\$ 255,000
Total	\$ 11,442,791	\$ 0	\$ 16,337,807	\$ 27,780,598	\$ 0	\$ 27,780,598
Land Development	\$ -	\$ -	\$ -	\$ -	-	\$ -
TOTAL With Land Development Costs	\$ 11,442,791	\$ -	\$ 16,337,807	\$ 27,780,598	\$ -	\$ 27,780,598

LIVINGSTONE SHIRE COUNCIL CAPITAL BUDGET JULY 2024 - JUNE 2025 SUMMARY BY ASSET CLASS						
2024/25						
Asset Class	New	Upgrade	Renewal	Total Capital Expenditure	Total External Funding	Net Capital Expense
Land	\$ 150,000	\$ -	\$ -	\$ 150,000	-	\$ 150,000
Buildings	\$ -	\$ -	\$ -	\$ -	-	\$ -
Plant & Equipment	\$ -	\$ -	\$ 2,500,000	\$ 2,500,000	-	\$ 2,500,000
Road & Drainage	\$ 7,475,950	\$ -	\$ 7,134,500	\$ 14,610,450	-	\$ 14,610,450
Bridges	\$ -	\$ -	\$ -	\$ -	-	\$ -
Water	\$ -	\$ -	\$ 5,107,159	\$ 5,107,159	-	\$ 5,107,159
Sewerage	\$ 160,000	\$ -	\$ 1,450,000	\$ 1,610,000	-	\$ 1,610,000
Site Improvements	\$ 450,000	\$ -	\$ 255,000	\$ 705,000	-	\$ 705,000
Total	\$ 8,235,950	\$ 0	\$ 16,446,659	\$ 24,682,609	\$ 0	\$ 24,682,609
Land Development	\$ -	\$ -	\$ -	\$ -	-	\$ -
TOTAL With Land Development Costs	\$ 8,235,950	\$ -	\$ 16,446,659	\$ 24,682,609	\$ -	\$ 24,682,609

LIVINGSTONE SHIRE COUNCIL CAPITAL BUDGET JULY 2025 - JUNE 2026 SUMMARY BY ASSET CLASS						
2025/26						
Asset Class	New	Upgrade	Renewal	Total Capital Expenditure	Total External Funding	Net Capital Expense
Land	\$ 150,000	\$ -	\$ -	\$ 150,000	-	\$ 150,000
Buildings	\$ 30,000	\$ -	\$ -	\$ 30,000	-	\$ 30,000
Plant & Equipment	\$ -	\$ -	\$ 2,500,000	\$ 2,500,000	-	\$ 2,500,000
Road & Drainage	\$ 5,621,910	\$ -	\$ 6,237,694	\$ 11,859,604	-	\$ 11,859,604
Bridges	\$ -	\$ -	\$ -	\$ -	-	\$ -
Water	\$ -	\$ -	\$ 5,000,000	\$ 5,000,000	-	\$ 5,000,000
Sewerage	\$ 539,000	\$ -	\$ 1,450,000	\$ 1,989,000	-	\$ 1,989,000
Site Improvements	\$ 250,000	\$ -	\$ 255,000	\$ 505,000	-	\$ 505,000
Total	\$ 6,590,910	\$ 0	\$ 15,442,694	\$ 22,033,604	\$ 0	\$ 22,033,604
Land Development	\$ -	\$ -	\$ -	\$ -	-	\$ -
TOTAL With Land Development Costs	\$ 6,590,910	\$ -	\$ 15,442,694	\$ 22,033,604	\$ -	\$ 22,033,604



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

2026/27

Asset Class	New	Upgrade	Renewal	Total Capital Expenditure	Total External Funding	Net Capital Expense
Land	\$ 150,000	\$ -	\$ -	\$ 150,000	\$ -	\$ 150,000
Buildings	\$ 30,000	\$ -	\$ -	\$ 30,000	\$ -	\$ 30,000
Plant & Equipment	\$ -	\$ -	\$ 2,500,000	\$ 2,500,000	\$ -	\$ 2,500,000
Road & Drainage	\$ 8,218,925	\$ -	\$ 5,198,000	\$ 13,416,925	\$ -	\$ 13,416,925
Bridges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water	\$ -	\$ -	\$ 5,003,727	\$ 5,003,727	\$ -	\$ 5,003,727
Sewerage	\$ -	\$ -	\$ 1,450,000	\$ 1,450,000	\$ -	\$ 1,450,000
Site Improvements	\$ -	\$ -	\$ 255,000	\$ 255,000	\$ -	\$ 255,000
Total	\$ 8,398,925	\$ 0	\$ 14,406,727	\$ 22,805,652	\$ 0	\$ 22,805,652
Land Development	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL With Land Development Costs	\$ 8,398,925	\$ -	\$ 14,406,727	\$ 22,805,652	\$ -	\$ 22,805,652

5.2.2 Capital Works Program by Type

Livingstone Shire Council
Capital Expenditure by Asset Class and Source of Funds
FY18 to FY27

Asset Class	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	Total
Land	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$1,500,000
New	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$1,500,000
Renewal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Source of Funds	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$1,500,000
General Fund	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$1,500,000
Constrained Works Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Loans	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subsidies - Confirmed	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subsidies - Tentative	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Buildings	\$5,289,648	\$1,233,500	\$255,000	\$250,000	\$2,950,000	\$3,050,000	\$5,350,000	\$0	\$30,000	\$30,000	\$18,438,148
New	\$5,114,648	\$410,000	\$30,000	\$0	\$2,700,000	\$2,650,000	\$5,000,000	\$0	\$30,000	\$30,000	\$15,964,648
Renewal	\$175,000	\$823,500	\$225,000	\$250,000	\$250,000	\$400,000	\$350,000	\$0	\$0	\$0	\$2,473,500
Source of Funds	\$5,289,648	\$1,233,500	\$255,000	\$250,000	\$2,950,000	\$3,050,000	\$5,350,000	\$0	\$30,000	\$30,000	\$18,438,148
General Fund	\$4,283,898	\$1,233,500	\$255,000	\$250,000	\$450,000	\$550,000	\$350,000	\$0	\$30,000	\$30,000	\$7,432,398
Constrained Works Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Loans	\$0	\$0	\$0	\$0	\$2,500,000	\$2,500,000	\$5,000,000	\$0	\$0	\$0	\$10,000,000
Subsidies - Confirmed	\$1,005,750	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,005,750
Subsidies - Tentative	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Plant & Equipment	\$2,276,315	\$3,407,000	\$2,540,000	\$2,620,500	\$2,682,500	\$2,605,500	\$2,317,500	\$2,500,000	\$2,500,000	\$2,500,000	\$26,149,315
New	\$0	\$1,000,000	\$0	\$50,000	\$56,000	\$142,500	\$77,000	\$0	\$0	\$0	\$1,325,500
Renewal	\$2,276,315	\$2,407,000	\$2,540,000	\$2,570,500	\$2,626,500	\$2,463,000	\$2,440,500	\$2,500,000	\$2,500,000	\$2,500,000	\$24,823,815
Source of Funds	\$2,276,315	\$3,407,000	\$2,540,000	\$2,620,500	\$2,682,500	\$2,605,500	\$2,317,500	\$2,500,000	\$2,500,000	\$2,500,000	\$26,149,315
General Fund	\$2,276,315	\$3,407,000	\$2,540,000	\$2,620,500	\$2,682,500	\$2,605,500	\$2,317,500	\$2,500,000	\$2,500,000	\$2,500,000	\$26,149,315
Constrained Works Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Loans	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subsidies - Confirmed	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subsidies - Tentative	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Road & Drainage	\$26,649,658	\$14,040,000	\$15,505,701	\$17,332,000	\$16,277,313	\$10,478,625	\$13,028,098	\$14,610,450	\$11,859,604	\$13,416,925	\$153,196,373
New	\$19,229,261	\$6,166,000	\$8,413,813	\$9,390,000	\$9,519,513	\$5,253,625	\$6,215,791	\$7,475,950	\$5,621,910	\$8,218,925	\$85,505,687
Renewal	\$7,420,397	\$7,874,000	\$7,091,888	\$7,941,100	\$6,757,800	\$5,225,000	\$6,812,307	\$7,134,500	\$6,237,694	\$5,198,000	\$67,692,686
Source of Funds	\$26,649,658	\$14,040,000	\$15,505,701	\$17,332,000	\$16,277,313	\$10,478,625	\$13,028,098	\$14,610,450	\$11,859,604	\$13,416,925	\$153,196,373
General Fund	\$10,996,980	\$11,741,307	\$11,999,405	\$12,927,802	\$10,658,113	\$8,439,625	\$12,090,598	\$13,331,700	\$10,959,604	\$11,810,925	\$114,955,558
Constrained Works Reserve	\$2,156,661	\$1,035,000	\$2,858,750	\$4,048,100	\$5,619,200	\$2,039,000	\$937,500	\$1,278,750	\$900,000	\$1,606,000	\$22,478,461
Loans	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subsidies - Confirmed	\$13,496,017	\$1,263,693	\$568,046	\$356,598	\$0	\$0	\$0	\$0	\$0	\$0	\$15,764,354
Subsidies - Tentative	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Livingstone Shire Council
Capital Expenditure by Asset Class and Source of Funds

Asset Class	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	Total
Bridges											
New	\$0	\$200,000	\$0	\$0	\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$1,200,000
Renewal	\$0	\$50,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50,000
Source of Funds											
General Fund	\$0	\$200,000	\$0	\$0	\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$1,200,000
Constrained Works Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Loans	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subsidies - Confirmed	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subsidies - Tentative	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Water											
New	\$3,735,000	\$4,802,000	\$1,330,127	\$1,749,866	\$6,706,000	\$6,043,792	\$5,000,000	\$5,107,159	\$5,000,000	\$5,003,727	\$44,477,771
Renewal	\$541,000	\$3,424,500	\$0	\$240,500	\$1,706,000	\$990,000	\$0	\$0	\$0	\$0	\$6,902,000
Source of Funds											
General Fund	\$3,194,000	\$1,377,500	\$1,330,127	\$1,509,866	\$5,000,000	\$5,053,792	\$5,000,000	\$5,107,159	\$5,000,000	\$5,003,727	\$37,575,771
Water Fund	\$2,770,000	\$1,492,500	\$1,330,127	\$1,268,866	\$5,000,000	\$5,053,792	\$5,000,000	\$5,107,159	\$5,000,000	\$5,003,727	\$37,025,273
Constrained Works Reserve	\$985,000	\$3,309,500	\$0	\$481,000	\$1,706,000	\$990,000	\$0	\$0	\$0	\$0	\$7,451,500
Loans	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subsidies - Confirmed	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subsidies - Tentative	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sewerage											
New	\$16,260,000	\$1,734,878	\$4,206,000	\$3,635,000	\$25,000	\$1,575,000	\$1,480,000	\$1,610,000	\$1,989,000	\$1,450,000	\$33,964,878
Renewal	\$15,410,000	\$929,500	\$2,507,000	\$2,242,800	\$0	\$0	\$0	\$180,000	\$539,000	\$0	\$31,788,400
Source of Funds											
General Fund	\$850,000	\$805,378	\$1,699,000	\$1,392,100	\$25,000	\$1,575,000	\$1,480,000	\$1,490,000	\$1,490,000	\$1,450,000	\$12,176,478
Sewerage Fund	\$16,260,000	\$1,734,878	\$4,206,000	\$3,635,000	\$25,000	\$1,575,000	\$1,480,000	\$1,610,000	\$1,989,000	\$1,450,000	\$33,964,878
Constrained Works Reserve	\$2,205,000	\$890,378	\$1,714,000	\$1,558,100	\$25,000	\$1,575,000	\$1,480,000	\$1,567,000	\$1,450,000	\$1,450,000	\$13,914,478
Loans	\$1,055,000	\$844,500	\$2,492,000	\$2,076,900	\$0	\$0	\$0	\$43,000	\$339,000	\$0	\$7,050,400
Subsidies - Confirmed	\$10,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,000,000
Subsidies - Tentative	\$3,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,000,000
Site Improvements											
New	\$40,767,044	\$1,384,000	\$1,189,000	\$1,079,000	\$209,000	\$4,240,000	\$255,000	\$705,000	\$505,000	\$255,000	\$50,588,044
Renewal	\$40,527,044	\$1,155,000	\$1,000,000	\$600,000	\$0	\$4,030,000	\$0	\$450,000	\$250,000	\$0	\$48,012,044
Source of Funds											
General Fund	\$40,767,044	\$229,000	\$1,189,000	\$1,079,000	\$209,000	\$4,240,000	\$255,000	\$705,000	\$505,000	\$255,000	\$50,588,044
Waste Reserve	\$8,462,044	\$1,284,000	\$1,189,000	\$579,000	\$209,000	\$240,000	\$255,000	\$705,000	\$255,000	\$255,000	\$12,433,044
Constrained Works Reserve	\$180,000	\$100,000	\$1,000,000	\$500,000	\$0	\$2,000,000	\$0	\$0	\$250,000	\$0	\$4,080,000
Loans	\$625,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$625,000
Subsidies - Confirmed	\$10,000,000	\$0	\$0	\$0	\$0	\$2,000,000	\$0	\$0	\$0	\$0	\$12,000,000
Subsidies - Tentative	\$21,500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$21,500,000

BUDGET AND OPERATIONAL PLAN 2017-2018

Livingstone Shire Council
Capital Expenditure by Asset Class and Source of Funds

Asset Class	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	Total
Land Development											
New	\$2,300,000	\$200,000	\$0	\$0	\$100,000	\$0	\$0	\$0	\$0	\$0	\$2,600,000
Renewal	\$2,300,000	\$0	\$0	\$0	\$100,000	\$0	\$0	\$0	\$0	\$0	\$2,600,000
Source of Funds											
Capital Initiatives Fund	\$1,100,000	\$200,000	\$0	\$0	\$100,000	\$0	\$0	\$0	\$0	\$0	\$2,600,000
Constrained Works Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Loans	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subsidies - Confirmed	\$1,200,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,200,000
Subsidies - Tentative	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grand Total	\$97,427,665	\$27,151,378	\$25,175,828	\$26,816,466	\$30,099,813	\$28,142,917	\$27,780,598	\$24,682,609	\$22,033,604	\$22,805,652	\$332,116,529
New	\$83,271,953	\$13,585,000	\$12,100,813	\$12,674,300	\$15,231,513	\$13,216,125	\$11,442,791	\$8,235,950	\$6,590,510	\$8,398,925	\$184,748,279
Renewal	\$14,155,712	\$13,566,378	\$13,075,015	\$14,142,166	\$14,868,300	\$14,926,792	\$16,337,807	\$16,446,659	\$15,442,694	\$14,406,727	\$147,368,250
Source of Funds	\$97,427,665	\$27,151,378	\$25,175,828	\$26,816,466	\$30,099,813	\$28,142,917	\$27,780,598	\$24,682,609	\$22,033,604	\$22,805,652	\$332,116,529
General Fund	\$46,169,237	\$18,015,807	\$15,133,405	\$16,526,802	\$15,149,613	\$11,985,125	\$15,383,098	\$16,686,700	\$13,894,604	\$14,745,925	\$183,670,314
Capital Initiatives Fund	\$1,100,000	\$200,000	\$0	\$0	\$100,000	\$0	\$0	\$0	\$0	\$0	\$1,400,000
Water Fund	\$2,770,000	\$1,492,500	\$1,330,127	\$1,268,966	\$5,000,000	\$5,053,792	\$5,000,000	\$5,107,159	\$5,000,000	\$5,003,727	\$37,026,271
Sewerage Fund	\$2,205,000	\$890,378	\$1,714,000	\$1,558,100	\$25,000	\$1,575,000	\$1,480,000	\$1,567,000	\$1,450,000	\$1,450,000	\$13,914,478
Waste Fund	\$180,000	\$100,000	\$1,000,000	\$500,000	\$0	\$2,000,000	\$0	\$0	\$250,000	\$0	\$4,030,000
Infrastructure Charges Reserve	\$4,801,661	\$5,189,000	\$5,350,250	\$6,606,000	\$7,325,200	\$3,029,000	\$937,500	\$1,321,750	\$1,439,000	\$1,606,000	\$37,605,361
Loans	\$20,000,000	\$0	\$0	\$0	\$2,500,000	\$4,500,000	\$5,000,000	\$0	\$0	\$0	\$32,000,000
Subsidies - Confirmed	\$40,301,767	\$1,263,693	\$648,046	\$356,598	\$0	\$0	\$0	\$0	\$0	\$0	\$42,470,104
Subsidies - Tentative	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

5.2.3 Capital Works Budget July 2016 - June 2019

LIVINGSTONE SHIRE COUNCIL
CAPITAL BUDGET JULY 2017 - JUNE 2020

Budget Year	Asset Class	Location	Proposed Works	Est_Amount	Total External Funding	Council Funding	Total Cost By Type		
							New	Upgrade	Renewal
2017/18	Buildings	Yeppoon - Beaman Park	Local Disaster Coordination Centre & Community Resilience Engagement Hub (The Centre). Total value of project (\$5.2m) with a total of \$3.3m in external funding.	\$5,014,648	\$1,005,250	\$4,008,898	\$5,014,648	\$0	\$0
2017/18	Buildings	Starange Bay Septic Upgrade	CARRY OVER of 2016/17 project not completed.	\$100,000	\$0	\$100,000	\$100,000	\$0	\$0
2017/18	Buildings	Various	Various renewals for Council's Buildings Assets. Renewals identified in the Buildings Asset Management Plan for 2017/18.	\$100,000	\$0	\$100,000	\$0	\$0	\$100,000
2017/18	Buildings	Various	Amenities Renewal Program - Individual projects will be determined as the results of amenities condition assessments.	\$75,000	\$0	\$75,000	\$0	\$0	\$75,000
2017/18	Buildings	Various	Nominal amount for minor land acquisitions	\$0	\$0	\$0	\$0	\$0	\$0
2017/18	Land	Cordingley St - Depot	CARRYOVER - Stage 1 - Cordingley St Homemaker centre - subdivision works (intersection and stub road). Total value of project \$3M. \$1.8m in Funding received in 16/17.	\$150,000	\$0	\$150,000	\$150,000	\$0	\$0
2017/18	Land Development	Fleet Replacement Program	Fleet Renewal Program based on Asset Management Plan	\$2,300,000	\$1,200,000	\$1,100,000	\$2,300,000	\$0	\$0
2017/18	Plant & Equipment	Switches/Routers/UPS	Equipment replacement	\$2,250,000	\$0	\$2,250,000	\$0	\$0	\$2,250,000
2017/18	Plant & Equipment	Scenic Hwy	CARRYOVER - Stage 2 - Reconstruct Scenic Hwy at Statue Bay as part of TC Marcia restoration - Downslope	\$26,315	\$0	\$26,315	\$0	\$0	\$26,315
2017/18	Road & Drainage	Scenic Hwy	CARRYOVER - Stage 2 - Reconstruct Scenic Hwy at Statue Bay as part of TC Marcia restoration - Upslope	\$6,550,000	\$4,350,000	\$2,100,000	\$5,160,000	\$0	\$1,290,000
2017/18	Road & Drainage	Coowonga Road	Full Construction (2.8kmx6.5m) - Recent traffic count has resulted in upgrading score of 260.	\$6,190,000	\$5,550,000	\$640,000	\$4,952,000	\$0	\$1,238,000
2017/18	Road & Drainage	Tarangamba Road	Stage 1 - Upgrade the existing low level floodway to 2 lane + shared path culvert crossing. Trunk Infrastructure Project PFT1 T-126 by 2021. LSC Project Number 16-063.	\$1,500,000	\$615,647	\$884,353	\$1,050,000	\$0	\$450,000
2017/18	Road & Drainage	Panorama Drive	R/R - Stage 2 / Segment 2 - Contractor's Section - Lacey to Adelaide Parke Rd - Construction	\$1,300,000	\$648,046	\$651,954	\$910,000	\$0	\$390,000
2017/18	Road & Drainage	Various - Program A	Renewal of unsealed gravel running surface. \$317K allowed for gravel patching in Operational budget.	\$1,251,368	\$625,684	\$625,684	\$1,251,368	\$0	\$0
2017/18	Road & Drainage	Various Infrastructure Agreements	Various Infrastructure Agreement Reimbursements	\$1,131,397	\$0	\$1,131,397	\$0	\$0	\$1,131,397
2017/18	Road & Drainage	St Christopher Chapel Rd	Upgrade road to 8m wide to suit Type 1 Road Trains	\$1,000,000	\$0	\$1,000,000	\$1,000,000	\$0	\$0
2017/18	Road & Drainage			\$1,000,000	\$1,000,000	\$0	\$700,000	\$0	\$300,000

BUDGET AND OPERATIONAL PLAN 2017-2018

LIVINGSTONE SHIRE COUNCIL
CAPITAL BUDGET JULY 2017 - JUNE 2020

Budget year	Asset Class	Location	Proposed Works	Est. Amount	Total External Funding	Council Funding	Total Costs by Type		
							New	Upgrade	Renewal
2017/18	Road & Drainage	Various Gus Moore St	Asset renewals identified by Asset Management Plan for Sealed Pavement Renewals.	\$910,000	\$0	\$910,000	\$0	\$0	\$910,000
2017/18	Road & Drainage	Scenic Hwy	CARRYOVER - (R) MP-Gus Moore St Retaining Wall Stabilisation 17-021	\$850,000	\$0	\$850,000	\$850,000	\$0	\$0
2017/18	Road & Drainage	Scenic Highway	CARRYOVER - Stage 2 - Reconstruct Scenic Hwy at Statue Bay as part of TC Marais restoration (Estimates revised in Nov 2015 after NDRBA approval for Cat B & D, and Stage 2 - Construct shared path on Eastern Side, 1220m. Includes footbridge over Williamson Ck	\$800,000	\$0	\$800,000	\$640,000	\$0	\$160,000
2017/18	Road & Drainage		Annual reser program - Urban	\$618,870	\$77,359	\$541,511	\$618,870	\$0	\$0
2017/18	Road & Drainage	Various Appleton Dve - Bridge	CARRYOVER - Stage 2 of project commenced in May 2017 - Flood Mitigation Project 8 - Appleton Drive Bridge - Fig Tree Creek waterway improvement. Total Project budget \$600k.	\$600,000	\$0	\$600,000	\$0	\$0	\$600,000
2017/18	Road & Drainage	Sleepner Rd	CARRY OVER - Upgrade to sealed standard 6.5m wide. Last 500m unable to be done in 2016/17 due to delays in obtaining clearing permits	\$360,000	\$171,270	\$188,730	\$288,000	\$0	\$72,000
2017/18	Road & Drainage	Farnborough Rd	Replace guardrail/barrier along centre median of start of Farnborough Rd. Based on condition assessment and identified in Place making strategy	\$300,000	\$0	\$300,000	\$210,000	\$0	\$90,000
2017/18	Road & Drainage	Panorama Drive (Limestone Ck Rd section)	R4R - Stage 1b Council construction - Adelaide Park Rd to Nells Rd - Construction	\$250,000	\$0	\$250,000	\$0	\$0	\$250,000
2017/18	Road & Drainage	Matthew Flinders Dve / Chrisney St / Gregory St	Stage 2 - Construct shared path along Matthew Flinders Dve, Chrisney St, Gregory St & Matthew Flinders Dve	\$219,813	\$109,907	\$109,907	\$219,813	\$0	\$0
2017/18	Road & Drainage	Toods Road	CARRY OVER required for 2016/17 project that commenced in May 2017. Realign and resheet existing track into realigned road reserve 4.7km * 6m * 100mm. Total Project budget \$690k	\$211,210	\$105,605	\$105,605	\$211,210	\$0	\$0
2017/18	Road & Drainage	Various Hill St, Yeeboon Bus Stop	Pre-Project Planning and Design	\$200,000	\$0	\$200,000	\$200,000	\$0	\$0
2017/18	Road & Drainage	Barnabye Rd	Upgrade interchange to meet DDA requirements. Works involve refurbishment of existing stop furniture, concrete works to address access and slope issues among other	\$200,000	\$0	\$200,000	\$200,000	\$0	\$0
2017/18	Road & Drainage	Klama Ave - Bangalee	Concrete path 400m x 2m7 wide, eastern side. Check actual required width with Anaf (will likely be required to accommodate mobility scooters). Originally considered in	\$150,000	\$37,500	\$112,500	\$0	\$0	\$150,000
2017/18	Road & Drainage	Singleton St	Install approximately 100m of stormwater pipe with Flap Valve PIT and outlet.	\$140,000	\$0	\$140,000	\$140,000	\$0	\$0
2017/18	Road & Drainage	Singleton St	Improved sag overflow to prevent runoff into garage of dwelling	\$120,000	\$0	\$120,000	\$120,000	\$0	\$0
2017/18	Road & Drainage			\$100,000	\$0	\$100,000	\$80,000	\$0	\$20,000

BUDGET AND OPERATIONAL PLAN 2017-2018

LIVINGSTONE SHIRE COUNCIL
CAPITAL BUDGET JULY 2017 - JUNE 2020

Budget year	Asset Class	Location	Proposed Works	Est. Amount	Total External Funding	Council Funding	Total Costs by Type		
							New	Upgrade	Renewal
2017/18	Road & Drainage	Lake Mary Road	New Concrete Floodway - 20m x 6.5m. Work for Old funding.	\$60,000	\$34,286	\$25,714	\$60,000	\$0	\$0
2017/18	Road & Drainage	Coorumburra Road	Upgrade gravel floodways with concrete slab, 30m x 4.2m. Work for Old funding.	\$60,000	\$34,286	\$25,714	\$64,000	\$0	\$6,000
2017/18	Road & Drainage	9 Guy St - Yeppoon	Adjust inlets and cut open channel through park.	\$50,000	\$0	\$50,000	\$35,000	\$0	\$15,000
2017/18	Road & Drainage	Farnborough Rd	Replace rock barrier fence along western side of start of Farnborough Rd.	\$50,000	\$0	\$50,000	\$0	\$0	\$50,000
2017/18	Road & Drainage	Coorumburra Road	Replace existing damage short, narrow floodways, 30m x 4.2m. Work for Old funding.	\$50,000	\$28,571	\$21,429	\$0	\$0	\$50,000
2017/18	Road & Drainage	Coorumburra Rd No. 3	Overlay existing concrete floodway at Coppermine Creek, 30m x 4.2m. Work for Old funding.	\$50,000	\$28,571	\$21,429	\$0	\$0	\$50,000
2017/18	Road & Drainage	Yeppoon Creek Tributary (A)	GARRY OVER - Acquire a Q100 Drainage Easement for the natural flow to achieve and protect a connected flowpath that is generally a Water Act Drainage Feature.	\$45,000	\$0	\$45,000	\$45,000	\$0	\$0
2017/18	Road & Drainage	Pacific Heights	CARRY OVER - Acquire a Q100 Drainage Easement for the natural flow to achieve and protect a connected flowpath that is generally a Water Act Drainage Feature.	\$45,000	\$0	\$45,000	\$45,000	\$0	\$0
2017/18	Road & Drainage	Various	Guardrail and safety Fencing Replacements	\$45,000	\$0	\$45,000	\$0	\$0	\$45,000
2017/18	Road & Drainage	Leahome Rd	Floodway 20m * 4.2m. Work for Old funding.	\$45,000	\$25,714	\$19,286	\$40,500	\$0	\$4,500
2017/18	Road & Drainage	Anglewood Road	Upgrade gravel floodways with concrete slab, 20m x 4.2m. Work for Old funding.	\$45,000	\$25,714	\$19,286	\$40,500	\$0	\$4,500
2017/18	Road & Drainage	Various	Annual Road Safety Minor Works Program	\$40,000	\$0	\$40,000	\$40,000	\$0	\$0
2017/18	Road & Drainage	Anglewood Road	Replace existing damage short, narrow floodways, 20m x 4.2m.	\$40,000	\$22,857	\$17,143	\$12,000	\$0	\$28,000
2017/18	Road & Drainage	Various Urban	Street Lighting - Fitting Replacement (incl. Lamp and Control Gear) - Bi Annual Program	\$40,000	\$0	\$40,000	\$0	\$0	\$40,000
2017/18	Road & Drainage	Various	Replace inefficient inlets	\$30,000	\$0	\$30,000	\$0	\$0	\$30,000
2017/18	Road & Drainage	Corwood Place	Reinstate overland flow path, temporary and permanent improvements to gully pits	\$30,000	\$0	\$30,000	\$15,000	\$0	\$15,000
2017/18	Road & Drainage	Todd Ave Drain - tidal watercourse	Todd Ave tidal watercourse - Smith St to Kean St. floodplain issues for connectivity and management system. New	\$30,000	\$0	\$30,000	\$15,000	\$0	\$15,000
2017/18	Road & Drainage	Various	Q100 floodplain easement and overlay, 240m	\$24,000	\$0	\$24,000	\$24,000	\$0	\$0

LIVINGSTONE SHIRE COUNCIL
CAPITAL BUDGET JULY 2017 - JUNE 2020

Budget year	Asset Class	Location	Proposed Works	Est. Amount	Total External Funding	Council Funding	Total Cost by Type		
							New	Upgrade	Renewal
2017/18	Road & Drainage	Scenic hwy	Traffic Signals - replace all aged Aldridge Traffic Systems lanterns and associated equipment to Aldridge Electrical Industries. Maintenance of this intersection is starting to show increased lamp failures and transformer failures due to its age.	\$21,000	\$0	\$21,000	\$0	\$0	\$21,000
2017/18	Road & Drainage	Normanby St	Install kerb ramp adjacent to Keppel Dental. Keppel dental have offered to contribute \$5,000 to the project.	\$17,000	\$5,000	\$12,000	\$17,000	\$0	\$0
2017/18	Road & Drainage	Bruce Highway	Replacement of bus shelter lost in TC Marcia Bruce Highway adjacent to Vass Road turnout. This is from a resolution of Council at November 2016 Meeting.	\$10,000	\$0	\$10,000	\$0	\$0	\$10,000
2017/18	Sewerage	Yeppoon STP	Yeppoon Sewage Treatment Plant upgrade, inlet, septage recirculation, biosolids, effluent, 32000lbs	\$14,250,000	\$3,000,000	\$11,250,000	\$14,250,000	\$0	\$0
2017/18	Sewerage	Yeppoon STP	CARRYOVER - [N] C - S WSTP Augmentation Design & Construction.	\$750,000	\$0	\$750,000	\$750,000	\$0	\$0
2017/18	Sewerage	Strow St	GARRYOVER - [R] Sewer Main Relining & associated works (Scan to provide breakdown of sites)	\$550,000	\$0	\$550,000	\$0	\$0	\$550,000
2017/18	Sewerage	Emu Park STP	Construct new 150 diameter sewer gravity main aligned with southern boundary of lot 80 on RP602065 (see 3.0m wide sewer easement) to divert sewer flows upstream of	\$200,000	\$0	\$200,000	\$200,000	\$0	\$0
2017/18	Sewerage	Shaw Ave SPS	Renewal of control equipment	\$120,000	\$0	\$120,000	\$0	\$0	\$120,000
2017/18	Sewerage	Emu Park Road SPS	GARRY OVER - Sealing of building & air conditioning, and external drainage (SF to provide additional info)	\$100,000	\$0	\$100,000	\$100,000	\$0	\$0
2017/18	Sewerage	Charles Street, Sewer Pump Station	Replace risers and elbows in wet well, pipework through to valve pit, valve pit pipework, isolation valves, non-returns Safety Upgrade.	\$70,000	\$0	\$70,000	\$0	\$0	\$70,000
2017/18	Sewerage	Emu Park STP	Asset renewals identified by Asset Management Plan - Emu Park STP Sludge tank roof replacement	\$50,000	\$0	\$50,000	\$25,000	\$0	\$25,000
2017/18	Sewerage	Farnborough Road	Planning Report & Design Only - Pump Station & Sewer Rising Main-200mm Farnborough Road Trunk	\$50,000	\$0	\$50,000	\$0	\$0	\$50,000
2017/18	Sewerage	Emu Park STP	GARRY OVER - Replace effluent switch board. Current switchboard in poor state and no communication. Only aware of fault if operator reports it.	\$40,000	\$0	\$40,000	\$20,000	\$0	\$20,000
2017/18	Sewerage	Farnborough Rd SPS	Electrical upgrade	\$30,000	\$0	\$30,000	\$15,000	\$0	\$15,000
2017/18	Site Improvements	Yeppoon Beachfront	Yeppoon Foreshore and Town Centre Revitalisation (Feb cashflow report)	\$27,719,044	\$17,650,000	\$10,069,044	\$27,719,044	\$0	\$0
2017/18	Site Improvements	Emu park	Stage 2 - Emu Park Village & Foreshore Revitalisation - Plans B to E	\$4,250,000	\$1,850,000	\$2,400,000	\$4,250,000	\$0	\$0
2017/18	Site Improvements	Emu Park Sports Complex	Development of Sports Complex, Hartley St - Stage 2	\$3,000,000	\$1,500,000	\$1,500,000	\$3,000,000	\$0	\$0

LIVINGSTONE SHIRE COUNCIL
CAPITAL BUDGET JULY 2017 - JUNE 2020

Budget year	Asset Class	Location	Proposed Works	Est. Amount	Total External Funding	Council Funding	New	Upgrade	Renewal	Total Costs by Type		
2017/18	Site Improvements	Capricorn Coast	CARRYOVER required from 2016-17 works. Capricorn Coast Cemetery Replacement - Stage 1 - Construction of Tanby Rd intersection and road to facility, including drainage.	\$2,500,000	\$0	\$2,500,000	\$2,500,000	\$0	\$0			
2017/18	Site Improvements	Capricorn Coast	Capricorn Cemetery - Stage 1 Internal works including: clearing, drainage channels 1 and 2, entry gates, road 1 to centre-site, small central toilet block.	\$1,500,000	\$0	\$1,500,000	\$1,500,000	\$0	\$0			
2017/18	Site Improvements	Emu Park Sports Complex	CARRYOVER - Development of Sports Complex, Hartley St - Stages 2 & 3. Planning, design, and construction of the Hartley Street Recreation Reserve in line with the facility master plan.	\$870,000	\$500,000	\$370,000	\$870,000	\$0	\$0			
2017/18	Site Improvements	Various	Stage 1 - Implement "Place Making" recommendations.									
2017/18	Site Improvements	Various Waste transfer stations	Building Repairs and safety improvements	\$350,000	\$0	\$350,000	\$350,000	\$0	\$0			
2017/18	Site Improvements	Yeppoon to Rosslyn	CARRY OVER - Coastal Walk - Design/development	\$100,000	\$0	\$100,000	\$100,000	\$0	\$0			
2017/18	Site Improvements	Carrawal Waste Transfer Stn	Roof Replacement. Suggested for 2017-18 by SF	\$88,000	\$0	\$88,000	\$88,000	\$0	\$0			
2017/18	Site Improvements	Cordingley St Depot	CARRY OVER - Planning for relocation of depot	\$80,000	\$0	\$80,000	\$80,000	\$0	\$0			
2017/18	Site Improvements	Emu Park - CWA Rotunda	CARRY OVER of \$30K + additional \$40K required. Finalise structural restoration works to the CWA Rotunda.	\$70,000	\$0	\$70,000	\$70,000	\$0	\$0			
2017/18	Site Improvements	Various	Upgrade of existing beach accesses as per beach access program.	\$70,000	\$0	\$70,000	\$0	\$0	\$70,000			
2017/18	Site Improvements	Regional	(R) Playground - Equipment Renewal Program	\$50,000	\$0	\$50,000	\$0	\$0	\$50,000			
2017/18	Site Improvements	Regional	Irrigation Renewal Program	\$40,000	\$0	\$40,000	\$0	\$0	\$40,000			
2017/18	Site Improvements	Shire wide	Bin surround replacements.	\$20,000	\$0	\$20,000	\$0	\$0	\$20,000			
2017/18	Site Improvements			\$20,000	\$0	\$20,000	\$0	\$0	\$20,000			

LIVINGSTONE SHIRE COUNCIL
CAPITAL BUDGET JULY 2017 - JUNE 2020

Budget year	Asset Class	Location	Proposed Works	Est_Amount	Total External Funding	Council Funding	New	Total Cost by Type		
								Upgrade	Renewal	
2017/18	Site Improvements	Various	Park Furniture & Fixtures Replacements	\$20,000	\$0	\$20,000	\$0	\$0	\$20,000	
2017/18	Site Improvements	Regional	BBQ renewals.	\$20,000	\$0	\$20,000	\$0	\$0	\$20,000	
2017/18	Water	Various	W-Main Replacement Reticulation	\$1,000,000	\$0	\$1,000,000	\$0	\$0	\$1,000,000	
2017/18	Water	Scenic Hwy	CARRY OVER - Replacement of existing watermain in bridge over Causeway Lake entrance. Tender has been awarded, but contractor advises tie is only able to start works in July	\$750,000	\$0	\$750,000	\$0	\$0	\$750,000	
2017/18	Water	Emu Park Reservoir	CARRYOVER - Replace roof on reservoir (subject to condition assessment)	\$420,000	\$0	\$420,000	\$0	\$0	\$420,000	
2017/18	Water	St Falths Res	Inlet and Outlet pipework upgrade: Reservoirs 1 & 2	\$200,000	\$0	\$200,000	\$200,000	\$0	\$0	\$0
2017/18	Water	Scenic Hwy	Continuing works required for project which commenced in May 2017. Additional \$200K above original 2016/17 budget allocation. Replacement of existing watermain in	\$200,000	\$0	\$200,000	\$0	\$0	\$200,000	
2017/18	Water	Meikerville WPS	Replace switchboard, pumps, genset and pipe works	\$150,000	\$0	\$150,000	\$105,000	\$0	\$45,000	
2017/18	Water	Scenic Highway	CARRYOVER - Continuing works required for project which commenced in May 2017 Main (Trunk) Hobas Replacement at Causeway embankment	\$150,000	\$0	\$150,000	\$0	\$0	\$150,000	
2017/18	Water	Chaves/Glenlee	Stage 3 - Mount Charlton Steel Main refurbishment.	\$100,000	\$0	\$100,000	\$0	\$0	\$100,000	
2017/18	Water	Various	Water Meter Replacement Program. Confirmed as required by SF.	\$100,000	\$0	\$100,000	\$0	\$0	\$100,000	
2017/18	Water	Ogmore	Water Main (Rising) Renewal Galvanised & Poly Pipe	\$100,000	\$0	\$100,000	\$0	\$0	\$100,000	
2017/18	Water	Various	Valve & Hydrant Replacement Program	\$100,000	\$0	\$100,000	\$0	\$0	\$100,000	
2017/18	Water	Various	Property Service Replacements.	\$100,000	\$0	\$100,000	\$0	\$0	\$100,000	
2017/18	Water	Woodbury Water Treatment Plant	Backwash pumps	\$100,000	\$0	\$100,000	\$0	\$0	\$100,000	
2017/18	Water	Yerppoon West Valve Facility - Yerppoon Rd	Install globe valve and actuator.	\$80,000	\$0	\$80,000	\$0	\$0	\$80,000	
2017/18	Water	Various		\$80,000	\$0	\$80,000	\$80,000	\$0	\$0	\$0

BUDGET AND OPERATIONAL PLAN 2017-2018

LIVINGSTONE SHIRE COUNCIL
CAPITAL BUDGET JULY 2017 - JUNE 2020

Budget year	Asset Class	Location	Proposed Works	Est_Amount	Total External Funding			Total Cost by Type		
					Council Funding	New	Upgrade	Renewal		
2017/18	Water	Kelly's Dam	CARRY OVER - Seepage Measurement Works	\$50,000	\$0	\$50,000	\$50,000	\$0	\$0	\$0
2017/18	Water	Woodbury Water Treatment Plant	Erosion Protection	\$50,000	\$0	\$50,000	\$50,000	\$0	\$0	\$0
2017/18	Water	Kelly's Dam WPS	PLC replacement	\$30,000	\$0	\$30,000	\$21,000	\$0	\$9,000	\$0
2017/18	Water	Keppel Sands Reservoir	Reconfigure pipework	\$30,000	\$0	\$30,000	\$15,000	\$0	\$15,000	\$0
2017/18	Water	Marrborough	Marr-WPS & Reservoir. Demolish abandoned water tower.	\$25,000	\$0	\$25,000	\$0	\$0	\$25,000	\$0
2017/18	Water	Yeppoon West Valve Facility	CARRY OVER - Power to Yeppoon West Valve Facility	\$20,000	\$0	\$20,000	\$20,000	\$0	\$0	\$0
2018/19	Bridges	Joskeleg Rd - Pumpkin Ck	The existing culvert is severely corroded and is a risk of failure, causing significant emergency access consequences for Joskeleg community. Replace the existing corroded culverts with a precast bridge.	\$200,000	\$0	\$200,000	\$150,000	\$0	\$50,000	\$0
2018/19	Buildings	Hill Street	Major refurbishment/replacement of amenities block. Not part of NSRF or BOR	\$400,000	\$0	\$400,000	\$0	\$0	\$400,000	\$0
2018/19	Buildings	Yeppoon Town Hall	Rust rectification works to the exterior of the building.	\$150,000	\$0	\$150,000	\$0	\$0	\$150,000	\$0
2018/19	Buildings	Lamer Moor Beach	New toilet block at Williamson Ck picnic area.	\$150,000	\$0	\$150,000	\$150,000	\$0	\$0	\$0
2018/19	Buildings	Cordingley Street Depot	[U] Cordingley St Works Depot New roof over washdown bay & vehicle service area	\$103,500	\$0	\$103,500	\$0	\$0	\$103,500	\$0
2018/19	Buildings	Yaamba SES	Extension for boat and trailer.	\$100,000	\$0	\$100,000	\$100,000	\$0	\$0	\$0
2018/19	Buildings	Various	Amenities Renewal Program	\$75,000	\$0	\$75,000	\$0	\$0	\$75,000	\$0
2018/19	Buildings	Cordingley St Depot	Reclad carpenters shed. May not be required if depot is relocated	\$50,000	\$0	\$50,000	\$0	\$0	\$50,000	\$0
2018/19	Buildings	Regional	[N] Playground Shade Construction Program	\$50,000	\$0	\$50,000	\$50,000	\$0	\$0	\$0
2018/19	Buildings			\$50,000	\$0	\$50,000	\$50,000	\$0	\$0	\$0

LIVINGSTONE SHIRE COUNCIL
CAPITAL BUDGET JULY 2017 - JUNE 2020

Budget Year	Asset Class	Location	Proposed Works	Est. Amount	Total External Funding	Council Funding	Total Cost by Type		
							New	Upgrade	Renewal
		Yeppoon SES	Boatshed slab & construction.						
2018/19	Buildings	Refurbishment Water/sewer Mainte	Carry our repairs to floor coverings and internal wall finishes, repair to internal columns and preventative coating to structural framework	\$50,000	\$0	\$50,000	\$50,000	\$0	\$0
2018/19	Buildings	Yeppoon SES	Supply & install Sprinkler System – building is currently technically non-compliant with building codes	\$45,000	\$0	\$45,000	\$0	\$0	\$45,000
2018/19	Buildings	Thwaites Park Playground (Zihzie)	Installation of shade sail structure over the new playground. A	\$30,000	\$0	\$30,000	\$30,000	\$0	\$0
2018/19	Buildings	Various	Nominal amount for minor land acquisitions	\$30,000	\$0	\$30,000	\$30,000	\$0	\$0
2018/19	Land	Tanby Road	Disposal 182 Tanby Road (Old Quarry site)	\$150,000	\$0	\$150,000	\$150,000	\$0	\$0
2018/19	Land Development	Various	Disposal Miscellaneous land holdings	\$100,000	\$0	\$100,000	\$100,000	\$0	\$0
2018/19	Land Development	Fleet Replacement Program	Fleet Renewal Program based on Asset Management Plan	\$100,000	\$0	\$100,000	\$100,000	\$0	\$0
2018/19	Plant & Equipment	Business (corporate software purchase)	Asset management system renewal/major upgrade.	\$2,250,000	\$0	\$2,250,000	\$0	\$0	\$2,250,000
2018/19	Plant & Equipment	Active Directory	Software to drive user access - single logon	\$1,000,000	\$0	\$1,000,000	\$1,000,000	\$0	\$0
2018/19	Plant & Equipment	Backup Hardware Replacements	Site recovery manager Project Tape drive for DR	\$120,000	\$0	\$120,000	\$0	\$0	\$120,000
2018/19	Plant & Equipment	Computer Servers	Replacements and expansions	\$25,000	\$0	\$25,000	\$0	\$0	\$25,000
2018/19	Plant & Equipment	Various	Asset renewals identified by Asset Management Plan.	\$12,000	\$0	\$12,000	\$0	\$0	\$12,000
2018/19	Road & Drainage	Queen Street	Sealed Pavement Renewals	\$1,900,000	\$0	\$1,900,000	\$0	\$0	\$1,900,000
2018/19	Road & Drainage	Matthew Flinders Drive	Upgrade to urban sub-arterial SRM 8 - stage 1. Logical first stage is Arthur to Mary. Was in for 2018/19 but suggested to be brought forward to 2017/18 by Mayor following Full reconstruction.	\$1,900,000	\$0	\$1,900,000	\$1,330,000	\$0	\$570,000
2018/19	Road & Drainage	Adelaide Park Road	Stage 1 - Upgrade approximately 0.5km to standard of recent strategic link from CBD to Northern suburbs including major drainage under road	\$1,500,000	\$0	\$1,500,000	\$300,000	\$0	\$1,200,000
2018/19	Road & Drainage			\$1,300,000	\$648,046	\$651,954	\$910,000	\$0	\$390,000

LIVINGSTONE SHIRE COUNCIL
CAPITAL BUDGET JULY 2017 - JUNE 2020

Budget year	Asset Class	Location	Proposed Works	Est. Amount	Total External Funding	Council Funding	Total Costs by Type		
							New	Upgrade	Renewal
2018/19	Road & Drainage	Various - Program A	Renewal of unsealed gravel running surface.	\$1,100,000	\$0	\$1,100,000	\$0	\$0	\$1,100,000
2018/19	Road & Drainage	Greenisle Rd	Upgrade to Sealed Standard - includes Lake Mary Rd intersection. Upgrade score of 271	\$1,000,000	\$615,647	\$384,353	\$700,000	\$0	\$300,000
2018/19	Road & Drainage	Various Infrastructure Agreements	Various Infrastructure Agreement Reimbursements	\$1,000,000	\$0	\$1,000,000	\$1,000,000	\$0	\$0
2018/19	Road & Drainage	Various	Annual resal program - Urban	\$770,000	\$0	\$770,000	\$0	\$0	\$770,000
2018/19	Road & Drainage	Morris Street	Reconstruction (450mx8.0m) - Stage 1	\$600,000	\$0	\$600,000	\$0	\$0	\$600,000
2018/19	Road & Drainage	Various	Annual resal program - Rural	\$600,000	\$0	\$600,000	\$0	\$0	\$600,000
2018/19	Road & Drainage	Coowonga Rd	Additional 4x900 dia pipes to existing culvert to increase immunity of over topping. Report to Council workshop on 6/12/16 resulted in Council requesting the project be included in 2017-18 budget deliberations.	\$400,000	\$0	\$400,000	\$400,000	\$0	\$0
2018/19	Road & Drainage	Todd's Road	3.8km gravel new road in new road reserve. This work to follow on from section between Ingrey Rd and Ch4, 7km.	\$350,000	\$0	\$350,000	\$350,000	\$0	\$0
2018/19	Road & Drainage	Old Byfield Rd	Upgrade to sealed standard 6.5m wide, and 50m up Lake Mary Rd	\$300,000	\$0	\$300,000	\$210,000	\$0	\$90,000
2018/19	Road & Drainage	Adelaide Park Road	Construct Path Along Northern Side 400m. (possible extras required for estimate)	\$160,000	\$0	\$160,000	\$160,000	\$0	\$0
2018/19	Road & Drainage	Various	The Pre-Project Planning and Design program allows for commencement of the planning and design process for projects with a high probability of inclusion in the following year's works program.	\$150,000	\$0	\$150,000	\$150,000	\$0	\$0
2018/19	Road & Drainage	Terangamba Road	Extend shared path on Southern Side of Road. 150m.	\$120,000	\$0	\$120,000	\$120,000	\$0	\$0
2018/19	Road & Drainage	Fig Tree Creek Drainage System - watercourse	Q100 Drainage Easement for the natural flow to achieve and protect a connected flowpath that is generally a Water Act Drainage Feature. 1200m	\$120,000	\$0	\$120,000	\$120,000	\$0	\$0
2018/19	Road & Drainage	Milman Road	90m x 6.5m	\$100,000	\$0	\$100,000	\$30,000	\$0	\$70,000
2018/19	Road & Drainage	Glenlee Park	New carpark construction for recently upgraded park.	\$100,000	\$0	\$100,000	\$100,000	\$0	\$0

LIVINGSTONE SHIRE COUNCIL
CAPITAL BUDGET JULY 2017 - JUNE 2020

Budget year	Asset Class	Location	Proposed Works	Est. Amount	Total External Funding	Council Funding	Total Cost by Type		
							New	Upgrade	Renewal
2018/19	Road & Drainage	Various Urban	Streetlighting Program (new lights)	\$75,000	\$0	\$75,000	\$75,000	\$0	\$0
2018/19	Road & Drainage	Clay St, Emu Park	Concrete invert and pipe under Clay St. Plus rock lined channel upstream & downstream.	\$70,000	\$0	\$70,000	\$70,000	\$0	\$0
2018/19	Road & Drainage	Lamberton St	110m of new 600dia RCP	\$60,000	\$0	\$60,000	\$60,000	\$0	\$0
2018/19	Road & Drainage	Mt Bison Rd No. 1	Overlay existing concrete floodway.	\$50,000	\$0	\$50,000	\$0	\$0	\$50,000
2018/19	Road & Drainage	Replace Total station	Replace Total station	\$50,000	\$0	\$50,000	\$0	\$0	\$50,000
2018/19	Road & Drainage	Various	Guardrail and safety Fencing Replacements	\$50,000	\$0	\$50,000	\$0	\$0	\$50,000
2018/19	Road & Drainage	Various	Bus Shelter Program	\$50,000	\$0	\$50,000	\$0	\$0	\$50,000
2018/19	Road & Drainage	Various	Annual Road Safety Minor Works Program	\$50,000	\$0	\$50,000	\$0	\$0	\$50,000
2018/19	Road & Drainage	Glenlee Park	Renewal to part of access into Glenlee Park	\$50,000	\$0	\$50,000	\$50,000	\$0	\$0
2018/19	Road & Drainage	Various	Replace inefficient inlets	\$40,000	\$0	\$40,000	\$0	\$0	\$40,000
2018/19	Road & Drainage	Scenic Hwy	Replace existing Traffic signal controller with Tyco Eclipse controller	\$35,000	\$0	\$35,000	\$0	\$0	\$35,000
2018/19	Road & Drainage	Zilbie	Stormwater Beach Quiet Rock Protection - adjacent to 4 Coral Close. This will involve a rock pad and energy dissipation in accordance with QUDM for a pipe outlet.	\$30,000	\$0	\$30,000	\$21,000	\$0	\$9,000
2018/19	Road & Drainage	Farnborough Road	Farnborough Rd 200 RM upgrade, CCSY Farnborough, WWF design, 1750m	\$10,000	\$0	\$10,000	\$10,000	\$0	\$0
2018/19	Sewerage	Arthur St	Arthur St 300 GM upgrade, CCSY Yeppoon Central, WWF design, 390m	\$819,000	\$0	\$819,000	\$409,500	\$0	\$409,500
2018/19	Sewerage	Arthur St	Arthur St 375 GM upgrade, CCSY Yeppoon Central, WWF design, 175m	\$481,000	\$0	\$481,000	\$240,500	\$0	\$240,500
2018/19	Sewerage			\$219,000	\$0	\$219,000	\$109,500	\$0	\$109,500

BUDGET AND OPERATIONAL PLAN 2017-2018

LIVINGSTONE SHIRE COUNCIL
CAPITAL BUDGET JULY 2017 - JUNE 2020

Budget year	Asset Class	Location	Proposed Works	Est_Amount	Total External Funding	Council Funding	Funds Used by Type		
							New	Upgrade	Renewal
2018/19	Sewerage	Jabiru Drive	Jabiru Drive to Millroy SPS Gravity extension and seal access road	\$170,000	\$0	\$170,000	\$170,000	\$0	\$0
2018/19	Sewerage	Various	[R] C.SPS Ypn - Annual Nominal	\$25,878	\$0	\$25,878	\$0	\$0	\$25,878
2018/19	Sewerage	Capricorn Coast	Sewer Jump up refurbishment program- Rehabilitation work will minimise the risk of failure and reduce the impact on our customers	\$20,000	\$0	\$20,000	\$0	\$0	\$20,000
2018/19	Site Improvements	Yeppoon Landfill	Capricorn Cemetery - Stage 2 Internal works including landscaping, gardens, more roads and concrete pathways, shade structure.	\$1,000,000	\$0	\$1,000,000	\$1,000,000	\$0	\$0
2018/19	Site Improvements	Various	Landfill entry works Stage 2 - Design Only	\$100,000	\$0	\$100,000	\$100,000	\$0	\$0
2018/19	Site Improvements	Regional	Upgrade of existing beach accesses (see beach access program)	\$75,000	\$0	\$75,000	\$0	\$0	\$75,000
2018/19	Site Improvements	Rotary Park	[R] Playground - Equipment Renewal Program	\$60,000	\$0	\$60,000	\$0	\$0	\$60,000
2018/19	Site Improvements	Regional	Install Irrigation to Cat 44 park.	\$40,000	\$0	\$40,000	\$40,000	\$0	\$0
2018/19	Site Improvements	Shire wide	Irrigation Renewal Program	\$24,000	\$0	\$24,000	\$0	\$0	\$24,000
2018/19	Site Improvements	Various	Bin surround replacements	\$20,000	\$0	\$20,000	\$0	\$0	\$20,000
2018/19	Site Improvements	Musa Heads - Keppel Sands	Park Furniture & Fixtures Replacements	\$20,000	\$0	\$20,000	\$0	\$0	\$20,000
2018/19	Site Improvements	Regional	Landscaping / Concept Plan for Musa Heads, Keppel Sands. Requested by the Community and Councilor.	\$15,000	\$0	\$15,000	\$15,000	\$0	\$0
2018/19	Site Improvements	Various	BBQ renewals.	\$15,000	\$0	\$15,000	\$0	\$0	\$15,000
2018/19	Site Improvements	West Emu Park	Fencing/Gates/Bollards Renewal Program	\$15,000	\$0	\$15,000	\$0	\$0	\$15,000
2018/19	Water	Water	Reservoir West Emu Park LZ, AML, New, MD design	\$1,770,000	\$0	\$1,770,000	\$1,770,000	\$0	\$0

LIVINGSTONE SHIRE COUNCIL
CAPITAL BUDGET JULY 2017 - JUNE 2020

Budget Year	Asset Class	Location	Proposed Works	Est_Amount	Total External Funding	Council Funding	Total Cost By Type		
							New	Upgrade	Renewal
2018/19	Water	Various	W-Main Replacement reticulation	\$830,000	\$0	\$830,000	\$0	\$0	\$830,000
2018/19	Water	St Falthis Res	Inverness Booster Pump Station - New, buildings, pumps, pipes, elec, generator, rechlor, MH design	\$481,000	\$0	\$481,000	\$481,000	\$0	\$0
2018/19	Water	Emu Park - Hawke Street	Emu Park HZ Booster PS, upgrade, new building, pumps, pipes, elec, generator, MH design.	\$481,000	\$0	\$481,000	\$240,500	\$0	\$240,500
2018/19	Water	Keppel Sands	Keppel Sands Booster PS, New, building, pumps, pipes, elec, generator, MH design	\$478,000	\$0	\$478,000	\$478,000	\$0	\$0
2018/19	Water	Tanby Rd	The installation of a new 150mm watermain to ensure adequate commercial/industrial fireflow of 30L/s at 12m head	\$290,000	\$0	\$290,000	\$290,000	\$0	\$0
2018/19	Water	Various	Water Meter Replacement Program	\$100,000	\$0	\$100,000	\$0	\$0	\$100,000
2018/19	Water		Property Service Replacements.	\$100,000	\$0	\$100,000	\$0	\$0	\$100,000
2018/19	Water	Woodbury Water Pump Station	Pump 1 recommission	\$100,000	\$0	\$100,000	\$0	\$0	\$100,000
2018/19	Water	Various	Valve & Hydrant Replacement Program	\$100,000	\$0	\$100,000	\$100,000	\$0	\$0
2018/19	Water	Mt Barmoya & Cordingley St	Installation of digital network for future systems.	\$72,000	\$0	\$72,000	\$0	\$0	\$72,000
2018/19	Water	Kelly's Offstream Storage Water Pump Station	Building improvements	\$50,000	\$0	\$50,000	\$50,000	\$0	\$0
2018/19	Water	Various	Building Asset Renewal Program	\$50,000	\$0	\$50,000	\$15,000	\$0	\$35,000
2019/20	Buildings	Various	Amenities Renewal Program	\$150,000	\$0	\$150,000	\$0	\$0	\$150,000
2019/20	Buildings	Widdowson Park Playground (Barrow)	Installation of shade sail structure over the new playground.	\$75,000	\$0	\$75,000	\$0	\$0	\$75,000
2019/20	Buildings	Various	Nominal amount for minor land acquisitions	\$30,000	\$0	\$30,000	\$30,000	\$0	\$0
2019/20	Land	Fleet Replacement Program	Fleet Renewal Program based on Asset Management Plan	\$150,000	\$0	\$150,000	\$150,000	\$0	\$0
2019/20	Plant & Equipment			\$2,500,000	\$0	\$2,500,000	\$0	\$0	\$2,500,000

BUDGET AND OPERATIONAL PLAN 2017-2018

LIVINGSTONE SHIRE COUNCIL
CAPITAL BUDGET JULY 2017 - JUNE 2020

Budget Year	Asset Class	Location	Proposed Works	Est. Amount	Total External Funding	Council Funding	Total Costs by Type		
							New	Upgrade	Renewal
			Backup Hardware Replacements						
2019/20	Plant & Equipment	Network	Site recovery manager Project Tape drive for DR	\$25,000	\$0	\$25,000	\$0	\$0	\$25,000
2019/20	Plant & Equipment	Various	Firewalls, Links Upgrades & backup Links	\$15,000	\$0	\$15,000	\$0	\$0	\$15,000
2019/20	Road & Drainage	Limestone Creek Rd	Asset renewals identified by Asset Management Plan. Sealed Pavement Renewals	\$1,900,000	\$0	\$1,900,000	\$0	\$0	\$1,900,000
2019/20	Road & Drainage	Various - Program A	Upgrade, Ch 0 - 1800, Rural Major Collector	\$1,353,000	\$0	\$1,353,000	\$1,082,400	\$0	\$270,600
2019/20	Road & Drainage	Various - Program A	Renewal of unsealed gravel running surface.	\$1,316,447	\$0	\$1,316,447	\$0	\$0	\$1,316,447
2019/20	Road & Drainage	Adelaide Park Road	Upgrade approximately 0.5km to standard of recent strategic link from CBD to Northern suburbs.	\$1,300,000	\$648,046	\$651,954	\$910,000	\$0	\$390,000
2019/20	Road & Drainage	Tanby Rd	Intersection upgrade	\$1,280,000	\$0	\$1,280,000	\$1,024,000	\$0	\$256,000
2019/20	Road & Drainage	Various Infrastructure Agreements	Various Infrastructure Agreement Reimbursements	\$1,000,000	\$0	\$1,000,000	\$1,000,000	\$0	\$0
2019/20	Road & Drainage	Jabiru Dve	Jabiru Dve Extension, New, Ch 0 - 360, Industrial Collector	\$865,000	\$0	\$865,000	\$865,000	\$0	\$0
2019/20	Road & Drainage	Various	Annual resal program - Urban	\$770,000	\$0	\$770,000	\$0	\$0	\$770,000
2019/20	Road & Drainage	Barmyree Rd	Upgrade to sealed standard - Traffic count undertaken in Mar 2016 meets requirements for upgrading	\$700,000	\$0	\$700,000	\$490,000	\$0	\$210,000
2019/20	Road & Drainage	Limestone Creek Rd	Upgrade, Ch 1800 - 2700, Rural Major Collector	\$647,000	\$0	\$647,000	\$517,600	\$0	\$129,400
2019/20	Road & Drainage	Morris Street	Reconstruction (450m x 8.0m) - Stage 2	\$600,000	\$0	\$600,000	\$0	\$0	\$600,000
2019/20	Road & Drainage	Various	Annual resal program - Rural	\$600,000	\$0	\$600,000	\$0	\$0	\$600,000
2019/20	Road & Drainage	Fig Tree Creek	Retaining wall on left bank. approx 140m total linear. (Barlow Blocks)	\$500,000	\$0	\$500,000	\$500,000	\$0	\$0

LIVINGSTONE SHIRE COUNCIL
CAPITAL BUDGET JULY 2017 - JUNE 2020

Budget year	Asset Class	Location	Proposed Works	Est. Amount	Total External Funding	Council Funding	Total Cost by Type		
							New	Upgrade	Renewal
2019/20	Road & Drainage	Lake Mary Road	Stage 2-Construct 6 km (ch12 to 15km to Gravel Road Standard, Form and Gravel the Previously Unconstructed Section. Will need to consider road off alignment	\$350,000	\$0	\$350,000	\$245,000	\$0	\$105,000
2019/20	Road & Drainage	Lake Mary Road	Stage 3-Construct 6 km (ch15 to 18km to Gravel Road Standard, Form and Gravel the Previously Unconstructed Section. Will need to consider road off alignment	\$350,000	\$0	\$350,000	\$245,000	\$0	\$105,000
2019/20	Road & Drainage	Stoney Creek Road	Seal approaches to new culverts at Ch 2.1km	\$330,000	\$0	\$330,000	\$264,000	\$0	\$66,000
2019/20	Road & Drainage	Limpus Ave	Widen sealed surface to 6.5m.	\$200,000	\$0	\$200,000	\$200,000	\$0	\$0
2019/20	Road & Drainage	Pacific Heights Road	430m long 2.5m wide concrete offroad.	\$190,000	\$0	\$190,000	\$190,000	\$0	\$0
2019/20	Road & Drainage	Various	Nominal annual amount for future projects	\$150,000	\$0	\$150,000	\$150,000	\$0	\$0
2019/20	Road & Drainage	Maldieuca St	Pavement renewal	\$123,441	\$0	\$123,441	\$0	\$0	\$123,441
2019/20	Road & Drainage	Fountain Street	Extend footpath Network on Eastern Side 325m	\$101,563	\$0	\$101,563	\$101,563	\$0	\$0
2019/20	Road & Drainage	Evans Road	Full Construction, Turnout (200mx6.5m)	\$100,000	\$0	\$100,000	\$80,000	\$0	\$20,000
2019/20	Road & Drainage	Yepoon Creek - Watercourse	QLD00 Drainage Easement for the natural flow to achieve and protect a connected flowpath that is generally a Water Act Drainage Feature.	\$98,000	\$0	\$98,000	\$98,000	\$0	\$0
2019/20	Road & Drainage	Hill Street	Extend Network on Western Side 260m	\$81,250	\$0	\$81,250	\$81,250	\$0	\$0
2019/20	Road & Drainage	Carriage Blvd - Drainage reserve	Project 17-097 - 200 m shared pathway along the right Bank of the Drainage Reserve L9001, CR 407034	\$63,750	\$0	\$63,750	\$63,750	\$0	\$0
2019/20	Road & Drainage	Normanby Street	Terangamba School to access the kindergarten. This is a well worn path but can have long grass and snakes. The concrete path would protect the top of bank and allow maintenance machines access as well.	\$75,000	\$0	\$75,000	\$75,000	\$0	\$0
2019/20	Road & Drainage	On Northern Footpath 340m		\$55,000	\$0	\$55,000	\$55,000	\$0	\$0
2019/20	Road & Drainage	Mt Bison Rd No. 2	Sidetrack Mamelon Creek	\$55,000	\$0	\$55,000	\$55,000	\$0	\$0

LIVINGSTONE SHIRE COUNCIL
CAPITAL BUDGET JULY 2017 - JUNE 2020

Budget year	Asset Class	Location	Proposed Works	Est_Amount	Total External Funding	Council Funding	Total Cost by Type		
							New	Upgrade	Renewal
2019/20	Road & Drainage	Various	Bus Shelter Program	\$50,000	\$0	\$50,000	\$0	\$0	\$50,000
2019/20	Road & Drainage	Various Urban	Annual Road Safety Minor Works Program	\$50,000	\$0	\$50,000	\$50,000	\$0	\$0
2019/20	Road & Drainage	Various	Street Lighting - Fitting Replacement (incl. Lamp and Control Gear) - BI Annual Program	\$50,000	\$0	\$50,000	\$0	\$0	\$50,000
2019/20	Road & Drainage	Various	Guardrail and safety Fencing Replacements	\$45,000	\$0	\$45,000	\$0	\$0	\$45,000
2019/20	Road & Drainage	Various	Replace inefficient inlets (annual program)	\$35,000	\$0	\$35,000	\$0	\$0	\$35,000
2019/20	Road & Drainage	Tabone St	Install 1050 storm water pit onto existing S25RCP to accommodate change of direction and install 16m of S25RCP class 2 and headwall. This works will remove the need for the pedestrian safety fence which has been hit by vehicles in the past as we will be filling in the deep drain.	\$30,000	\$0	\$30,000	\$30,000	\$0	\$0
2019/20	Road & Drainage	Glenparie Rd	Overlay existing concrete floodway	\$30,000	\$0	\$30,000	\$0	\$0	\$30,000
2019/20	Road & Drainage	Cooee Bay Corner	Extend Network Around/across Daniel Park to Cooee Bay Beach. 140m	\$26,250	\$0	\$26,250	\$26,250	\$0	\$0
2019/20	Road & Drainage	Dry Weather Rd	New Concrete Floodway - 20m x 6.5m	\$25,000	\$0	\$25,000	\$25,000	\$0	\$0
2019/20	Road & Drainage	Stelpner Rd	New Concrete Floodway - 20m x 6.5m	\$25,000	\$0	\$25,000	\$25,000	\$0	\$0
2019/20	Road & Drainage	Glenora Rd	Overlay existing concrete floodway - 20m x 4.2m	\$20,000	\$0	\$20,000	\$0	\$0	\$20,000
2019/20	Road & Drainage	Serpentine St - cawarral	New RCP to be installed at Ch 740 Serpentine St Cawarral. Easement to be established on Lots 104 & 103 C1611. Easement from Serpentine St to Cawarral Rd. Relates to CR 454062 and others.	\$20,000	\$0	\$20,000	\$20,000	\$0	\$0
2019/20	Sewerage	Arthur St	Arthur St SPS, tenure, access, civil 1 of 2, pumps, pipes, valves, elec, CCSY Yeppoon Centre), WWF design	\$930,000	\$0	\$930,000	\$930,000	\$0	\$0
2019/20	Sewerage	Bell Park	Bell Park SPS 2, upgrade, civil 2 of 2, pumps, pipes, valves, elec, CCSEP Emu Park East, WWF design	\$794,000	\$0	\$794,000	\$794,000	\$0	\$0

LIVINGSTONE SHIRE COUNCIL
CAPITAL BUDGET JULY 2017 - JUNE 2020

Budget year	Asset Class	Location	Proposed Works	Est. Amount	Total External Funding	Council Funding	Total Costs by Type		
							New	Upgrade	Renewal
2019/20	Sewerage	Scenic Highway	Scenic Hwy 375 GM, upgrade, CCSY Coose Bay, WWF design, 750m	\$786,000	\$0	\$786,000	\$393,000	\$0	\$393,000
2019/20	Sewerage	Arthur St	Arthur St 600 GM, upgrade, CCSY Yeppoon Central, WWF design, 40m	\$551,000	\$0	\$551,000	\$275,500	\$0	\$275,500
2019/20	Sewerage	Various	Asset renewals identified by Asset Management Plan	\$500,000	\$0	\$500,000	\$0	\$0	\$500,000
2019/20	Sewerage	Arthur St	Arthur St 300 RM, New to Shaw Ave SPS, CCSY Yeppoon Central, WWF design, 730m	\$383,000	\$0	\$383,000	\$383,000	\$0	\$0
2019/20	Sewerage	Hill St, Emu Park	Hill St Bell Park PS@ 150 RM, upgrade, CCSEP Emu Park East, WWF design, 400m	\$227,000	\$0	\$227,000	\$113,500	\$0	\$113,500
2019/20	Sewerage	Various	Sewer jump up refurbishment program - Rehabilitation work will minimise the risk of failure and reduce the impact on our customers	\$20,000	\$0	\$20,000	\$0	\$0	\$20,000
2019/20	Sewerage	Yeppoon Landfill	C - 5 Main (Rising) 100mm Kemp Beach South - Design Only	\$15,000	\$0	\$15,000	\$15,000	\$0	\$0
2019/20	Site Improvements	Various	Landfill entry works Stage 2	\$1,000,000	\$0	\$1,000,000	\$1,000,000	\$0	\$0
2019/20	Site Improvements	Various	Upgrade of existing beach accesses (see beach access program)	\$75,000	\$0	\$75,000	\$0	\$0	\$75,000
2019/20	Site Improvements	Regional	Playground Equipment Renewal Program	\$40,000	\$0	\$40,000	\$0	\$0	\$40,000
2019/20	Site Improvements	Various	Irrigation Renewal Program	\$24,000	\$0	\$24,000	\$0	\$0	\$24,000
2019/20	Site Improvements	Regional	Park Furniture & Fixtures Replacements	\$20,000	\$0	\$20,000	\$0	\$0	\$20,000
2019/20	Site Improvements	Various	BBQ renewals	\$15,000	\$0	\$15,000	\$0	\$0	\$15,000
2019/20	Site Improvements	Various	Fencing/Gates/Bollards Renewal Program	\$15,000	\$0	\$15,000	\$0	\$0	\$15,000
2019/20	Water	Various	Asset renewals identified by Asset Management Plan (Active)	\$634,590	\$0	\$634,590	\$0	\$0	\$634,590

LIVINGSTONE SHIRE COUNCIL
CAPITAL BUDGET JULY 2017 - JUNE 2020

Budget year	Asset Class	Location	Proposed_Works	Est_Amount	Total External Funding	Council Funding	New	Total Cost by Type		
								Upgrade	Renewal	
2019/20	Water		CA-W-Mt Chariton Pipework and Valves	\$332,886	\$0	\$332,886	\$0	\$0	\$332,886	
2019/20	Water	Break Water Dve - formally called Vin E Jones Memorial Drive	150mm dia Watermain - design & easement acquisition	\$150,000	\$0	\$150,000	\$0	\$0	\$150,000	
2019/20	Water	Various	Asset renewals identified by Asset Management Plan (Passive - Includes Meters, Mains, Valves & Hydrants, Property Services)	\$142,651	\$0	\$142,651	\$0	\$0	\$142,651	
2019/20	Water	Ogmore	O-W-Main Reticulation Renewal Galvanised & poly Pipe	\$70,000	\$0	\$70,000	\$0	\$0	\$70,000	

Revenue and Rating Strategy 2016 - 2017

Part 6



6.1 Revenue Policy



REVENUE POLICY (STATUTORY POLICY)

1. Scope

This Revenue Policy (this 'Policy') is effective from the date of Council's resolution and will apply for the financial period 1 July 2017 to 30 June 2018. 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 2018 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 <i>Local Government Act 2009</i> , including a person acting in that position.
Council	Livingstone Shire Council.
LGA	<i>Local Government Act 2009</i> .
LGR	<i>Local Government Regulation 2012</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 2017 to 30 June 2018.

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; and
- 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; and
- 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; and
- 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 Chief Finance Officer

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 Livingstone Shire Council Policy titled 'Revenue Policy' adopted 12 July 2016.

CHRIS MURDOCH
CHIEF EXECUTIVE OFFICER



6.2 Revenue Statement



REVENUE STATEMENT

1 July 2017 – 30 June 2018

1. 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.

2. Applicability

This revenue statement applies to the financial period from 1 July 2017 to 30 June 2018. It is approved in conjunction with the Budget as presented to Council on.

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.

3. 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 2018 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. Water consumption charge will be levied quarterly.

4. Rates and Charges (section 94 *Local Government Act 2009*)

For the financial year beginning 1 July 2017, 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.

This 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.

5. 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.

6. General Rates – Categories and Descriptions (Chapter 4, Part 5, Division 1 *Local Government Regulation 2012*)

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 eight (28) 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); and
- 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.
- Subdivisions have a primary Council land use code of 72 and will be placed into the general rating category in which they would normally be situated. The value of subdivisions will be discounted by 40% for rating purposes in accordance with Section 50(2) of the Land Valuation Act 2010.

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 2017-18

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 and 72 (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 greater than 10,000 – 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

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L9	Residential 1	Lands where the dominant use or intended use is residential purposes and the rateable valuation is less than \$125,001.	1, 2, 6 and 72 with a rateable valuation <\$125,001 (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 \$125,000 and less than \$225,001.	1, 2, 6 and 72 with a rateable valuation >\$125,000 but <\$225,001 (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 \$225,000 and less than \$500,001.	1, 2, 6 and 72 with a rateable valuation >\$225,000 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, 6 and 72 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, 6 and 72 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, 6 and 72 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, 72 and 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, 72 and 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, 72 and 94 with a rateable valuation >\$500,000 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, 72 and 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, 72 and 94 with a rateable valuation >\$10,000,000 (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 not less than 500sqm.	Land use codes 8 or 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, 4 and 72 with a rateable valuation >\$430,000
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;
2. Be addressed to The Chief Executive Officer, Livingstone Shire Council, PO Box 2292, Yeppoon QLD 4703;
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;
2. Consider the facts and circumstances on which the claim is based;
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 35 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 2017 to 30 June 2018 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	1.9026	1,280
L2 (a)	Major shopping centres with a floor area 0 – 10,000 sqm	2.2355	17,810
L2 (b)	Major shopping centres with a floor area 10,001 – 50,000 sqm	2.8669	203,530
L3	Heavy and noxious industry	2.2897	2,680
L4	Island commercial / industrial	1.4394	1,690
L5	Extractive	5.8413	3,230
L6	Other Rural	1.1834	1,310
L6 (a)	Beef Cattle Production 1	1.1704	1,310
L6 (b)	Beef Cattle Production 2	1.0715	14,000
L8	Major tourism/accommodation facilities	2.5302	134,390

L9	Residential 1	1.0398	650
L10	Residential 2	0.9879	1,300
L11	Residential 3	0.9359	2,230
L12	Residential 4	0.8340	4,680
L13	Residential 5	0.7799	6,260
L14	Residential 6	0.7290	7,800
L15	Large Residential Homesite 1	1.1200	720
L16	Large Residential Homesite 2	1.0673	2,520
L17	Large Residential Homesite 3	0.9638	5,340
L18	Large Residential Homesite 4	0.7740	9,640
L19	Large Residential Homesite 5	0.5418	77,400
L21	Flats and Strata (residential)	1.1797	720
L22	Strata (commercial/industrial)	2.1081	1,280
L23	Strata >500sqm	2.6078	1,310
L24	Vacant urban land >\$0.43m	2.3182	1,280
L26	Special uses	1.5132	2,120
L27 (a)	Other \$0 - \$45,000	2.0528	530
L27 (b)	Other >\$45,001	1.9135	1,280

Minimum General Rates will not apply to land to which Sections 49-51 of the Land Valuation Act 2010 applies.

7. Limitation on Rate Increase (Chapter 4, Part 9, Division 3 *Local Government Regulation 2012*)

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.

8. Special Rates/Charges (section 94 *Local Government Act 2009*)

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 Rescue Service 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 2017/18	Rural Fire Brigade	Levy 2017/18
Adelaide Park Road	\$40.00	Kunwarara	-
Barmoya	\$20.00	Marlborough	\$30.00
Belmont	\$80.00	Maryvale	\$40.00
Bondoola	\$45.00	Mt Gardiner	-
Bungundarra	\$70.00	Nankin	\$100.00
Byfield	\$25.00	Nerimbera	\$10.00
Canal Creek	-	Ogmore	-
Canoona	-	Rossmoya	-
Cawarral	\$70.00	Stanage Bay	\$25.00
Cooberrie	\$25.00	Stockyard Point	\$50.00
Coowonga	\$100.00	Tanby	\$50.00
Great Keppel Island	-	The Caves	\$100.00
Hidden Valley	\$40.00	Wattlebank	-
Jardine	\$30.00	Woodbury	\$60.00
Keppel Sands	\$60.00		

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 – Ogmore'
'Rural Fire Brigade – Canal Creek'	'Rural Fire Brigade – Rossmoya'
'Rural Fire Brigade – Cawarral'	'Rural Fire Brigade – Stanage Bay'
'Rural Fire Brigade – Cooberrie'	'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 2018. 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 half year ending on 30 June 2018.

The estimated cost of implementing the overall plan (being the cost of planned works and replacement of capital items for the period) is \$248,980.

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

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 2017/18 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:

2009/2010	\$235.50
2010/2011	\$468.00
2011/2012	\$468.00
2012/2013	\$468.00
2013/2014	\$468.00
2014/2015	\$468.00
2015/2016	\$468.00
2016/2017	\$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, which 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 2017.

Council will, pursuant to section 121(a) of the *Local Government Regulation 2012*, grant a remission of the Causeway Township Sewerage Benefited Area – Special Charge on those assessments where the sum of \$3,656.44 is paid to Council by 30 August 2017 (which amount represents the 2017/2018 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 '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 2017/18 comprises reimbursement to Council of part of the cost that it has incurred to construct the Mulambin Sewerage Scheme.

The funds have been raised per parcel to date:

2014/2015	\$722.00
2015/2016	\$722.00
2016/2017	\$722.00

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 2017.

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 \$4,119.46 is paid to Council by 30 August 2017 (which amount represents the 2017/2018 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.

Muskers Beach Revetment Wall – Special Charge

Pursuant to section 94 of the *Local Government Act 2009*, Council make and levy a special charge for the provision of a Revetment Wall to protect the identified properties adjoining Muskens Beach; 22 Kennedy Street through to 48 Reef Street in Zilzie.

The rateable land to which the charge applies is every parcel of rateable land within the area separately described on a map titled 'Muskens Beach Revetment Wall Benefited Area'.

The service facility or activity for which the special charge is made is design and construction of a stacked sand filled geotextile container revetment wall necessary to provide protection against erosion of the properties by wave action. The works were completed during the financial year 2015/16, and there is no further work to be undertaken.

The cost of implementing the overall plan is approximately \$1,543,252 (being the cost of investigation, design and construction of the revetment wall).

The charge is expected to reimburse Council \$1,360,450 of the funds expended on the project. Council funded the cost of construction of the Muskens Beach revetment wall from its own revenue sources.

The annual implementation plan in 2017/18 comprises reimbursement to Council of part of the cost that it has incurred to construct the Muskens Beach revetment wall.

With the implementation of the Muskens Beach revetment wall, 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 construction costs 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 the revetment wall construction to be funded by the special charge will provide an increased level of protection from adverse coastal processes such as storm surge and wave action. Protection which would not have occurred if Council had not undertaken the project of constructing the revetment wall infrastructure.

The charge shall vary from property to property in accordance with the length of property frontage adjacent to the wall. The annual charge per property will be applied for the balance of the fifteen (15) years per parcel from 1 July 2017 on the basis of \$192.56 per l/m of property frontage.

Council will, pursuant to section 121(a) of the *Local Government Regulation 2012*, grant a remission of the Muskens Beach Revetment Wall – Special Charge on those assessments that elect to make a lump sum payment (value available upon request on a per property basis) prior to the 30 August 2017 (the lump sum value is representative of the 2017/2018 per assessment cost to Council), on the grounds that to require those ratepayers that elect to make this lump sum payment, to also pay the special charge constitutes hardship.

The combined charges for the entire Muskens Beach revetment wall benefited area shall equate to a total of \$107,974.00 per annum for the balance of the fifteen (15) years from 1 July 2017.

9. Separate Charges (section 94 *Local Government Act 2009*, Chapter 4, Part 8 *Local Government Regulation 2012*)

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.

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 and Emergency Services Act 1990* and whose services could not be provided or maintained without the imposition of the special charge.

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 2017/18 comprises reimbursement to Council of part of the cost that it has incurred to construct the North West Emu Park Sewerage Scheme.

The funds have been raised per parcel to date:

2009/2010	\$481.00
2010/2011	\$478.00
2011/2012	\$478.00
2012/2013	\$478.00
2013/2014	\$478.00
2014/2015	\$478.00
2015/2016	\$478.00
2016/2017	\$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, which 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 2017.

Council will, pursuant to section 121(a) of the Local Government Regulation 2012, grant a remission of the North West Emu Park Sewerage Benefited Area – Special Charge on those assessments where the sum of \$3,436.54 is paid to Council by 30 August 2017 (which amount represents the 2017/2018 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.

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 \$527.80 per annum per rateable assessment throughout the region.

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

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 \$60.10 per annum per rateable assessment throughout the region.

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

10. Utility and Service Charges (section 94 *Local Government Act 2009*)

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 2017 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 2017 to 30 June 2018, 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:

- (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;
- (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; and
 - 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.
- (e) Combined Fire and General (Non-Firefighting) Connections - subject to an assessment by a suitably qualified hydraulic designer and evidence of such being presented to Council, the access charge for a combined fire and general connection may be reduced to the equivalent charge for the general component of the connection. For example, the general component of a warehouse with a 100mm combined fire and general connection may be that of a 20mm connection. In this instance, Council could approve an access charge based on a 20mm connection.

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 1980* 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 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 1997* 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; and
 - 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 its 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 2016/2017 financial year occurs before the end of that calendar year or after the beginning of the 2017/2018 financial year, the consumption charge for that quarter is calculated in accordance with the relevant basis of charge for the 2016/2017 financial year; and

- ii. Regardless of whether the meter reading for the fourth quarter of the 2017/2018 financial year occurs before the end of that financial year or after the beginning of the 2018/2019 financial year, the consumption charge for that quarter is calculated in accordance with the relevant basis of consumption charge for the 2017/2018 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 2017 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 2017 to 30 June 2018 and will generally be levied on a half yearly basis.

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

Meter Size	Annual Charge
20mm	\$ 627.30
25mm	\$ 980.20
32mm	\$ 1,605.50
40mm	\$ 2,508.60
50mm	\$ 3,919.60
65mm	\$ 6,624.00
75mm	\$ 9,044.90
80mm	\$ 10,291.30
100mm	\$ 15,677.90
150mm	\$ 35,275.40
200mm	\$ 62,711.50
Vacant Land	\$ 627.30

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 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 1 July 2017 to 30 June 2018 and billing will generally be in arrears on a quarterly basis.

Capricorn Coast Water Supply Scheme – Non Residential Water Consumption Charges

Billing Tier	Kilolitres (kl) Per Meter	Charge per Kilolitre
Single Tier	All consumption	\$1.92/kl

Capricorn Coast Water Supply Scheme – Residential Water Consumption Charges

Billing Tier	Kilolitres (kl) Per Meter	Charge per Kilolitre
1 st Tier	up to 75kl per quarter	\$0.84/kl
2 nd Tier	76kl to 150kl per quarter	\$1.29/kl
3 rd Tier	all usage greater than 150kl per quarter	\$2.61/kl

The Caves Water Supply

A water supply charge will be levied for the financial period beginning 1 July 2017 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 2017 to 30 June 2018 and will generally be levied on a half yearly basis.

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

Meter Size	Annual Charge
20mm	\$ 433.10
25mm	\$ 676.40
32mm	\$ 1,108.20

40mm	\$ 1,731.40
50mm	\$ 2,705.10
65mm	\$ 4,571.70
75mm	\$ 6,086.60
80mm	\$ 6,925.00
100mm	\$ 10,318.10
150mm	\$ 24,346.10
200mm	\$ 43,281.60
Vacant Land	\$ 433.10

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 1 July 2017 to 30 June 2018 and billing will generally be in arrears on a quarterly basis.

The Caves Water Supply Scheme – Non Residential Water Consumption Charges

Billing Tier	Kilolitres (kl) Per Meter	Charge per Kilolitre
Single Tier	All consumption	\$1.92/kl

The Caves Water Supply Scheme – Residential Water Consumption Charges

Billing Tier	Kilolitres (kl) Per Meter	Charge per Kilolitre
1 st Tier	up to 75kl per quarter	\$0.84/kl
2 nd Tier	76kl to 150kl per quarter	\$1.29/kl
3 rd Tier	all usage greater than 150kl per quarter	\$2.61/kl

Nerimbera Water Supply

A water supply charge will be levied by Council for the financial period beginning 1 July 2017, 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 2017 to the 30 June 2018 and will generally be levied on a half yearly basis.

Nerimbera Water Supply Scheme – Non Residential & Residential Access Charges

Meter Size	Annual Charge
20mm	\$ 413.00
25mm	\$ 645.10
32mm	\$ 1,056.70
40mm	\$ 1,650.90
50mm	\$ 2,579.65
65mm	\$ 4,359.45
75mm	\$ 5,804.00
80mm	\$ 6603.60
100mm	\$ 10,318.10
150mm	\$ 23,215.40
200mm	\$ 41,271.70

Vacant Land	\$ 413.00
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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 1 July 2017 to 30 June 2018 and billing will generally be in arrears on a quarterly basis.

Nerimbera Water Supply Scheme – Non Residential Water Consumption Charges

Billing Tier	Kilolitres (kl) Per Meter	Charge per Kilolitre
Single Tier	All consumption	\$1.92/kl

Nerimbera Water Supply Scheme – Residential Water Consumption Charges

Billing Tier	Kilolitres (kl) Per Meter	Charge per Kilolitre
1 st Tier	up to 75kl per quarter	\$0.84/kl
2 nd Tier	76kl to 150kl per quarter	\$1.29/kl
3 rd Tier	all usage greater than 150kl per quarter	\$2.61/kl

Marlborough Water Supply

A water supply charge will be levied for the financial period beginning 1 July 2017 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 2017 to 30 June 2018 and will generally be levied on a half yearly basis.

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

Meter Size	Annual Charge
20mm	\$ 433.10
25mm	\$ 676.40
32mm	\$ 1,108.20
40mm	\$ 1,731.40
50mm	\$ 2,705.10
65mm	\$ 4,571.70
75mm	\$ 6,086.60
80mm	\$ 6,925.00
100mm	\$ 10,318.10
150mm	\$ 24,346.20
200mm	\$ 43,281.65
Vacant Land	\$ 433.10

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 1 July 2017 to 30 June 2018 and billing will generally be in arrears on a quarterly basis.

The Marlborough Water Supply Scheme – Non Residential Water Consumption Charges

Billing Tier	Kilolitres (kl) Per Meter	Charge per Kilolitre
Single Tier	All consumption	\$1.92/kl

The Marlborough Water Supply Scheme – Residential Water Consumption Charges

Billing Tier	Kilolitres (kl) Per Meter	Charge per Kilolitre
1 st Tier	up to 75kl per quarter	\$0.84/kl
2 nd Tier	76kl to 150kl per quarter	\$1.29/kl
3 rd Tier	all usage greater than 150kl per quarter	\$2.61/kl

Ogmore Water Supply

A water supply charge will be levied for the financial period beginning 1 July 2017 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 2017 to 30 June 2018 and will generally be levied on a half yearly basis.

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

Meter Size	Annual Charge
20mm	\$ 363.20
25mm	\$ 567.50
32mm	\$ 929.80
40mm	\$ 1,465.40
50mm	\$ 2,269.70
65mm	\$ 3,835.90
75mm	\$ 5,106.80
80mm	\$ 5,810.20
100mm	\$ 9,078.70
150mm	\$ 20,426.50
200mm	\$ 36,313.80
Vacant Land	\$ 363.20

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 1 July 2017 to 30 June 2018 and billing will generally be in arrears on a quarterly basis.

The Ogmore Water Supply Scheme – Non Residential Water Consumption Charges

Billing Tier	Kilolitres (kl) Per Meter	Charge per Kilolitre
Single Tier	All consumption	\$1.92/kl

The Ogmore Water Supply Scheme – Residential Water Consumption Charges

Billing Tier	Kilolitres (kl) Per Meter	Charge per Kilolitre
1 st Tier	up to 75kl per quarter	\$0.84/kl
2 nd Tier	76kl to 150kl per quarter	\$1.29/kl
3 rd Tier	all usage greater than 150kl per quarter	\$2.61/kl

Sewerage

For the financial period beginning 1 July 2017 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 2018 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; and
- 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.

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 1987*; (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

Sewered Premises	Basis	Number of Charges
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	Each Unit/Cottage	1 Charge
Plus 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:

Declared Sewered Area	Amount of Charge	Amount of Vacant Land Charge
Capricorn Coast	\$ 766.00	\$ 727.60

Waste & Recycling

For the financial period beginning 1 July 2017, Council will make and levy the following utility charges:

Schedule of Waste Collection and Recycling Charges	
Service	Annual Charge
Domestic Services Combined General Waste/Recycling Service	\$ 472.50

Schedule of Waste Collection and Recycling Charges	
Service	Annual Charge
Ogmore General Waste Service	\$ 234.30
Additional General Waste Service – same day service as nominated service day	\$ 370.80
Additional Recycling Service – same day service as nominated service day	\$ 236.00
Commercial Services	
General Waste Service	\$ 387.00
Recycling Service	\$ 241.70
Ogmore General Waste Service	\$ 234.30
Great Keppel Island Waste Service	\$472.50

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, with the exception of Ogmore.

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 a Mobile Garbage Bin to hold domestic general waste; and
- Emptying the domestic Mobile Garbage Bin once per week and removing the contents from the premises; and
- Providing a Mobile Garbage Bin to hold recyclables; and
- Emptying the recyclables Mobile Garbage Bin fortnightly, and removing the contents from the premises once per fortnight.

For Great Keppel Island, the service comprises of:

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

For Ogmore, the service comprises of:

- Providing Mobile Garbage Bin to hold domestic general waste; and
- Emptying the domestic Mobile Garbage Bin once per fortnight and removing the contents from the premises.

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/building 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, with the exception of Ogmore and Great Keppel Island.

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 Mobile Garbage Bins 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 a Mobile Garbage Bin is provided to hold recyclables; and
- Emptying and removing the contents from the premises of that bin once per fortnight.

For Ogmore, the service comprises of:

- Providing Mobile Garbage Bin to hold general waste; and
- Emptying the Mobile Garbage Bin once per fortnight and removing the contents from the premises.

Great Keppel Island commercial properties may opt-in for the provision of waste collection services subject to negotiations with Council. For Great Keppel Island commercial properties, the service comprises of:

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

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.

11. Cost Recovery Fees (section 97 Local Government Act 2009)

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 16 May 2017.

12. 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.

13. Time for Payment (section 118 *Local Government Regulation 2012*)

Rates and utility charges referred to in this policy shall generally be levied half yearly (billing periods beginning July and January) 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.

For the 2017/18 financial year the July rates and charges issue will be due and payable within 49 days of the issue of a notice to pay. All other rates and charges issues will be due and payable within 35 days of the issue of a notice to pay.

14. Interest (section 133 *Local Government Regulation 2012*)

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.

15. Discount (section 130 *Local Government Regulation 2012*)

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
- Emergency Services Levy
- North West Emu Park Sewerage Benefited Area Special Charge
- Causeway Township Sewerage Benefited Area Special Charge
- Mulambin Sewerage Benefited Area Special Charge
- Muskers Beach Revetment Wall – Special Charge
- Water Consumption Charges
- Natural Environment Separate Charge
- Road Network Separate Charge

16. Rate Concessions (section 121 *Local Government Regulation 2012*)

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 2017/2018 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, a remission 20% (to a maximum of \$280) on all rates levied in respect of the property the person owns and occupies, excluding special rates/charges, water consumption charges, and rural and state fire levies/charges.

For Ratepayers of their principal place of residence, a person in receipt of a Widow/ers Allowance will be entitled to a remission of 20% (to a maximum of \$280) on all rates levied in respect of the property the person owns and occupies, excluding special rates/charges, water consumption 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 objectives do not include the making of a profit.

17. Provisions

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

18. Authority

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

CHRIS MURDOCH
CHIEF EXECUTIVE OFFICER

6.3 Rates, Rebates and Remissions Policy



RATES, REBATES AND REMISSIONS POLICY (COMMUNITY POLICY)

1. Scope

The Rates, Rebates and Remissions Policy (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)**Legislative reference**

Local Government Act 2009

Local Government Regulation 2012

Related documents

Livingstone Shire Council Revenue Policy

Livingstone Shire Council Revenue Statement

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 <i>Local Government Act 2009</i> , including a person acting in that position.
Council	Livingstone Shire Council.

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.

5.1.2 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, council remissions will apply as per the Revenue Statement adopted by Council each year.

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:

- 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;

- f) The property is the incorporated body's main grounds/base/club house or residence;
- g) 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;
- h) Is not a religious body or entity or educational institution recognised under State or Federal statute or law; and
- i) Is not a State and Federal entity whose activities are controlled or Governed by 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 – 100%
- Remission Level Water Consumption Charges – Charged at residential rates
- Remission Level Sewerage Charges – 100%
- Remission Level Waste Charges – 100%
- 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

Identified Assessments

- 132506 65 Barmoya Road, THE CAVES
- 139271 65 Racecourse Road, BARMOYA
- 135459 26 Morris Street, YEPPOON

(c) Category Three (3) – Kindergartens

- Remission Level General Rates – 50%

- 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) – Not for Profit Co-operatives/Organisations providing stand-alone Aged/Disadvantaged and at risk accommodation facilities within the Livingstone Shire Council Boundaries. (Criteria 5.2.1(f) does not apply to this Category)
- Remission Level General Rates – 25%

Remission Level Road Network Separate Charge – 25%
 Remission Level Environment Separate Charge – 0%
 Remission Level Special Rates/Charges – 0%
 Remission Level Water Access Charges – 25%
 Remission Level Sewerage Charges – 25%
 Remission Level Waste Charges – 25%
 Cap – N/A

(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(f) and 5.2.1(h) 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 16 Hewitt Street, EMU PARK
141391 44 Svendsen Road, ZILZIE
135661 150 Rockhampton Road, YEPPOON
135730 26 Magpie Street, YEPPOON
135553 24 Birdwood Avenue, YEPPOON
127621 118-126 Pattison Street, EMU PARK

NOTE for all categories: 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 Livingstone Shire Council Policy titled 'Rates Rebates and Remission Policy' adopted 12 July 2016.

**CHRIS MURDOCH
CHIEF EXECUTIVE OFFICER**

Commercial Business Unit Activities

Part 7



7.1 Commercial Business Activities Estimated Activity Statement

ESTIMATED ACTIVITY STATEMENTS

Statement of Significant and Other Business Activities to which the Code of Competitive Conduct Applies
2017-2018 Financial Year

Budget Report	SIGNIFICANT BUSINESS ACTIVITY	OTHER BUSINESS ACTIVITIES			
		Water & Sewerage Operations \$	Waste Operations \$	Caravan Parks \$	Building Certification \$
Revenues for services provided to the Council	\$13,500	\$698,000	\$0	\$0	\$0
Revenues for services provided to external clients	\$24,512,722	\$6,857,236	\$611,300	\$180,000	\$180,000
Community Service Obligations	\$0	\$5,000	\$0	\$0	\$0
Total Revenue	\$24,526,222	\$7,560,236	\$611,300	\$180,000	\$180,000
Less: Expenditure	\$22,436,591	\$6,995,895	\$625,554	\$129,233	\$129,233
Less: Return on Equity	\$2,089,631	\$0	\$0	\$50,767	\$50,767
Surplus/(Deficit)	\$0	\$564,351	-\$14,254	\$0	\$0
List of Community Service Obligations (CSO)					
Charity Waste Policy	\$0	\$5,000	\$0	\$0	\$0
Total	\$0	\$5,000	\$0	\$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 or costs deemed to be CSO's by the 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.

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

A Public Benefit Assessment was undertaken on Council's Water & Sewerage and Waste activities during the 2016-17 Financial Year.

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 documentation for the Annual Budget 2017-18.

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

Appendices



8.1 Estimated Financial Position

LIVINGSTONE SHIRE COUNCIL STATEMENT OF ESTIMATED FINANCIAL POSITION FOR THE YEAR ENDING 30 JUNE 2017					
	Original Budget 2016/17 \$'000	Estimated Actual 2016/17 \$'000	Variance Estimated Actual vs Original Budget \$'000	Variance Estimated Actual vs Original Budget %	Variance Commentary
Operating Revenue					
Rates and utility charges	66,353	65,672	(680)	-1%	Reduction in anticipated water consumption revenue
Fees and charges	4,833	4,377	(456)	-5%	Mostly reduction in Development Approval and Waste Disposal Fees.
Rental income	175	175	-	0%	No change
Interest Revenue	1,771	1,238	(533)	-30%	Deferral of capital expenditure funding for some capital projects to 2017-18
Sales Revenue	2,097	1,991	(106)	-5%	Mostly reduction in land settlements expected in 2016-17
Operational grants and subsidies	6,268	9,249	2,981	48%	Prepayment of first two quarters of 2017-18 Financial Assistance Grant
Other revenues	302	712	410	136%	Recovery of legal fees and a number of other small variances
Total Operating Revenue	81,759	83,615	1,816	2%	
Operating Expenses					
Employee benefits	32,871	32,152	(719)	-2%	Savings identified in staff salaries and slight reduction in anticipated staff training
Materials and services	25,315	26,522	1,207	5%	Combination of a number of budget adjustments including materials, administrative and asset operational expenditures
Finance costs	4,159	4,144	(15)	0%	No change
Depreciation and amortisation	22,849	22,648	(201)	-1%	Combination of small adjustments to expected depreciation all asset classes excluding intangibles
Other expenses	1,317	1,036	(281)	-21%	A number of smaller variances including sponsorship and donations
Total Operating Expenditure	86,511	86,502	(9)	0%	
Operating Surplus/(Deficit)	(4,712)	(2,887)	1,825	-39%	
Underlying Operating Surplus/(Deficit)	(5,765)	(3,772)	(719)	-35%	
Capital Revenue and Expenses					
Infrastructure Cash Contributions	4,000	1,800	(2,200)	-55%	Reduction in anticipated residential development charges received in 2016-17
Capital grants and subsidies	47,167	30,293	(16,874)	-36%	Early payment of Foreshore funding in 2015-16 and \$11M in capital grants deferred to 2017-18
Other capital income	200	200	-	0%	No change
Other capital expenditure	137	137	-	0%	No change
Total Capital Revenue and Expenses	51,230	32,156	(19,074)	-37%	
Net Result	46,518	29,269	(17,249)	-37%	

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

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.

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.

Underlying Result

Underlying Result is where the operating surplus is adjusted for non-recurring or capital related items. Council adjusts the operating surplus by removing the impact of declared weather events and profit from sale of land assets.

Whole of Life Costing

Whole of Life Costing refers to the systematic consideration of all relevant costs and revenues associated with the acquisition and ownership of an asset.

Working Capital Ratio

Working Capital Ratio is the relative proportion of Council's current assets to current liabilities and is intended to show the ability of Council to pay for its current liabilities with its current assets. A working capital ratio of greater than 1:1 indicates that Council has enough capital to run its day-to-day operations.

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.

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

Nil

12 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

13 CLOSURE OF MEETING