



SPECIAL MEETING

AGENDA

23 JULY 2024

Your attendance is required at an Ordinary meeting of Council to be held in the Council Chambers, 4 Lagoon Place, Yeppoon on 23 July 2024 commencing at 9.00AM for transaction of the enclosed business.

Alastair Dawson
Interim CHIEF EXECUTIVE OFFICER
18 July 2024

Next Meeting Date: 20.08.24

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.

TABLE OF CONTENTS

ITEM	SUBJECT	PAGE NO
1	OPENING.....	3
2	ATTENDANCE	3
3	LEAVE OF ABSENCE / APOLOGIES	4
	NIL	4
4	CONFIRMATION OF MINUTES OF PREVIOUS MEETING.....	4
	NIL	4
5	DECLARATION OF INTEREST IN MATTERS ON THE AGENDA.....	4
	NIL	4
6	DEPUTATIONS.....	4
	NIL	4
7	BUSINESS ARISING OR OUTSTANDING FROM PREVIOUS MEETINGS	4
	NIL	4
8	PRESENTATION OF PETITIONS.....	4
	NIL	4
9	QUESTIONS/STATEMENT/MOTIONS ON NOTICE FROM COUNCILLORS	4
	NIL	4
10	COUNCILLOR REPORTS	4
	NIL	4
11	COMMITTEE REPORTS.....	4
	NIL	4
12	REPORTS.....	5
12.1	OPERATIONAL PLAN 2024-25	5
12.2	REVENUE POLICY 2024-25	27
12.3	REVENUE STATEMENT 2024-25.....	34
12.4	DIFFERENTIAL GENERAL RATES 2024-25.....	74
12.5	SPECIAL CHARGES 2024-25.....	86
12.6	SEPARATE CHARGES 2024-25.....	92
12.7	WATER UTILITY CHARGES 2024-25.....	96
12.8	SEWERAGE CHARGES 2024-25	102
12.9	WASTE MANAGEMENT UTILITY CHARGES 2024-25	106
12.10	LEVY AND PAYMENT 2024-25.....	110
12.11	INTEREST 2024-25.....	112

12.12	DISCOUNT 2024-25.....	114
12.13	RATING REBATES AND CONCESSIONS 2024-25.....	116
12.14	2023-24 STATEMENT OF ESTIMATED FINANCIAL POSITION.....	128
12.15	2024-25 DEBT POLICY.....	136
12.16	2024-25 SIGNIFICANT AND OTHER BUSINESS ACTIVITIES	144
12.17	ADOPTION OF THE 2024-25 BUDGET AND LONG TERM FINANCIAL FORECAST.....	152
13	AUDIT, RISK AND IMPROVEMENT COMMITTEE REPORTS.....	268
	NIL	268
14	URGENT BUSINESS/QUESTIONS	269
15	CLOSURE OF MEETING.....	270

1 OPENING

Acknowledgement of Country

“I would like to take this opportunity to respectfully acknowledge the Darumbal People. The traditional custodians and elders past, present and emerging of the land on which this meeting is taking place today.”

2 ATTENDANCE

Members Present:

Mayor, Councillor Adam Belot (Chairperson)
Councillor Glenda Mather
Councillor Rhodes Watson
Councillor Wade Rothery
Councillor Lance Warcon
Councillor Andrea Friend
Councillor Pat Eastwood

Officers in Attendance:

Alastair Dawson - Interim Chief Executive Officer
Sonia Tomkinson – Acting General Manager Communities
Michael Kriedemann – General Manager Infrastructure
Andrea Ellis – Chief Financial Officer
Matthew Willcocks - Chief Technology Officer
Kristy Mansfield - Chief Human Resources Officer

3 LEAVE OF ABSENCE / APOLOGIES

Nil

4 CONFIRMATION OF MINUTES OF PREVIOUS MEETING

Nil

5 DECLARATION OF INTEREST IN MATTERS ON THE AGENDA

Nil

6 DEPUTATIONS

Nil

7 BUSINESS ARISING OR OUTSTANDING FROM PREVIOUS MEETINGS

Nil

8 PRESENTATION OF PETITIONS

Nil

9 QUESTIONS/STATEMENT/MOTIONS ON NOTICE FROM COUNCILLORS

Nil

10 COUNCILLOR REPORTS

Nil

11 COMMITTEE REPORTS

Nil

12 REPORTS

12.1 OPERATIONAL PLAN 2024-25

File No:	FM12.5.2
Attachments:	1. 2024-25 Operational Plan ↓
Responsible Officer:	Andrea Ellis - Chief Financial Officer Alastair Dawson - Acting Chief Executive Officer
Author:	Ursula Sleeman - Governance Officer

SUMMARY

This report recommends the adoption of Council's Operational Plan for 2024-25. The Local Government Regulation 2012 requires the Chief Executive Officer to present to Council the Operational Plan and its planned activities and future directions for the community and the organisation for the financial year which is consistent with its adopted Corporate Plan.

The Operational Plan 2024-25 is based on the Corporate Plan 2030. The Operational Plan recognises Council's key strategies and how these and core business will be resourced in the delivery of the plan.

OFFICER'S RECOMMENDATION

THAT Council adopts its annual Operational Plan for the 2024-25 financial year in accordance with section 174 of the *Local Government Regulation 2012*.

BACKGROUND

The Operational Plan is a key strategic document which is developed and adopted with the annual budget. The Operational Plan captures key projects and priorities to be actioned based on the outcomes of the *Corporate Plan 2030*.

The *Operational Plan 2024-25* sets the one-year direction for Council. It articulates Council's deliverables, area of responsibility, addresses Council's risk and monitors the overall performance of Council.

Section 104(5)(a) of the *Local Government Act 2009* identifies the annual Operational Plan as one of the key financial planning documents of Council. The annual Operational Plan is required to be prepared under Section 174(1) of the *Local Government Regulation 2012* and must be consistent with the annual Budget, showing how Council will progress the implementation of the ten (10) year Corporate Plan and states how Council will manage its operational risks. Section 174(5) of the *Local Government Regulation 2012* requires Council to discharge its responsibilities in a way which is consistent with its annual Operational Plan.

COMMENTARY

The *Operational Plan 2024-25* was prepared in response to achieving the outcomes of the *Corporate Plan 2030*. The development process was undertaken in conjunction with the 2024-25 budget process in consultation with elected members and key Council staff. This Operational Plan links the key initiatives to the strategic themes and strategies contained in the Community Plan.

Each financial year Council must adopt an Operational Plan that is consistent with its Budget.

The *Operational Plan 2024-25* captures key activities, which are either a significant project or reflects operational efficiency measures that contribute to the outcomes and deliverables in the *Corporate Plan 2030*.

The attached Operational Plan provides for the delivery of services in 2024-25 and identifies:

- 1) what activity will be undertaken;

- 2) how these activities align with the *Corporate Plan 2030* outcomes and deliverables; and
- 3) how progress of each of the activities is to be measured against a target outcome.

There are a total of 62 performance measures or actions to be delivered in the 2024-25 year. A breakdown of the initiatives for each strategic theme (Corporate Plan) is as follows:

Theme	Total Actions for 2024-25
Liveable Livingstone	11
Thriving Livingstone	8
Natural Livingstone	12
Leading Livingstone	25
Future Livingstone	6

PREVIOUS DECISIONS

Council adopted the Corporate Plan on 19 May 2020.

ACCESS AND INCLUSION

Once adopted by Council, this report will be made publicly available on Council's website.

ENGAGEMENT AND CONSULTATION

The development process was undertaken in conjunction with the 2024-25 budget process in consultation with key Council staff.

HUMAN RIGHTS IMPLICATIONS

Section 4(b) of the *Human Rights Act 2019* requires public entities such as Council 'to act and make decisions in a way compatible with human rights'. There are no foreseen human rights implications associated with the adoption of the *Operational Plan 2024-25*.

BUDGET IMPLICATIONS

Financial performance aligns with the budget and allocation of resources to deliver the outcomes of the Operational Plan.

LEGISLATIVE CONTEXT

Section 174 of the *Local Government Regulation 2012* requires a local government to prepare and adopt an annual operational plan for each financial year.

LEGAL IMPLICATIONS

Subject to the adoption of the annual operational plan, there are no legal implications relating to this report.

STAFFING IMPLICATIONS

Detailed consultation with the leadership team has been conducted in the preparation of the *Operational Plan 2024-25* to develop strong and accountable key performance indicators that are relevant and reportable.

RISK ASSESSMENT

The significant achievements of the *Operational Plan 2024-25* will be regularly reported through corporate communications and media channels as required. Overall achievements will be documented in quarterly progress reports to Council and will be incorporated into Council's Annual Report and published on Council's website.

CORPORATE PLAN REFERENCE***Leading Livingstone***

Community Plan Goal 4.1 - Innovative and accountable leadership to achieve a shared future

4.1.1 Implementation of the Community Plan and Corporate Plan is well co-ordinated across Council and through a delivery mechanism which provides clear line of sight, accountability, and performance measurement for all employees.

The Operational Plan is a key strategic document that is developed and adopted with the annual budget. The Operational Plan captures key projects and priorities to be actioned based on the outcomes of the *Corporate Plan 2030*.

CONCLUSION

The *Operational Plan 2024-25* is to be adopted as part of the overall annual Budget process and it is recommended that the Operational Plan as tabled be adopted.

12.1 - OPERATIONAL PLAN 2024-25

2024-25 Operational Plan

Meeting Date: 23 July 2024

Attachment No: 1

Operational Plan 2024-25

Livingstone Shire Council <i>Working together for a thriving Livingstone</i>					
LIVEABLE LIVINGSTONE					
A "Liveable Livingstone" will support and advocate for services for the wellbeing of the people of Livingstone at any age and with any ability.					
Community Plan Goal 1.1 Access to quality housing & healthcare					
Council's role - Advocate & Facilitator					
1.1.1 Foster development to promote a range of housing options by reviewing existing planning and development policies to ensure that Council's development controls facilitate housing choice					
Reference	Performance Measurement			Responsibility	Completion Date
	Performance Indicator	Target	Data Validation Source		
1.1.1.a	Development of the Emu Park West Residential Subdivision - Stage Two	10 lots developed Stage 2	Land sales	Manager Economy & Places	Q4 (June 2025)
1.1.1.b	Complete structure plan for South of Chandler Road and Kinka Beach	Structure plan completed	Council business papers	Principal Strategic Planner	Q4 (June 2025)
1.1.1.c	Undertake a review of the current Planning Scheme and implement necessary changes to ensure long term prosperity within the region	Review of Planning Scheme completed	Council business papers	Manager Development & Environment	Q4 (June 2025)
1.1.1.d	Progress actions identified in the Local Housing Action Plan	100% of actions identified for 2024-25 completed	Council business papers	Manager Development & Environment and Manager Economy & Places	Q4 (June 2025)
1.1.2 Align community programs to social needs, funding opportunities and/or partnerships					
Reference	Performance Measurement			Responsibility	Completion Date
	Performance Indicator	Target	Data Validation Source		
-	Delivered as part of normal business activities	-	-	-	-

Operational Plan 2024-25

Community Plan Goal 1.2 Supporting healthy living at any age					
Council's role - Provider & Facilitator					
1.2.1 Build capacity to improve health and wellbeing in the community by providing fair and reasonable access to services and facilities					
Reference	Performance Measurement			Responsibility	Completion Date
	Performance Indicator	Target	Data Validation Source		
-	Delivered as part of normal business activities	-	-	-	-
1.2.2 Plan for Livingstone's ageing demographics and partner with regional health and aged care sectors					
Reference	Performance Measurement			Responsibility	Completion Date
	Performance Indicator	Target	Data Validation Source		
1.2.2.a	Progress actions identified in the Livingstone Senior Needs Analysis 2022	100% of actions identified for 2024-25 completed	Council business papers	Principal Community Development & Engagement Officer	Q4 (June 2025)
1.2.3 Plan, design and deliver community infrastructure which connects communities and encourages non-vehicular transport					
Reference	Performance Measurement			Responsibility	Completion Date
	Performance Indicator	Target	Data Validation Source		
-	Delivered as part of normal business activities	-	-	-	-
1.2.4 Take action to enable the implementation of the Active Livingstone Strategy					
Reference	Performance Measurement			Responsibility	Completion Date
	Performance Indicator	Target	Data Validation Source		
1.2.4.a	Progress actions identified in the Active Livingstone Strategy	100% of actions identified for 2024-25 completed	Council business papers	Principal Community Development & Engagement Officer	Q4 (June 2025)

Operational Plan 2024-25

Community Plan Goal 1.3 - Places for active & passive recreation					
Council's role - Provider & Facilitator					
1.3.1 Undertake planning in conjunction with the review of Council's Local Government Infrastructure Plan to provide adequate open space and recreation areas to meet the future growth needs of the Shire					
Reference	Performance Measurement			Responsibility	Completion Date
	Performance Indicator	Target	Data Validation Source		
1.3.1.a	Progress actions identified in the Sporting Needs Strategy	100% of actions identified for 2024-25 completed	Council business papers	Principal Community Development & Engagement Officer	Q4 (June 2025)
1.3.2 Optimise community benefit from the use of parklands and facilities by improving the quality, access to, and shared use of, public spaces and facilities for cultural, recreational, and community activities					
Reference	Performance Measurement			Responsibility	Completion Date
	Performance Indicator	Target	Data Validation Source		
1.3.2.a	Support Keppel Coast Arts to increase patronage of Fig Tree Gallery and Workshop space	15% increase	KCAC Quartley Report	Manager Community & Cultural Services	Q4 (June 2025)
1.3.2.b	Undertake an assessment of sporting facility support and budget implications	Increased budget efficiencies	Council business paper	Manager Parks and Facilities	Q2 (June 2025)
1.3.3 Support community groups (including the arts, cultural, sport, and recreation groups) through advocacy and by helping them identify and secure funding streams and develop skills (including networking, governance, engaging volunteers, and business management)					
Reference	Performance Measurement			Responsibility	Completion Date
	Performance Indicator	Target	Data Validation Source		
1.3.3.a	Diversity in recipients of Council's grant and sponsorship programs	Increase in the number of first time recipients	Council business papers	Principal Community Development & Engagement Officer	Q4 (June 2025)
1.3.3.b	Maintain external volunteer programmes and partnership projects	4 projects per year	Volunteer registrations ECM	Coordinator Natural Resource Management	Q4 (June 2025)

Operational Plan 2024-25

THRIVING LIVINGSTONE					
The "Thriving Livingstone" will prioritise the Traditional Owners and the importance of the place and country of Indigenous people; offer a diverse range of cultural activities and events; and develop and sustain a diverse economy.					
Community Plan Goal 2.1 - Recognition, respect and support for Indigenous people, history and culture					
Council's role - Facilitator, Regulator/Provider					
2.1.1 Implement Livingstone's Reconciliation Action Plan to increase Council's organisational and staff capacity to deliver position outcomes for Indigenous people, including the Darumbal and Woppaburra people					
Reference	Performance Measurement			Responsibility	Completion Date
	Performance Indicator	Target	Data Validation Source		
2.1.1.a	Reconciliation Action Plan adopted by Council	Plan adopted by Council	Council business papers	Principal Community Development & Engagement Officer	Q4 (June 2025)
2.1.2 Foster partnerships to celebrate Council's and the community's respect and understanding of the Darumbal and Woppaburra People's relationship with their traditional land and waters through culturally appropriate facilities and services					
Reference	Performance Measurement			Responsibility	Completion Date
	Performance Indicator	Target	Data Validation Source		
-	Delivered as part of normal business activities	-	-	-	-
Community Plan Goal 2.2 - Diverse business, industry & employment					
Council's role - Provider, Facilitator					
2.2.1 Growth in key sectors identified in the Invest Capricorn Coast Region Economic Development Plan is supported through the development and implementation of action plans by Capricorn Enterprise and other advisory groups					
Reference	Performance Measurement			Responsibility	Completion Date
	Performance Indicator	Target	Data Validation Source		
2.2.1.a	Growth in Gross Regional Product (%)	Above the Queensland Average	Economy ID	Manager Economy & Places	Q4 (June 2025)
2.2.2 Foster development of high performing local business capability and diversity					
Reference	Performance Measurement			Responsibility	Completion Date
	Performance Indicator	Target	Data Validation Source		
2.2.2.a	Progress actions identified in the Livingstone Blueprint for Growth	100% of actions identified for 2024-25 completed	Council business papers	Manager Economy & Places	Q4 (June 2025)

Operational Plan 2024-25

2.2.3 Implement a Council-endorsed priority land development plan to deliver a return on the community's investment in land development to enhance economic and community outcomes					
Reference	Performance Measurement			Responsibility	Completion Date
	Performance Indicator	Target	Data Validation Source		
2.2.3.a	Council property portfolio development delivers a positive return on investment on capital development	>10% cash return	Council ledger	Manager Economy & Places	Q4 (June 2025)
2.2.4 Support the growth of education and employment opportunities for the community					
Reference	Performance Measurement			Responsibility	Completion Date
	Performance Indicator	Target	Data Validation Source		
-	Delivered as part of normal business activities	-	-	-	-
Community Plan Goal 2.3 - A welcoming & desirable place to visit Council's role - Provider, Facilitator					
2.3.1 Provide support to market Livingstone as a destination for commerce, tourism, and lifestyle					
Reference	Performance Measurement			Responsibility	Completion Date
	Performance Indicator	Target	Data Validation Source		
2.3.1.a	Activities and performance measures as described in the Capricorn Enterprise Partnership Agreement 2022-2026 are delivered	100% of performance measures reached	Council business papers	Manager Economy & Places	Q4 (June 2025)
2.3.2 Council provides and maintains infrastructure which encourages business and tourism growth					
Reference	Performance Measurement			Responsibility	Completion Date
	Performance Indicator	Target	Data Validation Source		
2.3.2.a	Progress actions identified in the Livingstone Open Spaces Framework	100% of actions identified for 2024-25 completed	Council business papers	Manager Economy & Places / Manager Parks and Facilities	Q4 (June 2025)

Operational Plan 2024-25

Community Plan Goal 2.4 - Arts & cultural activities and facilities that strengthen social connections					
Council's role - Provider, Facilitator					
2.4.1 Deliver events, activities, and performances which bring economic and social benefits to the community					
Reference	Performance Measurement			Responsibility	Completion Date
	Performance Indicator	Target	Data Validation Source		
2.4.1.a	Increased patronage at Council delivered events, activities and performances	10% increase	Council business papers	Coordinator Communications & Engagement	Q4 (June 2025)
2.4.2 Implement the action plan from the Invest Capricorn Coast Region Events Strategy 2025					
Reference	Performance Measurement			Responsibility	Completion Date
	Performance Indicator	Target	Data Validation Source		
2.4.2.a	Review the Capricorn Coast Region Events Strategy 2025	New strategy completed	Council business papers	Coordinator Communications & Engagement	Q4 (June 2025)
2.4.3 Foster access, collaboration, community connectedness, wellbeing and creativity by supporting arts and cultural activities within the Shire					
Reference	Performance Measurement			Responsibility	Completion Date
	Performance Indicator	Target	Data Validation Source		
-	Delivered as part of normal business activities	-	-	-	-

Operational Plan 2024-25

NATURAL					
A 'Natural Livingstone' will protect, sustainably manage and enhance the natural beauty, landscapes and resources of the country of the Darumbal and Woppaburra people in order to safeguard the sustainability and environmental resilience of the region into the future					
Community Plan Goal 3.1 - Enhanced reuse and recycling of resources					
Council's role - Advocate/Provider, Facilitator					
3.1.1 Enable and support sustainable waste management technologies, services and facilities which provide innovative and compliant solutions to reduce the environment impacts of Council's waste collection and resource recovery options					
Reference	Performance Measurement			Responsibility	Completion Date
	Performance Indicator	Target	Data Validation Source		
3.1.1.a	Waste Strategy actions completed	100% of actions completed for 2024-25	Council business papers	Principal Waste Officer	Q4 (June 2025)
3.1.1.b	Volume of waste diverted as a percentage of total waste stream collected or received	increase from 25% to 50%	Council business papers	Principal Waste Officer	Q4 (June 2025)
3.1.2 Partner with the community to divert and minimise waste and invest in renewable energy					
Reference	Performance Measurement			Responsibility	Completion Date
	Performance Indicator	Target	Data Validation Source		
-	Delivered as part of normal business activities	-	-	-	-
3.1.3 Incentivise the community to invest in reuse, recycling, energy and water saving practices					
Reference	Performance Measurement			Responsibility	Completion Date
	Performance Indicator	Target	Data Validation Source		
-	Delivered as part of normal business activities	-	-	-	-
3.1.4 Promote and develop a resource recovery centre to deliver education and behavioural change					
Reference	Performance Measurement			Responsibility	Completion Date
	Performance Indicator	Target	Data Validation Source		
-	Delivered as part of normal business activities	-	-	-	-

Operational Plan 2024-25

Community Plan Goal 3.2 - Protection of coastlines & waterways					
Council's role - Provider, Advocate, Regulator, Facilitator					
3.2.1 Assess alternative options to increase water sources					
Reference	Performance Measurement			Responsibility	Completion Date
	Performance Indicator	Target	Data Validation Source		
-	Delivered as part of normal business activities	-	-	-	-
3.2.2 Progress and support plans which protect coastal and marine environments					
Reference	Performance Measurement			Responsibility	Completion Date
	Performance Indicator	Target	Data Validation Source		
3.2.2.a	Actions identified in the Livingstone Reef Guardian Action Plan completed	100% of actions identified for 2024-25 completed	Council business papers	Coordinator Natural Resource Management	Q4 (June 2025)
3.2.2.b	Actions within Shoreline Management Plan implemented	100% of actions within plan implemented within identified timeframes and budget	Council business papers	Principal Sustainability Officer	Q4 (June 2025)
3.2.3 Collaborate with partners to reduce sediments and nutrients in waterways					
Reference	Performance Measurement			Responsibility	Completion Date
	Performance Indicator	Target	Data Validation Source		
3.2.3.a	Deliver events or clean-up projects that target effective waste management and pollution control e.g. sediment and erosion control, rubbish clean ups	2 events	ECM Funding Agreements	Coordinator Natural Resource Management	Q4 (June 2025)
3.2.4 Plan Council's response to climate change by implementing the actions in the Coastal Hazard Adaptation Strategy					
Reference	Performance Measurement			Responsibility	Completion Date
	Performance Indicator	Target	Data Validation Source		
3.2.4.a	Implement recommendations from Our Living Coast Strategy (Coastal Hazard Adaptation Strategy)	100% of actions implemented within identified timeframes and budget	Council business paper	Principal Sustainability Officer	Q4 (June 2025)

Operational Plan 2024-25

3.2.5 Deliver and implement a Livingstone Shire Carbon Strategy					
Reference	Performance Measurement			Responsibility	Completion Date
	Performance Indicator	Target	Data Validation Source		
3.2.5.a	Review the Low Carbon Livingstone 2030: A Strategy to reduce the Carbon Footprint in Livingstone Shire Council	Review of Strategy completed	Council business paper	Coordinator Natural Resource Management	Q1 (Sept 2024)
3.2.5.b	Implement the actions within the Low Carbon Livingstone 2030: A Strategy to Reduce the Carbon Footprint of Livingstone Shire Council	100% of actions for 2024-2025 implemented within identified timeframes and budget	Data from annual carbon audit	Principal Sustainability Officer	Q4 (June 2025)
Community Plan Goal 3.3 - Conservation of natural assets Council's role - Provider, Advocate, Regulator, Facilitator					
3.3.1 Recognise, preserve and enhance the region's unique biodiversity					
Reference	Performance Measurement			Responsibility	Completion Date
	Performance Indicator	Target	Data Validation Source		
3.3.1.a	Actions identified in the Biodiversity Strategy completed	100% of actions implemented within identified timeframes and budget	Council business papers	Coordinator Natural Resource Management	Q4 (June 2025)
3.3.1.b	Rehabilitate six (6) new sites and maintain twelve (12) existing sites on Council controlled land	Six (6) new sites established and twelve (12) existing sites maintained	100% in line with annual programme	Project Officer Natural Resource Management Vegetation Rehabilitation Officer	Q4 (June 2025)
3.3.1.c	Cycad salvage and mitigation projects - project initiation and maintenance	2 projects completed	Finance One ECM Survey 123	Community Nursery Supervisor	Q4 (June 2025)
3.3.2 Progress and support plans which protect the Shire's natural assets, bushland and local eco-systems					
Reference	Performance Measurement			Responsibility	Completion Date
	Performance Indicator	Target	Data Validation Source		
-	Delivered as part of normal business activities	-	-	-	-

Operational Plan 2024-25

3.3.3 Manage threats by collaborating with traditional owners, agencies, community groups and private landholders about land management, protection methods including hazard reduction strategies and conservation policies to ensure the protection of people, property and the environment					
Reference	Performance Measurement			Responsibility	Completion Date
	Performance Indicator	Target	Data Validation Source		
3.3.3.a	Implement the Bushfire Management Operational Plan	100% of actions implemented within identified timeframes and budget	Bushfire Management Operational Plan / Funding Agreement / Milestone Reports	Coordinator Disaster Management & Community Resilience	Q4 (June 2025)

Operational Plan 2024-25

LEADING LIVINGSTONE					
A 'Leading Livingstone' will provide transparent, accountable leadership which listens to the needs of the Livingstone community and advocates for Livingstone's interests to State and Federal Governments					
Community Plan Goal 4.1 - Innovative & accountable leadership to achieve a shared future Council's role - Provider					
4.1.1 Implementation of the Community Plan and Corporate Plan is well co-ordinated across Council and through a delivery mechanism which provides clear line of sight, accountability and performance measurement for all employees					
Reference	Performance Measurement			Responsibility	Completion Date
	Performance Indicator	Target	Data Validation Source		
4.1.1.a	Individual performance plans in place for eligible employees	75% of eligible employees have a performance plan	Performance Management System reports	Principal Organisational Development and Coordinator HR & Payroll	Q4 (June 2025)
4.1.1.b	Increase employee attendance <i>(this is a 2024-2025 Organisational KPI)</i>	>95% annualised	HR Reports	Executive Leadership Team	Q4 (June 2025)
4.1.1.c	Corporate Plan reviewed within 6 months of March 2024 election	Corporate Plan adopted	Council business papers	Chief Financial Officer	Q2 (December 2024)
4.1.1.d	Contribute to driving a performance culture through achievement of Operational Plan targets <i>(this is a 2024-2025 Organisational KPI)</i>	90% targets achieved	Operational Plan Report	Executive Leadership Team	Q4 (June 2025)
4.1.2 Council produces and delivers against sustainable financial forecasts as a result of best practice Capital and Asset Management Plans which guide project planning and service delivery across the Shire					
Reference	Performance Measurement			Responsibility	Completion Date
	Performance Indicator	Target	Data Validation Source		
4.1.2.a	Strategic and Individual Asset Management Plan Improvement items to be actioned as per Improvement Plan timelines	100% of items identified for 2024-2025 completed	Asset Management Steering Committee	Coordinator Assets	Q4 (June 2025)
4.1.2.b	Increase plant / fleet utilisation rates	90%	Conquest	Coordinator Procurement	Q4 (June 2025)
4.1.2.c	Contribute to driving a performance culture through achievement of Capital Works targets <i>(this is a 2023-2024 Organisational KPI)</i>	90% targets achieved	Capital Works Report	Executive Leadership Team	Q4 (June 2025)

Operational Plan 2024-25

4.1.2.d	Deliver cost effective services within approved budget <i>(this is a 2024-2025 Organisational KPI)</i>	Expenditure of Operational budgets are managed to within +/- 5%	Monthly Financial Report	Executive Leadership Team	Q4 (June 2025)
4.1.2.e	Outstanding rates at the end of each quarter (excluding prepayments)	<5%	Monthly Financial Report	Coordinator - Revenue & Rates	Q4 (June 2025)
4.1.3 A continuous improvement focus underpins the organisation, creating a supportive environment for ideas and positive, well-managed change which enhances internal and external outcomes					
Reference	Performance Measurement			Responsibility	Completion Date
	Performance Indicator	Target	Data Validation Source		
-	Delivered as part of normal business activities	-	-	-	-
4.1.4 Provide leadership and contemporary management systems which drive a coordinated and connected organisation					
Reference	Performance Measurement			Responsibility	Completion Date
	Performance Indicator	Target	Data Validation Source		
4.1.4.a	Continue to build contemporary leadership capabilities	100% of actions identified for 2024-2025 completed	Framework ELT Reports	Principal Organisational Development	Q4 (June 2025)
4.1.5 Promote a values-based culture which appreciates it and empowers its workforce					
Reference	Performance Measurement			Responsibility	Completion Date
	Performance Indicator	Target	Data Validation Source		
4.1.5.a	Drive employee engagement through demonstrating effective leadership, engagement and collaboration <i>(this is a 2024-2025 Organisational KPI)</i>	>70% Engagement >75% Manager Effectiveness (MEI)	Survey Results	Executive Leadership Team	Q4 (June 2025)
4.1.6 Risk management practices are embedded into decision making process					
Reference	Performance Measurement			Responsibility	Completion Date
	Performance Indicator	Target	Data Validation Source		
4.1.6.a	Mitigation and risk reduction activities: - are informed by risk assessments - are prioritised based on risk assessments and available resources - are included in strategic and operational plans	100% of Council reporting milestones achieved	Quarterly updates to the LDMG	Local Disaster Coordinator and Coordinator Disaster Management and Community Resilience	Q4 (June 2025)

Operational Plan 2024-25

4.1.6.b	Internal Audit - complete audit actions	100% of high and medium risk actions completed within timeframes	Audit committee business papers	Coordinator Governance	Q4 (June 2025)
4.1.6.c	Council statutory and community policies are current and reviewed within stated timeframes	>90%	Council business papers	Coordinator Governance	Q4 (June 2025)
4.1.7 Recruit and develop a professional, capable and responsive workforce					
Reference	Performance Measurement			Responsibility	Completion Date
	Performance Indicator	Target	Data Validation Source		
4.1.7.a	Annualised Employee Turnover (excluding retirements & end temp engagements)	<10%	Aurion	Coordinator HR & Payroll	Q4 (June 2025)
4.1.7.b	Workforce Plan meets current and future business and community expectations	80% of scheduled strategies for 2024-25 implemented	Workforce Plan	Principal Organisational Development	Q4 (June 2025)
4.1.7.c	Develop updated Workforce Plan (2025-2030) to align with reviewed Corporate Plan.	Workforce Plan 2025-2030 developed & approved	Workforce Plan	Principal Organisational Development	Q4 (June 2025)
4.1.7.d	High employee satisfaction with organisational programmes and professional development opportunities	80% participant satisfaction rate achieved	Survey Results	Principal Organisational Development	Q4 (June 2025)
4.1.8 Provide for the safety, security, health and wellbeing of Council employees and contractors					
Reference	Performance Measurement			Responsibility	Completion Date
	Performance Indicator	Target	Data Validation Source		
4.1.8.a	Zero improvement or prohibition notices issued by WorkSafe Qld	Zero Improvement Notices	WorkSafe Qld	Coordinator Safety	Q4 (June 2025)
4.1.8.b	Local Government Workcare (LGW) external audit findings implemented	100% of actions identified for 2024-25 completed	Audit committee business papers	Coordinator Safety	Q4 (June 2025)
4.1.8.c	Proactively contribute to the safety, health and wellbeing of our people <i>(this is a 2024/2025 Organisational KPI)</i>	Reduction in Lost Time Injury Frequency Rate <12.0	WHS Safety Committee	Executive Leadership Team	Q4 (June 2025)

Operational Plan 2024-25

Community Plan Goal 4.2 - Collaboration & partnerships to advocate for the needs of the community					
Council's role - Facilitator, Advocate					
4.2.1 Build and maintain strong, collaborative and co-operative relationships across all levels of government, industry, business and community					
Reference	Performance Measurement			Responsibility	Completion Date
	Performance Indicator	Target	Data Validation Source		
4.2.1.a	Engage local business and industry in Council procurement process to optimise local spend for economic benefit	Host two (2) Local Industry Forums	Council business papers	Chief Financial Officer	Q4 (June 2025)
4.2.2 Identify opportunities for alignment between Council's interests and objectives with those of Federal and State Governments					
Reference	Performance Measurement			Responsibility	Completion Date
	Performance Indicator	Target	Data Validation Source		
-	Delivered as part of normal business activities	-	-	-	-
4.2.3 Advocate Council's interests and objectives to government, industry, business, and community to promote the Livingstone region at a national and international level					
Reference	Performance Measurement			Responsibility	Completion Date
	Performance Indicator	Target	Data Validation Source		
-	Delivered as part of normal business activities	-	-	-	-
4.2.4 Actively participate in Central Queensland Regional Organisation of Councils and other regional bodies to promote regional interests and objectives to government, industry, business, and community					
Reference	Performance Measurement			Responsibility	Completion Date
	Performance Indicator	Target	Data Validation Source		
4.2.4.a	Leadership (Hand over of Chair and Secretary to RRC) of the CQROC Organisation of Councils Ltd	Successful discharge and handover to RRC of company responsibilities compliant to Australian Securities and Investments Commission	Council business papers	Mayor and CEO	Q2 (December 2024)

Operational Plan 2024-25

Community Plan Goal 4.3 - Engagement with the community as advisors & partners					
Council's role - Provider					
4.3.1 Plan, develop and implement high-quality customer-focused services					
Reference	Performance Measurement			Responsibility	Completion Date
	Performance Indicator	Target	Data Validation Source		
4.3.1.a	Improve customer experiences through closing out customer service requests on time <i>(this is a 2024-2025 Organisational KPI)</i>	90% close out rate	Pathway	Executive Leadership Team	Q4 (June 2025)
4.3.2 Commit to open and accountable governance to ensure community confidence and trust in Council and its democratic values					
Reference	Performance Measurement			Responsibility	Completion Date
	Performance Indicator	Target	Data Validation Source		
4.3.2.a	Percentage of procurement spend with local business	30%	Monthly Financial Report	Coordinator Procurement	Q4 (June 2025)
4.3.3 Take actions to enable the use of meaningful tools to engage the community on diverse issues so that the community is well informed and can contribute to decision making					
Reference	Performance Measurement			Responsibility	Completion Date
	Performance Indicator	Target	Data Validation Source		
4.3.3.a	Annual increase in Total Visit measure rates for Social Pinpoint software	10%	Get Involved Software	Coordinator Communications & Engagement	Q4 (June 2025)

Operational Plan 2024-25

FUTURE LIVINGSTONE					
A 'Future Livingstone' will become a resilient community prepared for future economic, social, environmental, and infrastructure challenges to ensure Livingstone retains its unique character and thrives into the future					
Community Plan Goal 5.1 - Balanced environmental and development outcomes					
Council's role - Regulator, Facilitator					
5.1.1 Maintain a clear and comprehensive planning vision for the region					
Reference	Performance Measurement			Responsibility	Completion Date
	Performance Indicator	Target	Data Validation Source		
5.1.1.a	Review and update the Local Government Infrastructure Plan	Council resolution	Council business papers	Coordinator Infrastructure Planning	Q4 (June 2025)
5.1.2 Balance development within Livingstone Shire in accordance with the community's desired environmental and economic outcomes					
Reference	Performance Measurement			Responsibility	Completion Date
	Performance Indicator	Target	Data Validation Source		
-	Delivered as part of normal business activities	-	-	-	-
5.1.3 Develop a program of master planning, place making and improvement strategies to enhance local identity and lifestyle					
Reference	Performance Measurement			Responsibility	Completion Date
	Performance Indicator	Target	Data Validation Source		
-	Delivered as part of normal business activities	-	-	-	-
5.1.4 Collaborate with partners to understand, nurture and protect Great Keppel Island's environmental values which help showcase its unique tourism potential					
Reference	Performance Measurement			Responsibility	Completion Date
	Performance Indicator	Target	Data Validation Source		
5.1.4.a	Advocating for the delivery of the Great Keppel Island master plan project priorities	Priority projects comenced	Queensland Government	Manager Economy & Places	Q4 (June 2025)

Operational Plan 2024-25

Community Plan Goal 5.2 - Connected places, people & services					
Council's role - Regulator, Facilitator					
5.2.1 Implement an integrated transport strategy which encourages alternative transport usage to maximise economic, environmental and liveability outcomes					
Reference	Performance Measurement			Responsibility	Completion Date
	Performance Indicator	Target	Data Validation Source		
-	Delivered as part of normal business activities	-	-	-	-
5.2.2 Reinforce sustainable building design principles					
Reference	Performance Measurement			Responsibility	Completion Date
	Performance Indicator	Target	Data Validation Source		
-	Delivered as part of normal business activities	-	-	-	-
5.2.3 Adopt and implement a Connected Livingstone Strategy to foster investment opportunities in the region					
Reference	Performance Measurement			Responsibility	Completion Date
	Performance Indicator	Target	Data Validation Source		
-	Delivered as part of normal business activities	-	-	-	-
5.2.4 Integrate technology and innovative solutions into Council's operations and community programs to increase efficiency, provide excellent customer service outcomes, encourage entrepreneurship and community engagement					
Reference	Performance Measurement			Responsibility	Completion Date
	Performance Indicator	Target	Data Validation Source		
5.2.4.a	Project Merlin - Phases one and two of Council's ERP Business systems transformation project completed	100% of project delivered within timeframe and budget	Portfolio Governance Group Status Report	Chief Information Officer	Q4 (June 2025)
5.2.4.b	Increased usage of online services	Increase	Council business papers	Chief Information Officer	Q4 (June 2025)

Operational Plan 2024-25

Community Plan Goal 5.3 - Community capacity & resilience in respect of future risk					
Council's role - Provider, Facilitator					
5.3.1 Maintain the ability to respond to disaster events under the disaster management arrangements					
Reference	Performance Measurement			Responsibility	Completion Date
	Performance Indicator	Target	Data Validation Source		
5.3.1.a	Disaster management plans are fit for purpose and meet community's needs	Local Disaster Management Plan endorsed by Local Disaster Management Group	LDMG Minutes	Coordinator Disaster Management & Community Resilience	Q4 (June 2025)
5.3.1.b	Number of community engagement activities conducted / events attended to promote the Get Ready Queensland message	2	Council business papers	Coordinator Disaster Management & Community Resilience	Q4 (June 2025)
5.3.2. Enhance the community's preparedness for disaster through community education, training and strong partnerships between Council and other agencies					
Reference	Performance Measurement			Responsibility	Completion Date
	Performance Indicator	Target	Data Validation Source		
-	Delivered as part of normal business activities	-	-	-	-
5.3.3 Plan the response to changes in social, economic and climatic conditions					
Reference	Performance Measurement			Responsibility	Completion Date
	Performance Indicator	Target	Data Validation Source		
-	Delivered as part of normal business activities	-	-	-	-
5.3.4 Partner with agencies to develop programs for the protection of all members within the community					
Reference	Performance Measurement			Responsibility	Completion Date
	Performance Indicator	Target	Data Validation Source		
-	Delivered as part of normal business activities	-	-	-	-

12.2 REVENUE POLICY 2024-25**File No:** fa10590, FM12.5.1**Attachments:** 1. [Revenue Policy](#)**Responsible Officer:** Andrea Ellis - Chief Financial Officer
Alastair Dawson - Acting Chief Executive Officer**Author:** Priscilla Graham - Coordinator Revenue

SUMMARY

Councils 2024-25 Revenue Policy has been reviewed and is now presented to Council for adoption.

OFFICER'S RECOMMENDATION

THAT pursuant to Section 193(3) of the *Local Government Regulation 2012*, Council adopt the 2024-25 Revenue Policy as contained in Attachment One (1).

BACKGROUND

The purpose of the Revenue Policy is to identify Councils strategic vision and attitude regarding raising revenue for the 2024-25 Financial Year.

The Policy sets out the principles used by Council in the making and levying of rates and charges, exercising its power to grant rebates and concessions for rates and charges, recovery of unpaid amounts of rates and charges and cost recovery principles.

COMMENTARY

The Revenue Policy is used in developing Councils Budget for the financial period from 1 July 2024 to 30 June 2025. The Policy sets out the principles used by Council in the making and levying of rates and charges, exercising its power to grant rebates and concessions for rates and charges, recovery of unpaid amounts of rates and charges and cost recovery principles.

The Policy is prepared in accordance with section 104(5)(c) of the *Local Government Act 2009* and part 4, section 193 of the *Local Government Regulation 2012*.

Council in preparing the Revenue Policy for 2024-25, has considered the Guideline on Equity and Fairness in Rating for Queensland Local Governments, issued by State Development, Infrastructure, Local Government and Planning. The purpose of this guideline is to set out principles to assist Council in implementing fair and equitable rating systems while ensuring flexibility for raising sufficient own source revenue. The guideline is intended to promote best practice, and identifies the following principles (the 'Principles'):

- Equity for like properties
- User pays
- Meaningful contribution
- Predictability
- Fairness

PREVIOUS DECISIONS

The previous Revenue Policy was adopted on the 13 June 2023 in conjunction with the 2023-24 Budget.

ACCESS AND INCLUSION

There are no foreseen access and inclusion implications associated with this report. This policy once adopted by Council will be made publicly available on Council's website.

ENGAGEMENT AND CONSULTATION

Council officers in consultation with Council's Chief Financial Officer and Councillors have reviewed the attached policy.

HUMAN RIGHTS IMPLICATIONS

Section 4(b) of the *Human Rights Act 2019* requires public entities such as Council 'to act and make decisions in a way compatible with human rights.

There are no foreseen human rights implications associated with the adoption of the policy.

BUDGET IMPLICATIONS

The Revenue Policy forms the strategic vision and attitude in relation to raising revenue.

LEGISLATIVE CONTEXT

This Policy is presented in accordance with section 104(5)(c) of the *Local Government Act 2009* and part 4, section 193 of the *Local Government Regulation 2012*.

LEGAL IMPLICATIONS

No legal implications are foreseen.

STAFFING IMPLICATIONS

There are no staffing implications related to this report.

RISK ASSESSMENT

In June 2019 Council had the policy reviewed externally, since this time there have been no material changes and the principles have remained consistent.

CORPORATE PLAN REFERENCE***Leading Livingstone***

Community Plan Goal 4.1 - Innovative and accountable leadership to achieve a shared future

4.1.1 Implementation of the Community Plan and Corporate Plan is well co-ordinated across Council and through a delivery mechanism which provides clear line of sight, accountability, and performance measurement for all employees.

CONCLUSION

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

12.2 - REVENUE POLICY 2024-25

Revenue Policy

Meeting Date: 23 July 2024

Attachment No: 1



REVENUE POLICY (STATUTORY POLICY)

1. Scope

A Revenue Policy forms part of Council’s budget each year. The *Local Government Regulation 2012* identifies the matters that a local government must include in its Revenue Policy (this ‘Policy’).

This Policy sets out Council’s strategic vision and attitude in relation to raising revenue. In addition to this Policy, 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:

- a) identify the principles that Council intends to apply during the 2024-25 financial year in determining the:
 - making and levy of rates and charges;
 - exercising of its powers to grant rebates and concessions for rates and charges;
 - recovery of unpaid amounts of rates and charges; and
 - cost recovery.
- b) state the purpose for concessions that Council intends to grant; and
- c) state the extent to which physical and social infrastructure costs for a new development are to be funded by charges for the development.

3. References (legislation/related documents)

Legislative reference

Local Government Act 2009
Local Government Regulation 2012

Related documents

Debt Recovery Policy
“Guideline on equity and fairness in rating for Queensland local governments” – State Development, Infrastructure, Local Government and Planning Revenue Statement

4. Definitions

To assist in interpretation, the following definitions shall apply:

CEO	Chief Executive Officer 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

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 2024 to 30 June 2025.

Council levies rates and charges to fund the provision of specific services to our community. When adopting its annual budget, Council will set the rates and charges at a level that will provide for both current and future community requirements. Council will apply the local government principle of transparency in making rates and charges.

In preparing the Revenue Policy for 2024-25, Council considered the [Guideline on Equity and Fairness in Rating for Queensland local governments](#), available on the Department of Housing, Local Government, Planning and Public Works website.

This guideline sets out principles to assist Council in implementing fair and equitable rating systems while ensuring flexibility for raising sufficient own source revenue. The guideline is intended to promote best practice and identifies the following principles (the 'Principles'):

- Equity for like properties
- User pays
- Meaningful contribution
- Predictability
- Fairness

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 have regard to the Principles by:

- a) operating a rating system whereby land is assigned into rate categories developed by Council for differential rating purposes by having regard to such factors but not limited to, 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 (Equity);
- b) using special and separate rates and charges and utility charges as appropriate to compensate for cost-of-service delivery (User pays);
- c) National Competition Policy legislation where applicable (User pays);
- d) establishing an appropriate number of differential rates categories and setting an appropriate level of rates for each category (Meaningful contribution);
- e) requiring a minimum contribution from each ratepayer towards the overall running of the Council, except where legislation prevents a minimum being set by the application of minimum general rates (Meaningful contribution);
- f) taking into account, timing of the levy of rates with the financial cycle of local economic activity, in order to assist the smooth running of the local economy (Predictability);
- g) benchmarking any variations in rates and charges from year to year against the general price movements that occur in other sectors of the community as measured by indexes such as the Road Input Cost Index, the Consumer Price Index, Council Cost Index (as calculated by the Local Government Association of Queensland) and their components.

While taking these movements into consideration, Council needs to ensure that the rates and charges made are sufficient to cover the cost of its operations and that Council is able to continue to provide services to the community at a level consistent with the growth and development of the area (Predictability);

- h) having in place a rating regime that is simple and efficient to administer (Fairness); and

- i) making it clear what are the responsibilities (Council and ratepayers) in relation to the rating process (Fairness).

5.2 Granting Rebates and Concession for Rates and Charges

5.2.1 In considering the application of concessions, Council will have regard to the Principles by:

- a) applying the same treatment for ratepayers with similar circumstances (Equity);
- b) maintaining a connection to the different levels of capacity to pay within the local community (Equity);
- c) being aware and responsive to community expectations of what activities should attract assistance (Meaningful Contribution);
- d) making clear the requirements necessary to receive and/or retain concessions (Predictability); and
- e) being flexible by responding, where necessary, to local economic issues (Fairness).

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*, to reduce the overall rate burden for ratepayers. It will have regard to the Principles by:

- a) respecting the financial circumstances of different sectors of the community and providing the same treatment for ratepayers with similar circumstances (Equity).
- b) applying clarity and cost effectiveness in the processes used to recover outstanding rates and charges (User Pays).
- c) making clear the obligations of ratepayers, and the processes used by Council in assisting them to meet their financial obligations (Fairness); and
- d) demonstrating flexibility when responding where necessary to changes in the local economy (Fairness).

Council will charge interest on all overdue rates and charges. Council's Debt Recovery Policy sets out the detail of the processes used to recover outstanding rates and charges.

5.4 Payments in Advance

Council accepts payments in advance via lump sum or instalments. Interest is not payable on any credit balances held.

5.5 Cost-Recovery Fees

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

5.5.2 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.

5.5.3 However in setting its cost-recovery fees, Council will be cognisant of the requirement that such a fee must not be more than the cost to Council of providing the service or taking the action to which, the fee applies.

5.6 Commercial Charges

Section 262(3)(c) of the *Local Government Act 2009* empowers Council to charge for a service or facility it supplies, other than a service for which a cost-recovery fee may be fixed.

Council imposes such a charge, where it is prepared to provide a (commercial) service to a party that can choose to avail itself of the service. The nature, level and standard of the service is considered by the Council when setting the charges. Council may set the charge with the aim of generating revenue.

The user pays principle is considered where Council provides the service in competition with private enterprise.

5.7 Other Matters

5.7.1 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.

The predominant purposes of granting concessions are to relieve economic hardship and provide rebates to eligible pensioners and not-for-profit community, recreation, and sporting groups.

In addition, Council may grant concessions on a case-by-case basis if it is satisfied that any one or more of the other criteria in section 120(1) of the *Local Government Regulation 2012* have been met.

5.7.2 Funding 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 supporting Council's Planning Scheme and in Council's Adopted Infrastructure Charges Resolution (AICR).

These charges are intended to be 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.

5.8 Delegation of Authority

5.8.1 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*.

5.8.2 Authority for the day-to-day management of the Revenue Policy is to be delegated by the CEO to the Chief Financial 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.

12.3 REVENUE STATEMENT 2024-25**File No:** fa10590, FM12.5.1**Attachments:** 1. [Revenue Statement 2024-25](#)**Responsible Officer:** Andrea Ellis - Chief Financial Officer
Alastair Dawson - Acting Chief Executive Officer**Author:** Priscilla Graham - Coordinator Revenue

SUMMARY

Council is required under Section 169(2)(b) of the Local Government Regulation 2012 to include a Revenue Statement in its annual Budget. This report recommends the adoption of this document as part of the 2024-25 Budget as well as other key measures that Council will use to generate its rating revenue.

OFFICER'S RECOMMENDATION

THAT Pursuant to Section 104(5) of the *Local Government Act 2009* and 172 of the *Local Government Regulation 2012*, Council adopts the Revenue Statement 1 July 2024 – 30 June 2025.

BACKGROUND

Council applies the principles set out in the Revenue Policy when making and levying rates and charges, granting concessions and recovering unpaid amounts. The Revenue Policy sets out the strategic intent to guide the development of the rating strategy, as contained within the Revenue Statement.

The Revenue Statement is a key statutory document of Council and is required to be adopted as part of the annual budget. The Revenue Statement is reviewed every year as part of the budget development process. Changes made to the documents reflect the wishes of Council in making and levying rates for the coming year.

In accordance with Section 169(2)(b) of the *Local Government Regulation 2012*, Council's Budget for each financial year must include the adoption of a Revenue Statement. The Livingstone Shire Council's Revenue Statement has been extensively reviewed and developed to outline:

- the rates and charges that will be levied in the 2024-25 financial year;
- the differential general rating categories which will be levied;
- a description of each rating category;
- special rates and charges that will be applied;
- concessions that will be granted for rates and charges;
- criteria for cost-recovery fees; and
- criteria used to determine charges for business activities.

COMMENTARY

In conjunction with the Budget preparation, Council has undertaken an extensive review of the Revenue Statement for the 2024-25 financial year. The Revenue Statement incorporates the principles and vision of the Revenue Policy and has been reviewed by Council officers to ensure the Policy and all amendments correctly reference legislation and the document meets regulatory requirements.

The Revenue Statement presented is the result of extensive rating methodology workshops undertaken by Council over several months. Council officers have spent significant time reviewing the Shire properties, land use, economic diversity and providing various revenue models in preparation and support of the 2024-25 Budget.

At the budget meeting, in addition to adopting the revenue statement, Council must pass several resolutions separate from each other, which are otherwise contained within the Revenue Statement.

ACCESS AND INCLUSION

There are no foreseen access and inclusion implications associated with this report. This report once adopted by Council will be made publicly available on Council's website.

ENGAGEMENT AND CONSULTATION

Council revenue officers in consultation with Council's Chief Financial Officer and Councillors have reviewed the attached policy. The policy is reflective of discussions had with Councillors during the 2024-25 series of Budget Workshops.

HUMAN RIGHTS IMPLICATIONS

Section 4(b) of the *Human Rights Act 2019* requires public entities such as Council 'to act and make decisions in a way compatible with human rights'.

There are no foreseen human rights implications associated with the content of this report.

PREVIOUS DECISIONS

The previous Revenue Statement titled "Revenue Statement 1 July 2023 – 30 June 2024" was adopted by Council on the 13 June 2023 in conjunction with the 2023-24 Budget.

BUDGET IMPLICATIONS

Rates and charges are the largest source of revenue for Council. The adoption of the Revenue Statement 1 July 2024 to 30 June 2025 ensures that Council can rate in accordance with the proposed 2024-25 Budget.

Rates and Charges (net of discounts & remissions) applicable under the Revenue Statement contribute \$95.954 million, or 84% of the budgeted revenue identified in the 2024-25 Budget.

Changes in future rate increases or natural growth estimates will impact the amount of rates revenue generated and will affect Council's long-term sustainability unless there are corresponding reductions in costs or increases in other revenues.

The Revenue Statements also sets out the principles for fees & charges which generate \$6.953 million (5.57%) of Council's operating revenue streams.

LEGISLATIVE CONTEXT

Section 169(2)(b) of the *Local Government Regulation 2012*, identifies that Council's Budget must also include the Revenue Statement.

Section 172 of the *Local Government Regulation 2012* outlines the requirements of the Revenue Statement.

LEGAL IMPLICATIONS

The adoption of the Revenue Statement ensures Council's compliance with the requirements of the *Local Government Regulation 2012* and provides the basis for the levying of rates and charges for the 2024-25 financial year.

Revenue Statement may only be adopted at the budget meeting for the year and once passed, it cannot be changed until the following year.

The Revenue Statement is consistent with Council's 2024-25 Revenue Policy.

STAFFING IMPLICATIONS

The Chief Executive Officer has been delegated the power to determine the category that each parcel of rateable land belongs. This delegation is exercised regarding the definitions contained within the Revenue Statement.

All other issues arising from this report will be dealt with in accordance with existing delegations.

RISK ASSESSMENT

The policy has been reviewed by King and Company Solicitors in June 2019 to mitigate any unforeseen risks.

CORPORATE PLAN REFERENCE***Leading Livingstone***

Community Plan Goal 4.1 - Innovative and accountable leadership to achieve a shared future

4.1.1 Implementation of the Community Plan and Corporate Plan is well co-ordinated across Council and through a delivery mechanism which provides clear line of sight, accountability, and performance measurement for all employees.

CONCLUSION

The Livingstone Shire Council 2024-25 Revenue Statement has been drafted to comply with Section 104(5) of the *Local Government Act 2009* and in accordance with Section 172 of the *Local Government Regulation 2012*. The Revenue Statement 1 July 2024 – 30 June 2025 is presented for adoption to support the 2024-25 Budget.

12.3 - REVENUE STATEMENT 2024-25

Revenue Statement 2024-25

Meeting Date: 23 July 2024

Attachment No: 1



REVENUE STATEMENT

1 July 2024 – 30 June 2025

The Livingstone Shire Council 2024–25 Revenue Statement has been drafted to comply with section 104(5) of the *Local Government Act 2009* and in accordance with sections 169(2)(b) and 172 of the *Local Government Regulation 2012*.

1. Overview

This Revenue Statement has been developed to outline:

- a) the rates and charges that will be levied in the 2024-25 financial year;
- b) the differential general rating categories which will be levied;
- c) a description of each rating category;
- d) special rates and charges that will be applied;
- e) concessions that will be granted for rates and charges;
- f) criteria for cost-recovery fees; and
- g) criteria used to determine charges for business activities.

Council will apply the principles set out in the Revenue Policy when making and levying rates and charges, granting concessions and recovering unpaid amounts.

2. Applicability

This Revenue Statement applies to the financial period from 1 July 2024 to 30 June 2025. It is approved in conjunction with the Budget as presented to Council.

It is not intended that this Revenue Statement reproduce all related policies. Related adopted policies will be referred to within the Revenue Statement where appropriate.

3. Rates and Charges (s 94 *Local Government Act 2009*)

For the financial year beginning 1 July 2024, Livingstone Shire Council will make and levy rates and charges. Rates and charges to be levied will include:

- a) Differential General Rates;
- b) Special Rates and Charges;
- c) Separate Charges; and
- d) Utility Charges for Water, Sewerage and Waste Management.

4. General Rates Rationale

Council calculates and levies rates and charges utilising the rateable value of the land. This valuation is set by the Department of Resources each year.

The general rate charged on each parcel of land may 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 categories and classes of ratepayers. 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:

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

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

Council adopts Differential General Rating for the following reasons:

- a) Council is committed to spreading the general rates burden equitably;
- b) The use of a single general rate would not result in an equitable distribution of the rates burden among ratepayers;
- c) Certain land uses and locations of lands require and/or impose greater demands on Council services relative to other land uses and locations; and
- d) 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.

For the purpose of making and levying Differential General Rates, Council has resolved to categorise all rateable land in its area into categories specified in Schedule 1.

The Council delegates to the Chief Executive Officer the power to identify the rating category applicable to each parcel of rateable land. In undertaking this task the Chief Executive Officer will be guided by the descriptions of each category. Further:

- a) The identifiers for the purpose of such categories are set out within each of the categories specified hereunder in Schedule 1;
- b) In applying those identifiers to the rateable land within its area, the Chief Executive Officer may have regard to the intention expressed in relation to the description determined in respect of each such category;
- c) The primary land use codes supplied by the Department of Resources 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, see Attachment 1);
- d) In cases where there are multiple land uses; the land will be categorised with reference to its primary economic use;
- e) Where information becomes available that the land use code provided by the Department of Resources 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; and
- f) 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 (prior to the discounted valuation – Site Value or Unimproved Value). 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 Resources for the applicable year of valuation.

GENERAL RATING CATEGORIES 2024-25 SCHEDULE 1

No.	Category	Description	Identifiers (Land Use Codes)
L1	Mainland Commercial/ Light Industry <\$565,000	Lands on the mainland where the dominant use or intended use is commercial and light industrial purposes and the rateable valuation is \$565,000 or less.	1,2,4,5,6,7,10 to 49 and 72 (excl. lands in any other category)
L1A	Mainland Commercial/ Light Industry >\$565,000	Lands on the mainland where the dominant use or intended use is commercial and light industrial purposes and the rateable valuation is greater than \$565,000.	1,2,4,5,6,7,10 to 49 and 72 (excl. lands in any other category)
L2	Retail Warehouse, Business/Shopping Complex or Outdoor Sales with a gross floor area 400m ² -3,000m ²	Lands where the dominant use or intended use is a retail warehouse, business/shopping complex, or outdoor sales with a gross floor area greater than 400m ² and up to 3,000m ² .	10 to 16 inclusive, 23,24,28,33,35 and 36
L2A	Major Shopping Centres and Retail Warehouse with a gross floor area 3,001m ² -10,000m ²	Lands where the dominant use or intended use is a retail warehouse, business/shopping complex, major shopping centre with onsite parking with a gross floor area of 3,001m ² -10,000m ² .	10 to 16 inclusive, 23, 24, 28,33,35 and 36
L2B	Major Shopping Centres and Retail Warehouse with a gross floor >10,000m ²	Lands where the dominant use or intended use is a retail warehouse, business/shopping complex, major shopping centre with onsite parking and a gross floor area greater 10,000m ² .	10 to 16 inclusive, 23, 24, 28,33,35 and 36
L3	Heavy and Noxious Industry	Lands 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 and dust and includes 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 >\$12,000	Lands where the purpose of use or intended use extracts minerals or other substances from the ground or other environments including related activities and the rateable valuation is greater than \$12,000 (including mining leases).	1, 4, 40
L5A	Extractive < \$12,000	Lands where the purpose of use or intended use extracts minerals or other substances from the ground or other	1, 4, 40

No.	Category	Description	Identifiers (Land Use Codes)
		environments including related activities and the rateable valuation is \$12,000 or less (including mining leases).	
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)
L6A	Beef Cattle Production 1	Lands where the use or intended use is Cattle Breeding, Grazing or Fattening and the rateable valuation is \$2,000,000 or less.	64 to 66
L6B	Beef Cattle Production 2	Lands where the use or intended use is Cattle Breeding, Grazing or Fattening and the rateable valuation is between \$2,000,001 and \$5,000,000.	64 to 66
L6C	Beef Cattle Production 3	Lands where the use or intended use is Cattle Breeding, Grazing or Fattening and the rateable valuation is between \$5,000,001 and \$10,000,000	64 to 66
L6D	Beef Cattle Production 4	Lands where the use or intended use is Cattle Breeding, Grazing or Fattening and the rateable valuation is greater than \$10,000,000.	64 to 66
L7	Child Care	All lands used predominantly for the provision of childcare services.	41
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 the land: a) is used or intended for use commercially for that purpose; and b) is greater than 5ha. in area; and c) has or is intended to have accommodation capacity greater than 100 rooms.	18
L9	Residential 1	Lands where the dominant use or intended use is residential purposes, and the rateable valuation is \$210,000 or less (excl. lands in any other category).	1, 2, 6 and 72
L10	Residential 2	Lands where the dominant use or intended use is residential purposes, and the rateable valuation is between \$210,001 and \$420,000 (excl. lands in any other category).	1, 2, 6 and 72
L11	Residential 3	Lands where the dominant use or intended use is residential purposes, and the rateable valuation is between \$420,001	1, 2, 6 and 72

No.	Category	Description	Identifiers (Land Use Codes)
		and \$915,000 (excl. lands in any other category).	
L12	Residential 4 / Single Residential Dwellings only	Lands where the dominant use or intended use is single residential dwellings and the land has a rateable valuation of more than \$915,000.	2 and 6
L15	Large Residential 1	Lands, used or intended for use for residential purposes, and the rateable valuation is \$210,000 or less: a) Having an area of 4000m ² or greater; or b) Having an area of less than 4000m ² but located within a Council planning scheme, zone, or precinct with a preferred minimum lot size of 4000m ² or greater (excl. lands in any other category).	1,2,4,5,6,72, and 94
L16	Large Residential 2	Lands, used or intended for use for residential purposes, with a rateable valuation that is between \$210,001 and \$420,000: a) Having an area of 4000m ² or greater; or b) Having an area of less than 4000m ² but located within a Council planning scheme, zone, or precinct with a preferred minimum lot size of 4000m ² or greater (excl. lands in any other category).	1,2,4,5,6,72 and 94
L17	Large Residential 3	Lands where the dominant use or intended use is residential purposes, with a rateable valuation that is between \$420,001 and \$915,000: a) Having an area of 4000m ² or greater; or b) Having an area of less than 4000m ² but located within a Council planning scheme, zone, or precinct with a preferred minimum lot size of 4000m ² or greater (excl. lands in any other category).	1,2,4,5,6,72 and 94
L18	Large Residential 4 / Single Residential Dwellings only	Lands, used or intended for use for single residential dwellings, with a rateable valuation more than \$915,000: a) Having an area of 4000m ² or greater; or b) Having an area of less than 4000m ² but located within a Council planning scheme, zone, or precinct with a preferred minimum lot size of 4000m ² or	2, 5 and 6

No.	Category	Description	Identifiers (Land Use Codes)
		greater (excl. lands in any other category).	
L21.1	Multi Residential Non-Strata Residential <10 Dwellings 1	Lands used for residential purposes, on which there are less than 10 self-contained dwellings (includes flats, studios, cabins, dwellings, relative retreats, independent living quarters and secondary dwellings), and a) The dominant use or intended use is residential purposes; and b) Rateable valuation of \$255,000 or less (excl. lands in any other category).	3,2,5,6
L21.2	Multi Residential Non-Strata Residential <10 Dwellings 2	Lands used for residential purposes, on which there are less than 10 self-contained dwellings (includes flats, studios, cabins, dwellings, relative retreats, independent living quarters and secondary dwellings), and a) The dominant use or intended use is residential purposes; and b) Rateable valuation is greater than \$255,000 (excl. lands in any other category).	3,2,5,6
L21A	Multi Residential Non-Strata Residential 10-14 Dwellings	Lands used for residential purposes, on which there are 10 to 14 self-contained dwellings (includes flats, studios, cabins, dwellings, relative retreats, independent living quarters and secondary dwellings), and the dominant use or intended use is residential purposes (excl. lands in any other category).	3
L21B	Multi Residential Non-Strata Residential 15-19 Dwellings	Lands used for residential purposes, on which there are 15 to 19 self-contained dwellings (includes flats, studios, cabins, dwellings, relative retreats, independent living quarters and secondary dwellings), and the dominant use or intended use is residential purposes (excl. lands in any other category).	3
L21C	Multi Residential Non-Strata Residential 20-49 Dwellings	Lands used for residential purposes, on which there are 20 to 49 self-contained dwellings (includes flats, studios, cabins, dwellings, relative retreats, independent living quarters and secondary dwellings), and the dominant use or intended use is residential purposes (excl. lands in any other category).	3
L21D	Multi Residential Non-Strata	Lands used for residential purposes, on which there are 50 to 99 self-contained dwellings (includes flats, studios, cabins,	3

No.	Category	Description	Identifiers (Land Use Codes)
	Residential 50-99 Dwellings	dwellings, relative retreats, independent living quarters and secondary dwellings), and the dominant use or intended use is residential purposes (excl. lands in any other category).	
L21E	Multi Residential Non-Strata Residential 100-149 Dwellings	Lands used for residential purposes, on which there are 100 to 149 self-contained dwellings (includes flats, studios, cabins, dwellings, relative retreats, independent living quarters and secondary dwellings), and the dominant use or intended use is residential purposes (excl. lands in any other category).	3
L21F	Multi Residential Non-Strata Residential 150-199 Dwellings	Lands used for residential purposes, on which there are 150 to 199 self-contained dwellings (includes flats, studios, cabins, dwellings, relative retreats, independent living quarters and secondary dwellings), and the dominant use or intended use is residential purposes (excl. lands in any other category).	3
L21G	Multi Residential Non-Strata Residential 200-249 Dwellings	Lands used for residential purposes, on which there are 200 to 249 self-contained dwellings (includes flats, studios, cabins, dwellings, relative retreats, independent living quarters and secondary dwellings), and the dominant use or intended use is residential purposes (excl. lands in any other category).	3
L21H	Multi Residential Non-Strata Residential >250 Dwellings	Lands used for residential purposes, on which there are 250 or more self-contained dwellings (includes flats, studios, cabins, dwellings, relative retreats, independent living quarters and secondary dwellings), and the dominant use or intended use is residential purposes (excl. lands in any other category).	3
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.	8 or 9
L23	Strata Residential >500m ²	All land in a community title scheme where the dominant use or intended use is for residential purposes, and the individual lot size is greater than 500m ² .	8 or 9
L23A	Strata Residential <500m ²	All land in a community title scheme where the dominant use or intended use is for residential purposes, and the individual lot size is 500m ² or less.	8 or 9
L24	Vacant Land >\$915,000	Vacant land where the valuation is greater than \$915,000.	1, 4, 72 and 94

No.	Category	Description	Identifiers (Land Use Codes)
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.	21, 50 – 59, 92, and 96 – 100
L27	Other	All lands not included elsewhere. Including but not limited to Transformers, Stratum, Reservoirs, Dams and Bores.	90, 91 and 95 or not elsewhere categorised
L28	Reservoir/Pump Site	Lands where the valuation is \$10,000 or less and used for the purpose of a Reservoir, Dam, Pump site, or Bores.	95
L29	Service Stations 1	Lands where the dominant use or intended use is designed for; capable of; or being used for the storage, wholesale, or retail of petroleum products including gas; and the valuation is \$750,000 or less.	30
L29A	Service Stations 2	Lands where the dominant use or intended use is designed for; capable of; or being used for the storage, wholesale, or retail of petroleum products including gas; and the valuation is greater than \$750,000.	30
L30	Power Generation 1 (0-100MW)	Land used in whole or in part, and whether predominantly or not, for or ancillary to the generation of electricity from a facility with an output capacity of 100 Megawatts or less (excluding transformers / substations)	90, 94
L30A	Power Generation 2 (101-200MW)	Land used in whole or in part, and whether predominantly or not, for or ancillary to the generation of electricity from a facility with an output capacity of between 101 Megawatts and 200 Megawatts (excluding transformers / substations)	90, 94
L30B	Power Generation 3 (201MW+)	Land used in whole or in part, and whether predominantly or not, for or ancillary to the generation of electricity from a facility with an output capacity greater than 200 Megawatts (excluding transformers / substations)	90, 94

5.1 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: [Objection to Rate Category Classification](#).

The notice of the objection must:

- a) 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;
- b) be addressed to The Chief Executive Officer, Livingstone Shire Council, PO Box 2292, Yeppoon QLD 4703;
- c) nominate the rating category in which the owner claims the land should have been included; and
- d) 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:

- a) consider the categorisation of the land;
- b) consider the facts and circumstances on which the claim is based;
- c) decide to:
 - allow the objection; or
 - disallow the objection; or
- d) decide that the land should be included in another rating category; and
- e) 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:

- 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 2024 to 30 June 2025 the Differential General Rates and minimum general rates will be levied on the Differential General Rate categories as follows:

GENERAL RATING CATEGORIES 2024-25 SCHEDULE 2

No.	Category	General Rate (Cents in Dollar of Rateable Value)	Minimum General Rate (\$)
L1	Mainland Commercial/Light Industry <\$565,000	1.9034	2,227
L1A	Mainland Commercial/Light Industry >\$565,000	1.9231	11,630
L2	Retail Warehouse, Business/Shopping Complex, or Outdoor Sales with a gross floor area of 400m ² – 3,000m ²	2.0788	5,476
L2A	Major Shopping Centres and Retail Warehouse with a floor area of 3,001m ² – 10,000m ²	3.0650	37,212
L2B	Major Shopping Centres and Retail Warehouse with a floor area greater than 10,000m ²	3.9269	268,506
L3	Heavy and Noxious Industry	3.5388	8,769
L4	Island Commercial / Industrial	2.0524	2,915
L5	Extractive >\$12,000	6.4950	8,866
L5A	Extractive <\$12,000	6.0780	4,304
L6	Other Rural	0.7155	2,014
L6A	Beef Cattle Production 1 <\$2,000,001	0.7291	2,014
L6B	Beef Cattle Production 2 \$2,000,001 - \$5,000,000	0.6439	18,705
L6C	Beef Cattle Production 3 \$5,000,001 - \$10,000,000	0.6631	34,100
L6D	Beef Cattle Production 4 >\$10,000,001	0.6530	74,088
L7	Child Care	1.9034	2,227
L8	Major Tourism/Accommodation Facilities	2.0389	178,793
L9	Residential 1 <\$210,000	1.1245	1,300
L10	Residential 2 \$210,001 - \$420,000	0.9248	2,290
L11	Residential 3 \$420,001 - \$915,000	0.8092	3,712
L12	Residential 4 >\$915,001	0.7252	6,802
L15	Large Residential 1 <\$210,000	1.0981	1,480
L16	Large Residential 2 \$210,001 - \$420,000	0.8468	2,490
L17	Large Residential 3 \$420,001- \$915,000	0.7775	3,800
L18	Large Residential 4 >\$915,000	0.7030	7,002
L21.1	Multi Residential Non Strata <10 Dwellings <\$255,000	1.3269	1,950
L21.2	Multi Residential Non Strata <10 Dwellings >\$255,000	1.0913	3,435
L21A	Multi Residential Non Strata 10-14 Dwellings	1.3494	13,000

No.	Category	General Rate (Cents in Dollar of Rateable Value)	Minimum General Rate (\$)
L21B	Multi Residential Non Strata 15-19 Dwellings	1.4056	19,500
L21C	Multi Residential Non Strata 20-49 Dwellings	1.4619	26,000
L21D	Multi Residential Non Strata 50-99 Dwellings	1.5181	65,000
L21E	Multi Residential Non Strata 100-149 Dwellings	1.5743	130,000
L21F	Multi Residential Non Strata 150-199 Dwellings	1.6305	195,000
L21G	Multi Residential Non Strata 200-249 Dwellings	1.6868	260,000
L21H	Multi Residential Non Strata ≥250 Dwellings	1.7430	325,000
L22	Strata Commercial/Industrial	2.2928	2,227
L23	Strata Residential >500m ²	1.2932	2,290
L23A	Strata Residential <500m ²	1.3494	1,480
L24	Vacant land >\$915,000	2.2490	24,800
L26	Special uses	1.2989	5,248
L27	Other	1.9328	2,240
L28	Reservoir/pump site ≤\$10,000	0.7231	1,252
L29	Service Stations <\$750,000	2.0908	2,250
L29A	Service Stations >\$750,000	1.8628	11,580
L30	Power Generation 1 (0-100 Megawatts)	2.9110	17,468
L30A	Power Generation 2 (101-200 Megawatts)	5.7082	40,757
L30B	Power Generation 3 (>200 Megawatts)	8.5622	87,335

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

6. 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.

7. Link with other Council Plans

Rates and Charges have been set with Council's Long Term Financial Forecast, Corporate Plan, Operational Plan and Asset Management Plans in mind. The alignment of these plans will ensure that Council is able to deliver the services at the level expected by the community and over the long term Council will be better equipped to deliver on the aspirations of each of the communities in the region.

Council's Operational Plan, Asset Management Plans and Budget are the mechanisms used to ensure that steps towards the delivery of the Long Term Financial Forecast are being made.

It is Council's assessment that the Rates and Charges set in this Revenue Statement will generate revenue for Council that will deliver the Budget as set and the first steps toward the delivery of sustainable services as documented in the long term financial plan.

Commencing with the 2024-25 Budget, Council will ensure that the funds required from rates for capital renewal and replacements is determined by reference to Council's Asset Management Plans and Asset Management System. Council utilises a system which determines that timing of asset renewal and replacement based on condition assessments and the life of each asset.

8. Operating Capacity

Council's current budget and long-term financial goal is to increase, where possible, the operating capability of Council. Council's position is to maintain a reasonable level of services across all activities and functions. Council plans to maintain, replace and upgrade infrastructure in line with the level of revenue raised and Council's asset management plans and systems.

Council policy is to:

- a) Replace plant and equipment in accordance with the Fleet Renewal Program;
- b) Maintain and upgrade the Regional Road Network;
- c) Improve and upgrade Water Supply infrastructure;
- d) Improve and upgrade Waste Water infrastructure;
- e) Maintain and upgrade other infrastructure; and
- f) Maintain and improve the current level of services to residents.

The maintenance, upgrading and improvements to services and infrastructure will be based on current revenue levels and in accordance with the current borrowing policy.

8.1 Provisions

Council will ensure cash funds are available to cover 100% of the current liability in respect of Long Service Leave and Annual Leave and the pro-rata portion of the non-current Long Service Leave Entitlements payable upon a person ceasing employment with Council.

8.2 Depreciation Policy

To comply with the requirements of the *Local Government Act 2009* and *Local Government Regulation 2012*, Council will fund depreciation so as to reduce significant financial outlays required to replace existing assets. In determining the extent of depreciation funding Council will consider the current needs of the Region.

It is Council's intention to fund major infrastructure depreciation where the replacement of the asset could not be easily undertaken with funds obtained on a year-by-year basis. In particular, this relates to water and wastewater assets, and plant and machinery. In relation to other assets Council will attempt to undertake works that are either of a capital or preventative major maintenance nature to the equivalent level of depreciation to maintain the existing value of the asset. This particularly applies to roads and buildings.

8.3 Application of the Code of Competitive Conduct

Council will be adopting and applying the Code of Competitive Conduct to the Water and Sewerage Operations, Waste Operations, and Building Certification business activities during the 2024-25 year.

8.4 National Competition Policy

In accordance with section 47 of the *Local Government Act 2009*, the Code of Competitive Conduct shall be applied for the 2024-25 financial year to all of Council's businesses.

Pursuant to section 43 and section 44 of the *Local Government Act 2009*, the provision of combined water and wastewater (sewerage) services will be a Significant Business Activity as there are more than 10,000 premises connected to a water service as at 30 June of the previous financial year.

The Public Benefit Assessment of the Water and Waste Water activity recommended that Council operate this part of Council's activities by application of the Full Cost Pricing methodology of pricing the Two Part Water Tariff.

Council will apply the Competitive Neutrality Principle and attempt to set rates, fees and charges on the basis of Full Cost Pricing. The implementation of the business reforms are designed to make Council activities more transparent and accountable.

An assessment of the 2024-25 Charges have been made to determine whether the charges are set at a level to recover full costs or are set at a full cost price level.

9. Special Rates/Charges (s 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.

9.1 Rural Fire Services Levy

Pursuant to section 128A of the *Fire and Emergency Service Act 1990* and section 94 of the *Local Government Act 2009*, Council make and levy a special charge for the purpose of raising revenue for each Rural Fire Brigade as set out in the tables below.

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 2025. However, provision of rural 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 financial year ending on 30 June 2025.

The estimated cost of implementing the overall plan (being the cost of planned works and replacement of capital items for the period) is \$198,330.

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

The occupier/owner 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.

KEPPEL GROUP

Rural Fire Brigade	Levy 2024-25	Rural Fire Brigade	Levy 2024-25
Adelaide Park	\$40	Kunwarara	-
Barmoya	-	Marlborough	-
Belmont	\$65	Maryvale	\$40
Bondoola	\$45	Mt Gardiner	-
Bungundarra	\$70	Nankin	\$50
Byfield	\$25	Nerimbera	\$40
Canal Creek	-	Ogmore	-
Canoona	-	Rossmoya	-

Cawarral	\$60	Stanage Bay	\$25
Cooberrie	\$20	Stockyard Point	\$50
Coowonga	\$50	Tanby	\$30
Great Keppel Island	-	The Caves	\$100
Hidden Valley	\$40	Wattlebank	-
Jardine	\$30	Woodbury	\$20
Keppel Sands	\$30		

The rateable land to which the special charge will apply, is land within the areas separately described on a map titled 'Keppel Group' – these being:

'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 – Ogmora'
'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'	

Note: Rural Fire Brigade Maps are available upon request from the Rural Fire Service, Queensland Fire and Emergency Services, Rockhampton Area Office.

9.2 North West Emu Park Sewerage Benefited Area – Special Charge

Pursuant to section 94 of the *Local Government Act 2009*, Council will 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' (see Attachment 3).

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 2024-25 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:

2009-10	\$481.00	2017-18	\$478.00
2010-11	\$478.00	2018-19	\$478.00
2011-12	\$478.00	2019-20	\$478.00
2012-13	\$478.00	2020-21	\$478.00

2013-14	\$478.00	2021-22	\$478.00
2014-15	\$478.00	2022-23	\$478.00
2015-16	\$478.00	2023-24	\$478.00
2016-17	\$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 apply per parcel for the duration of twenty (20) years commencing 1 July 2009. The charge being \$481 per parcel for the first year commencing 1 July 2009. The annual charge of \$478 per parcel will then apply for the remaining nineteen (19) years commencing 1 July 2010.

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 \$1,839.50 is paid to Council by 30 September 2024 (which amount represents the 2024-25 per parcel 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 '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.

9.3 Causeway Township Sewerage Benefited Area – Special Charge

Pursuant to section 94 of the *Local Government Act 2009*, Council will 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' (see Attachment 2).

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 were 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 2024-25 comprises reimbursement to Council of part of the cost that it has incurred to construct the Causeway Township Sewerage Scheme.

The funds have been raised per parcel to date:

2009-10	\$235.50	2017-18	\$468.00
2010-11	\$468.00	2018-19	\$468.00
2011-12	\$468.00	2019-20	\$468.00
2012-13	\$468.00	2020-21	\$468.00
2013-14	\$468.00	2021-22	\$468.00
2014-15	\$468.00	2022-23	\$468.00
2015-16	\$468.00	2023-24	\$468.00
2016-17	\$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 apply per parcel for the duration of twenty (20) years commencing 1 July 2009. The charge being \$235.50 per parcel for the first year commencing 1 July 2009. The annual charge of \$468 per parcel will then apply for the remaining nineteen (19) years commencing 1 July 2010.

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 \$2,142.06 is paid to Council by 30 September 2024 (which amount represents the 2024-25 per parcel 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.

9.4 Muskera 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 Muskera 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 'Muskera Beach Revetment Wall Benefited Area' (see Attachment 4).

The service, facility or activity for which the special charge is made is the 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 2024-25 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.

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 2016 on the basis of \$192.56 per 1/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 September 2024 (the lump sum value is representative of the 2024-25 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 \$95,305 for the financial year commencing 1 July 2024.

10. Separate Charges (s 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 charges to defray the expense it incurs in providing identified services or facilities or engaging in identified activities for the benefit of its local governed area.

The charges are calculated on the basis of the estimated cost to Council of providing these services. Revenue raised from these charges will only be used to fund either all or part of the costs associated with the activities.

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

10.1 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 \$228 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.

10.2 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 \$26.40 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.

10.3 Disaster Response Separate Charge

The total cost of natural disasters in Queensland is increasing at a significant rate, with this rise in cost, Local Government has a responsibility to ensure measures to mitigate, prepare, respond, recover and build community resilience are implemented. The State Governments 'Queensland Strategy for Disaster Resilience 2017' states Local Government has the responsibility for building community understanding and capability to manage risk and enhance community resilience.

Council will make and levy a separate charge that will assist in the support of the State Emergency Services including the ongoing cost of maintenance of facilities and emergency equipment so vital for our volunteers to assist the community. Secondly, provide mitigation strategies based on hazards and risks from disasters in the Livingstone Shire area as well as provide funding to recover from disaster events that impact our shire.

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

The amount of the Disaster Response Separate Charge will be \$10.20 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.

11. Utility and Service Charges (s 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 2024 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.

11.1 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 waste water functions are a significant business 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 2024 to 30 June 2025, comprised of a:

- a) graduated single tier access charge for land connected to Council's water supply, or capable of connection to the supply; and
- b) 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) Subject to sub-paragraph (c) next appearing below, the access charge for premises that contain residential flats or more than one self-contained residential dwellings 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 connection of a meter or the true size of the connection to the land, regardless of whether separate water meters are connected or the true size of the water meter connection. This includes studios, cabins, dwellings, relative retreats, independent living quarters and secondary dwellings which may or may not have an individual meter for each self-contained dwelling;

- c) A single access charge shall apply for residential land containing a residential dwelling together with one (1) additional self-contained secondary dwelling (includes flats, studios, cabins, dwellings, relative retreats, independent living quarters and secondary dwellings) provided that the secondary dwelling:
- (i) has a floor area of less than 80m²
 - (ii) does not have a separate water meter connected; and
 - (iii) is not subject to a request by the owner to have a separate water meter connected.
- d) To prevent doubt, multiple/additional access charge/s shall apply for residential land that contains a residential dwelling together with one (1) additional self-contained secondary dwelling (includes flats, studios, cabins, dwellings, relative retreats, independent living quarters and secondary dwellings):
- (i) if the secondary dwelling has a floor area of greater than 80m²; or
 - (ii) if the secondary dwelling has a floor area of less than 80m² and either a separate water meter has been connected to that secondary dwelling or the owner has requested that a separate water meter be connected.
- e) To prevent doubt, a management lot in a staged residential community titles scheme is not a residential community title lot;
- f) The access charge for an individual commercial community title lot will be:
- 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
 - 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.
- g) 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, the consumption volume allowed in each tier will be multiplied by the number of flats, or access charges applied for self-contained dwellings upon the premises;
- b) Where water is supplied to premises that comprise a community titles scheme, and;
- 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
 - 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;
- c) 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;
- 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

- 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
 - 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.
- d) 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;
- e) 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 (includes flats, studios, cabins, dwellings, relative retreats, independent living quarters and secondary dwellings with floor area greater than 80m²) as if each were located upon a different, individually-valued parcel;
- f) 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;
- g) The following provisions apply to premises serviced by a designated fire service:
- 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;
 - The access charge for the service will be determined upon the basis that the service connects to a 20mm water meter;
 - Standard consumption charges will apply unless Council resolves to discount the charge pursuant to this resolution;
 - 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;
 - 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
 - To prevent doubt, Council may determine that a 100% discount is or was appropriate.
- h) For non-licensed premises (i.e. 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;

- i) 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:
- Regardless of whether the meter reading for the fourth quarter of the 2023-24 financial year occurs before the end of that financial year or after the beginning of the 2024-25 financial year, the consumption charge for that quarter is calculated in accordance with the relevant basis of charge for the 2023-24 financial year; and
 - Regardless of whether the meter reading for the fourth quarter of the 2024-25 financial year occurs before the end of that financial year or after the beginning of the 2025-26 financial year, the consumption charge for that quarter is calculated in accordance with the relevant basis of consumption charge for the 2024-25 financial year.
- j) 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;
- k) 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;
- l) 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; and
- m) For the purposes of making and levying water charges the following definitions apply:
- 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;
 - 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;
 - A community title lot is a lot in a community titles scheme;
 - 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*);
 - 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;
 - A designated fire service is a water supply service to premises, specifically dedicated for use in fighting fires; and
 - 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.

11.2 Capricorn Coast Water Supply

For the financial period beginning 1 July 2024 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 2024 to 30 June 2025 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	\$ 777
25mm	\$ 1,212
32mm	\$ 1,988
40mm	\$ 3,107
50mm	\$ 4,855
65mm	\$ 8,200
75mm	\$ 10,919
80mm	\$ 12,426
100mm	\$ 19,417
150mm	\$ 45,190
200mm	\$ 77,666
Vacant Land	\$ 777

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 2024 to 30 June 2025 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	\$3.11/kl

**CAPRICORN COAST WATER SUPPLY SCHEME –
RESIDENTIAL WATER CONSUMPTION CHARGES**

Billing Tier	Kilolitres (kl) Per Meter	Charge per Kilolitre
1 st Tier	up to 90kl per quarter	\$1.33/kl
2 nd Tier	>90kl per quarter	\$3.11/kl

11.3 The Caves and Marlborough Water Supply

A water supply charge will be levied for the financial period beginning 1 July 2024 upon all land within, and approved land outside, the Caves Water Supply Area and the Marlborough 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 and 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 2024 to 30 June 2025 and will generally be levied on a half yearly basis.

**THE CAVES & MARLBOROUGH WATER SUPPLY SCHEME –
NON RESIDENTIAL & RESIDENTIAL ACCESS CHARGES**

Meter Size	Annual Charge
20mm	\$ 721
25mm	\$ 1,124
32mm	\$ 1,843
40mm	\$ 2,880
50mm	\$ 4,502
65mm	\$ 7,607
75mm	\$ 10,129
80mm	\$ 11,526
100mm	\$ 19,417
150mm	\$ 45,190
200mm	\$ 77,666
Vacant Land	\$ 721

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 2024 to 30 June 2025 and billing will generally be in arrears on a quarterly basis.

**THE CAVES & MARLBOROUGH WATER SUPPLY SCHEME –
NON RESIDENTIAL WATER CONSUMPTION CHARGES**

Billing Tier	Kilolitres (kl) Per Meter	Charge per Kilolitre
Single Tier	All consumption	\$3.11/kl

**THE CAVES & MARLBOROUGH WATER SUPPLY SCHEME –
RESIDENTIAL WATER CONSUMPTION CHARGES**

Billing Tier	Kilolitres (kl) Per Meter	Charge per Kilolitre
1 st Tier	up to 90kl per quarter	\$1.33/kl
2 nd Tier	>90kl per quarter	\$3.11/kl

11.4 Nerimbera Water Supply

A water supply charge will be levied by Council for the financial period beginning 1 July 2024, on all land to which water is supplied or capable of 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 2024 to the 30 June 2025 and will generally be levied on a half yearly basis.

**NERIMBERA WATER SUPPLY SCHEME –
NON RESIDENTIAL & RESIDENTIAL ACCESS CHARGES**

Meter Size	Annual Charge
20mm	\$ 598
25mm	\$ 932
40mm	\$ 2,390

100mm	\$ 14,931
150mm	\$ 33,595
Vacant Land	\$ 598

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 2024 to 30 June 2025 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	\$3.11/kl

**NERIMBERA WATER SUPPLY SCHEME –
RESIDENTIAL WATER CONSUMPTION CHARGES**

Billing Tier	Kilolitres (kl) Per Meter	Charge per Kilolitre
1st Tier	up to 90kl per quarter	\$1.33/kl
2nd Tier	>90kl per quarter	\$3.11/kl

11.5 Ogmore Water Supply

A water supply charge will be levied for the financial period beginning 1 July 2024 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 2024 to 30 June 2025 and will generally be levied on a half yearly basis.

**OGMORE WATER SUPPLY SCHEME –
NON RESIDENTIAL & RESIDENTIAL ACCESS CHARGES**

Meter Size	Annual Charge
20mm	\$ 462
Vacant Land	\$ 462

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 2024 to 30 June 2025 and billing will generally be in arrears on a quarterly basis.

**OGMORE WATER SUPPLY SCHEME –
NON RESIDENTIAL WATER CONSUMPTION CHARGES**

Billing Tier	Kilolitres (kl) Per Meter	Charge per Kilolitre
Single Tier	All consumption	\$3.11/kl

**OGMORE WATER SUPPLY SCHEME -
RESIDENTIAL WATER CONSUMPTION CHARGES**

Billing Tier	Kilolitres (kl) Per Meter	Charge per Kilolitre
1 st Tier	up to 90kl per quarter	\$1.33/kl
2 nd Tier	>90kl per quarter	\$3.11/kl

11.6 Sewerage

For the financial period beginning 1 July 2024 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 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 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 2025 will be made and levied on the following basis:

- a) Generally, a sewerage charge will be levied in respect of each water closet pedestal or urinal installed.
- b) 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; and
 - The term single dwelling does not include premises where a distinct externally visible business activity has been established.
- c) 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;
- d) 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
- e) 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 1,200mm 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, additional charges shall apply as if each dwelling were on a separate land parcel (including flats, studios, cabins, relative retreats, independent living quarters and secondary dwellings).

However, if there is only one (1) additional self-contained secondary dwelling on a land parcel; additional charges shall apply as if each dwelling were on a separate land parcel only when the secondary dwelling floor area exceeds 80m².

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 L6, L6A, L6B, L6C or L6D (Other Rural or Beef Production 1, 2, 3, or 4), 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 a:
 - single dwelling if it is used wholly or predominantly as a place of residence; and
 - 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 1997* (e.g. a development created under the *Integrated Resort Development Act 1987*); and
- 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, Studios, Cabins, Dwellings and Secondary Dwellings	Each Flat (includes studios, cabins, dwellings and secondary dwellings)	1 Charge
Aged/Nursing Home Plus	Each Unit/Cottage	1 Charge
Aged/Nursing other fixtures	Each Pedestal/Urinal	1 Charge
Other Premises	Each Pedestal / 1200mm of Urinal or part thereof	1 Charge
Vacant Land	Each rateable property	1 Vacant Land Charge

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

Declared Sewered Area	Amount of Charge	Amount of Vacant Land Charge
Capricorn Coast	\$ 1,008	\$ 958

11.7 Waste & Recycling

For the financial period beginning 1 July 2024 waste collection and recycling Charges will only be applied to properties within the Designated Waste Collection Areas which have a structure that has the potential to generate general waste.

Council will also levy a Waste Management Facility Charge equally on all properties that receive waste disposal vouchers within the Shire. The charge recognises:

- The residual cost of waste facilities and services which are not met from the refuse removal and disposal charges and other fees and charges collected on a user pays basis;
- Meeting public expectations in matters of disposal of refuse that affect public health and the visual amenity of the area; and
- Council wishes to reduce the burden on the general rate to fund Council's waste management facilities.

For the financial period beginning 1 July 2024, Council will make and levy the following utility charges:

Schedule of Waste Collection and Recycling Charges	
Service	Annual Charge
Domestic Services	
Combined Waste and Recycling Collection	\$604
Additional Collection – Waste	\$463
Additional Collection – Recycling	\$146
Ogmore - Waste Collection	\$297
Great Keppel Island - Combined Waste and Recycling Collection	\$752
Great Keppel Island - Additional Collection - Waste	\$657
Great Keppel Island - Additional Collection - Recycling	\$277
Waste Facility Charge	
Residential Waste Facility Charge	\$10
Commercial Services	
Waste Collection	\$567
Additional Collection – Waste Other than Normal Collection Day	\$676
Recycling Collection	\$156
Additional Collection - Recycling Other than Normal Collection Day	\$218
Ogmore - Waste Collection	\$344
Great Keppel Island - Combined Waste and Recycling Collection	\$859
Great Keppel Island - Additional Collection – Waste	\$657
Great Keppel Island - Additional Collection – Recycling	\$277

Services to be provided

- a) At its 6 February 2018 Meeting, Council adopted Designated Waste Collection Areas in which it may conduct collection services. At the same meeting, Council also adopted the following information for each Designated Waste Collection Area:
- Types of general waste collection to be provided;
 - The standard general waste container (MGB) and the quantity to be provided per premises; and
 - The frequency of collection.

- b) This information is located in the Waste Management Schedule which is appended to Council's Waste and Recycling Collection Policy.

Collection services will be provided in accordance with the Waste Management Schedule.

Application of Waste Collection and Recycling Charges

- a) Waste Collection and Recycling Charges will only be applied to properties within the Designated Waste Collection Areas which have a structure that has the potential to generate general waste.
- b) If a property has one or more residential structures or units capable of separate occupation, the relevant Waste Collection and Recycling Charges (Domestic Services) will be levied for each structure or unit (including flats, studios, cabins, dwellings, relative retreats, independent living quarters and secondary dwellings).
- c) Where an additional collection service is provided to a secondary dwelling, the relevant Waste Collection and Recycling Charges (Domestic Services) will be levied.
- d) To prevent doubt, where a secondary dwelling exceeds the floor area of 80m² an additional domestic combined service must be provided.
- e) Where a collection service is provided to a residence on a property within Category L6, L6A, L6B, L6C or L6D (Other Rural or Beef Production 1, 2, 3 or 4), the relevant Waste Collection and Recycling Charges (Domestic Services) will be levied.
- f) For newly constructed structures, the Combined Waste and Recycling Collection charge will be applied from the plumbing/building approval or delivery of the MGB, whichever occurs first.
- g) If a collection service is cancelled in accordance with 5.7 of Council's Waste and Recycling Collection Procedure, charges will not be levied.
- h) If there is more than one commercial operator on land capable of separate occupation, the owner will be charged the appropriate fee according to the quantity of collections provided.

Domestic Services Charges

Combined Waste and Recycling Collection charge:

Provision of one waste MGB, one recycling MGB and a collection service in accordance with the Waste Management Schedule.

Additional Collection – Waste and Additional Collection – Recycling charges:

Provision of additional collection services in accordance with 5.4 of Council's Waste and Recycling Collection Procedure.

NOTE: to be provided on the same day as existing collection service.

Ogmore – Waste Collection charge:

Provision of one waste MGB and a collection service in accordance with the Waste Management Schedule.

Great Keppel Island – Combined Waste and Recycling Collection charge:

Provision of one waste MGB, one recycling MGB and a collection service in accordance with the Waste Management Schedule.

Great Keppel Island – Additional Collection – Waste and Great Keppel Island – Additional Collection – Recycling charges:

Provision of additional collection services in accordance with 5.4 of Council's Waste and Recycling Collection Procedure.

NOTE: to be provided on the same day as existing collection service

Waste Management Facility Charge

Residential Waste Facility Charge:

Provision and access to waste management facilities, services and waste disposal vouchers.

Commercial Services Charges**Waste Collection** charge:

Provision of one waste MGB and a collection service in accordance with the Waste Management Schedule.

Recycling Collection charge:

Provision of one recycling MGB and a collection service in accordance with the Waste Management Schedule.

Additional Collection – Waste and Additional Collection – Recycling charges:

Provision of additional collection services in accordance with 5.4 of Council's Waste and Recycling Collection Procedure.

12. Cost Recovery Fees (s 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 2018*.

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 Fees and Charges.

13. Other Fees and Charges (s 262 *Local Government Act 2009*)

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 (commercial fees) are made where Council provides a service and the other party to the transaction can choose whether 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.

14. Time for Payment (s 118 *Local Government Regulation 2012*)

Rates and utility charges referred to in this Revenue Statement shall generally be levied half yearly (billing periods 1 July to 31 December 2024 (usually issued July/August) and 1 January to 30 June 2025 (usually issued January/February) except for 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. Each rates and charges notice includes one half of the annual charges levied.

All rates and charges issued will be due and payable within 30 days of the issue of a notice to pay.

15. Interest (s 133 *Local Government Regulation 2012*)

In accordance with the *Local Government Regulation 2012*, overdue rates will bear interest at the rate of seven (7) 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.

16. Discount (s 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:

- a) Rural Fire Levy
- b) Emergency Services Levy
- c) North West Emu Park Sewerage Benefited Area Special Charge
- d) Causeway Township Sewerage Benefited Area Special Charge
- e) Musklers Beach Revetment Wall – Special Charge
- f) Water Consumption Charges
- g) Natural Environment Separate Charge
- h) Road Network Separate Charge
- i) Disaster Response Separate Charge

17. Rate Concessions (s 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 2024-25 Budget. The main areas of concessions are as follows:

17.1 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 \$300 per annum) 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 20% (to a maximum of \$300) 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*).

17.2 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 charges will cause the ratepayer hardship.

17.3 Permit to Occupy – General Rates

Council will grant a concession of up to \$600 in General Rates for properties with 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.

17.4 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.

17.5 Nature Reserves

Council will grant a rebate to ratepayers of properties where a Nature Refuge Agreement exists over the property. The amount of rebate being proportional to the area of land covered by the agreement.

The concessions are offered in recognition of the ratepayer's commitment to maintain the nature refuge area of their land. Thus, contributing to the conservation of significant natural resources, high value vegetation and wildlife habitat.

18. Authority

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

19. Repeals/Amendments

This Statement repeals the former Livingstone Shire Council Statement titled 'Revenue Statement v11.0'.

Version	Date	Action
1.0	22/07/2014	Adopted
2.0	12/07/2015	Amended Policy Adopted
3.0	24/07/2015	Amended Policy Adopted
4.0	12/07/2016	Amended Policy Adopted
5.0	27/06/2017	Amended Policy Adopted
6.0	27/07/2018	Amended Policy Adopted
6.1	02/10/2018	Administrative Amendments – reflect organisational restructure
7.0	11/07/2019	Amended Policy Adopted
8.0	28/07/2020	Amended Policy Adopted
9.0	29/06/2021	Amended Policy Adopted
10.0	26/07/2022	Amended Policy Adopted
11.0	13/06/2023	Amended Policy Adopted
12.0	DRAFT	Draft Policy

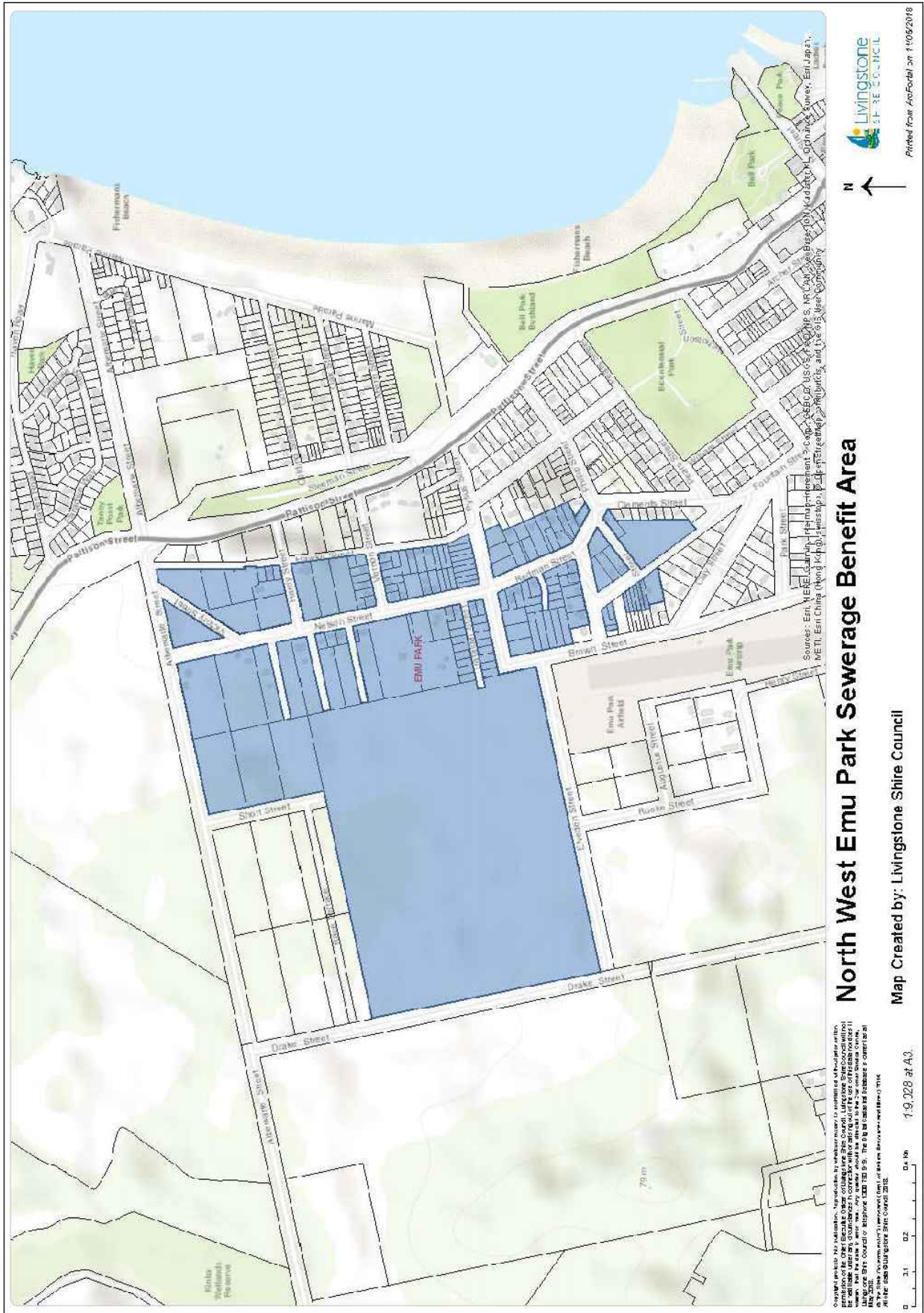
ALASTAIR DAWSON
ACTING CHIEF EXECUTIVE OFFICER

Attachment 1 - Land Use Codes

- 01 Vacant Urban Land
- 02 Single Unit Dwelling
- 03 Multi Unit Dwelling (Flats, Bed & Breakfast)
- 04 Large Homesite – Vacant
- 05 Large Homesite – Dwelling
- 06 Outbuilding
- 07 Guest House/Private Hotel
- 08 Building Units
- 09 Group Titles
- 10 Combined Multi-dwellings/Shops
- 11 Shop-Single
- 12 Shops - Shopping Group (more than six shops)
- 13 Shops - Shopping Group - two to six shops
- 14 Shops - Main Retail (Central Business District)
- 15 Shops - Secondary Retail (Fringe Central Business District) presence of service industry
- 16 Drive in shopping centre
- 17 Restaurant
- 18 Special Tourist Attraction
- 19 Walkway
- 20 Marina
- 21 Residential Institutions (Non-medical care)
- 22 Car Parks
- 23 Retail Warehouse
- 24 Sales area outdoors (Dealers, boats, cars etc)
- 25 Professional Offices
- 26 Funeral Parlours
- 27 Hospitals, conv. Homes (Medical care) (Private)
- 28 Warehouse & Bulk Stores
- 29 Transport Terminal
- 30 Service Station
- 31 Oil depot & refinery
- 32 Wharves
- 33 Builders yards
- 34 Cold Stores - ice works
- 35 General Industry
- 36 Light Industry
- 37 Noxious/offensive industry (including Abattoir)
- 38 Advertising – Hoarding
- 39 Harbour Industries
- 40 Extractive
- 41 Child Care ex kindergarten
- 42 Hotel/Tavern
- 43 Motels
- 44 Nurseries (Plants)
- 45 Theatres cinemas
- 46 Drive-in Theatre
- 47 Licensed club
- 48 Sports clubs/facilities
- 49 Caravan Parks

- 50 Other Clubs (non-business)
- 51 Religious
- 52 Cemeteries (incl. Crematoria)
- 53 not allocated
- 54 not allocated
- 55 Library
- 56 Show Grounds/Racecourse/Airfield
- 57 Parks/Gardens
- 58 Educational incl. Kindergarten
- 59 not allocated
- 60 Sheep Grazing – dry
- 61 Sheep breeding
- 62 not allocated
- 63 not allocated
- 64 Cattle Grazing – Breeding
- 65 Cattle breeding & fattening
- 66 Cattle fattening
- 67 Goats
- 68 Dairy Cattle - Milk-Quota
- 69 Dairy Cattle - no quota
- 70 Dairy Cattle – cream
- 71 Oil seeds
- 72 not allocated
- 73 Agriculture – Grains
- 74 Agriculture - Turf Farms
- 75 Sugar Cane
- 76 Tobacco
- 77 Cotton
- 78 Rice
- 79 Orchards
- 80 Tropical Fruits
- 81 Pineapples
- 82 Vineyards
- 83 Small Crops & Fodder – Irrigated
- 84 Small Crops & Fodder - non irrigated
- 85 Pigs
- 86 Horses
- 87 Poultry
- 88 Forestry & Logs
- 89 Animals Special
- 90 Stratum
- 91 Transformers
- 92 Defence Force Establishment
- 93 Peanuts
- 94 Vacant Rural Land (Excl. 1 & 4)
- 95 Reservoir, Dams, Pump sites, Bores
- 96 Public Hospital
- 97 Welfare home/institution
- 98 not allocated
- 99 Community Protection Centre

Attachment 3



Attachment 4



12.4 DIFFERENTIAL GENERAL RATES 2024-25

File No: fa10590, M12.5.1
Attachments: Nil
Responsible Officer: Andrea Ellis - Chief Financial Officer
Alastair Dawson - Acting Chief Executive Officer
Author: Kim Cree - Revenue Officer
Priscilla Graham - Coordinator Revenue

SUMMARY

This report presents the differential general rates for the 2024-25 financial year for adoption to support the 2024-25 Budget.

OFFICER'S RECOMMENDATION

THAT

- (a) Pursuant to Section 81 of the *Local Government Regulation 2012*, the categories into which rateable land is categorised, the description of those categories and pursuant to Sections 81(4) and 81(5) of the *Local Government Regulation 2012*, the method by which land is to be identified and included in its appropriate category is as follows:

No.	Category	Description	Identifiers (Land Use Codes)
L1	Mainland Commercial/ Light Industry <\$565,000	Lands on the mainland where the dominant use or intended use is commercial and light industrial purposes and the rateable valuation is \$565,000 or less.	1,2,4,5,6,7,10 to 49 and 72 (excl. lands in any other category)
L1A	Mainland Commercial/ Light Industry >\$565,000	Lands on the mainland where the dominant use or intended use is commercial and light industrial purposes and the rateable valuation is greater than \$565,000.	1,2,4,5,6,7,10 to 49 and 72 (excl. lands in any other category)
L2	Retail Warehouse, Business/Shopping Complex or Outdoor Sales with a gross floor area 400m ² -3,000m ²	Lands where the dominant use or intended use is a retail warehouse, business/shopping complex, or outdoor sales with a gross floor area greater than 400m ² and up to 3,000m ² .	10 to 16 inclusive, 23,24,28,33,35 and 36
L2A	Major Shopping Centres and Retail Warehouse with a gross floor area 3,001m ² -10,000m ²	Lands where the dominant use or intended use is a retail warehouse, business/shopping complex, major shopping centre with onsite parking with a gross floor area of 3,001m ² -10,000m ² .	10 to 16 inclusive, 23, 24, 28,33,35 and 36
L2B	Major Shopping Centres and Retail Warehouse with a gross floor >10,000m ²	Lands where the dominant use or intended use is a retail warehouse, business/shopping complex, major shopping centre with onsite parking and a gross floor area greater 10,000m ² .	10 to 16 inclusive, 23, 24, 28,33,35 and 36

L3	Heavy and Noxious Industry	Lands 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 and dust and includes 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 >\$12,000	Lands where the purpose of use or intended use extracts minerals or other substances from the ground or other environments including related activities and the rateable valuation is greater than \$12,000 (including mining leases).	1, 4, 40
L5A	Extractive < \$12,000	Lands where the purpose of use or intended use extracts minerals or other substances from the ground or other environments including related activities and the rateable valuation is \$12,000 or less (including mining leases).	1, 4, 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)
L6A	Beef Cattle Production 1	Lands where the use or intended use is Cattle Breeding, Grazing or Fattening and the rateable valuation is \$2,000,000 or less.	64 to 66
L6B	Beef Cattle Production 2	Lands where the use or intended use is Cattle Breeding, Grazing or Fattening and the rateable valuation is between \$2,000,001 and \$5,000,000.	64 to 66
L6C	Beef Cattle Production 3	Lands where the use or intended use is Cattle Breeding, Grazing or Fattening and the rateable valuation is between \$5,000,001 and \$10,000,000	64 to 66
L6D	Beef Cattle Production 4	Lands where the use or intended use is Cattle Breeding, Grazing or Fattening and the rateable valuation is greater than \$10,000,000.	64 to 66
L7	Child Care	All lands used predominantly for the provision of childcare services.	41
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 the land:	18

		<p>a) is used or intended for use commercially for that purpose; and</p> <p>b) is greater than 5ha. in area; and</p> <p>c) has or is intended to have accommodation capacity greater than 100 rooms.</p>	
L9	Residential 1	Lands where the dominant use or intended use is residential purposes, and the rateable valuation is \$210,000 or less (excl. lands in any other category).	1, 2, 6 and 72
L10	Residential 2	Lands where the dominant use or intended use is residential purposes, and the rateable valuation is between \$210,001 and \$420,000 (excl. lands in any other category).	1, 2, 6 and 72
L11	Residential 3	Lands where the dominant use or intended use is residential purposes, and the rateable valuation is between \$420,001 and \$915,000 (excl. lands in any other category).	1, 2, 6 and 72
L12	Residential 4 / Single Residential Dwellings only	Lands where the dominant use or intended use is single residential dwellings and the land has a rateable valuation of more than \$915,000.	2 and 6
L15	Large Residential 1	<p>Lands, used or intended for use for residential purposes, and the rateable valuation is \$210,000 or less:</p> <p>a) Having an area of 4000m² or greater; or</p> <p>b) Having an area of less than 4000m² but located within a Council planning scheme, zone, or precinct with a preferred minimum lot size of 4000m² or greater (excl. lands in any other category).</p>	1,2,4,5,6,72, and 94
L16	Large Residential 2	<p>Lands, used or intended for use for residential purposes, with a rateable valuation that is between \$210,001 and \$420,000:</p> <p>a) Having an area of 4000m² or greater; or</p> <p>b) Having an area of less than 4000m² but located within a Council planning scheme, zone, or precinct with a preferred minimum lot size of 4000m² or greater (excl. lands in any other category).</p>	1,2,4,5,6,72 and 94
L17	Large Residential 3	<p>Lands where the dominant use or intended use is residential purposes, with a rateable valuation that is between \$420,001 and \$915,000:</p> <p>a) Having an area of 4000m² or greater;</p>	1,2,4,5,6,72 and 94

		<p>or</p> <p>b) Having an area of less than 4000m² but located within a Council planning scheme, zone, or precinct with a preferred minimum lot size of 4000m² or greater (excl. lands in any other category).</p>	
L18	Large Residential 4 / Single Residential Dwellings only	<p>Lands, used or intended for use for single residential dwellings, with a rateable valuation more than \$915,000:</p> <p>a) Having an area of 4000m² or greater; or</p> <p>b) Having an area of less than 4000m² but located within a Council planning scheme, zone, or precinct with a preferred minimum lot size of 4000m² or greater (excl. lands in any other category).</p>	2,5 and 6
L21.1	Multi Residential Non-Strata Residential <10 Dwellings 1	<p>Lands used for residential purposes, on which there are less than 10 self-contained dwellings (includes flats, studios, cabins, dwellings, relative retreats, independent living quarters and secondary dwellings), and</p> <p>a) The dominant use or intended use is residential purposes; and</p> <p>b) Rateable valuation of \$255,000 or less (excl. lands in any other category).</p>	3,2,5,6
L21.2	Multi Residential Non-Strata Residential <10 Dwellings 2	<p>Lands used for residential purposes, on which there are less than 10 self-contained dwellings (includes flats, studios, cabins, dwellings, relative retreats, independent living quarters and secondary dwellings),and</p> <p>a) The dominant use or intended use is residential purposes; and</p> <p>b) Rateable valuation is greater than \$255,000 (excl. lands in any other category).</p>	3,2,5,6
L21A	Multi Residential Non-Strata Residential 10-14 Dwellings	<p>Lands used for residential purposes, on which there are 10 to 14 self-contained dwellings (includes flats, studios, cabins, dwellings, relative retreats, independent living quarters and secondary dwellings) and the dominant use or intended use is residential purposes (excl. lands in any other category).</p>	3
L21B	Multi Residential Non-Strata Residential 15-19 Dwellings	<p>Lands used for residential purposes, on which there are 15 to 19 self-contained dwellings (includes flats, studios, cabins, dwellings, relative retreats, independent living quarters and secondary dwellings) and the dominant use or intended use is residential purposes (excl. lands in any</p>	3

		other category).	
L21C	Multi Residential Non-Strata Residential 20-49 Dwellings	Lands used for residential purposes, on which there are 20 to 49 self-contained dwellings (includes flats, studios, cabins, dwellings, relative retreats, independent living quarters and secondary dwellings) and the dominant use or intended use is residential purposes (excl. lands in any other category).	3
L21D	Multi Residential Non-Strata Residential 50-99 Dwellings	Lands used for residential purposes, on which there are 50 to 99 self-contained dwellings (includes flats, studios, cabins, dwellings, relative retreats, independent living quarters and secondary dwellings), and the dominant use or intended use is residential purposes (excl. lands in any other category).	3
L21E	Multi Residential Non-Strata Residential 100-149 Dwellings	Lands used for residential purposes, on which there are 100 to 149 self-contained dwellings (includes flats, studios, cabins, dwellings, relative retreats, independent living quarters and secondary dwellings) and the dominant use or intended use is residential purposes (excl. lands in any other category).	3
L21F	Multi Residential Non-Strata Residential 150-199 Dwellings	Lands used for residential purposes, on which there are 150 to 199 self-contained dwellings (includes flats, studios, cabins, dwellings, relative retreats, independent living quarters and secondary dwellings) and the dominant use or intended use is residential purposes (excl. lands in any other category).	3
L21G	Multi Residential Non-Strata Residential 200-249 Dwellings	Lands used for residential purposes, on which there are 200 to 249 self-contained dwellings (includes flats, studios, cabins, dwellings, relative retreats, independent living quarters and secondary dwellings) and the dominant use or intended use is residential purposes (excl. lands in any other category).	3
L21H	Multi Residential Non-Strata Residential >250 Dwellings	Lands used for residential purposes, on which there are 250 or more self-contained dwellings (includes flats, studios, cabins, dwellings, relative retreats, independent living quarters and secondary dwellings), and the dominant use or intended use is residential purposes (excl. lands in any other category).	3
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.	8 or 9
L23	Strata Residential >500m ²	All land in a community title scheme where the dominant use or intended use is for	8 or 9

		residential purposes, and the individual lot size is greater than 500m ² .	
L23A	Strata Residential <500m ²	All land in a community title scheme where the dominant use or intended use is for residential purposes, and the individual lot size is 500m ² or less.	8 or 9
L24	Vacant Land >\$915,000	Vacant land where the valuation is greater than \$915,000.	1, 4, 72 and 94
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.	21, 50 – 59, 92, and 96 – 100
L27	Other	All lands not included elsewhere. Including but not limited to Transformers, Stratum, Reservoirs, Dams and Bores.	90, 91 and 95 or not elsewhere categorised
L28	Reservoir/Pump Site	Lands where the valuation is \$10,000 or less and used for the purpose of a Reservoir, Dam, Pump site, or Bores.	95
L29	Service Stations 1	Lands where the dominant use or intended use is designed for; capable of; or being used for the storage, wholesale, or retail of petroleum products including gas; and the valuation is \$750,000 or less.	30
L29A	Service Stations 2	Lands where the dominant use or intended use is designed for; capable of; or being used for the storage, wholesale, or retail of petroleum products including gas; and the valuation is greater than \$750,000.	30
L30	Power Generation 1 (0-100MW)	Land used in whole or in part, and whether predominantly or not, for or ancillary to the generation of electricity from a facility with an output capacity of 100 Megawatts or less (excluding transformers / substations).	90, 94
L30A	Power Generation 2 (101-200MW)	Land used in whole or in part, and whether predominantly or not, for or ancillary to the generation of electricity from a facility with an output capacity of between 101 Megawatts and 200 Megawatts (excluding transformers / substations).	90, 94
L30B	Power Generation 3 (201MW+)	Land used in whole or in part, and whether predominantly or not, for or ancillary to the generation of electricity from a facility with an output capacity greater than 200 Megawatts (excluding transformers / substations).	90, 94

- (b) Council delegates to the Chief Executive Officer the power, pursuant to Sections 81(4) and 81(5) of the *Local Government Regulation 2012*, to identify the rating category to which each parcel of rateable land belongs.

- (c) Pursuant to Section 94 of the *Local Government Act 2009* and Section 80 of the *Local Government Regulation 2012*, the differential general rate to be made and levied for each differential general rate category and, pursuant to Section 77 of the *Local Government Regulation 2012*, the minimum general rate to be made and levied for each differential general rate category, is as follows:

Category No.	Category	General Rate (cents in the Dollar of Rateable Value)	Minimum General Rate (\$)
L1	Mainland Commercial/Light Industry <\$565,000	1.9034	2,227
L1A	Mainland Commercial/Light Industry >\$565,000	1.9231	11,630
L2	Retail Warehouse, Business/Shopping Complex, or Outdoor Sales with a gross floor area of 400m ² – 3,000m ²	2.0788	5,476
L2A	Major Shopping Centres and Retail Warehouse with a floor area of 3,001m ² – 10,000m ²	3.0650	37,212
L2B	Major Shopping Centres and Retail Warehouse with a floor area greater than 10,000m ²	3.9269	268,506
L3	Heavy and Noxious Industry	3.5388	8,769
L4	Island Commercial / Industrial	2.0524	2,915
L5	Extractive >\$12,000	6.4950	8,866
L5A	Extractive <\$12,000	6.0780	4,304
L6	Other Rural	0.7155	2,014
L6A	Beef Cattle Production 1 <\$2,000,000	0.7291	2,014
L6B	Beef Cattle Production 2 \$2,000,001 - \$5,000,000	0.6439	18,705
L6C	Beef Cattle Production 3 \$5,000,001 - \$10,000,000	0.6631	34,100
L6D	Beef Cattle Production 4 >\$10,000,001	0.6530	74,088
L7	Child Care	1.9034	2,227
L8	Major Tourism/Accommodation Facilities	2.0389	178,793
L9	Residential 1 <\$210,000	1.1245	1,300
L10	Residential 2 \$210,001 - \$420,000	0.9248	2,290
L11	Residential 3 \$420,001 - \$915,000	0.8092	3,712
L12	Residential 4 >\$915,001	0.7252	6,802
L15	Large Residential 1 <\$210,000	1.0981	1,480
L16	Large Residential 2 \$210,001 - \$420,000	0.8468	2,490
L17	Large Residential 3 \$420,001- \$915,000	0.7775	3,800
L18	Large Residential 4 >\$915,000	0.7030	7,002
L21.1	Multi Residential Non Strata <10 Dwellings <\$255,000	1.3269	1,950
L21.2	Multi Residential Non Strata <10 Dwellings	1.0913	3,435

	>\$255,000		
L21A	Multi Residential Non Strata 10-14 Dwellings	1.3494	13,000
L21B	Multi Residential Non Strata 15-19 Dwellings	1.4056	19,500
L21C	Multi Residential Non Strata 20-49 Dwellings	1.4619	26,000
L21D	Multi Residential Non Strata 50-99 Dwellings	1.5181	65,000
L21E	Multi Residential Non Strata 100-149 Dwellings	1.5743	130,000
L21F	Multi Residential Non Strata 150-199 Dwellings	1.6305	195,000
L21G	Multi Residential Non Strata 200-249 Dwellings	1.6868	260,000
L21H	Multi Residential Non Strata ≥250 Dwellings	1.7430	325,000
L22	Strata Commercial/Industrial	2.2928	2,227
L23	Strata Residential >500m ²	1.2932	2,290
L23A	Strata Residential <500m ²	1.3494	1,480
L24	Vacant land >\$915,000	2.2490	24,800
L26	Special uses	1.2989	5,248
L27	Other	1.9328	2,240
L28	Reservoir/pump site ≤\$10,000	0.7231	1,252
L29	Service Stations <\$750,000	2.0908	2,250
L29A	Service Stations >\$750,000	1.8628	11,580
L30	Power Generation 1 (0-100 Megawatts)	2.9110	17,468
L30A	Power Generation 2 (101-200 Megawatts)	5.7082	40,757
L30B	Power Generation 3 (>200 Megawatts)	8.5622	87,335

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

BACKGROUND

Council acknowledges that there is considerable diversity in the Livingstone 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 equitably among categories and classes of ratepayers. Therefore, Council adopts the differential general rating categories outlined, in a commitment to spread the general rates fairly and equitably, considering 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.

Council also applies the principles set out in the Revenue Policy when making and levying rates and charges:

- Equity for like properties
- User pays
- Meaningful contribution

- Predictability
- Fairness

Council will have regard to the principles by:

- a) operating a rating system whereby land is categorised into rates categories developed by Council for differential rating purposes by having regard to such factors but not limited to, 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 (Equity);
- b) using special and separate rates and charges and utility charges as appropriate to compensate for cost-of-service delivery (User pays);
- c) National Competition Policy legislation where applicable (User pays);
- d) establishing an appropriate number of differential rates categories and setting an appropriate level of rates for each category (Meaningful contribution);
- e) requiring a minimum contribution from each ratepayer towards the overall running of the Council, except where legislation prevents a minimum being set by the application of minimum general rates (Meaningful contribution);
- f) considering timing of the levy of rates with the financial cycle of local economic activity, to assist the smooth running of the local economy (Predictability);
- g) benchmarking any variations in rates and charges from year to year, against the general price movements that occur in other sectors of the community as measured by indexes such as the Road Input Cost Index, the Consumer Price Index, Council Cost Index (as calculated by the Local Government Association of Queensland) and their components. While taking these movements into consideration, Council needs to ensure that the rates and charges made are sufficient to cover the cost of its operations and that Council can continue to provide services to the community at a level consistent with the growth and development of the area (Predictability);
- h) having in place a rating regime that is simple and efficient to administer (fairness); and
- i) making it clear what are the responsibilities (Council and ratepayers') in relation to the rating process (Fairness).

COMMENTARY

General rates are calculated based on land valuations and differential rating categories. Council sets general rates after determining the total revenue required to be raised by rates. The 'differential rate' adopted by Council is multiplied by the annual statutory valuation for the land to determine the number of rates that will be levied on each parcel of rateable land.

Land valuations are based on site value determined by the Valuer-General. The statutory land valuations are only used to provide rating relativities between differently valued parcels of land and do not determine the value of rates to be paid by the owner. The Valuer-General undertook a shire wide statutory land valuation in 2024 for the Livingstone Shire local government area and these valuations are effective 1 July 2024. For the Livingstone Shire local government area (LGA), the revaluation included 17,042 properties, with a total value of \$4,698,927,888, an overall increase of 26 per cent since the last valuation issued in 2022. An overview is provided by the Queensland Government on the 2024 land valuation for Livingstone Shire -

<https://www.qld.gov.au/environment/land/title/valuation/annual/explained/livingstone>

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.

Council acknowledges it has a higher rating effort than comparable Council's and is taking action to reduce the rating burden on ratepayers. There are various indices that Council considers when setting the budget, the various inflation indices have ranged from 3.0% - 4.0%:

- CPI from the March Quarter of 3.6%
- Brisbane inflation rate from the March Quarter of 3.4%.
- State Budget Forecast
 - o Brisbane CPI June 2024 of 4%
 - o Brisbane CPI June 2025 of 2%.
- RBA forecasts as at May 2024
 - o - June 2024 3.6%
 - o June 2025 3.0%.

The following changes were made to the rating methodology:

- 4.2% increase in the overall revenue raised in rates and separate charges;
- Reduction in the road network, natural environment, and disaster response separate charge by 20% (a total of \$88.20) to \$228, \$26.40 and \$10.20 respectively; and reallocating to the general rate;
- Increased the minimum general rate to offset the reduction in separate charges;
- Application of the revaluation effective 1 July 2024 including a review of valuation bandings and categorisation;
- Introduction of new categories for Child Care Centres, Service Stations, and Power Generations;
- Expanded the number of categories to further accommodate Multi Residential Non Strata developments;
- Doubled the valuation banding for Beef Cattle Production; and
- Provided a 5% reduction in revenue contributed by primary production categories.

Overall, budgeted gross general rate revenue will increase by \$3.068 million, which is predominately driven by the structural changes to separate charges and the application of the percentage increases, review of valuation banding and review of both the minimum rates and rate-in-dollar. This increase in general rates (to which discount applies) is offset by the \$1.705 million reduction in separate charges.

While residential properties as an average will experience an average of between 3.37% to 5% increase, both higher valued properties and properties that have experienced changes in valuation will experience a variety of increases with some decreases.

This structural change of reallocating the separate charges to the general rates improves alignment with the equity principle by placing a greater burden on higher valued properties (with assumed higher capacity to pay).

For the 2024-25 budget the average residential property will see a gross increase in general rates and separate charges of 3.37% (\$84.45), which is on par with the March 2024 Brisbane CPI of 3.4%.

PREVIOUS DECISIONS

Previous Differential General Rates were adopted in conjunction with the 2023-24 Budget on the 13 June 2023. The General Rates and Separate charges are reflective of discussions had with Councillors during the 2024-25 series of Budget Workshops.

ACCESS AND INCLUSION

There are no foreseen access and inclusion implications associated with this report.

ENGAGEMENT AND CONSULTATION

The differential general rates identified are reflective of discussions had with Councillor's during the 2024-25 series of Budget Workshops.

HUMAN RIGHTS IMPLICATIONS

Section 4(b) of the *Human Rights Act 2019* requires public entities such as Council 'to act and make decisions in a way compatible with human rights'.

There are no foreseen human rights implications associated with the content of this report.

BUDGET IMPLICATIONS

Differential categories, and levies identified reflect the General Rate revenue represented within the 2024-25 Budget and Long-Term Financial Forecasts.

The total amount of budgeted revenue from General Rates (excluding discounts or remissions) is \$49.004 million, inclusive of 1% growth for new rateable properties.

LEGISLATIVE CONTEXT

Section 81 of the *Local Government Regulation 2012* outlines the requirements regarding the categorisation of land for differential rating such as; the method by which land is to be identified.

Section 80 of the *Local Government Regulation 2012* outlines the requirements regarding identifying the rate to be made and levied per differential rate category.

Section 77 of the *Local Government Regulation 2012* outlines the requirements regarding identifying the minimum general rate to be made and levied per differential general rate category.

LEGAL IMPLICATIONS

The adoption of the Differential General Rates ensures Council's compliance with the requirements of the *Local Government Regulation 2012* and provides for the basis for the levying of general rates and charges for the 2024-25 financial year.

STAFFING IMPLICATIONS

The Chief Executive Officer has been delegated the power to identify the rating category applicable to each parcel of rateable land. In undertaking this task, the Chief Executive Officer will be guided by the descriptions of each category.

Administration and the half-yearly levy of General Rates and Charges is managed by current staffing levels in accordance with existing delegations.

RISK ASSESSMENT

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.

Further details on the objection process can be found in the Revenue Statement.

CORPORATE PLAN REFERENCE***Leading Livingstone***

Community Plan Goal 4.1 - Innovative and accountable leadership to achieve a shared future

4.1.1 Implementation of the Community Plan and Corporate Plan is well co-ordinated across Council and through a delivery mechanism which provides clear line of sight, accountability, and performance measurement for all employees.

CONCLUSION

The Livingstone Shire Council adopt the Differential General Rates for the 2024-25 financial year as outlined within the report and Revenue Statement 1 July 2024 - 30 June 2025 to support the 2024-25 Budget.

12.5 SPECIAL CHARGES 2024-25

File No: fa10590, FM12.5.1
Attachments: Nil
Responsible Officer: Andrea Ellis - Chief Financial Officer
Alastair Dawson - Acting Chief Executive Officer
Author: Priscilla Graham - Coordinator Revenue

SUMMARY

This report presents the special charges for the 2024-25 financial year for adoption to support the 2024-25 Budget. Special Charges identified include the Rural Fire Services Levy, North West Emu Park Sewerage Benefited Area, Causeway Township Sewerage Benefited Area and the Musklers Beach Revetment Wall.

OFFICER'S RECOMMENDATION

THAT

- (a) Pursuant to Section 94 of the *Local Government Act 2009* and Section 94 of the *Local Government Regulation 2012*, Council make and levy a special charge (to be known as the "**Rural Fire Services Levy**") for the purpose of raising revenue for each Rural Fire Brigade as set out in the table below:

Keppel Group

Rural Fire Brigade	Levy 2024-25	Rural Fire Brigade	Levy 2024-25
Adelaide Park	\$40	Kunwarara	-
Barmoya	-	Marlborough	-
Belmont	\$65	Maryvale	\$40
Bondoola	\$45	Mt Gardiner	-
Bungundarra	\$70	Nankin	\$50
Byfield	\$25	Nerimbera	\$40
Canal Creek	-	Ogmore	-
Canoonah	-	Rossmoya	-
Cawarral	\$60	Stanage Bay	\$25
Cooberie	\$20	Stockyard Point	\$50
Coowonga	\$50	Tanby	\$30
Great Keppel Island	-	The Caves	\$100
Hidden Valley	\$40	Wattlebank	-
Jardine	\$30	Woodbury	\$20
Keppel Sands	\$30		

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'	

Rural Fire Brigade Maps are available upon request from the Rural Fire Service, Queensland Fire and Emergency Services, Rockhampton Area Office.

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 2024. However, provision of rural 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 financial year ending on 30 June 2025.

The estimated cost of implementing the overall plan (being the cost of planned works and replacement of capital items for the period) is \$198,330.

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

The occupier/owner 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.

- (b) Pursuant to Section 94 of the *Local Government Act 2009* and Section 94 of the *Local Government Regulation 2012*, Council make and levy a special charge (to be known as the “**North West Emu Park Sewerage Benefited Area – Special Charge**”) of \$478 per rateable assessment 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’ (see Attachment 3 contained within the Revenue Statement).

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 overall plan for this special charge was adopted by Council at its 2009-10 Budget meeting. 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 2024-25 comprises reimbursement to Council of part of the cost that it has incurred to construct the North West Emu Park Sewerage Scheme.

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 would not have occurred if Council had not undertaken the project of constructing the sewerage reticulation infrastructure.

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 \$1,839.50 is paid to Council by 30 September 2024 (which amount represents the 2024-25 per parcel 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.

- (c) Pursuant to Section 94 of the *Local Government Act 2009* and Section 94 of the *Local Government Regulation 2012*, Council make and levy a special charge (to be known as the “**Causeway Township Sewerage Benefited Area – Special Charge**”) of \$468 per rateable assessment 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’ (see Attachment 2 contained within the Revenue Statement).

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 overall plan for this special charge was adopted by Council at its 2009-10 Budget meeting. 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 2024-25 comprises reimbursement to Council of part of the cost that it has incurred to construct the Causeway Township Sewerage Scheme.

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.

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 \$2,142.06 is paid to Council by 30 September 2024 (which amount represents the 2024-25 per parcel 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.

- (d) Pursuant to Section 94 of the *Local Government Act 2009* and Section 94 of the *Local Government Regulation 2012*, Council make and levy a special charge (to be known as the “**Muskers Beach Revetment Wall – Special Charge**”) of \$192.65, per lineal metre of Muskers Beach frontage, per rateable assessment for the provision of a Revetment Wall to protect the identified properties adjoining Muskers 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 ‘Muskers Beach Revetment Wall Benefited Area’ (see Attachment 4 contained within the Revenue Statement).

The service, facility or activity for which the special charge is made is the 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 overall plan for this special charge was adopted by Council at its 2015-16 Budget meeting. 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 Muskers Beach revetment wall from its own revenue sources.

The annual implementation plan in 2024-25 comprises reimbursement to Council of part of the cost that it has incurred to construct the Muskers Beach revetment wall.

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.

Council will, pursuant to Section 121(a) of the *Local Government Regulation 2012*, grant a remission of the Muskers 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 September 2024 (the lump sum value is representative of the 2024-25 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.

BACKGROUND

Special Rates and Charges are levied by Council to fund services or facilities that will especially benefit the owners of properties in a specific area. Revenue raised from these rates will only be used to fund the implementation program for the specific services, facilities or activities specified.

There are no new special charges proposed under the 2024-25 budget.

COMMENTARY

Special charges are adopted in accordance with Section 94 of the *Local Government Act 2009*. The special 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 as outlined within the recommendation 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.

Special charges identified include the Rural Fire Services Levy, North West Emu Park Sewerage Benefited Area, Causeway Township Sewerage Benefited Area, and the Muskens Beach Revetment Wall.

PREVIOUS DECISIONS

Previous special charges were adopted in conjunction with the 2023-24 Budget on the 13 June 2023.

ACCESS AND INCLUSION

There are no foreseen access and inclusion implications associated with this report.

ENGAGEMENT AND CONSULTATION

Council officers in conjunction with Council's Chief Financial Officer and Councillors have reviewed the application of special charges during the 2024-25 series of Budget Workshops.

Rural Fire Services Levy are reflective of review and submission provided by the Area Director Rural Fire Service.

HUMAN RIGHTS IMPLICATIONS

Part 1, Division 1, Section 4(b) of the *Human Rights Act 2019* requires public entities such as Council 'to act and make decisions in a way compatible with human rights'.

There are no foreseen human rights implications associated with the content of this report.

BUDGET IMPLICATIONS

Special charges outlined within the recommendation reflect the Special charges revenue represented within the 2024-25 Budget and Long-Term Financial Forecasts.

LEGISLATIVE CONTEXT

Section 94 of the *Local Government Act 2009* and Section 94 of the *Local Government Regulation 2012*, provides Council the authority to make and levy Special charges.

Discount in accordance with Section 130 of the *Local Government Regulation 2012*, does not apply to separate charges.

LEGAL IMPLICATIONS

The adoption of the special charges ensures Council's compliance with the requirements of the *Local Government Act 2009* and provides for the basis for the levying of special charges for the 2024-25 financial year.

STAFFING IMPLICATIONS

The administration and half yearly levy of special charges is managed by current staffing levels in accordance with existing delegations.

RISK ASSESSMENT

The Revenue Statement inclusive of the special charges has been reviewed by Councils external legal advisors in June 2019 in order to mitigate any unforeseen risks.

CORPORATE PLAN REFERENCE

Leading Livingstone

Community Plan Goal 4.1 - Innovative and accountable leadership to achieve a shared future

4.1.1 Implementation of the Community Plan and Corporate Plan is well co-ordinated across Council and through a delivery mechanism which provides clear line of sight, accountability, and performance measurement for all employees.

CONCLUSION

The special charges are presented for adoption to support the 2024-25 Budget. Special charges identified include the Rural Fire Services Levy, North West Emu Park Sewerage Benefited Area, Causeway Township Sewerage Benefited Area, and the Muskens Beach Revetment Wall.

12.6 SEPARATE CHARGES 2024-25

File No: fa10590, FM12.5.1
Attachments: Nil
Responsible Officer: Andrea Ellis - Chief Financial Officer
Alastair Dawson - Acting Chief Executive Officer
Author: Kim Cree - Revenue Officer

SUMMARY

This report presents the Separate Charges for the 2024-25 financial year for adoption to support the 2024-25 Budget. Separate Charges are levied equally on all rateable land in the Shire and include the Road Network Separate Charge, Natural Environment Separate Charge and the Disaster Response Separate Charge.

OFFICER'S RECOMMENDATION

THAT

- (a) Pursuant to Section 94 of the *Local Government Act 2009* and Section 103 of the *Local Government Regulation 2012*, Council make and levy a Separate Charge (to be known as the "Road Network Separate Charge"), in the sum of \$228.00 per annum per rateable assessment, to be levied equally on all rateable land in the region, for the purposes of defraying part of the cost of maintaining the road network for the financial year beginning 1 July, 2024.

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

- (b) Pursuant to Section 94 of the *Local Government Act 2009* and Section 103 of the *Local Government Regulation 2012*, Council make and levy a Separate Charge (to be known as the "Natural Environment Separate Charge"), in the sum of \$26.20 per annum per rateable assessment, to be levied equally on all rateable land in the region, for the purposes of defraying 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 for the financial year beginning 1 July, 2024.

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

- (c) Pursuant to Section 94 of the *Local Government Act 2009* and Section 103 of the *Local Government Regulation 2012*, Council make and levy a Separate Charge (to be known as the "Disaster Response Separate Charge"), in the sum of \$10.20 per annum per rateable assessment, to be levied equally on all rateable land in the region, for the financial year beginning 1 July, 2024 for the purposes of:

- a. Assisting in the support of the State Emergency Services including the ongoing cost of maintenance of facilities and emergency equipment;
- b. Providing mitigation strategies based on hazards and risks from disasters in the Livingstone Shire area; and
- c. Providing funding to recover from disaster events that impact the Livingstone Shire area.

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

BACKGROUND

In accordance with Section 94 of the *Local Government Act 2009* and Section 103 of the *Local Government Regulation 2012*, Council can adopt to make and levy Separate Charges 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.

Separate Charges of Livingstone Shire Council include the Road Network Charge, Natural Environment Charge, and the Disaster Response Charge.

COMMENTARY

Separate charges are levied equally on all rateable properties and are used to offset the costs of providing services or maintaining infrastructure. Separate charges are based on the equality principle in that regardless of capacity to pay, everyone pays the same. Council is proposing to continue to phase out separate charges over the next four (4) years, ensuring the minimum rate increases further reduce the rating burden on those less able to pay. The 2024-25 separate charges continue this path as follows;

- Road network separate charge reduce from \$304.00 down to \$228.00 per assessment;
- Natural environment separate charge reduce from \$35.20 down to \$26.40 per assessment;
- Disaster response separate charge reduce from \$13.60 down \$10.20 per assessment.

There are no new separate rates or charges proposed for 2024-25 and discount does not apply to separate charges.

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 \$228 per annum per rateable assessment throughout the region. This is a \$76.00 (25%) decrease on the charge levied in 2023-24 \$304.00 (2022-23 \$380 ,2021-22 \$571).

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 \$26.40 per annum per rateable assessment throughout the region. This is a \$8.80 (25%) decrease on the charge levied in 2023-24 \$35.20 (2022-23 \$44, 2021-22 \$66).

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

Disaster Response Separate Charge

The total cost of natural disasters in Queensland is increasing at a significant rate, with this rise in costs, Local Government have a responsibility to ensure measures to mitigate, prepare, respond, recover and build community resilience are implemented. The State Governments 'Queensland Strategy for Disaster Resilience 2017' states Local Government has the

responsibility for building community understanding and capability to manage risk and enhance community resilience.

Council will make and levy a separate charge that will assist in the support of the State Emergency Services including the ongoing cost of maintenance of facilities and emergency equipment so vital for our volunteers to assist the community. Secondly, provide mitigation strategies based on hazards and risks from disasters in the Livingstone Shire area as well as provide funding to recover from disaster events that impact our shire.

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

The amount of the Disaster Response Separate Charge will be \$10.20 per annum per rateable assessment throughout the region. This is a \$3.40 (25%) decrease on the charge levied in 2023-24 \$13.60 (2022-23 \$17.00, 2021-22 \$26.00).

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

PREVIOUS DECISIONS

Previous Separate Charges were adopted in conjunction with the 2023-24 Budget on the 13 June 2023.

In the budget adopted 2022-23, Council proposed to phase out separate charges over five (5) years, ensuring the minimum rate increases further reduce the rating burden on those less able to pay. 2024-25 is continuing this path.

ACCESS AND INCLUSION

There are no foreseen access and inclusion implications associated with this report.

ENGAGEMENT AND CONSULTATION

The Separate Charges identified reflect discussions had with Councilors during the 2024-25 series of Budget Workshops.

HUMAN RIGHTS IMPLICATIONS

Section 4(b) of the *Human Rights Act 2019* requires public entities such as Council 'to act and make decisions in a way compatible with human rights'.

There are no foreseen human rights implications associated with the content of this report.

BUDGET IMPLICATIONS

Separate Charges outlined within the recommendation reflect the Separate Charge revenues represented within the 2024-25 Budget and Long-Term Financial Forecasts.

The total revenue budgeted for Separate Charges is \$4.883 million, which includes a 1% growth rate for new rateable properties. There has been a 25% decrease on the charges levied in 2023-24 of \$1.705 million.

LEGISLATIVE CONTEXT

Section 94 of the *Local Government Act 2009* and Section 103 of the *Local Government Regulation 2012*, provides Council the authority to make and levy Separate Charges.

Discount in accordance with Section 130 of the *Local Government Regulation 2012*, does not apply to separate charges.

LEGAL IMPLICATIONS

The adoption of the Separate Charges ensures Council's compliance with the requirements of the *Local Government Regulation 2012* and provides for the basis for the levying of Separate Charges for the 2024-25 financial year.

STAFFING IMPLICATIONS

The administration and half-yearly levy of Separate Charges is managed by current staffing levels in accordance with current delegations.

RISK ASSESSMENT

The Revenue Statement inclusive of the Separate Charges has been reviewed by King and Company Solicitors in June 2019 order to mitigate any unforeseen risks.

CORPORATE PLAN REFERENCE***Leading Livingstone***

Community Plan Goal 4.1 - Innovative and accountable leadership to achieve a shared future

4.1.1 Implementation of the Community Plan and Corporate Plan is well co-ordinated across Council and through a delivery mechanism which provides clear line of sight, accountability, and performance measurement for all employees.

CONCLUSION

The Separate Charges are presented for adoption to support the 2024-25 Budget. Separate Charges are levied equally on all rateable land in the Shire and include the Road Network Separate Charge, Natural Environment Separate Charge, and the Disaster Response Separate Charge.

12.7 WATER UTILITY CHARGES 2024-25

File No: fa10590, FM12.5.1

Attachments: Nil

Responsible Officer: Andrea Ellis - Chief Financial Officer

Author: Priscilla Graham - Coordinator Revenue
Kim Cree - Revenue Officer**SUMMARY**

This report presents the water utility charges for the 2024-25 financial year for adoption to support the 2024-25 Budget.

OFFICER'S RECOMMENDATION

THAT

CAPRICORN COAST WATER SUPPLY CHARGES

- (a) Pursuant to Section 94 of the *Local Government Act 2009* and Section 99 of the *Local Government Regulation 2012*, Council make and levy water utility charges, for the supply of Capricorn Coast water services by the Council, as follows:

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

Meter Size	Annual Access Charge
20mm	\$ 777
25mm	\$ 1,212
32mm	\$ 1,988
40mm	\$ 3,107
50mm	\$ 4,855
65mm	\$ 8,200
75mm	\$ 10,919
80mm	\$ 12,426
100mm	\$ 19,417
150mm	\$ 45,190
200mm	\$ 77,666
Vacant Land	\$ 777

Capricorn Coast Water Supply Scheme – Non-Residential Water Consumption Charges

Billing Tier	Kilolitres (kl) Per Meter	Charge per Kilolitre
Single Tier	All consumption	\$3.11/kl

Capricorn Coast Water Supply Scheme – Residential Water Consumption Charges

Billing Tier	Kilolitres (kl) Per Meter	Charge per Kilolitre
1 st Tier	up to 90kl per quarter	\$1.33/kl
2 nd Tier	all usage greater than 90kl per quarter	\$3.11/kl

- (b) The application of the above levied Capricorn Coast water supply charges be in accordance with the further detail provided in Council's adopted Revenue Statement 2024-25.

The Caves and Marlborough Water Supply

- (c) Pursuant to Section 94 of the *Local Government Act 2009* and Section 99 of

the *Local Government Regulation 2012*, Council make and levy water utility charges, for the supply of The Caves and Marlborough water services by the Council, as follows:

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

Meter Size	Annual Access Charge
20mm	\$ 721
25mm	\$ 1,124
32mm	\$ 1,843
40mm	\$ 2,880
50mm	\$ 4,502
65mm	\$ 7,607
75mm	\$ 10,129
80mm	\$ 11,526
100mm	\$ 19,417
150mm	\$ 45,190
200mm	\$ 77,666
Vacant Land	\$ 721

The Caves & Marlborough Water Supply Scheme – Non-Residential Water Consumption Charges

Billing Tier	Kilolitres (kl) Per Meter	Charge per Kilolitre
Single Tier	All consumption	\$3.11/kl

The Caves & Marlborough Water Supply Scheme – Residential Water Consumption Charges

Billing Tier	Kilolitres (kl) Per Meter	Charge per Kilolitre
1 st Tier	up to 90kl per quarter	\$1.33/kl
2 nd Tier	all usage greater than 90kl per quarter	\$3.11/kl

- (d) The application of the above levied The Caves and Marlborough water supply charges be in accordance with the further detail provided in Council's adopted Revenue Statement 2024-25.

Nerimbera Water Supply

- (e) Pursuant to Section 94 of the *Local Government Act 2009* and Section 99 of the *Local Government Regulation 2012*, Council make and levy water utility charges, for the supply of Nerimbera water services by the Council, as follows:

Nerimbera Water Supply Scheme – Non-Residential & Residential Access Charges

Meter Size	Annual Access Charge
20mm	\$ 598
25mm	\$ 932
40mm	\$ 2,390
100mm	\$ 14,931
150mm	\$ 33,595
Vacant Land	\$ 598

Nerimbera Water Supply Scheme – Non-Residential Water Consumption Charges

Billing Tier	Kilolitres (kl) Per Meter	Charge per Kilolitre
Single Tier	All consumption	\$3.11/kl

Nerimbera Water Supply Scheme – Residential Water Consumption Charges

Billing Tier	Kilolitres (kl) Per Meter	Charge per Kilolitre
1 st Tier	up to 90kl per quarter	\$1.33/kl
2 nd Tier	all usage greater than 90kl per quarter	\$3.11/kl

- (f) The application of the above levied Nerimbera water supply charges be in accordance with the further detail provided in Council's adopted Revenue Statement 2024-25.

Ogmore Water Supply

- (g) Pursuant to Section 94 of the *Local Government Act 2009* and Section 99 of the *Local Government Regulation 2012*, Council make and levy water utility charges, for the supply of Ogmore water services by the Council, as follows:

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

Meter Size	Annual Access Charge
20mm	\$ 462
Vacant Land	\$ 462

The Ogmore Water Supply Scheme – Non-Residential Water Consumption Charges

Billing Tier	Kilolitres (kl) Per Meter	Charge per Kilolitre
Single Tier	All consumption	\$3.11/kl

The Ogmore Water Supply Scheme – Residential Water Consumption Charges

Billing Tier	Kilolitres (kl) Per Meter	Charge per Kilolitre
1 st Tier	up to 90kl per quarter	\$1.33/kl
2 nd Tier	all usage greater than 90kl per quarter	\$3.11/kl

- (h) The application of the above levied Ogmore water supply charges be in accordance with the further detail provided in Council's adopted Revenue Statement 2024-25.

BACKGROUND

Water Utility charges consist of both Water Access charges (issued half-yearly) and Water Consumption charges (issued at quarterly intervals). Water access refers to the provision of water to a property. It also covers the costs of maintenance and operation of the water system including the water treatment plant and infrastructure.

Water use by residential properties is relatively high and there appears to be scope to enhance the focus of consumption charges to further promote demand management. Effective demand management provides a signal that the above average (or excess) water consumption comes at a much higher price, which places an incentive on the household to adjust water use behaviours.

Council is proposing to target a two-tier consumption charge to bring it more in line with industry peers and increase the price point for the first-tier consumption charge to provide greater incentive to conserve water. The ultimate second-tier consumption charge should be two times the first-tier consumption charge and may need to be adjusted annually in line with CPI.

Future price increases in line with CPI may be required, if no significant additional operating costs and/or capital are envisaged, appear to be sufficient to meet ongoing commercial cost recovery requirements.

COMMENTARY

Water charges will be set to recover all 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 significant business 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 2024 to 30 June 2025, comprised 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 application of the water supply charges (including water consumption) are in accordance with further policy and tables outlined within the Revenue Statement.

For the financial period beginning 1 July 2024 a water supply charge will apply to all land in the Livingstone Shires Water Supply Areas (further detail is contained within the Revenue Statement), 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 Shire's Water Supply Areas, will be as detailed in the water access charges tables as identified within the recommendation and contained within the Revenue Statement. Access charges identified are applied per meter or per lot as appropriate for the period 1 July 2024 to 30 June 2025 and will generally be levied on a half yearly basis.

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 Livingstone Shire Council Water Supply Areas shall be charged an amount per kilolitre as detailed in the consumption charges tables contained within this report and the Revenue Statement. The water period for the consumption charge will be for a period from 1 July 2024 to 30 June 2025 and billing will generally be in arrears on a quarterly basis.

Council has been working on reviewing the pricing structure for its water business to ensure overall cost recovery in aggregate across all schemes is in line with commercial cost recovery requirements under full cost pricing principles. In 2019-20 Council proposed phasing in a user pays charging regime over the following five (5) years. This pricing structure includes a transition to a two-tier water consumption model for residential properties, retaining the single tier consumption charge for non-residential and targeting this to be set at the ultimate second-tier residential water charge. Discount will continue to apply on all access charges, however, does not apply on consumption charges.

In 2024-25 the water consumption pricing structure has brought forward by one year the transition to a two-tier residential water consumption charge, and retaining a single non-residential consumption which will be charged at the tier-two charge per kilolitre.

Council has increased the residential 1st tier quarterly consumption to 90kL, from 30kL, which is higher than the average household consumption (75kL). In 2024-25 a household that consumes 90kL of water in a quarter will cost \$119.70 which is \$3.00 cheaper than the price charged in 2023-24 (122.70).

		YR1	YR2	YR2	YR3	YR4
		2020/21	2021/22	2022/23	2023/24	2024/25
Residential	1st tier charge	\$0.91	\$0.89	\$0.91	\$1.01	\$1.33
	1st tier Quarter threshold	75kL	60kL	45kL	30kL	90kL
	2nd tier charge	\$1.41	\$1.37	\$1.39	\$1.54	\$3.11
	2nd tier Quarter Threshold (kL)	150kL	135kL	120kL	105kL	90kL
	3rd tier charge	\$2.83	\$2.74	\$2.79	\$3.10	
	3rd tier Quarter Threshold (kL)	>150kL	>135kL	>120kL	>105kL	
Non-Residential single tier charge		\$2.07	\$2.14	\$2.29	\$2.54	\$3.11

Council continues to work on transitioning access charges to service level-based pricing in 2025-26. This means that access charges are levied based on applicable service levels for each scheme. Service levels can be established based on the quality of water supplied (potable v non-potable) and water pressure (on-demand vs constant flow). The pricing differentials which will be achieved in 2025-26 will be set on the three categories:

1. Potable water, on-demand (Capricorn Coast, The Caves/Marlborough)
2. Potable water, constant flow (Nerimbera)
3. Non-potable water (Ogmore).

On the current trajectory, Council will transition to service level-based pricing in 2025-26 that will provide a 20% discount on the access charge for potable water, constant flow schemes (Nerimbera) and a 40% discount on the access charge for non-potable water schemes (Ogmore). Council will review this final phase as part of the 2025-26 budget deliberations.

PREVIOUS DECISIONS

Previous Water Utility charges were adopted in conjunction with the 2023-24 Budget on the 13 June 2023. The Water Utility charges identified reflect discussions had with Councillors during the 2024-25 series of Budget Workshops.

Council resolved to adopt full cost pricing principles to the water, sewerage, and waste activities from 1 July 2017 at its Ordinary Meeting on the 20 June 2017.

ACCESS AND INCLUSION

There are no foreseen access and inclusion implications associated with this report. This report once adopted by Council will be made publicly available on Council's website.

ENGAGEMENT AND CONSULTATION

The water utility and consumption charges identified within this report are reflective of discussions had with Councillors during the 2024-25 series of Budget Workshops.

HUMAN RIGHTS IMPLICATIONS

Section 4(b) of the *Human Rights Act 2019* requires public entities such as Council 'to act and make decisions in a way compatible with human rights'.

There are no foreseen human rights implications associated with the adoption of the attached policy.

BUDGET IMPLICATIONS

Water Utility Charges outlined within the recommendation reflect the Water Utility charge revenues represented within the 2024-25 Budget and Long-Term Financial Forecasts.

The five-year price path has been taken into consideration as part of the long-term financial forecast.

The gross budgeted revenue for water access and consumption charges forecast for 2024-25 is \$26.505 million.

LEGISLATIVE CONTEXT

Section 94 of the *Local Government Act 2009* and Section 99 of the *Local Government Regulation 2012*, provides the authority for Council to make and levy Utility charges, for the supply of Water services by the Council.

LEGAL IMPLICATIONS

The adoption of the Water Utility charges ensures Council's compliance with the requirements of the *Local Government Act 2009* and provides for the basis for the levying of Water Utility charges for the 2024-25 financial year.

STAFFING IMPLICATIONS

The administration and half-yearly levy of Water Access Utility charges and Quarterly Water Consumption charges is managed by current staffing levels in accordance with current delegations.

RISK ASSESSMENT

The Revenue Statement inclusive of the Water Utility charges has been reviewed by King and Company Solicitors in June 2019 to mitigate any unforeseen risks.

CORPORATE PLAN REFERENCE

Leading Livingstone

Community Plan Goal 4.1 - Innovative and accountable leadership to achieve a shared future

4.1.1 Implementation of the Community Plan and Corporate Plan is well co-ordinated across Council and through a delivery mechanism which provides clear line of sight, accountability, and performance measurement for all employees.

CONCLUSION

The water utility and consumption charges are presented for adoption to support the 2024-25 Budget. Council has applied full cost recovery pricing in the determination of its pricing as required under the Local Government Act and associated Regulation.

12.8 SEWERAGE CHARGES 2024-25

File No:	fa10590, FM12.5.1
Attachments:	Nil
Responsible Officer:	Andrea Ellis - Chief Financial Officer Alastair Dawson - Acting Chief Executive Officer
Author:	Kim Cree - Revenue Officer Priscilla Graham - Coordinator Revenue

SUMMARY

This report presents the Sewerage Utility Charges for the 2024-25 financial year for adoption to support the 2024-25 Budget.

OFFICER'S RECOMMENDATION

THAT

- (a) Pursuant to Section 94 of the *Local Government Act 2009* and Section 99 of the *Local Government Regulation 2012*, Council make and levy Sewerage Utility Charges, for the supply of sewerage services by the Council, as follows:

<i>Declared Sewered Area</i>	<i>Amount of Charge</i>	<i>Amount of Vacant Land Charge</i>
<i>Capricorn Coast</i>	<i>\$1,008.00</i>	<i>\$958.00</i>

- (b) The application of the above levied sewerage charges be in accordance with the further detail provided in Council's adopted Revenue Statement 2024-25.

BACKGROUND

The Sewerage Utility Charges are set to recover all of the costs associated with the provision of sewerage reticulation services provided by Council. Domestic charges are generally one charge, whilst Commercial charges are allocated per pedestal or urinal as outlined within this report.

Council has reviewed its sewerage business activities and the current cost recovery in aggregate is slightly below commercial cost recovery requirements under full cost pricing principles. As the scheme is presenting slightly under-recovering the targeted commercial cost recovery level, future price increases slightly higher than CPI may be required, assuming that no significant additional operating costs and/or capital are envisaged.

Pricing structures are reviewed annual against forecasted expenditure and economic conditions.

COMMENTARY

For the financial period beginning 1 July 2024, 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.

Sewer charges have increased by \$39.00 or 4% increase for 2024-25.

For occupied land, whether rateable or not, charges for the twelve (12) months ended 30 June 2025 will be made and levied on the following basis:

- a) Generally, a sewerage charge will be levied in respect of each water closet pedestal or urinal installed;
- b) 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; and
 - The term single dwelling does not include premises where a distinct externally visible business activity has been established.
- c) 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;
- d) 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
- e) 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, additional charges shall apply as if each dwelling were on a separate land parcel (including flats, studios, cabins, relative retreats, independent living quarters and secondary dwellings).

However, if there is only one (1) additional self-contained secondary dwelling on a land parcel; additional charges shall apply as if each dwelling were on a separate land parcel only when the secondary dwelling floor area exceeds 80m².

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 L6, L6A, L6B, L6C or L6D (Other Rural or Beef Production 1, 2, 3, or 4), 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:

- 1) A community titles lot is taken to be:
 - a) A single dwelling if it is used wholly or predominantly as a place of residence; and
 - b) A non-dwelling property in any other case.
- 2) A community title lot is a lot in a community titles scheme;
- 3) A community titles scheme is a community titles scheme created under or by virtue of the *Body Corporate and Community Management Act 1997*, or is a development similar to such a scheme but that continues to be governed by the *Building Units and Group Titles Act 1980* rather than by the *Body Corporate and Community Management Act* (e.g. a development created under the *Integrated Resort Development Act 1987*); and

- 4) 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, Studios, Cabins, Dwellings and Secondary Dwellings	Each Flat (includes studios, cabins, dwellings and secondary dwellings when the secondary dwelling/flat floor area exceeds 80m ²)	1 Charge
Aged/Nursing Home <i>Plus</i> Aged/Nursing other fixtures	Each Unit/Cottage Each Pedestal/Urinal	1 Charge 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	\$1,008.00	\$958.00

PREVIOUS DECISIONS

Previous Sewerage charges were adopted in conjunction with the 2023-24 Budget on the 13 June 2023. The sewerage charges identified reflect discussions had with Councillors during the 2024-25 series of Budget Workshops.

Council resolved to adopt full cost pricing principles to the water, sewerage and waste activities from 1 July 2017 at its Ordinary Meeting on the 20 June 2017.

ACCESS AND INCLUSION

There are no foreseen access and inclusion implications associated with this report.

ENGAGEMENT AND CONSULTATION

The sewerage charges identified within this report are reflective of discussions had with Councillors during the 2024-25 series of Budget Workshops.

HUMAN RIGHTS IMPLICATIONS

Part 1, Section 4(b) of the *Human Rights Act 2019* requires public entities such as Council 'to act and make decisions in a way compatible with human rights'.

There are no foreseen human rights implications associated with the content of this report.

BUDGET IMPLICATIONS

Sewerage Charges outlined within the recommendation reflect the related revenue represented within the 2024-25 Budget and Long-Term Financial Forecasts. The gross

sewerage charge revenue estimated to be levied (excluding discounts & remissions) is \$14.757 million which includes a 1% growth increase on new properties within the scheme area.

LEGISLATIVE CONTEXT

Section 94 of the *Local Government Act 2009* and Section 99 of the *Local Government Regulation 2012*, provides Council the authority to make and levy Sewerage Utility Charges, for the supply of sewerage services.

LEGAL IMPLICATIONS

The adoption of the Sewerage charges ensures Council's compliance with the requirements of the *Local Government Act 2009* and provides for the basis for the levying of Sewerage charges for the 2024-25 financial year.

STAFFING IMPLICATIONS

The administration and half-yearly levy of Sewerage charges is managed by current staffing levels in accordance with current delegations.

RISK ASSESSMENT

The Revenue Statement inclusive of the Sewerage charges has been reviewed by Councils' external legal advisors in June 2019 in order to mitigate any unforeseen risks.

CORPORATE PLAN REFERENCE

Leading Livingstone

Community Plan Goal 4.1 - Innovative and accountable leadership to achieve a shared future

4.1.1 Implementation of the Community Plan and Corporate Plan is well co-ordinated across Council and through a delivery mechanism which provides clear line of sight, accountability, and performance measurement for all employees.

CONCLUSION

The sewerage utility charges are presented for adoption to support the 2024-25 Budget.

12.9 WASTE MANAGEMENT UTILITY CHARGES 2024-25

File No: FM12.5.1
Attachments: Nil
Responsible Officer: Andrea Ellis - Chief Financial Officer
Author: Kim Cree - Revenue Officer

SUMMARY

This report presents the Waste Management charges for the 2024-25 financial year for adoption to support the 2024-25 Budget.

OFFICER'S RECOMMENDATION

THAT

- (a) Pursuant to Section 94 of the *Local Government Act 2009* and Section 99 of the *Local Government Regulation 2012*, Council make and levy Waste Management Utility Charges, for the supply of waste management services by the Council, as follows:

Schedule of Waste Collection and Recycling Charges	
Service	Annual Charge
Domestic Services	
Combined Waste and Recycling Collection	\$604
Additional Collection – Waste	\$463
Additional Collection – Recycling	\$146
Ogmore - Waste Collection	\$297
Great Keppel Island - Combined Waste and Recycling Collection	\$752
Great Keppel Island - Additional Collection - Waste	\$657
Great Keppel Island - Additional Collection - Recycling	\$277
Residential Waste Facility Charge	\$10
Commercial Services	
Waste Collection	\$567
Additional Collection – Waste Other than Normal Collection Day	\$676
Recycling Collection	\$156
Additional Collection – Recycling Other than Normal Collection Day	\$218
Ogmore - Waste Collection	\$344
Great Keppel Island - Combined Waste and Recycling Collection	\$859
Great Keppel Island - Additional Collection – Waste	\$657
Great Keppel Island - Additional Collection – Recycling	\$277

- (b) The application of the above levied waste collection and recycling charges be in accordance with the further detail provided in Council's adopted Revenue Statement 2024-25.

BACKGROUND

The Waste Management Utility Charges incorporate the general waste and recycling charges applied based on the number of bins at the property. Commercial charges are levied per bin per collection relative to the type of service outlined within the schedule of waste collection and recycling charges.

COMMENTARY

Council has been working on reviewing the pricing structure for its waste business to implement best practice cost recovery in line with commercial cost recovery requirements under full cost pricing principles. Over the next four (4) years Council is proposing to introduce a more equitable charging regime to ensure that users of all waste facilities are contributing to the cost of providing the various facilities and services. Council will undertake community consultation in 2024-25 to progress recommendations to advance best practice charging structures.

Services to be provided

- 1) At its 6 February 2018 Meeting, Council adopted Designated Waste Collection Areas in which it may conduct collection services. At the same meeting, Council also adopted the following information for each Designated Waste Collection Area:
 - a) Types of general waste collection to be provided;
 - b) The standard general waste container (MGB) and the quantity to be provided per premises; and
 - c) The frequency of collection.

This information is in the Waste Management Schedule which is appended to Council's Waste and Recycling Collection Policy.

- 2) Collection services will be provided in accordance with the Waste Management Schedule.

Application of Waste Collection and Recycling Charges

- 1) Waste Collection and Recycling Charges will only be applied to properties within the Designated Waste Collection Areas which have a structure that has the potential to generate general waste.
- 2) If a property has one or more residential structures or units (includes flats, studios, cabins, dwellings, relative retreats, independent living quarters and secondary dwellings) capable of separate occupation, the relevant Waste Collection and Recycling Charges (Domestic Services) will be levied for each structure or unit.
- 3) To prevent doubt, where a secondary dwelling exceeds the floor area of 80m² an additional domestic combined service must be provided.
- 4) Where a collection service is provided to a residence on a property within Category 6, 6(a) or 6(b) (Other Rural or Beef Production 1 or 2), the relevant Waste Collection and Recycling Charges (Domestic Services) will be levied.
- 5) For newly constructed structures, the Combined Waste and Recycling Collection Charge will be applied from the plumbing/building approval or delivery of the MGB, whichever occurs first.
- 6) If a collection service is cancelled in accordance with 5.7 of Council's Waste and Recycling Collection Procedure, charges will not be levied.
- 7) If there is more than one commercial operator on land capable of separate occupation, the owner will be charged the appropriate fee according to the quantity of collections provided.

Domestic Services Charges

<p>Combined Waste and Recycling Collection charge: Provision of one waste MGB, one recycling MGB and a collection service in accordance with the Waste Management Schedule.</p>
<p>Additional Collection – Waste and Additional Collection – Recycling charges: Provision of additional collection services in accordance with 5.4 of Council's Waste and Recycling Collection Procedure. NOTE: to be provided on the same day as existing collection service</p>
<p>Ogmore - Waste Collection charges: Provision of one waste MGB and a collection service in accordance with the Waste Management Schedule.</p>
<p>Great Keppel Island - Combined Waste and Recycling Collection charge: Provision of one waste MGB, one recycling MGB and a collection service in accordance with the Waste Management Schedule.</p>
<p>Great Keppel Island – Additional Collection – Waste and Great Keppel Island – Additional Collection – Recycling charges: Provision of additional collection services in accordance with 5.4 of Council's Waste and Recycling Collection Procedure. NOTE: to be provided on the same day as existing collection service</p>

Commercial Services Charges

<p>Waste Collection charge: Provision of one waste MGB and a collection service in accordance with the Waste Management Schedule.</p>
<p>Recycling Collection charge: Provision of one recycling MGB and a collection service in accordance with the Waste Management Schedule.</p>
<p>Additional Collection – Waste and Additional Collection – Recycling charges: Provision of additional collection service in accordance with 5.4 of Council's Waste and Recycling Collection Procedure.</p>

PREVIOUS DECISIONS

Previous Waste Management Utility Charges were adopted in conjunction with the 2023-24 Budget on the 13 June 2023.

ACCESS AND INCLUSION

There are no foreseen access and inclusion implications associated with this report.

ENGAGEMENT AND CONSULTATION

The Waste Management Utility Charges identified are reflective of discussions had with Councillors during the 2024-25 series of Budget Workshops.

Council resolved to adopt full cost pricing principles to the water, sewerage and waste activities from 1 July 2017 at its Ordinary Meeting on the 20 June 2017.

HUMAN RIGHTS IMPLICATIONS

Section 4(b) of the *Human Rights Act 2019* requires public entities such as Council 'to act and make decisions in a way compatible with human rights'.

There are no foreseen human rights implications associated with the content of this report.

BUDGET IMPLICATIONS

Council received an upfront payment to cover four financial years of the waste levy in 2022-23. The waste levy payments received from the Department of Environment and Science mitigate any direct impacts of the State Government Waste Levy (implemented 2019/20) upon households, for the disposal of eligible municipal solid waste generated in Livingstone Shire Council areas that is delivered to a waste disposal site/landfill for the 2024-25 financial year.

Municipal solid waste includes household kerbside collected waste (i.e., wheelie bins), domestic self-haul waste and waste from litter bins, street sweepings and public place maintenance.

Waste Management Utility Charges outlined within the recommendation reflect the related revenue represented within the 2024-25 Budget and Long-Term Financial Forecasts. The long-term financial forecast does not factor any advance payments to Council to cover the cost of the State Government's waste levy beyond June 2024.

The gross revenue budget (before discount or rebates) is \$8.4 million.

LEGISLATIVE CONTEXT

Section 94 of the *Local Government Act 2009* and Section 99 of the *Local Government Regulation 2012*, provides Council the authority to make and levy Waste Management Utility Charges, for the supply of waste management services.

LEGAL IMPLICATIONS

The adoption of the Waste Management Utility Charges ensures Council's compliance with the requirements of the *Local Government Act 2009* and provides the basis for the levying of Waste Management Utility Charges for the 2024-25 financial year.

STAFFING IMPLICATIONS

The administration and half-yearly levy of Waste Management Utility Charges is managed by current staffing levels in accordance with current delegations.

RISK ASSESSMENT

The Revenue Statement inclusive of the Waste Management Utility Charges has been reviewed by King and Company Solicitors in June 2019 to mitigate any unforeseen risks with no material changes made.

CORPORATE PLAN REFERENCE***Leading Livingstone***

Community Plan Goal 4.1 - Innovative and accountable leadership to achieve a shared future

4.1.1 Implementation of the Community Plan and Corporate Plan is well co-ordinated across Council and through a delivery mechanism which provides clear line of sight, accountability, and performance measurement for all employees.

CONCLUSION

The Waste Management Utility Charges are presented for adoption to support the 2024-25 Budget.

12.10 LEVY AND PAYMENT 2024-25

File No:	fa10590, FM12.5.1
Attachments:	Nil
Responsible Officer:	Andrea Ellis - Chief Financial Officer Alastair Dawson - Acting Chief Executive Officer
Author:	Priscilla Graham - Coordinator Revenue

SUMMARY

This report presents the levy and payment periods for the 2024-25 rates and charges for adoption to support the 2024-25 Budget.

OFFICER'S RECOMMENDATION

THAT

- (a) Pursuant to Section 107 of the *Local Government Regulation 2012* and Section 114 of the *Fire and Emergency Services Act 1990*, Council's Rates and Charges, and the State Government's Emergency Management, Fire and Rescue Levy shall generally be levied half yearly (billing periods beginning August and January/February) 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.
- (b) 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.
- (c) Pursuant to Section 118 of the *Local Government Regulation 2012*, that Council's Rates and Charges, and the State Government's Emergency Management, Fire and Rescue Levy, be paid within 30 days of the date of the issue of the rate notice.

BACKGROUND

Livingstone Shire Council Rates and Utility Charges shall generally be levied half yearly with the exception of water consumption which will be levied at quarterly intervals on a rolling basis. Such Rates and Utility Charges issued will be provided thirty (30) days for payment.

COMMENTARY

Rates and Utility Charges are billed half yearly. Billing periods being 1 July 2024 to 31 December 2024 (issued July/August) and 1 January 2025 to 30 June 2025 (issued January/February) with the exception of water consumption which will be levied at quarterly intervals on a rolling basis. Notices become due and payable within 30 days of the issue of the rate and utility notice.

Council has reviewed the time from when notices become due and payable and it remains at 30 days. This is to maintain administrative efficiencies implemented in 2023/24 and assist timeframes when processing supplementary levies and the debt recovery processes.

PREVIOUS DECISIONS

The previous levy and payment periods for the 2023-24 year were identified within the Revenue Statement 2023-24 and adopted on the 13 June 2023 in conjunction with the 2023-24 Budget.

ACCESS AND INCLUSION

There are no foreseen access and inclusion implications associated with this report.

ENGAGEMENT AND CONSULTATION

The levy and payment periods identified are reflective of discussions had with Councillor's during the 2024-25 series of Budget Workshops.

HUMAN RIGHTS IMPLICATIONS

Section 4(b) of the *Human Rights Act 2019* requires public entities such as Council 'to act and make decisions in a way compatible with human rights'.

There are no foreseen human rights implications associated with the content of this report.

BUDGET IMPLICATIONS

Any extension of payment periods can adversely affect the budgeted revenue as it delays/reduces cash flow and subsequent debt recovery actions.

LEGISLATIVE CONTEXT

Section 107 of the *Local Government Regulation 2012*, outlines the requirement for Council to identify the billing periods for rates and utility charges.

Section 114 of the *Fire and Emergency Services Act 1990*, outlines the requirement for Council to identify the billing periods for the State Government's Emergency Management, Fire and Rescue Levy.

Section 102 of the *Local Government Regulation 2012*, details the requirements in regard to reading of water meters.

Section 118 of the *Local Government Regulation 2012*, outlines the Councils ability to decide the date by which, rates or charges must be paid.

LEGAL IMPLICATIONS

Adoption of levy and payment periods ensures compliance with the requirements of the *Local Government Regulation 2012*.

STAFFING IMPLICATIONS

The administration of the levy and payment period is managed by current staffing levels in accordance with the Revenue Statement.

Applications in regard to missed discount are processed in accordance with the Rates Payment Policy.

RISK ASSESSMENT

Risk is mitigated by strategies to identify with ratepayers that Rates and Utility Notices have issued and the subsequent dates due for payment.

CORPORATE PLAN REFERENCE***Leading Livingstone***

Community Plan Goal 4.1 - Innovative and accountable leadership to achieve a shared future

4.1.1 Implementation of the Community Plan and Corporate Plan is well co-ordinated across Council and through a delivery mechanism which provides clear line of sight, accountability, and performance measurement for all employees.

CONCLUSION

The levy and payment periods for the 2024-25 rates and charges are presented for adoption in support of the 2024-25 Budget.

12.11 INTEREST 2024-25

File No:	fa10590, FM12.5.1
Attachments:	Nil
Responsible Officer:	Andrea Ellis - Chief Financial Officer Alastair Dawson - Acting Chief Executive Officer
Author:	Priscilla Graham - Coordinator Revenue

SUMMARY

This report seeks the adoption of the rate of interest applied to all overdue rates and utilities (including water consumption) for the 2024-25 financial year.

OFFICER'S RECOMMENDATION

THAT pursuant to Section 133 of the *Local Government Regulation 2012*, overdue rates will bear interest at the rate of seven (7) per cent 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.

BACKGROUND

In accordance with the *Local Government Regulation 2012*, overdue rates will bear interest at the rate of seven (7) 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.

COMMENTARY

The *Local Government Regulation 2012* outlines the maximum statutory rate of interest being the prescribed rate for a day of eight (8) per cent plus the bank bill yield rate (4.35 per cent). From 1 July 2024, the Department of State Development, Infrastructure, Local Government and Planning has prescribed that the maximum interest rate to be 12.35 per cent (2023-24: 11.64 per cent, 2022-23: 8.17 per cent, 2021-22: 8.03 percent, 2020-21: 8.53 per cent, 2019-20: 9.83 per cent, 2018-19: 11.00 per cent).

Council has identified that this rate of interest is unintentionally increasing the difficulty of our ratepayers to pay down their arrears. Council recognises that many of these ratepayers are genuinely attempting to pay down their overdue balances.

Therefore, Council has opted to maintain the level of interest applied to seven (7) percent for the seventh year in a row. The seven (7) 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 until the arrears are paid in full.

PREVIOUS DECISIONS

The previous rate of interest applied (7%) to arrears was adopted within the Revenue Statement 2023-24 in conjunction with the 2023-24 Budget. The application of the interest and the rate of seven (7) percent is reflective of discussions had with Councillors during the 2024-25 series of Budget Workshops.

ACCESS AND INCLUSION

There are no foreseen access and inclusion implications associated with this report.

ENGAGEMENT AND CONSULTATION

The application of the interest and the rate of seven (7) percent is reflective of discussions had with Councillors during the 2024-25 series of Budget Workshops.

HUMAN RIGHTS IMPLICATIONS

Section 4(b) of the *Human Rights Act 2019* requires public entities such as Council 'to act and make decisions in a way compatible with human rights'.

There are no foreseen human rights implications associated with the content of this report.

BUDGET IMPLICATIONS

The application of the interest on arrears outlined within the recommendation is reflected within the interest revenues represented within the 2024-25 Budget and Long-Term Financial Forecasts.

The interest outlined within the recommendation reflects the related revenue represented within the 2024-25 Budget and Long-Term Financial Forecasts.

The estimated interest from overdue rates and charges is \$0.158 million.

LEGISLATIVE CONTEXT

Section 133 of the *Local Government Regulation 2012* identifies the maximum statutory interest rate in which a Local Government can charge.

LEGAL IMPLICATIONS

Adoption of the interest rate applicable for overdue rates and charges ensures compliance with the requirements of the *Local Government Regulation 2012*.

STAFFING IMPLICATIONS

The administration of the interest is managed by current staffing levels within the Revenue and Rates function.

RISK ASSESSMENT

Council has maintained an interest rate for overdue rates and charge lower than the statutory maximum threshold.

The revenue stream, whilst material, is determined by a proportion of ratepayers who do not pay rates and charges in full by the due date. Council has in place a variety of payment options for ratepayers to assist in paying arrears

CORPORATE PLAN REFERENCE

Leading Livingstone

Community Plan Goal 4.1 - Innovative and accountable leadership to achieve a shared future

4.1.1 Implementation of the Community Plan and Corporate Plan is well co-ordinated across Council and through a delivery mechanism which provides clear line of sight, accountability, and performance measurement for all employees.

CONCLUSION

The seven (7) percent rate of interest to be applied to all overdue rates and utilities (including water consumption) for the 2024-25 financial year is presented for adoption in support of the 2024-25 Budget.

12.12 DISCOUNT 2024-25

File No: fa10590, FM12.5.1
Attachments: Nil
Responsible Officer: Andrea Ellis - Chief Financial Officer
Alastair Dawson - Acting Chief Executive Officer
Author: Priscilla Graham - Coordinator Revenue

SUMMARY

This report presents for the adoption of the discount for prompt payment of rates and charges for the 2024-25 financial year for adoption to support the 2024-25 Budget.

OFFICER'S RECOMMENDATION

THAT pursuant to Section 130 of the *Local Government Regulation 2012*, Council will allow a discount of ten (10) percent on the gross differential general rates, sewerage utility charges, water utility charges, residential waste facility charge and waste management utility charges made and levied, excluding the water consumption charges, emergency services levy, special and separate rates and charges, 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.

BACKGROUND

Council offers a discount to encourage on time payment of rates and utility charges and reward ratepayers for the responsible management of their accounts. It is estimated that ninety (90) percent of ratepayers take advantage of this incentive and ensure their half-yearly rates and utility notices are paid by the due date for discount.

COMMENTARY

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
- Muskens Beach Revetment Wall Special Charge
- Water Consumption Charges
- Natural Environment Separate Charge
- Road Network Separate Charge
- Disaster Response Separate Charge

PREVIOUS DECISIONS

The previous rate of discount for on time payment was adopted within the Revenue Statement 2023-24 in conjunction with the 2023-24 Budget. The discount identified reflects discussions had with Councilors during the 2024-25 series of Budget Workshops.

ACCESS AND INCLUSION

There are no foreseen access and inclusion implications associated with this report.

ENGAGEMENT AND CONSULTATION

Council officers in consultation with Council's Chief Financial Officer and Councillors have reviewed the applicable rate of discount for on-time payment.

HUMAN RIGHTS IMPLICATIONS

Section 4(b) of the *Human Rights Act 2019* requires public entities such as Council 'to act and make decisions in a way compatible with human rights'.

There are no foreseen human rights implications associated with the content of this report.

BUDGET IMPLICATIONS

The 2024-25 Budget estimates approximately 90% of ratepayers take advantage of the ten (10) percent prompt payment discount.

The estimated value of discount in 2024-25 is \$7.829 million.

LEGISLATIVE CONTEXT

Section 130 of the *Local Government Regulation 2012*, provides the ability for Council to allow a discount for the payment of rates and charges before the due date for discount.

LEGAL IMPLICATIONS

The adoption of the discount ensures Council's compliance with the requirements of the *Local Government Regulation 2012*.

STAFFING IMPLICATIONS

The administration of the discount is managed by current staffing levels in accordance with the Revenue Statement.

RISK ASSESSMENT

Risk is mitigated by the due date of payment clearly identified upon notices and additional marketing of discount dates.

Applications in regard to missed discount are processed in accordance with the Rates Payment Policy.

CORPORATE PLAN REFERENCE***Leading Livingstone***

Community Plan Goal 4.1 - Innovative and accountable leadership to achieve a shared future

4.1.1 Implementation of the Community Plan and Corporate Plan is well co-ordinated across Council and through a delivery mechanism which provides clear line of sight, accountability, and performance measurement for all employees.

CONCLUSION

This report seeks the adoption of the discount for prompt payment of rates and charges for the 2024-25 financial year in support of the 2024-25 Budget.

12.13 RATING REBATES AND CONCESSIONS 2024-25**File No:** fa10590, FM12.5.1**Attachments:** 1. Rates Rebates and Remissions Policy [↓](#)**Responsible Officer:** Andrea Ellis - Chief Financial Officer**Author:** Priscilla Graham - Coordinator Revenue

SUMMARY

This report presents the Rates Rebates and Remissions Policy for the 2024-25 financial year for adoption to support the 2024-25 Budget.

OFFICER'S RECOMMENDATION

THAT

- (a) Pursuant to Sections 120, 121 and 122 of the *Local Government Regulation 2012*, Council adopt the Rates Rebates and Remissions Policy.
- (b) Pursuant to Sections 120, 121 and 122 of the *Local Government Regulation 2012*, Council will offer a subsidy (upon the same terms and conditions as the Queensland Government Pensioner Rate Subsidy Scheme), a 20% remission (to a maximum of \$300) 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. The Council Pensioner Subsidy includes a person in receipt of a Widow/ers Allowance. The remission is offered on the basis that the ratepayers are pensioners (as defined by the *Local Government Regulation 2012*).
- (c) Pursuant to Sections 120, 121 and 122 of the *Local Government Regulation 2012*, Council will grant varied levels of concessions to approved charitable and other not-for-profit Community Groups, including not-for-profit Sporting Bodies, in accordance with the provisions of the *Rates Rebates and Remissions Policy*. The concessions are offered in accordance with eligibility criteria outlined within the Rates Rebates and Remissions Policy and are offered on the basis that the ratepayers are entities whose objectives do not include the making of a profit.
- (d) General Rate Remissions - In accordance with Chapter 4, 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.
- (e) 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
- (f) Nature Refuge Agreements
Council will grant a rebate for properties where a Nature Refuge Agreement exists over the property or part thereof; and an application is submitted by the land owner/s. The amount of rebate is proportional to the area of land covered by the nature refuge agreement.

BACKGROUND

In accordance with Sections 120, 121 and 122 of the *Local Government Regulation 2012*, Council will offer rebates and remissions in accordance with the Rates Rebates and Remissions Policy and strict eligibility criteria. The Policy identifies target groups and establishes 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 or land holders with approved Nature Refuge Agreements.

COMMENTARY

The Rates Rebates and Remissions Policy is generally reviewed annually in conjunction with the Budget. The Policy may be reviewed at any stage throughout the financial year upon resolution of Council. The policy is consistent with previous years.

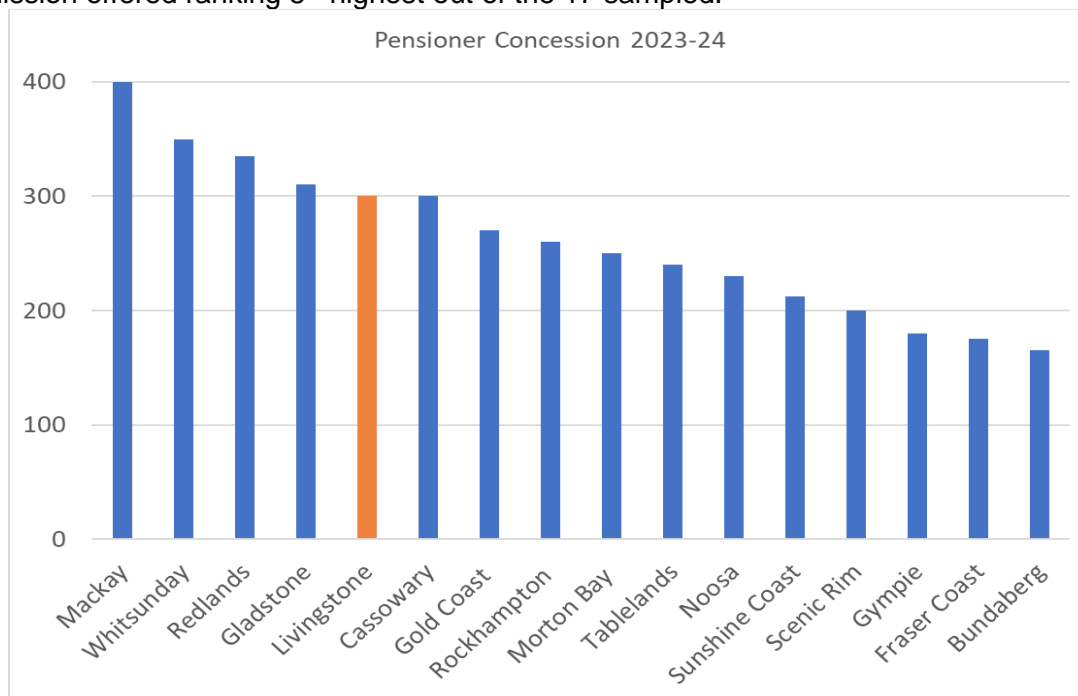
Council provides various levels of remissions for the following categories of ratepayers.

Approved Government Pensioners

The pensioner remission is intended to encourage and assist pensioners to be independent and continue to live in their own homes where possible.

Eligible pensioners will receive a remission of 20% (to a maximum of \$300) on all rates levied in respect of the property in which they both own and reside. This is in addition to the 20% of the gross rates and charges (up to a maximum of \$200) available under the Queensland State Government Pension Rebate. The total cost of providing the Council's pensioner remission is an estimated \$0.900 million (an estimated 2,742 eligible pensioners) for 2024-25.

The below graph provides a comparison of Council's pensioner remission compared to a selection of other Local Governments based on the 2023-24 remission, with Council's remission offered ranking 5th highest out of the 17 sampled.



Not-For-Profit/Charitable Organisations

Council grants varied levels of concessions to charitable and other not-for-profit organisations including charitable community groups, the Surf Life Saving Clubs, Community Showgrounds, Community Kindergartens, Rural Fire Brigades, Community Art Associations, Charitable Organisations assisting the Aged/Disadvantaged and Sporting Clubs and Associations.

The estimated total value of remissions offered to the Not-For-Profit/Charitable Organisations for the 2024-25 financial year is an estimated \$0.188 million. This excludes any additional grants, in kind donations or other funding the organisations may obtain from Livingstone Shire Council.

Nature Refuge Agreements

Providing assistance for the conservation of significant natural resources in private landholdings in rural areas is an action which can be taken to address the problems of land degradation and loss of natural resources. The broader community benefits associated with natural area conservation including improvements to overall catchment health, retention of critical habitats, reduced erosion and improved water quality.

To address these issues, Council has introduced a rates rebate scheme to encourage the conservation of high value vegetation and wildlife habitat on private land. A rate rebate recognises the landowners' commitment to maintain the nature refuge area of their land. The use of the Nature Refuge Agreement as a condition of a rate rebate has been determined as the most appropriate method of identifying suitable properties as they offer the highest level of protection and are automatically transferred with ownership of the land. The amount of rebate is proportional to the area of land covered by the Nature Refuge Agreement.

It is estimated that by offering this remission, Council is supporting the management of one thousand and eighty-six (1,086) hectares of land protected by Nature Refuge Agreements for a cost of approximately \$5,643.10 per annum.

General Rate Remissions

In accordance with Chapter 4, Part 10 of the *Local Government Regulation 2012*, the properties where 100% remission of general rates applies under the acts may be exempt from the payment of general rates in lieu of the provision of a remission.

Permits to Occupy

Council grants a 100% remission on separate charges and a maximum of remission of \$600 of general rates upon assessments that only contain a Permit to Occupy for a pump site 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.

PREVIOUS DECISIONS

The previous Rates Rebates and Remissions Policy was adopted by Council on the 13 June 2023 in conjunction with the 2023-24 Budget. The remissions identified reflect discussions had with Councillors during the 2024-25 series of Budget Workshops.

BUDGET IMPLICATIONS

Remissions provided under the Rates Rebates and Remissions Policy are in accordance with the remissions allocated within the 2024-25 Budget.

In total, approximately \$1.089 million is provided in rating rebates and remissions for the 2024-25 budget.

ACCESS AND INCLUSION

There are no foreseen access and inclusion implications associated with this report. This policy once adopted will be made publicly available on Council's website.

ENGAGEMENT AND CONSULTATION

The Rates Rebates and Remissions Policy has been reviewed by Council officers in consultation with the Chief Financial Officer and Councillors. In accordance with discussions had during the 2024-25 series of Budget Workshops.

HUMAN RIGHTS IMPLICATIONS

Section 4(b) of the *Human Rights Act 2019* requires public entities such as Council 'to act and make decisions in a way compatible with human rights'.

There are no foreseen human rights implications associated with the content of this report.

LEGISLATIVE CONTEXT

Sections 120, 121 and 122 of the *Local Government Regulation 2012*, identify the provisions made to allow Council the ability to apply remissions to certain categories of ratepayers.

The Rates Rebates and Remissions Policy may be reviewed at any time throughout the year upon resolution of Council.

LEGAL IMPLICATIONS

The adoption of the Rates Rebates and Remissions Policy ensures compliance with the requirements of the *Local Government Regulation 2012* and provides the guidelines and levels of remission required in order to assess requests for rates and utility charges remissions.

STAFFING IMPLICATIONS

The application of the Rates Rebates and Remissions Policy is managed by current staffing levels in accordance with current delegations.

RISK ASSESSMENT

Risk is mitigated by the application of strict eligibility criteria to ensure the appropriate target groups meet criteria.

CORPORATE PLAN REFERENCE

Leading Livingstone

Community Plan Goal 4.1 - Innovative and accountable leadership to achieve a shared future

4.1.1 Implementation of the Community Plan and Corporate Plan is well co-ordinated across Council and through a delivery mechanism which provides clear line of sight, accountability, and performance measurement for all employees.

CONCLUSION

The Rates Rebates and Remissions Policy is presented for adoption to support the 2024-25 Budget and provides \$1.089 million in support to pensioners, not-for-profit and community organisations and those properties with nature refuges.

12.13 - RATING REBATES AND CONCESSIONS 2024-25

Rates Rebates and Remissions Policy

Meeting Date: 23 July 2024

Attachment No: 1



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,
- ratepayers who are in receipt of an approved Government pension or
- land holders with approved Nature Refuge Agreements.

3. References (legislation/related documents)

Legislative reference

Local Government Act 2009

Local Government Regulation 2012

Related documents

Revenue Policy

Revenue Statement

4. Definitions

To assist in interpretation, the following definitions shall apply:

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 Road Network Separate Charge – 100%

Remission Level Environment Levy Separate Charge – 100%

Remission Level Disaster Response Levy – 0%

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 Road Network Separate Charge – 100%

Remission Level Environment Levy Separate Charge – 100%

Remission Level Disaster Response Levy – 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 – N/A

Identified Assessments

132506 65 Barmoya Road, THE CAVES

139271 65 Racecourse Road, BARMOYA

135459 26 Morris Street, YEPPON

- 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 Disaster Response Levy – 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 Road Network Separate Charge – 100%
- Remission Level Environment Levy Separate Charge – 100%
- Remission Level Disaster Response Levy – 0%
- 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 Road Network Separate Charge – 100%
- Remission Level Environment Levy Separate Charge – 100%
- Remission Level Disaster Response Levy – 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 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 Disaster Response Levy – 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 Disaster Response Levy – 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 Road Network Separate Charge – 100%
- Remission Level Environment Levy Separate Charge – 100%
- Remission Level Disaster Response Levy – 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 Road Network Separate Charge – 100%
- Remission Level Environment Levy Separate Charge – 100%
- Remission Level Disaster Response Levy – 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 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) – The identified; Not for Profit Integrated Retirement/Aged Care Facilities or stand-alone Aged Care Accommodation 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 Road Network Separate Charge – 100%
- Remission Level Environment Levy Separate Charge – 100%
- Remission Level Disaster Response Levy – 0%

Remission Level Special Rates/Charges – 0%

Remission Level Sewerage Charges – 20%

Cap - N/A

Identified Assessments

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 levied for 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.

5.5 Nature Refuge Agreements

Providing assistance for the conservation of significant natural resources in private landholdings in rural areas is an action which can be taken to address the problems of land degradation and loss of natural resources.

The broader community benefits associated with natural area conservation include; improvements to overall catchment health, retention of critical habitats, reduced erosion and improved water quality.

To address these issues Council has introduced a rates rebate scheme to encourage the conservation of high value vegetation and wildlife habitat on private land.

A rate rebate recognises the landowners' commitment to maintain the nature refuge area of their land.

The use of the nature refuge agreement as a condition of a rate rebate has been determined as the most appropriate method of identifying suitable properties as they offer the highest level of protection and are automatically transferred with ownership of the land.

The amount of rebate is proportional to the area of land covered by the nature refuge agreement.

5.5.1 Eligibility

General requirements for attracting the rebate include:

- (a) A Nature Refuge Agreement exists over the property or that part of the property subject to the rates reduction application, between the owner and the Queensland Department of Environment and Science; and
- (b) An application is submitted by the landowner/s.

5.5.2 Close of Applications

Applications may be made at any time and approved properties will receive the rebate from the next rates notice.

5.5.3 Amount of Remission

Rates discount will apply as follows:

Less than 10% of the assessment area	10% of overall general rates to a maximum of \$324 per annum.
10% to less than 20% of the assessment area	15% of overall general rates to a maximum of \$540 per annum.
20% to less than 40% of the assessment area	20% of overall general rates to a maximum of \$810 per annum.
40% or greater of the assessment area	25% of overall general rates to a maximum of \$1,080 per annum.

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/Amendments

This Policy repeals the Livingstone Shire Council policy titled 'Rates Rebates and Remission Policy (v11.0)'.

Version	Date	Action
1.0	12/08/2014	Adopted
2.0	11/11/2014	Amended Policy Adopted
3.0	24/07/2015	Amended Policy Adopted
4.0	12/07/2016	Amended Policy Adopted
5.0	27/06/2017	Amended Policy Adopted
6.0	24/07/2018	Amended Policy Adopted
7.0	11/07/2019	Amended Policy Adopted
8.0	28/07/2020	Amended Policy Adopted
9.0	29/06/2021	Amended Policy Adopted
10.0	26/07/2022	Amended Policy Adopted
11.0	13/06/2023	Minor Administrative Amendments – Policy Adopted
12.0	DRAFT	Policy Reviewed

ALASTAIR DAWSON
ACTING CHIEF EXECUTIVE OFFICER

12.14 2023-24 STATEMENT OF ESTIMATED FINANCIAL POSITION

File No:	FM12.5.2
Attachments:	1. Statement of Estimated Financial Position 30 June 2024 ↓
Responsible Officer:	Alastair Dawson - Acting Chief Executive Officer
Author:	Andrea Ellis - Chief Financial Officer

SUMMARY

This report presents the Estimated Statement of Financial Position as of 30 June 2024 for Council's adoption in accordance with Section 205 of the Local Government Regulation 2012.

OFFICER'S RECOMMENDATION

THAT Council resolve to adopt, pursuant to section 205 of the *Local Government Regulation 2012*, a statement of estimated financial position as set out in Attachment One.

BACKGROUND

In accordance with Section 205 of the *Local Government Regulation 2012* the Chief Executive Officer must present to the local governments annual budget meeting a statement of the Council's estimated financial position. The statement of estimated financial position is a document stating the financial operations, and financial position of the local government for the previous financial year.

The estimated financial position is reported in the standard format for financial and budget reporting and includes the four key financial statements.

- Statement of Financial Position – identifies the predicted financial position of Council including assets (what we own), liabilities (what we owe) and equity (our net worth)
- Statement of Cash Flows – reports how revenue received and expenses paid impact Council's cash balances.
- Statement of Income and Expenditure – presents Council's revenues (where the money comes from) and expenses (where the money is spent)
- Statement of Changes in Equity – reports changes to equity, or Council's assets net of liabilities.

COMMENTARY

The attached provides a comparison between Council's estimated financial position as of 30 June 2024, the originally adopted budget by Council on 26 July 2022 and the approved changes for the revised budget adopted by Council on 19 December 2023.

Commentary has been added into the attached estimated statements for budget variances which have arisen after Council adopted original budget. It should be noted that Council's final financial results are subject to the completion and external audit of Council's 2023-24 General Purpose Financial Statements.

Key financial results are summarised below:

Key Financial Results	2023-24 Original Budget (\$000's)	2023-24 Estimated Result (\$000's)	Variance (\$000's)	Variance (%)
Operating Revenue	\$110,057	\$110,895	+\$838	+0.8%
Operating Expenditure	\$109,887	\$105,993	-\$3,894	-3.5%
Operating Surplus/(Deficit)	\$169	\$4,901	\$4,732	
Closing Cash and Cash Equivalents	\$100,292	\$122,854	+\$22,562	+22.5%
Total Borrowings	\$58,215	\$48,543	-\$9,673	-16.6%
Capital Expenditure	\$51,198	\$28,340	-\$22,858	-44.6%

PREVIOUS DECISIONS

Where Council has resolved to amend capital or operational budget between the adoption of the original and revised budget., these decisions have been incorporated into the 30 June estimated position.

ACCESS AND INCLUSION

This report once adopted by Council will be made publicly available on Council's website.

ENGAGEMENT AND CONSULTATION

Internal engagement and consultation were undertaken to prepare end of year estimates.

HUMAN RIGHTS IMPLICATIONS

Section 4(b) of the *Human Rights Act 2019* requires public entities such as Council 'to act and make decisions in a way compatible with human rights.

There are no foreseen human rights implications associated with the adoption of the attached 2023-24 Statement of Estimated Financial Position.

BUDGET IMPLICATIONS

The attached outlines the estimated financial position of Council as of 30 June 2024 in comparison to the 2023-24 Original and Revised Budget (24RB1). This estimated position is subject to change following the completion and external audit of Council's 2023-24 general purpose financial statements.

The estimated results are not considered a formal budget review as they are adopted post 30 June for the reporting period.

LEGISLATIVE CONTEXT

The Chief Executive Officer must present to the Local Governments annual budget meeting a Statement of Estimated Financial Position for the previous financial year in accordance with Section 205 of the *Local Government Regulation 2012*.

LEGAL IMPLICATIONS

There are no foreseen legal implications associated with the adoption of the attached 2023-24 Statement of Estimated Financial Position.

STAFFING IMPLICATIONS

There are no staffing implications associated with the adoption of the attached 2023-24 Statement of Estimated Financial Position.

RISK ASSESSMENT

Regular robust reporting of Council's Financial Policies assists in creating a framework of financial responsibility within the Council and providing sound long term financial management of Council's operations.

CORPORATE PLAN REFERENCE***Leading Livingstone***

Community Plan Goal 4.3 - Engagement with the community as advisors and partners

4.3.2 Commit to open and accountable governance to ensure community confidence and trust in Council and its democratic values.

The regular review of Council's finance performance and financial position in comparison to budget promotes sound financial management, accountable financial outcomes whilst providing Council and the community with relevant and reliable information on which to base financial decision making.

CONCLUSION

Pursuant to Section 205 of the *Local Government Regulation 2012* the Chief Executive Officer must present to the Local Governments annual budget meeting a Statement of Estimated Financial Position as of 30 June for the immediate previous financial year. The attached provides a comparison between Council's Estimated Financial Position as of 30 June 2024 and the original and revised budgets adopted by Council during the reporting period.

12.14 - 2023-24 STATEMENT OF ESTIMATED FINANCIAL POSITION

Statement of Estimated Financial Position 30 June 2024

Meeting Date: 23 July 2024

Attachment No: 1

STATEMENT OF FINANCIAL POSITION

Estimated Position at 30 June 2024

	Budget 2023-24 \$'000	Approved Changes 24BR1 \$'000	Revised Budget (24RB1) 2023-24 \$'000	Estimated adjustment \$'000	Estimated 30 June 2024 \$'000	Variance from Original Budget		Note
						\$'000	%	
ASSETS								
Current Assets								
Internally Restricted Cash	11,766	(2,278)	9,488	32,733	42,221	30,455	258.8%	
Externally Restricted Cash	27,643	2,109	29,752	472	30,224	2,581	9.3%	
Unrestricted Component	60,883	(449)	60,435	(10,025)	50,409	(10,474)	-17.2%	
Cash and Cash equivalents	100,292	(617)	99,675	23,179	122,854	22,562	22.5%	(a)
Receivables	10,128	(29)	10,099	0	10,099	(29)	-0.3%	
Inventories	932	275	1,207	1,325	2,532	1,600	171.7%	(b)
Contract Assets	0	-	0	4,871	4,871	4,871	6494193%	(c)
Other assets	2,165	2,319	4,484	-	4,484	2,319	107.1%	(d)
Total Current Assets	113,516	1,948	115,464	29,375	144,840	31,323	27.6%	
Non-current assets								
Inventories	2,928	(1,123)	1,805	(56)	1,749	(1,179)	-40.3%	(e)
Property, plant & equipment	1,268,514	37,232	1,305,746	(37,211)	1,268,535	21	0.0%	(f)
Intangible assets	77	7,642	7,719	(7,500)	219	142	184.4%	
Total non-current assets	1,271,519	43,751	1,315,270	(44,767)	1,270,503	(1,016)	-0.1%	
TOTAL ASSETS	1,385,035	45,699	1,430,734	(15,392)	1,415,342	30,307	2.2%	
LIABILITIES								
Current liabilities								
Payables	5,139	108	5,247	5,444	10,691	5,552	108.0%	(g)
Contract Liabilities	481	(481)	-	373	373	(107)	-22.3%	(h)
Borrowings	6,478	(18)	6,460	0	6,460	(18)	-0.3%	
Provisions	7,180	500	7,681	0	7,681	501	7.0%	(i)
Other liabilities	1,275	(118)	1,157	284	1,441	166	13.0%	(j)
Total current liabilities	20,552	(8)	20,544	6,102	26,646	6,094	29.7%	
Non-current liabilities								
Contract Liabilities	-	486	486	(486)	-	-	0.0%	(k)
Borrowings	51,738	878	52,616	(10,533)	42,083	(9,655)	-18.7%	(l)
Provisions	10,325	1,937	12,262	189	12,451	2,126	20.6%	(m)
Other liabilities	1,301	1,323	2,624	(227)	2,397	1,096	84.2%	(n)
Total non-current liabilities	63,364	3,301	67,988	(11,057)	56,931	(6,433)	-10.2%	
TOTAL LIABILITIES	83,916	3,292	88,532	(4,955)	83,577	(340)	-0.4%	
NET COMMUNITY ASSETS	1,301,119	42,407	1,342,203	(10,437)	1,331,766	30,647	2.4%	
COMMUNITY EQUITY								
Asset revaluation surplus	284,230	12,951	297,181	417	297,598	13,368	4.7%	(o)
Retained surplus	1,016,889	28,133	1,045,022	34,387	1,079,409	62,520	6.1%	(p)
TOTAL COMMUNITY EQUITY	1,301,119	28,133	1,342,203	34,804	1,377,007	75,888	5.8%	

Refer to the Statement of Cash Flows for a detailed breakdown of the anticipated cash movements during the 2023-24 financial year.

Movement is indicative of capital investment in the next stage of the Gateway Business and Industrial Park and Emu Park West developments and the timing of sale of the land inventory stock based on current and anticipated contracts.

A review has been undertaken of grant funding and adjustments have been made to reflect the estimated contract assets for grants and subsidies to be received by Council for works completed.

The forecast balance also reflects the closing balance as reported in the Statement of Financial Position as at 30 June 2023, which included \$2.1m of water charges not yet levied. There have been no changes to the underlying assumptions for this line item.

Movement is indicative of balance of land for future development stages of the Gateway Business and Industrial Park.

Movement reflects Councils resolution to pause progressions on the purchase of Rookwood Weir water allocations.

Reflective of the estimated value of payables to be recorded at 30 June 2024.

A review has been undertaken of grant funding and adjustments have been made to reflect the estimated contract liability for grants and subsidies received in advance of work being completed.

The movement in the provision estimates are based on the lower than forecast reports results at 30 June 2023, mainly pertaining to the change in the estimated costs to complete the rehabilitation of the Yeppoon landfill. The timing of the project has also been changed with an increase in the remaining estimated life of the current landfill cell.

The forecast balance also reflects the closing balance as reported in the Statement of Financial Position as at 30 June 2023. This is largely attributed to the waste levy refund received in advance, which will be \$3.5m at 30 June 2024. Changes in the forecast levy are aligned with the release of the levy received in advance. There have been no other changes to the underlying assumptions for these line items.

Reduction represents Council resolution to not proceed with approved borrowings for 2023-24.

Estimate indexation applied to land and building asset classes.

Refer to the Statement of Income and Expenditure for a detailed breakdown of the anticipated movement in retained surplus during the 2023-24 financial year. The forecast balance also reflects the closing balance as reported in the Statement of Financial Position as at 30 June 2023.

STATEMENT OF CASH FLOWS
Estimated Position at 30 June 2024

	Budget 2023-24	Approved Changes 24BR1	Revised Budget (24RB1) 2023-24	Estimated adjustment	Estimated 30 June 2024	Variance from Original Budget		
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	%	Not
Cash Flows from Operating Activities								
Receipts from customers	102,424	(1,779)	100,646	9,604	110,250	7,825	7.6%	(a)
Payments to suppliers and employees	(76,350)	(10,128)	(86,478)	12,501	(73,977)	2,373	-3.1%	(b)
	26,074	(11,907)	14,168	22,105	36,273	10,199	39.1%	
Receipts								
Waste levy received in advance								
Interest received	3,487	250	3,737	-	3,737	250	7.2%	(c)
Non-capital grants and contributions	6,158	(838)	5,320	-	5,320	(838)	-13.6%	(d)
Other	617	(33)	584	-	584	(33)	-5.3%	
Payments								
Borrowing costs	(2,628)	(17)	(2,645)	84	(2,562)	66	-2.5%	
Cash inflow from Operating Activities	33,709	(24,452)	21,163	22,189	43,352	9,644	28.6%	
Cash flows from Investing Activities								
Receipts								
Proceeds from the sale of property, plant and equipment	220	-	220	-	220	-	0.0%	
Grants, subsidies, contributions and donations	20,714	(4,830)	15,884	(8,736)	7,148	(13,566)	-65.5%	(e)
Payments								
Payments for property, plant and equipment	(42,888)	4,487	(38,401)	11,597	(26,804)	16,083	-37.5%	(f)
Payments for intangible assets	(7,500)	-	(7,500)	7,500	-	7,500	-100.0%	(g)
Other cash flows from investing activities	(1,116)	-	(1,116)	1,116	-	1,116	-100.0%	(h)
Cash outflow from Investing Activities	(30,569)	4,487	(30,912)	11,477	(19,436)	11,133	-36.4%	
Cash flows from Financing Activities								
Receipts								
Proceeds from borrowings	9,713	853	10,567	(10,567)	-	(9,713)	-100.0%	(i)
Payments								
Repayment of borrowings	(5,892)	6	(5,887)	80	(5,807)	86	-1.5%	
Cash outflow from Financing Activities	3,821	859	4,680	(10,487)	(5,807)	(9,628)	-252.0%	
Net increase/(decrease) in Cash Held	6,961	(19,107)	(5,069)	23,179	18,110	11,149	160.2%	
Cash at the beginning of the financial year	93,331	11,413	104,744	-	104,744	11,413	12.2%	
Cash at the end of the financial year	100,292	(7,694)	99,675	23,179	122,854	22,562	22.5%	

-) Proceeds from sale of land (Gateway & West Emu Park) and additional revenue from higher growth in rateable properties have largely contributed to an increase in receipts from customers.
-) Vacant positions and underspend in materials & services during the year has resulted in lower than anticipated payments to suppliers and employees.
-) Higher than anticipated interest revenue earnings due to higher cash balances during the year, which are being invested into short term investments to maximise interest earnings.
-) Reduction in operating grants and subsidies for the estimated prepayment of the 2024-25 Financial Assistance Grant (-\$744k) offset receipt of additional operational grants to fund a range of programmes, services, initiatives and event.
-) Reduction in capital grants and subsidies to be recognised in the 2023-24 year to reflect the expected completion timeframes of capital projects in line with payment milestones.
-) Detailed review of capital program to reflect current pricing/contracts and expected completion timeframes.
-) Reflects Councils resolution to pause progressions on the purchase of Rookwood Weir water allocations.
-) Adjustments reflect revised staging of landfill remediation works.
-) Movement reflects Council resolution to not proceed with approved borrowings in 2023-24.

STATEMENT OF INCOME AND EXPENDITURE
Estimated Position at 30 June 2024

	Budget 2023-24	Approved Changes 24BR1	Revised Budget (24RB1) 2023-24	Estimated adjustment	Estimated 30 June 2024	Variance from Original Budget	%	Note
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000		
Income								
Recurrent revenue								
Gross rates and utility charges	98,293	-	98,293	1,828	100,121	1,828	1.9%	(a)
Less: discounts & remissions	(8,187)	-	(8,187)	(297)	(8,484)	(297)	3.6%	(b)
Net rates and utility charges	90,106	-	90,106	1,530	91,637	1,530	1.7%	
Fees and charges	6,657	(300)	6,357	(22)	6,335	(322)	-4.8%	(c)
Sales revenue	2,340	234	2,574	235	2,809	469	20.0%	(d)
Grants, subsidies, contributions and donations	6,183	(659)	5,523	(3,137)	2,386	(3,796)	-61.4%	(e)
Total recurrent revenue	105,286	(726)	104,561	(1,393)	103,167	(2,119)	-2.0%	
Capital revenue								
Contributions from developers	4,100	-	4,100	(1,100)	3,000	(1,100)	-26.8%	(f)
Capital grants and subsidies	15,115	(2,745)	12,371	(1,845)	10,526	(4,590)	-30.4%	(g)
Total capital revenue	19,215	(2,745)	16,471	(2,945)	13,526	(5,690)	-29.6%	
Other income								
Interest received	3,487	250	3,737	2,353	6,091	2,603	74.6%	(h)
Other income	1,283	308	1,590	46	1,637	354	27.6%	(i)
Capital income	96	-	96	(78)	17	(78)	-81.8%	
Total other income	4,866	557	5,423	2,322	7,745	2,879	59.2%	
Total income	129,368	(2,913)	126,455	(2,017)	124,438	(4,930)	-3.8%	
Expenses								
Recurrent expenses								
Employee benefits	37,917	(365)	37,551	(1,929)	35,622	(2,294)	-6.1%	(j)
Materials and services	37,286	1,520	38,806	(3,552)	35,254	(2,032)	-5.4%	(k)
Finance Costs	2,989	17	3,007	217	3,223	234	7.8%	(l)
Depreciation and amortisation	31,694	199	31,893	(0)	31,893	199	0.6%	(m)
Total Operating Expenses	109,887	1,371	111,258	(5,265)	105,993	(3,894)	-3.5%	
Other expenses								
Capital expenses	20	-	20	5,235	5,255	5,235	26172.6%	(n)
Total Capital Expenses	20	-	20	5,235	5,255	5,235	26172.6%	
Total Comprehensive Income	19,460	(4,284)	15,177	(1,987)	13,190	(6,271)	-32.2%	
Operating Revenue	110,057	(168)	109,888	1,006	110,895	838	0.8%	
Operating expenses	109,887	1,371	111,258	(5,265)	105,993	(3,894)	-3.5%	
Operating Result	169	1,203	(1,370)	(4,258)	4,901	4,732	2792.2%	

- Rateable property growth (1.34%) higher than budget estimates (1%).
- Increase in rates & charges levied results in an increase of discount taken up (+\$235k) and remissions applied (+\$63k)
- Increase in building & plumbing fees (+\$242k), other fees (+\$157k), water sales (+\$45k) and room hire & bookings (+\$27k) offset by a reallocation of revenue from fees & charges to other income (carwash) to align with financial statement reporting (-\$300k) and a reduction in waste and recycling fees (-\$493k).
- Anticipated increase in net profit (\$795k) from sale of land at the Gateway Business and Industrial Park and Emu Park West development (+\$134k) and contract/recoverable works (+\$336k)
- Reduction in operating grants and subsidies as no prepayment of the 2024-25 Financial Assistance Grant occurred (-\$4.0m) offset receipt of additional operational grants to fund a range of programmes, services, initiatives and events (+\$216k)
- Lower than anticipated receipt of developer trunk infrastructure charges in 2024-25
- Reduction in capital grants and subsidies to be recognised in the 2023-24 year aligned with the expected completion timeframes of capital projects.
- Higher than anticipated interest revenue earnings
- Overall estimated increase includes the reallocation of revenue from fees & charges to other income (carwash) (+\$300k) and increases in additional carwash revenue (+\$22k) new income from the e-scooter licence (+\$33k).
- Overall reduction in estimated budget of \$2.3m following a detailed review of budgeted positions in line with organisational changes, higher than anticipated vacancies with several roles being difficult to recruit, offset by wage growth as per certified agreements.
- Overall decrease in contractors (-\$1.327m), Project Merlin milestones not yet met (\$1.149m), electricity efficiencies (\$-456k), waste management levy (-\$217k), bulk water purchases (-\$185k), other materials & services (-\$115k) offset by increases in ICT consultants (\$+43k) and donations (\$+22k).
- Council resolved to not proceed with any new borrowings in 2023-24.
- Impacts from reduced capital program completed in 2023-24, and indexations only applied to two assets classes.
- Continuation of asset data cleansing with disposal of duplicate assets, and recognition of existing assets not previously recognised.

STATEMENT OF CHANGES IN EQUITY
Estimated Position at 30 June 2024

	Budget 2023-24	Approved Changes 24BR1	Revised Budget (24RB1) 2023-24	Recommended Changes	Estimated 30 June 2024 0	Variance from Original Budget		Note
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	%	
Retained Surplus								
Opening balance	997,428	32,417	1,029,845	-	1,029,845	32,417	3.3%	(a)
Net Result	19,460	(4,284)	15,177	15,177	30,354	10,893	56.0%	(b)
Closing Balance	1,016,889	28,133	1,045,022	15,177	1,060,199	43,310	4.3%	
Asset Revaluation Surplus								
Opening balance	162,550	98,014	260,564	-	260,564	98,014	60.3%	(c)
Change in asset revaluation surplus	121,680	(85,063)	36,617	(25,614)	11,003	(110,677)	-91.0%	(d)
Closing Balance	284,230	12,951	297,181	(25,614)	271,567	(12,663)	-4.5%	
Total Community Equity	1,301,119	41,084	1,342,203	(10,437)	1,331,766	30,647	2.4%	

-) Opening balance as per closing balance reported on the 2022-23 Financial Statements
-) Refer to the Statement of Income and Expenditure for further detail.
-) Opening balance as per closing balance reported on the 2022-23 Financial Statements
- Original budget included estimates for indexation on all fair value asset classes. In 2023-24, only land and building asset classes will have an
-) indexation applied.

12.15 2024-25 DEBT POLICY**File No:** FM12.5.1**Attachments:** 1. [Debt Policy](#)**Responsible Officer:** Andrea Ellis - Chief Financial Officer
Alastair Dawson - Acting Chief Executive Officer**Author:** Caitlyn Good - Management & Treasury Accountant

SUMMARY

This report presents the 2024-25 Debt Policy for Council's adoption in accordance with Section 192 of the Local Government Regulation 2012.

OFFICER'S RECOMMENDATION

THAT pursuant to Section 192 of the *Local Government Regulation 2012*, Council adopts the 2024-25 Debt Policy.

BACKGROUND

Council is required under Section 192 of the *Local Government Regulation 2012* to adopt a Debt Policy on an annual basis. The attached Policy provides Council with a contemporary Debt Policy for responsible financial management of loan funding for infrastructure capital projects by ensuring the level of Council indebtedness is within acceptable limits to Council, its ratepayers and interested external parties. 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 other funding sources.

COMMENTARY

Borrowing for long-term assets is an effective way of spreading the cost of community infrastructure over the life of the assets in such a way that those deriving a benefit from the investment pay for it as it is being used.

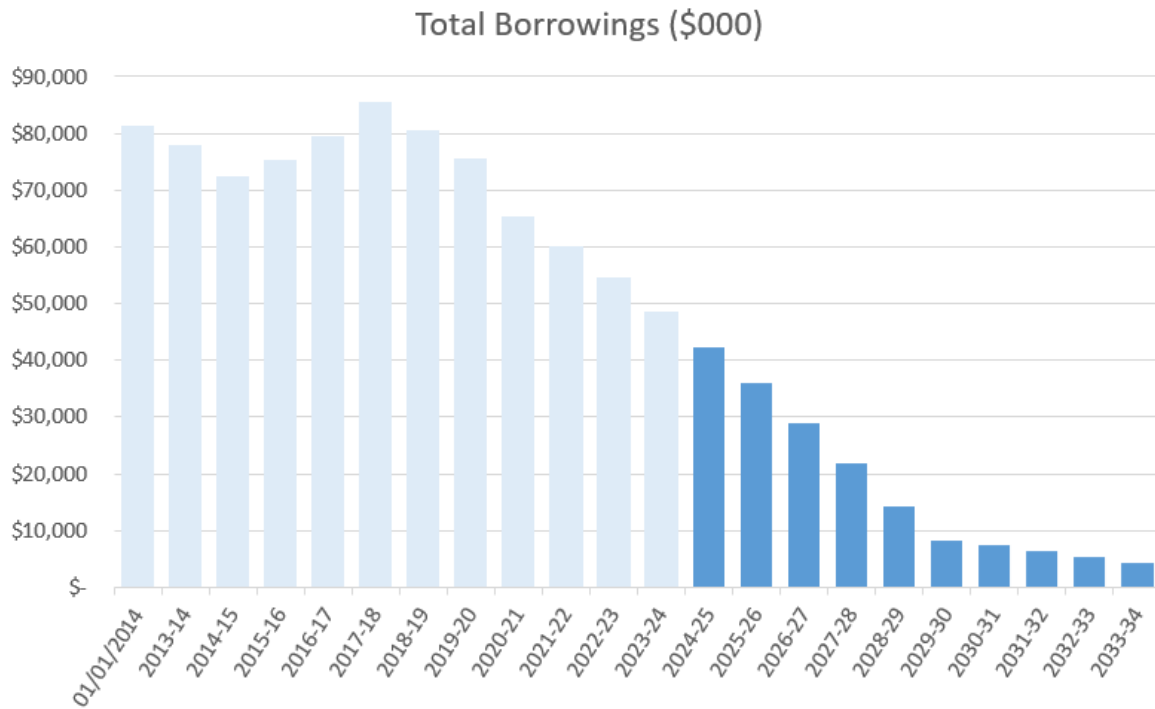
With no new external borrowings forecast in the 2024-25 financial year, Council's overall debt balance will decrease by \$6.172 million to \$42.371 million. Since de-amalgamation, Council's debt has reduced by \$32.630 million (to 30 June 2024).

The balance of total borrowings on 1 July 2024 is \$48.543 million, the 2024-25 budget makes provision for interest expense of \$2.250 million and redemption payments of \$6.172 million. The estimated book balance of total borrowings on 30 June 2025 is \$42.371 million.

Over the forecast ten-year period of the 2024-25 Long Term Financial Forecast (through until the 2033-34 financial year), this policy outlines that no external funding will be required to fund planned capital expansion of sewerage, waste and council facilities. Consideration will be given to the provision of internal loans to significant and other business activities and other specifically identified projects and activities from general cash reserves held by Council.

The below graph illustrates debt balances since 1 January 2014 and out over the ten-year forecast period. With no new borrowings being required, the total level of future borrowings will remain at a total value lower than previous years.

Three (3) out of the five (5) existing loans are expected to be paid out by 2030.



PREVIOUS DECISIONS

No decisions have been made by Council in relation to the attached 2024-25 Debt Policy.

ACCESS AND INCLUSION

This report once adopted by Council will be made publicly available on Council’s website.

ENGAGEMENT AND CONSULTATION

Council finance officers in consultation with Council’s Chief Financial Officer have reviewed the attached policy.

HUMAN RIGHTS IMPLICATIONS

Section 4(b) of the *Human Rights Act 2019* requires public entities such as Council ‘to act and make decisions in a way compatible with human rights.’

There are no foreseen human rights implications associated with the adoption of the attached policy.

BUDGET IMPLICATIONS

The first table in Attachment two (2) outlines the total debt repayments to be made over the forecast 10 years of the 2024-25 Long Term Financial Plan. The second table in Attachment two (2) outlines that total interest expense and administration fees payable during the 2024-25 financial year is approximately \$2.3 million.

LEGISLATIVE CONTEXT

The adoption of an annual Debt Policy is required in accordance with Section 192 of the *Local Government Regulation 2012*. In accordance with Section 199 of the *Local Government Regulation 2012*, Council must allow the public to inspect the Debt Policy at the Local Government’s Public Office, on the Local Government’s website and to purchase copies of this policy if desired.

LEGAL IMPLICATIONS

There are no foreseen legal implications associated with the adoption of this Policy.

STAFFING IMPLICATIONS

There are no foreseen staffing implications associated with the adoption of this Policy.

RISK ASSESSMENT

Regular robust reporting of Council's financial policies assists in creating a framework of financial responsibility within the Council and providing sound long term financial management of Council's operations.

CORPORATE PLAN REFERENCE***Leading Livingstone***

Community Plan Goal 4.1 - Innovative and accountable leadership to achieve a shared future

4.1.2 Council produces and delivers against sustainable financial forecasts as a result of best practice Capital and Asset Management Plans which guide project planning and service delivery across the Shire.

The adoption of an annual Debt Policy promotes accountability and the implementation of good governance and risk management pertaining to the borrowing of debt for the funding of infrastructure capital projects.

CONCLUSION

In accordance with Section 192 of the *Local Government Regulation 2012* Council is required to adopt a Debt Policy on an annual basis. The attached policy provides Council with a contemporary debt policy for responsible financial management of the loan funding for infrastructure capital projects by ensuring the level of Council indebtedness is within acceptable limits to Council, its ratepayers and interested external parties.

12.15 - 2024-25 DEBT POLICY

Debt Policy

Meeting Date: 23 July 2024

Attachment No: 1



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. References (legislation/related documents)

Legislative reference

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:

Council	Livingstone Shire Council.
The Act	<i>Local Government Act 2009.</i>
The Regulation	<i>Local Government Regulation 2012.</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 use long-term debt to finance operating activities or recurrent expenditure.

A working capital facility or overdraft may be utilised to assist in funding short term cash flow requirements that may arise.

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 generally 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 or 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.

5.1 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 (20) years as capital works projects all have long useful lives.

This Policy includes the following information:

- a) New borrowings for the current and the next nine (9) financial years; and
- b) A repayment schedule for all 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 Council's short-term and long-term budgets:

TABLE (1)
TEN YEAR EXTERNAL BORROWING AND REPAYMENT SCHEDULE

Financial year	New borrowing amount (\$)	Loan redemption amount (\$)	Repayment period (years)
2024-25	-	6,171,938	-
2025-26	-	6,501,117	-
2026-27	-	6,848,166	-
2027-28	-	7,210,776	-
2028-29	-	7,599,697	-
2029-30	-	5,915,774	-
2030-31	-	979,569	-
2031-32	-	1,047,785	-
2032-33	-	1,084,489	-
2033-24	-	1,122,478	-

5.2 Repayment Schedule

The external 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 external loan portfolio of Council for 2024-25 is as follows:

TABLE (2)
BUDGETED EXTERNAL INTEREST AND REDEMPTION
FOR THE PERIOD TO 30 JUNE 2025

	A	B	C	D	E
					(A - C + D)
FUNCTION DESCRIPTION	EST BALANCE 01-07-2024	ADMIN & INTEREST	REDEMPTION	NEW ADVANCES	EST BOOK DEBT BALANCE 30-06-2025
Water and Sewerage	17,601,642	774,935	2,018,860	0	15,582,782
Waste	6,129,947	322,528	1,032,503	0	5,097,444
Other Infrastructure	24,810,922	1,152,307	3,120,577	0	21,690,345
TOTAL	48,542,510	2,249,770	6,171,940	0	42,370,508

5.3 Internal Loans

Consideration will be given to the provision of internal loans to significant and other business activities and other specifically identified projects and activities from general cash reserves held by Council.

The establishment of internal loans will depend upon the availability of excess Council funds as well as the capacity of the significant and other business activities to repay the loan.

Internal loans will be subject to the following guidelines:

- 5.3.1 The term of the internal loan shall not exceed the life of the asset being financed and will be limited to a maximum of 20 years (whichever is the lesser term).
- 5.3.2 The interest rate applicable to internal Council loans will be the actual borrowing costs from QTC including administration charges
- 5.3.3 Business units subject to the provisions of the National Competition Policy shall also pay an additional margin above the QTC borrowing rate (when required) to ensure the cost to the business unit will be no less than what would apply to an equivalent private sector business.

- 5.3.4 The provision for the interest and redemption payments of internal loans will be included in the annual budget for the business unit in the same manner that external debt is financed by the Council.

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/Amendments

This Policy repeals the Livingstone Shire Council Policy titled 'Debt Policy (v12.0)'.

Version	Date	Action
1.0	14/01/2014	Adopted
2.0	22/07/2014	Amended Policy Adopted
3.0	24/07/2015	Amended Policy Adopted
4.0	12/07/2016	Amended Policy Adopted
5.0	27/06/2017	Amended Policy Adopted
6.0	24/07/2018	Amended Policy Adopted
7.0	11/07/2019	Amended Policy Adopted
8.0	28/07/2020	Amended Policy Adopted
9.0	16/03/2021	Amended Policy Adopted
10.0	29/06/2021	Amended Policy Adopted
11.0	26/07/2022	Amended Policy Adopted
12.0	13/06/2023	Amended Policy Adopted
13.0	16/01/2024	Amended Policy Adopted
14.0	DRAFT	DRAFT

ALASTAIR DAWSON
ACTING CHIEF EXECUTIVE OFFICER

12.16 2024-25 SIGNIFICANT AND OTHER BUSINESS ACTIVITIES

File No:	FM12.5.2
Attachments:	1. 2024-25 Estimated Activity Statements for Significant and Other Business Activities ↓
Responsible Officer:	Andrea Ellis - Chief Financial Officer Alastair Dawson - Acting Chief Executive Officer
Author:	Sasha Kolega - Acting Coordinator Accounting Services

SUMMARY

This report identifies the business activities that will be conducted by Council during the 2024-25 financial year and recommends that Council resolve to apply the code of competitive conduct to Council's water & sewerage and waste operations during the 2024-25 financial year pursuant to Section 47(7) of the Local Government Act 2009. This report also outlines that Council's water & sewerage operations and waste operations for the 2024-25 financial year are significant business activities under Section 43 of the Local Government Act 2009.

OFFICER'S RECOMMENDATION

THAT:

1. Council note that the following are all business activities that are to be conducted by Council during the 2024-25 financial year:
 - Water and Sewerage Operations
 - Waste Operations
 - Building Certification
 - Caravan Parks
 - Car Parking
 - Car Wash Operations
 - Cemetery Operations
2. Council notes that for the 2024-25 financial year Council's combined water & sewerage operations are a significant business activity which is subject to national competition policy arrangements under Section 43 of the *Local Government Act 2009*.
3. Council notes that for the 2024-25 financial year Council's waste operations are a significant business activity which is subject to national competition policy arrangements under Section 43 of the *Local Government Act 2009*. This will be the first-year waste operations is recognised as a significant business activity of Council.
4. Council notes that for the 2024-25 financial year, except for Council's waste operations, Council will not conduct any other significant business activity that was not conducted in the preceding financial year, that is, the only new significant business activity to be conducted in the 2024-25 financial year is Council's waste operations.
5. Council notes that for the 2024-25 financial year, the competitive neutrality principle will be applied to the significant business activity of water & sewerage operations and waste operations. The level of reform applied to this significant business activity is full cost pricing.

6. Council notes that Council's building certification activities are a prescribed business activity under Section 38 of the *Local Government Regulation 2012* meaning that the code of competitive conduct will mandatorily apply to Council's building certification activities in the 2024-25 financial year in accordance with Section 47 of the *Local Government Act 2009*.
7. Council notes that for the 2024-25 financial year Council's combined water & sewerage operations and waste operations are prescribed business activities under Section 39 of the *Local Government Regulation 2012*.
8. Council notes that for the 2024-25 financial year the estimated value (\$105,000) of community service obligations funded by general revenue to the waste business activities to cover the cost of providing non-commercial community services or costs deemed to be community service obligations by Council.
9. Council notes that for the 2024-25 financial year the estimated value (\$549,117) of community service obligations funded by waste revenue to the waste business activities to cover the cost of providing waste disposal vouchers to residential ratepayers for disposal of eligible waste materials at Council's waste facilities.
10. Council resolves for the 2024-25 financial year that the following prescribed business activities apply the code of competitive conduct under Section 47(7) of the *Local Government Act 2009*:
 - Water & Sewerage Operations
 - Waste Operations
11. Council resolve for the 2024-25 financial year that under Section 47(8) of the *Local Government Act 2009* the code of competitive conduct will not apply to the caravan park, car parking, car wash or cemetery operations of Council for the reasoning that these business activities have expenditure under the prescribed business activity threshold (\$340,000) outlined in Section 39 of the *Local Government Regulation 2012* and the costs of applying competition reforms to these activities outweigh any realisable benefits.
12. Council receives the estimated activity statement for the significant and other business activities (Attachment One (1)) under section 34 of the *Local Government Regulation*.

BACKGROUND

Pursuant to Sections 45 and 47 of the *Local Government Act 2009*, each financial year Council is required to identify those activities that are business activities and determine whether competition reform needs to be applied to assist in removing anti-competitive conduct, encourage greater transparency in the operation of Council's business activities and improve the allocation of Council's limited resources. Activities of Council will be identified as business activities if they trade in goods and services to clients and could potentially be delivered by a private sector firm for the purposes of earning profits in the absence of Council's involvement. They do not include activities of Council considered non-competitive.

Each financial year Council is required to decide by resolution whether the code of competitive conduct is to apply to each of its business activities which are prescribed under the *Local Government Regulation 2012* (a prescribed business activity). Council may also voluntarily elect to apply the code of competitive conduct to business activities that are not prescribed business activities in accordance with Section 47(9) of the *Local Government Act 2009*.

COMMENTARY

Identification of Business Activities

Council has reviewed its operations and lists below all the business activities that it conducts. Council reviews all business activities to identify any new significant business

activities and to ensure any previous identified significant business activities continue to meet the regulated threshold.

The following are all business activities that are to be conducted by Council during the 2024-25 financial year:

1. Water and Sewerage Operations
2. Waste Operations
3. Building Certification
4. Caravan Parks
5. Car Parking
6. Car Wash Operations
7. Cemetery Operations

Significant Business Activities

Water and Sewerage Operations

The threshold used to determine if a local government is carrying on a significant business activity in relation to the provision of combined water and sewerage services is if 10,000 or more premises are connected to a water service as of 30 June of the previous financial year. Council had more than 10,000 premises connected to a water service as of 30 June 2023. As a result, Council is required to apply the code of competitive conduct to Council's water & sewerage operations.

Waste Operations

Section 19 of the *Local Government Regulation 2012* states that any business activity, other than combined water and sewerage activities, that has expenditure of at least \$9.7 million for the previous financial year is a significant business activity for the current financial year. Waste operations for the 2023-24 financial year exceeded the significant business activity threshold of \$9.7 million. As a result, Council is required to apply the code of competitive conduct to Council's waste operations.

Whilst the 2024-25 financial year will be the first year in which Council's waste operations are recognised as a significant business activity and recorded as such on the estimated activity statement, no changes regarding the application of the code of competitive conduct are required as Council has since 1 January 2014 resolved to apply the code of competitive conduct to waste operations.

In previous years Council's waste operations were recognised as a prescribed business activity.

Prescribed Business Activities

Building Certification Activities

Pursuant to Section 47(3) of the Local Government Act 2009, the code of competitive conduct will mandatorily apply to the business certification activities of Council.

Other Business Activities

The other identified business activities of Council listed above are caravan parks, car parking, car wash and cemetery operations.

The recommendations in relation to these business activities below are based on the following:

- The suitability of applying the code of competitive conduct regarding Council's primary purpose of conducting the business activity with the primary purpose being either of a commercial or a community service nature.
- The amount of actual or potential competition that exists.

- The effect the Council business activity will have on the actual or potential competition.
- The cost to be borne by ratepayers of applying the code of competitive conduct.

It is recommended that Council does not apply the code of competitive conduct to the business activities listed immediately below for the reasons outlined:

Business Activity	Comment
Caravan Parks	Expenditure is under the prescribed business activity threshold and the costs of applying competition reforms to the activity outweigh any realisable benefits.
Car Parking	Principal purpose is to increase availability of parking in the Yeppoon central business district and the costs of applying competition reforms to the activity outweigh any realisable benefits.
Car Wash Operations	Expenditure is under the prescribed business activity threshold and the costs of applying competition reforms to the activity outweigh any realisable benefits.
Cemetery Operations	Primarily undertaken as a community service with little or no competition.

Estimated Activity Statements

Pursuant to Section 34 of the Local Government Regulation 2012, the estimated activity statements for the business activities of waste & sewerage operations, waste operations, and building certification activities are presented in Attachment One (1) to this report.

PREVIOUS DECISIONS

There have been no previous decisions made by Council in relation to the significant and other business activities of Council for the 2024-25 financial year.

ACCESS AND INCLUSION

This report once adopted by Council will be made publicly available on Council's website.

ENGAGEMENT AND CONSULTATION

Council finance officers in consultation with Council's Chief Financial Officer have reviewed the current legislative disclosure requirements pertaining to significant and other business activities.

HUMAN RIGHTS IMPLICATIONS

Section 4(b) of the *Human Rights Act 2019* requires public entities such as Council 'to act and make decisions in a way compatible with human rights'.

There are no foreseen human rights implications associated with the adoption of this monthly report.

BUDGET IMPLICATIONS

There is administrative effort required to apply the code of competitive conduct to Council's water & sewerage operations, waste operations and building certification activities for the 2024-25 financial year. This administrative effort is to be delivered within existing human resources.

With the application of full cost pricing to the identified activities of Council, the value of community service obligations is estimated to be \$654,117. Community Service Obligations are the estimated value of the obligation imposed on a business entity to do something that is not in the commercial interest of the business entity to do so.

LEGISLATIVE CONTEXT

Pursuant to Sections 45 and 47 of the *Local Government Act 2009*, Council must identify activities that are business activities and resolve whether the code of competitive conduct should or should not be applied to each of its prescribed business activities for the financial year.

Pursuant to Section 43 of the *Local Government Act 2009*, Council must apply the code of competitive conduct to a significant business activity.

In accordance with Section 34 of the *Local Government Regulation 2012* Council's budget is required to contain an estimated activity statement of each business activity to which the code of competitive conduct is to be applied.

Section 19 of the *Local Government Regulation 2012* set the thresholds that a business activity must meet to be a significant business activity. Section 39 of the *Local Government Regulation 2012* sets the thresholds to determine whether a business activity is a prescribed business activity for the purpose of applying the Code of Competitive Conduct.

LEGAL IMPLICATIONS

There are no foreseen legal implications regarding the application of the code of competitive conduct to the business activities of Council for the 2024-25 financial year.

STAFFING IMPLICATIONS

There are no foreseen staffing implications associated with the application of the code of competitive conduct to the prescribed business activities of water and sewerage operations, waste operations and building certification activities.

RISK ASSESSMENT

There are regulatory risks involved with implementing national competition policy. Council is legally required to make certain resolutions and disclosures as part of its annual budget and annual general purpose financial statements respectively regarding its business activities. These obligations have been reviewed to ensure Council has discharged all its legal requirements.

CORPORATE PLAN REFERENCE

Leading Livingstone

Community Plan Goal 4.1 - Innovative and accountable leadership to achieve a shared future

4.1.2 Council produces and delivers against sustainable financial forecasts as a result of best practice Capital and Asset Management Plans which guide project planning and service delivery across the Shire.

Regular monthly reporting of the financial performance and financial position of Council's significant and other business activities promotes open and accountable financial outcomes whilst providing Council and the community with relevant and reliable information on which to base financial decision making.

CONCLUSION

Pursuant to Sections 45 and 47 of the *Local Government Act 2009*, each financial year Council is required to identify those activities that are business activities and determine whether competition reform needs to be applied. Pursuant to Section 47(4) of the *Local Government Act 2009*, the code of competitive conduct mandatorily applies to Council's business certification activities. Council had more than 10,000 premises connected to a water service as of 30 June 2023 and as a result Council's combined water and sewerage activities are a significant business activity for the 2024-25 financial year. Council's waste operations for the 2023-24 financial year have total expenditure over the significant business activity threshold and as a result Council's waste operations are a significant business activity for the 2024-25 financial year.

It is recommended that Council resolve to apply the code of competitive conduct to Council's prescribed business activities of water & sewerage operations and waste operations. The estimated activity statements for each business activity to which it is recommended the Code of Competitive Conduct be applied are presented pursuant to Section 34 of the *Local Government Regulation 2012* for adoption as outlined in Attachment One (1) to this report.

12.16 - 2024-25 SIGNIFICANT AND OTHER BUSINESS ACTIVITIES

2024-25 Estimated Activity Statements for Significant and Other Business Activities

Meeting Date: 23 July 2024

Attachment No: 1

2024-25 BUDGET ESTIMATED ACTIVITY STATEMENTS

Council has decided by resolution that the Code of Competitive Conduct is to be applied to the following Business Activities for the 2024-25 Financial Year:

	SIGNIFICANT BUSINESS ACTIVITIES		OTHER BUSINESS ACTIVITY
	Water & Sewerage Operations \$	Waste Operations \$	Building Certification* \$
Operational Revenues for services provided to Council	\$9,000	\$995,600	\$0
Operational Revenues for services provided to External Clients	\$39,452,558	\$10,761,099	\$500,000
Community Service Obligations	\$0	\$105,000	\$0
Total Operational Revenue	\$39,461,558	\$11,861,699	\$500,000
Less: Operational Expenditure	\$34,366,049	\$11,732,872	\$357,077
Estimated Operational Surplus	\$5,095,509	\$128,827	\$142,923
<u>List of Community Service Obligations (CSO)</u>			
Charity Waste, Waste Disposal Vouchers, GKI Waste Services	\$0	\$654,117	\$0
Total	\$0	\$654,117	\$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 Council.

The 2024-25 adopted budget provides \$105,000 of CSO's by Council to the Waste Operations Business Activity comprised as follows:

Disposal of unwanted materials by approved charities at Council's waste facilities.	\$10,000
Disposal of greenwaste by approved community groups at Council's waste facilities.	\$10,000
Disposal of waste collected from public spaces by Capricorn Coast Landcare and equivalent groups at Council's waste facilities.	\$10,000
Collection services, transport and disposal of waste collected from island residents and public bins on Great Keppel Island.	\$75,000
	\$105,000

The Business Activity of Waste Operations provides funding from waste fees & charges to cover the cost of providing non-commercial community services or costs deemed to be CSO's by Council.

The 2024-25 adopted budget provides \$549,117 of CSO's by the Waste Operations Business Activity to the Waste Operations Business Activity comprised as follows:

Waste disposal vouchers provided to residential ratepayers for disposal of eligible waste materials at Council's waste facilities.	\$549,117
Total CSO provided by Council	\$654,117

*Building certification activities are a prescribed activity under section 38 of the *Local Government Regulation 2012*.

12.17 ADOPTION OF THE 2024-25 BUDGET AND LONG TERM FINANCIAL FORECAST**File No:** FM12.5.1**Attachments:**

1. **2024-25 Budget and Long-Term Financial Forecast**[↓](#)
2. **2024-25 Long-Term Sustainability Statement**[↓](#)
3. **2024-25 Total Value in the change in rates and charges levied**[↓](#)
4. **4-year Capital Investment Programme**[↓](#)
5. **Team Plans 2024-25**[↓](#)

Responsible Officer: Alastair Dawson - Acting Chief Executive Officer**Author:** Andrea Ellis - Chief Financial Officer

SUMMARY

This report presents the 2024-25 Budget and long-term financial forecast for the Livingstone Shire Council for adoption as part of the 2024-25 budget process.

OFFICER'S RECOMMENDATION

THAT;

- 1) pursuant to Section 107A of the *Local Government Act 2009* and Sections 169 and 170 of the *Local Government Regulation 2012*, Council resolve to adopt the Budget for the financial year 2024-25 and the long term financial forecast for the financial years 2024-25 to 2033-34, as contained in the document entitled *2024-25 Budget and Long Term Financial Forecast (Attachment One)* and set out in the pages contained therein:
 - a) Statement of Financial Position (Attachment One);
 - b) Statement of Cash Flows (Attachment One);
 - c) Statement of Income and Expenditure (Attachment One);
 - d) Statement of Changes in Equity (Attachment One);
 - e) Long-Term Financial Forecast (Attachment One);
 - f) Sustainability Statement (Attachment Two); and
 - g) Percentage of Change in Rates & Utility Charges (Attachment Three).
- 2) Council receive the remainder of the documentation as working papers to support the 2024-25 adopted budget:
 - a) 4-year capital investment program (Attachment Four)
 - b) Team plans (Attachment Five)

BACKGROUND

Sections 169 and 170 of the *Local Government Regulation 2012* prescribe the requirements for the adoption of Council's budget. This report complies with the disclosure requirements of the *Local Government Regulation 2012*.

Under the *Local Government Regulation 2012*, Council must prepare an accrual-based budget for each financial year which is consistent with the five-year Corporate Plan and Annual Operational Plan. To comply with the *Local Government Regulation 2012*, Council must also publish results against the sustainability measures for the budget and the next nine (9) years.

To meet legislative requirements, the following financial statements are included within the 2024-25 Budget (Attachment One):

- 1) Statement of Financial Position;
- 2) Statement of Cash Flows;
- 3) Statement of Income and Expenditure; and
- 4) Statement of Changes in Equity.

Additional disclosures required are:

- 5) Sustainability Statement (Attachment Two); and
- 6) Total value of Change in Rates Levied from 2022-23 (Attachment Three).

The Statement of Income and Expenditure, Statement of Financial Position, Statement of Cash Flows, and Statement of Changes in Equity have all been prepared on an accrual basis and contain Council's budget for 2024-25 and the next two financial years and Council's long term financial forecast.

The budget must also contain Council's Revenue Policy and Revenue Statement, which due to the complex nature of the Revenue Statement will be adopted via separate reports. The Statement of Estimated Financial Position for 2023-24 and the estimated costs of Council's significant and other business activities will also be adopted via separate reports.

COMMENTARY

The budgeted financial statements reflect the budget for the 2024-25 financial year, and the next nine (9) financial years. The financial statements include information on Council's long term financial forecast and demonstrates Council's ability to manage its challenges over the long term by maintaining liquidity, adequate servicing capacity and a reasonable level of financial flexibility. Financial statements contained in Attachment one (1) include

- Statement of Financial Position – identifies the predicted financial position of Council including assets (what we own), liabilities (what we owe) and equity (our net worth)
- Statement of Cash Flows – reports how revenue received and expenses paid impact Council's cash balances
- Statement of Income and Expenditure – presents Council's revenues (where the money comes from) and expenses (where the money is spent)
- Statement of Changes in Equity – reports changes to equity, or Council's assets net of liabilities.

Budget Highlights

- \$168.107 million budget
- Operating deficit of \$0.174 million
- Delivering 109 capital programmes and projects valued at \$48.100 million, with \$15.450 million externally funded from State and Federal Governments
- No new borrowings, debt will reduce by \$6.172 million to \$42.371 million.
- Average residential rate increase of 3.26% in rates and charges

Operating Result

Figure 1 – Operating Result, demonstrates that Council is budgeting an operating deficit of \$0.175 million, the long-term outlook is small to moderate operating surpluses in all future years. This is primarily increasing revenue by maximising growth opportunities and optimising operating expenses. Any surpluses achieved are used to fund capital expenditure.

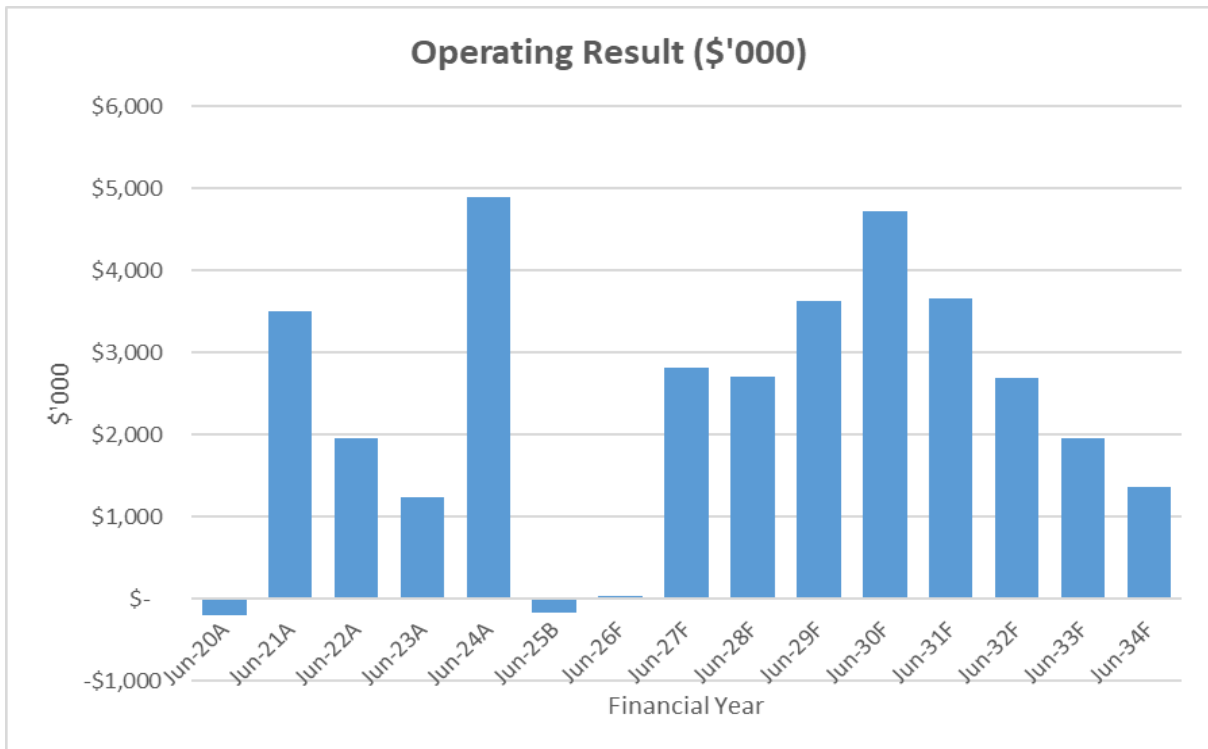


Figure 1 - Operating Result (\$'000)

Brief discussions on each of the major line items of the budget are outlined below.

Operating Revenue – where our money comes from

Figure 2 – Operating Revenue indicates that 79.9% of Council's operating revenue is generated from rates and charges and around 5.3% is received from fees & charges. It is important to note Livingstone Shire Council does not rely heavily on funds from other tiers of government to provide operational services and actively seeks alternate revenue sources. Livingstone Shire Council also maximises interest earnings to supplement its core sources of revenue.

Livingstone receives income from several streams, with the majority collected from rates twice a year in February and August. Total operating revenue of \$120.130 million is forecast to be received in 2024-25 and Figure 2 is a breakdown of Council's budgeted income streams.

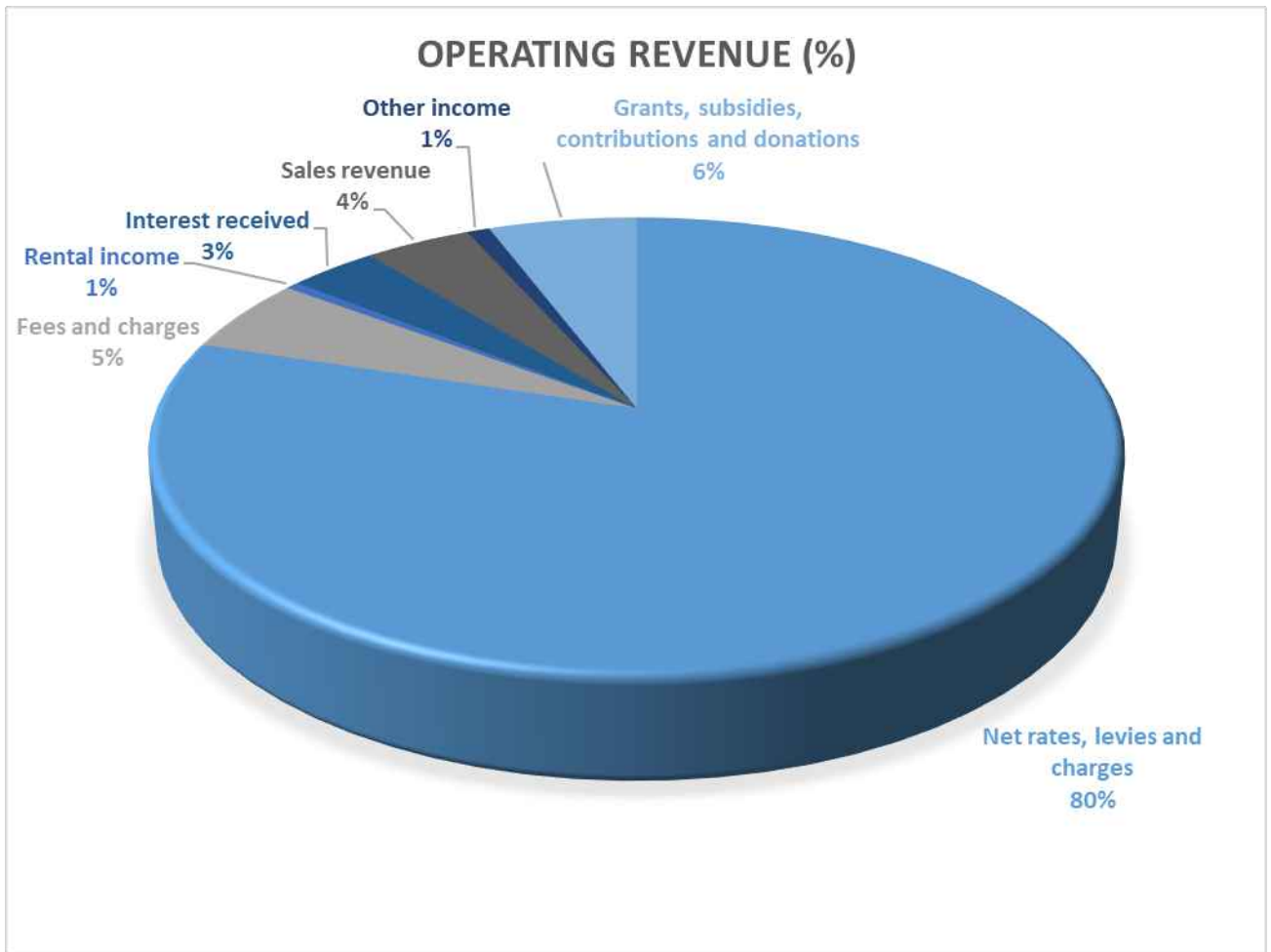


Figure 2 – Breakdown of Operating Revenue 2024-25

Net rates and utility charges – \$95.953 million

Total budgeted rates and utility charges for the 2024-25 year is \$104.872 million with estimated discounts and remissions of \$8.919 million.

For the 2024-25 the overall gross increase in rates and utility charge revenue is 6.0%¹ (inclusive of 1% – 1.5% growth). This is comparable with the Consumer Price Index for March 2024 at 3.6%², wage growth 4% and growth in rateable properties of 1.34% over the past 12 months.

In 2024-25 the;

- average residential property will see a combined increase of all Council general rates and separate charges of 3.4% which equates to approximately \$1.62 per week
- average non-residential (commercial/other/primary production) property will see an increase of 4.96% or \$10.94 per week

The table below identifies the impact on different categories of ratepayers on general rates & separate charges. Around 68% of ratepayers will see an increase of up to 6%

Number Of Ratepayers

¹ Compared to the original budget for 2023-24 - Refer to Attachment 3.

² <https://www.abs.gov.au/statistics/economy/price-indexes-and-inflation/consumer-price-index-australia/latest-release>

Category	< 0%	0% - 4%	4% - 6%	6% - 10%	10% to 15%	15% - 20%	20% - 25%	25% - 30%	>30%
Residential	4,798	2,778	4,037	3,216	1,680	558	167	29	32
Commercial/Industrial	166	34	126	61	32	12	10	18	15
Primary Production	649	1	2	5	-	1	1	1	-
Other	2	3	-	1	44	3	-	-	-
TOTAL	5,615	2,816	4,165	3,283	1,756	574	178	48	47

Table 1 - % of increase per category group

Overall, an average residential property consuming 320kl water will see a combined increase of all Council rates and charges of 3.26% which equates to approximately \$3.00 per week.

Average Residential Property	2023-24	2024-25	Difference \$	Difference %
Valuation	\$178,260	\$223,878	\$45,617	25.59%
General Rate	\$2,150.85	\$2,323.50	\$172.65	8.03%
Water Access	\$743.00	\$777.00	\$34.00	4.58%
Water Consumption (320kl)	\$429.20	\$430.94	\$1.74	0.41%
Sewerage	\$969.00	\$1,008.00	\$39.00	4.02%
Waste Utility	\$590.00	\$604.00	\$14.00	2.37%
Waste Facility Charge	\$0.00	\$10.00	\$10.00	100.00%
Road Levy	\$304.00	\$228.00	-\$76.00	-25.00%
Env Levy	\$35.20	\$26.40	-\$8.80	-25.00%
Disaster Levy	\$13.60	\$10.20	-\$3.40	-25.00%
Gross	\$5,234.85	\$5,418.04	\$183.19	3.50%
Discount	-\$445.29	\$472.25	-\$26.96	6.06%
Nett	\$4,789.57	\$4,945.79	\$156.22	3.26%
Weekly Increase	\$3.00			

Table 2 - Average Residential Property Rates and Charges

Full details of Council's rates and utility charges are outlined in Council's Revenue Statement.

Fees and charges – \$6.361 million

This revenue line includes monies received from customers for the direct payment or contribution towards a particular fee or service provided by Council. For 2024-25, the budgeted fees and charges are \$6.361 million, which is \$0.026 million more than the estimated position for the previous financial year. A conservative approach has been taken

to estimating the level of activity within the region, and this will be monitored throughout the year and updated as part of the regular budget review process.

Sales revenue – \$4.999 million

General recoverable works have been increased based on known contracting opportunities and level of Council’s infrastructure workloads.

Operational grants and subsidies – \$6.953 million

Council receives grant funding relating to the Commonwealth Government’s financial assistance grant at \$4.358 million and other minor grants and subsidies received for community support and development programs, libraries, youth programs, Regional Arts Development Fund and fuel tax credits.

Interest Received - \$4.158 million

Interest from investments will be approximately on par with the estimated 2023-24 financial results due to the expected cash flows associated with capital works and the increase in the cash rate. Council’s target investment return is 0.5% above the current cash rate. Council anticipates to generate \$4.000 million in interest from investments.

Council also charges interest on overdue rates and charges. This is anticipated to generate \$0.158 million in revenue.

Other Income - \$1.704 million

Council receives other minor incomes streams such as commissions and recoveries of costs incurred. Council leases a variety of facilities and buildings to groups and businesses and \$635,000 is forecast to be received as lease or rental income.

Operating Expenditure – where our money is spent

Operating expenses are split into four main categories. Materials and services, together with employee costs constitute sixty-nine (69) per cent of Livingstone’s forecasted operational expenditure for 2024-25. Another significant operating expense is depreciation which makes up twenty-nine (29) per cent of Council expenses.

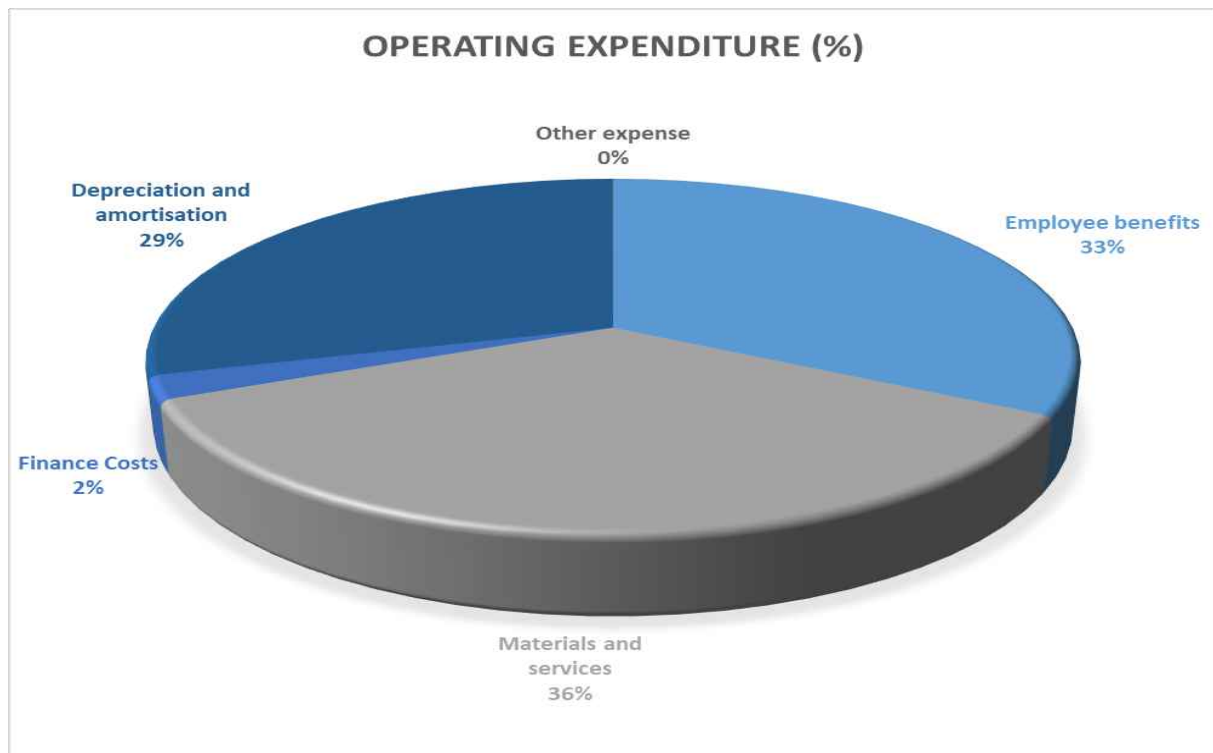


Figure 3 - Operating Expenses 2023-24

Total operating expenses are forecast to be \$120.305 million for 2024-25 and are made up of the following:

Employee benefits – \$39.501 million

Employee benefits represent the operational employee costs, including Councillor's remuneration, and includes all employee related expenditure including items such as superannuation, leave entitlements, fringe benefits tax, training and development, and worker's compensation insurance.

Employee costs have been increased by \$3.878 million to \$39.501 million in the 2024-25 Budget. The increase is related to forecast certified agreement increases paid to all award employees, increase to the permanent established FTE cap during 2023-24, a temporary increase in employee numbers to support corporate systems uplift projects, increase in externally funded program positions and recruitment for vacant positions.

As with previous years, the Capital Works Program has a significant day labour component. The operating budget assumes the capital program will be completed as planned.

Materials and Services – \$43.021 million

The major expense categories for materials and services relate to:

- repairs and maintenance of infrastructure, plant & equipment, parks and buildings \$13.6 million;
- contract costs for waste disposal and collection of approximately \$7.6 million;
- electricity, fuel and insurance amount to a total of \$5.4 million.
- bulk water purchases of \$4.8 million and
- consultant costs are budgeted at approximately \$3.1 million.

Council strongly supports locally owned and operated businesses, including those with an office or brand in our region. Livingstone Shire Council's Procurement Policy is underpinned by the principle of supporting local business therefore, leading to significant investment in the regional economy.

Council spends on average 28% of its total expenditure with businesses located within the shire boundary (excluding salaries & wages). For 2024-25 this is estimated to be \$25.514 million invested directly with local businesses for both operating and capital activities.

Finance Costs - \$2.583 million

Finance costs include interest on external loan borrowings and bank fees.

Interest expense on external borrowings pertain to the interest on Council's loans from Queensland Treasury Corporation. Interest expense is estimated to be \$2.250 million and has decreased by \$0.318 million as Council continues to pay down existing debt.

Depreciation \$35.165 million

Depreciation represents the decline in value of assets. This is impacted by age, condition, and disposal of existing assets, as well as the purchase and construction of new assets. There may be some change in this line item during the year as the ongoing reviews of Council Asset Management Plans, asset replacement values and useful lives are completed.

Capital

Livingstone manages a \$1.3 billion in a diverse range of infrastructure assets. These assets cover categories such as land, buildings and facilities, plant and equipment, roads and drainage, bridge, water, sewerage, waste.

Council is responsible for the construction, upgrade and renewal of these assets through its capital works program. Livingstone forecasts to spend \$47.772 million (Attachment Four) on capital projects and acquisitions to address community priority needs for the present and for the future growth of the shire. Of this amount \$27.793 million will be spent on renewing existing assets and \$19.979 million on new assets.

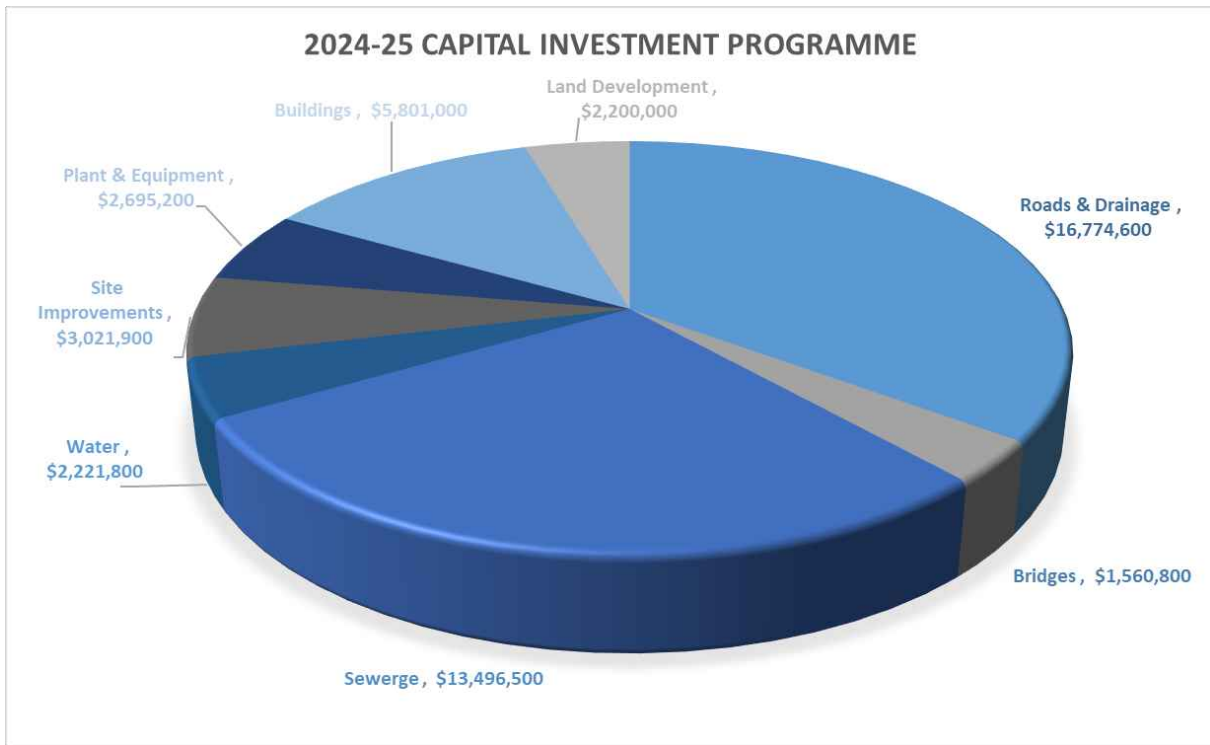


Figure 4 - Capital expenditure by asset class

The main sources of capital funding are, internal sources (general rate and utility charges) of \$29.286 million, grants and subsidies of \$15.450 million and application of infrastructure charges from developers of \$3.365 million.

The 2024-25 budget includes the adoption of a ten-year forecast capital works programme which reflects the strategies in Council’s various long term asset management plans for the sustainable management of assets.. This represents an investment of almost \$401.889 million in community infrastructure assets, establishing a platform for regional growth and providing a substantial boost to local economic activity.

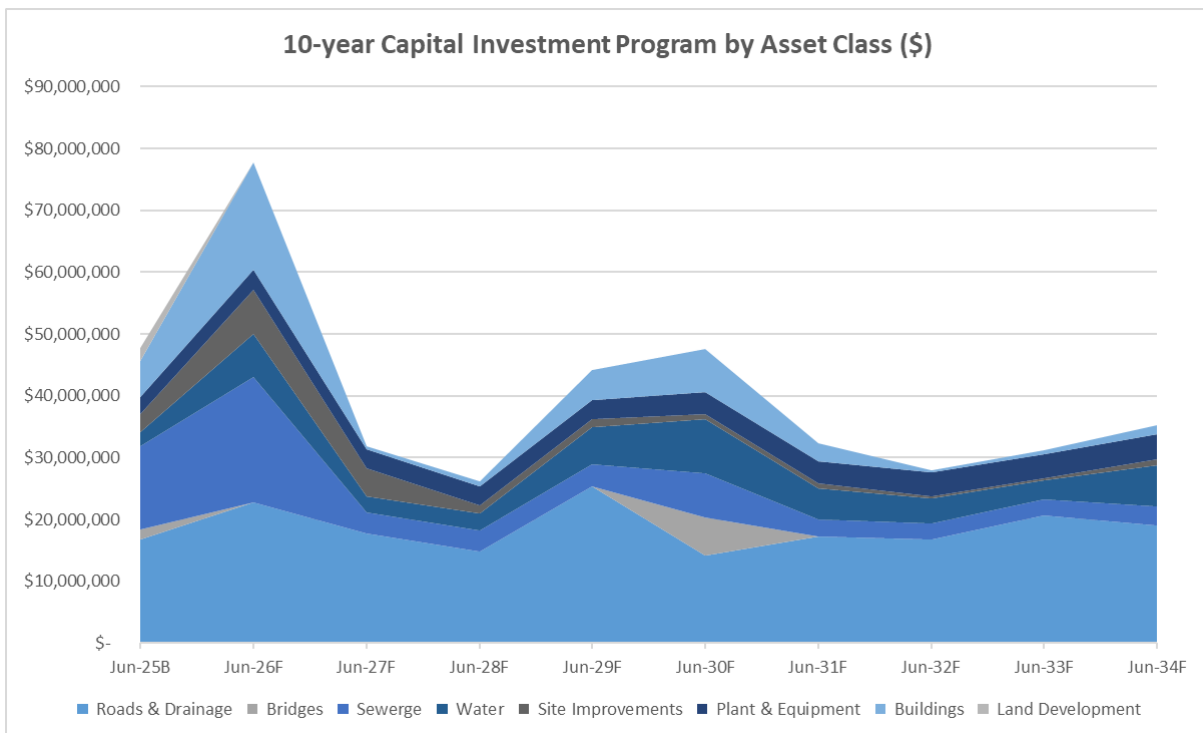


Figure 5 - 10-year indicative capital works program by asset class

The ten-year Capital Programme considers projected regional growth, better utilisation of assets as well as the ageing of the assets and the need to renew.

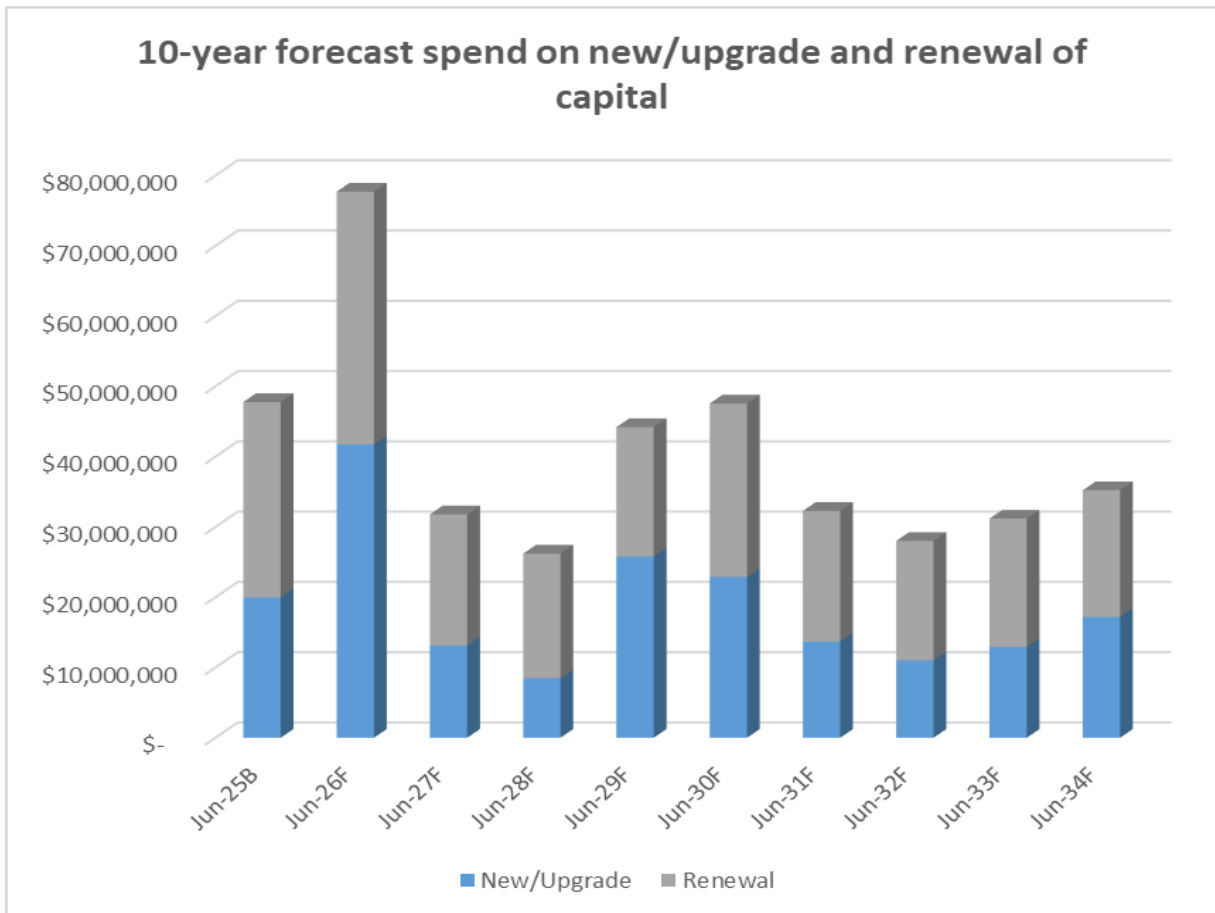


Figure 6 - 10-year indicative capital works program (new & renewal)

STATEMENT OF FINANCIAL POSITION

The statement of financial position measures what Livingstone Shire Council owns and owes to relevant stakeholders. The result of these two (2) components determines the net wealth of the community.

The community’s net worth (what we own less what we owe) is forecast to be \$1.378 billion at the end of 2024-25.

Cash

Council invests surplus funds throughout the year in low risk, short term investments in accordance with Council’s *Investment Policy* and regulatory guidelines. Livingstone’s short and long-term cash flows indicated that sufficient cash is available to meet recurring activities and capital expenditure. The cash position at the end of the ten-year period is sufficient to operate and allow for \$401.889 million spend of capital in that period. The capital projects in the latter half of the forecast period require more detailed analysis and scoping prior to delivery.

Council maintains and operates cash reserves that are either classified as internally allocation or externally imposed. These are essentially cash funds that are reserved for a specific purpose.

Debt

Borrowing for long term assets is an effective way of spreading the cost of community infrastructure over the life of the assets in such a way that those deriving a benefit from the investment pay for it as it is being used.

With no new borrowings forecast, Council's overall debt balance will decrease by \$6.172 million to \$42.371 million.

Council's debt is forecast to reduce from \$48.543 million (30 June 2024) to \$4.172 million at the end of 2033-34. Council is proposing to not borrow within the next ten (10) years and use own source funds for the expansion of sewerage, waste infrastructure and council facilities required to service the growing community.

In summary, over the life of the forecast period, Livingstone Shire Council maintains strong liquidity and adequate debt servicing capacity, resulting in adequate levels of financial flexibility.

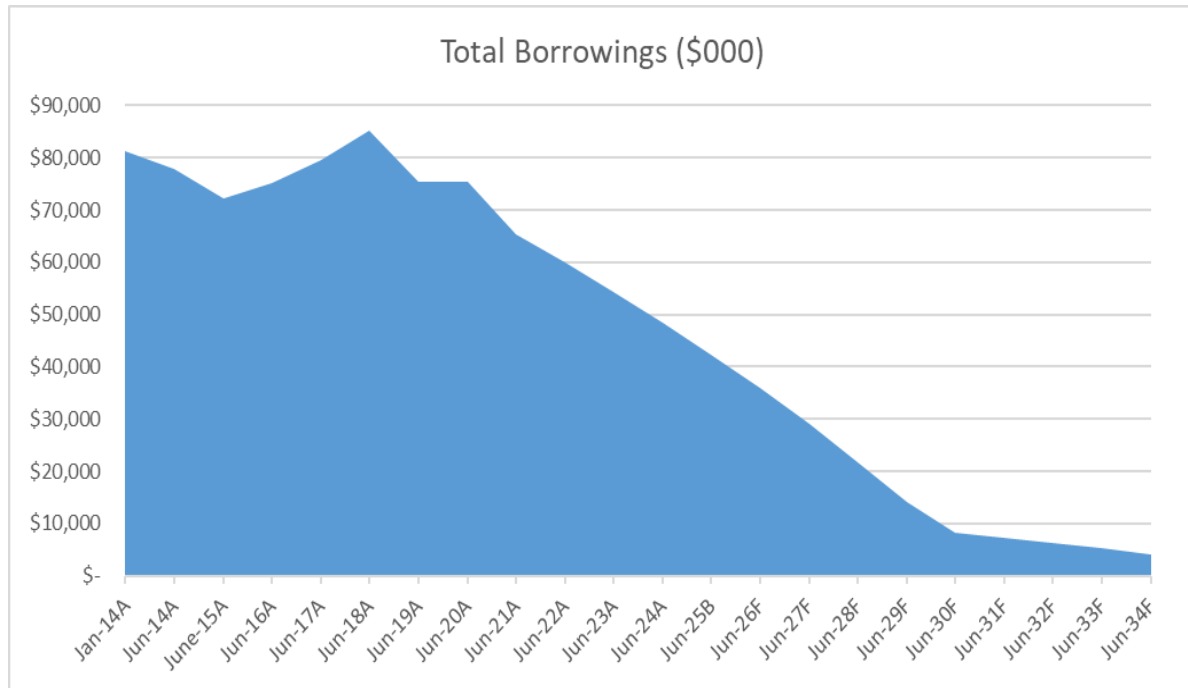


Figure 7 - Total borrowings since 1 January 2014 to 2033-34

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.

On 15 March 2024 the Department of Housing, Local Government, Planning and Public Works released the Financial Management (Sustainability) Guideline to be implemented from the 2023-24 financial year. The purpose of the Guideline is to enable the Department to monitor performance and sustainability more effectively within the local government sector with the aim of providing more targeted support to Councils as required. The new sustainability framework, including new financial guidelines was introduced to recognise the varied factors that influence the success of councils over time.

The Long-Term Sustainability Statement (Attachment 2) summarises the calculations for the budget year:

- unrestricted cash expense cover ratio
- asset renewal funding ratio

It also includes the calculations for the following ratios for the 2024-25 budget year, 5-year average, and each of the following nine years:

- council controlled revenue

- population growth ratio
- operating surplus ratio
- asset sustainability ratio
- asset consumption ratio
- leverage ratio

The council-controlled revenue ratio, population growth and asset renewal funding ratio are all contextual ratios which are not subject to audit.

Type	Measure	Target (Tier 4)	5-year Average	Budget year (single year)
Financial Capacity	Council Controlled Revenue Ratio	Contextual*	86.2%	85.2%
	Population Growth	Contextual*	1.9%	2.2%
Operating Performance	Operating Surplus Ratio	Greater than 0%	2.2%	-0.1%
	Operating Cash Ratio	Greater than 0%	32.2%	31.0%
Liquidity	Unrestricted Cash Expense Cover Ratio	Greater than 4 months	n/a	15
Asset Management	Asset Sustainability Ratio	Greater than 80%	58.8%	74.4%
	Asset Consumption Ratio	Greater than 60%	68.2%	61.8%
	Asset Renewal Funding Ratio	Contextual*	n/a	81.1%
Debt Servicing Capacity	Leverage Ratio	0 - 3 times	1.6	1.1

Team Plans

Team plans (Attachment 5) are a “plan on page” for each functional area of Council. These plans are intended to provide the community with a greater understanding of the breadth and depth of services that Council provides for the community. The team plans contain information on the operating costs for the function, key statistics and measures to describe “what” the budget buys or how much of a service is delivered, or the effort that is required to deliver the service, staff resourcing information, the 2024-25 operational plan key performance indicators and any other projects, initiatives or performance indicators that the various teams are intending to complete or measure performance on.

PREVIOUS DECISIONS

The 2024-25 Budget and Long-Term Financial Forecast aligns with the corporate strategic framework which includes the *Livingstone 2050 Community Plan*, *Corporate Plan 2030* and the *Operational Plan 2024-25*.

ACCESS AND INCLUSION

Once adopted by Council, this report will be made publicly available on Council’s website. This report will also be supplemented by a Community Budget Report which provides commentary to supplement the information contained in the attachments to this report.

ENGAGEMENT AND CONSULTATION

Community consultation was undertaken as part of the budget process for this year. Budget information was made available for public comment as part of the 2023-24 Budget Consultation Paper, online budget survey, budget simulation tool and a workshop with a variety of Community Voice Panel members.

This process assisted Council to address community priorities in the drafting of the budget and operational plan and change the way in which the budget outcomes will be shared with the community.

The budget and long-term financial forecast is reflective of discussions had with Councillor's during the 2024-25 series of Budget Workshops.

HUMAN RIGHTS IMPLICATIONS

Section 4(b) of the *Human Rights Act 2019* requires public entities such as Council 'to act and make decisions in a way compatible with human rights'. There are no foreseen human rights implications associated with the content of this report.

BUDGET IMPLICATIONS

The underlying budgeted operating surplus is largely contingent upon containing estimated costs within the budgeted amount.

There is limited scope for new projects and additional funding for services in the short term, whilst working towards achieving a balanced budget in 2024-25. Should the need arise for additional funds during the year, offset savings and re-prioritisation of resources will be required and these will be addressed through regular budget reviews.

The use of Council's Day labour on capital projects will need to be maintained and any diversion from capital projects to operational projects will impact on the operating result.

If Council can contain its costs and maintain revenue at the level outlined in the 2024-25 Budget and forward estimates, Council is forecasted to maintain operating surpluses for the life of the long-term financial forecast.

LEGISLATIVE CONTEXT

Sections 169 and 170 of the *Local Government Regulation 2012* prescribe the requirements for the adoption of Council's budget.

LEGAL IMPLICATIONS

Under the *Local Government Regulation 2012* Council must prepare an accrual-based budget for each financial year which is consistent with Council's five-year Corporate Plan and Annual Operational Plan. To comply with the *Local Government Regulation 2012*, council must also publish against a series of measures of financial sustainability for the budget year and the next nine (9) years.

STAFFING IMPLICATIONS

Matters arising from this report will be dealt with in accordance with existing delegations and resourcing levels.

RISK ASSESSMENT

Council manages financial risk by:

- 1) the use of planning, project and programme management and risk management methodologies;
- 2) developing and maintaining operational plans for the delivery of projects and services;
- 3) regular reporting on all key projects funded by the Annual Operational Plan and Budget;

- 4) monitoring the efficiency and effectiveness of services delivered within the Annual Operational Plan and Budget both quarterly and annual reporting by the Chief Executive Officer to Council;
- 5) monthly reporting on financial position and performance on operating activities and capital projects to Councillors, executives and staff;
- 6) ensuring executives and staff within Council are appropriately skilled and accountable for identifying and effectively managing costs within their area of responsibility; and
- 7) providing tools, training, and advice to the organisation to ensure effective management of costs and financial obligations.

CORPORATE PLAN REFERENCE

Leading Livingstone

Community Plan Goal 4.1 - Innovative and accountable leadership to achieve a shared future

4.1.2 Council produces and delivers against sustainable financial forecasts as a result of best practice Capital and Asset Management Plans which guide project planning and service delivery across the Shire.

The primary focus of the 2024-25 budget continues to be ensuring the long-term financial sustainability of Council by reducing long term borrowings, delivering the capital works program with a focus on renewal of existing assets over construction of new assets, and on consolidation and responsible long term financial sustainability while striving to provide the best possible levels of service delivery for the Livingstone community.

CONCLUSION

Section 107A of the *Local Government Act 2009* and Sections 169 and 170 of the *Local Government Regulation 2012* prescribe the requirements for the adoption of Council's budget. This report complies with those statutory requirements and provides additional supplementary information to support the overall budget.

**12.17 - ADOPTION OF THE 2024-25
BUDGET AND LONG TERM FINANCIAL
FORECAST**

**2024-25 Budget and Long-Term
Financial Forecast**

Meeting Date: 23 July 2024

Attachment No: 1

**STATEMENT OF FINANCIAL POSITION
2024-25 BUDGET AND LONG TERM FINANCIAL FORECAST**

	Budget 2024-25	Budget 2025-26	Budget 2026-27	Forecast 2027-28	Forecast 2028-29	Forecast 2029-30	Forecast 2030-31	Forecast 2031-32	Forecast 2032-33	Forecast 2033-34
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
ASSETS										
Current Assets										
Internally Restricted Cash	41,644	42,916	46,857	51,597	56,519	68,970	82,207	95,556	108,507	102,802
Externally Restricted Cash	29,372	23,526	20,203	22,662	21,057	12,180	9,981	6,104	4,663	-
Unrestricted Component	51,554	51,513	60,398	71,013	63,848	56,222	67,908	87,692	104,491	141,410
Cash and Cash equivalents	122,569	117,954	127,457	145,271	141,424	137,371	160,096	189,351	217,661	244,211
Receivables	9,532	9,858	10,469	10,907	11,434	11,969	12,497	13,014	13,604	14,191
Inventories	4,732	1,513	1,513	1,513	1,513	1,513	1,513	1,513	1,513	1,513
Other assets	4,484	4,484	4,484	4,484	4,484	4,484	4,484	4,484	4,484	4,484
Total Current Assets	141,317	133,810	143,923	162,176	158,855	155,337	178,590	208,363	237,263	264,399
Non-current assets										
Inventories	1,749	1,749	1,749	1,749	1,749	1,749	1,749	1,749	1,749	1,749
Property, plant & equipment	1,304,964	1,411,397	1,458,331	1,488,769	1,548,708	1,604,317	1,695,368	1,756,242	1,809,856	1,870,785
Intangible assets	207	196	184	173	161	150	138	126	115	103
Total non-current assets	1,306,920	1,413,342	1,460,264	1,490,691	1,550,618	1,606,216	1,697,255	1,758,117	1,811,720	1,872,637
TOTAL ASSETS	1,448,237	1,547,151	1,604,188	1,652,866	1,709,472	1,761,553	1,875,845	1,966,480	2,048,982	2,137,036
LIABILITIES										
Current liabilities										
Payables	5,717	5,814	5,942	6,252	6,616	6,982	7,368	7,753	8,203	8,656
Borrowings	6,501	6,848	7,211	7,600	5,916	980	1,012	1,048	1,084	1,122
Provisions	7,400	7,284	7,172	12,172	12,197	7,021	6,925	6,832	6,741	6,468
Other liabilities	1,490	1,484	227	227	227	227	227	227	227	227
Total current liabilities	21,108	21,431	20,552	26,251	24,956	15,209	15,532	15,859	16,256	16,474
Non-current liabilities										
Borrowings	35,869	29,021	21,811	14,211	8,295	7,315	6,304	5,256	4,172	3,049
Provisions	12,550	12,657	12,765	7,764	2,632	2,573	2,511	2,444	2,373	2,483
Other liabilities	1,196	-	-	-	-	-	-	-	-	-
Total non-current liabilities	49,615	41,678	34,575	21,974	10,927	9,889	8,814	7,700	6,544	5,532
TOTAL LIABILITIES	70,723	63,109	55,127	48,225	35,883	25,098	24,346	23,559	22,800	22,005
NET COMMUNITY ASSETS	1,377,514	1,484,042	1,549,061	1,604,641	1,673,590	1,736,455	1,851,499	1,942,920	2,026,182	2,115,031
COMMUNITY EQUITY										
Asset revaluation surplus	297,598	350,117	396,242	442,394	500,882	552,831	627,069	688,798	750,865	829,326
Retained surplus	1,079,916	1,133,925	1,152,818	1,162,247	1,172,708	1,183,624	1,224,429	1,254,123	1,275,317	1,285,706
TOTAL COMMUNITY EQUITY	1,377,514	1,484,042	1,549,061	1,604,641	1,673,590	1,736,455	1,851,499	1,942,920	2,026,182	2,115,031

**STATEMENT OF CASH FLOWS
2024-25 BUDGET AND LONG TERM FINANCIAL FORECAST**

	Budget 2024-25	Budget 2025-26	Budget 2026-27	Forecast 2027-28	Forecast 2028-29	Forecast 2029-30	Forecast 2030-31	Forecast 2031-32	Forecast 2032-33	Forecast 2033-34
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Cash Flows from Operating Activities										
Receipts from customers	108,878	115,457	118,469	123,979	129,569	135,688	141,718	148,043	154,290	160,984
Payments to suppliers and employees	(90,240)	(84,950)	(86,245)	(90,503)	(100,239)	(105,301)	(105,408)	(110,869)	(116,557)	(122,619)
	18,638	30,507	32,224	33,476	29,330	30,387	36,311	37,174	37,733	38,365
Receipts										
Interest received	4,159	3,430	3,213	3,617	4,180	3,981	4,012	4,937	6,119	7,259
Non-capital grants and contributions	6,987	7,244	7,579	7,914	8,257	8,618	8,993	9,382	9,779	10,200
Other	638	655	677	697	718	740	762	785	808	833
Payments										
Borrowing costs	(2,250)	(1,921)	(1,574)	(1,211)	(822)	(442)	(273)	(239)	(203)	(166)
Cash inflow from Operating Activities	28,172	39,916	42,119	44,494	41,662	43,284	49,805	52,038	54,237	56,490
Cash flows from Investing Activities										
Receipts										
Proceeds from the sale of property, plant and equipment	430	-	-	-	-	-	-	-	-	-
Grants, subsidies, contributions and donations	24,009	40,879	7,274	6,735	6,288	6,136	6,190	6,245	6,300	6,357
Payments										
Payments for property, plant and equipment	(45,572)	(77,707)	(31,785)	(26,204)	(44,198)	(47,556)	(32,290)	(28,016)	(31,180)	(35,213)
Payments for intangible assets	-	-	-	-	-	-	-	-	-	-
Other cash flows from investing activities	(1,153)	(1,202)	(1,257)	-	-	-	-	-	-	-
Cash outflow from Investing Activities	(22,285)	(38,029)	(25,768)	(19,469)	(37,910)	(41,421)	(26,100)	(21,771)	(24,879)	(28,856)
Cash flows from Financing Activities										
Receipts										
Proceeds from borrowings	-	-	-	-	-	-	-	-	-	-
Payments										
Repayment of borrowings	(6,172)	(6,501)	(6,848)	(7,211)	(7,600)	(5,916)	(980)	(1,012)	(1,048)	(1,084)
Cash outflow from Financing Activities	(6,172)	(6,501)	(6,848)	(7,211)	(7,600)	(5,916)	(980)	(1,012)	(1,048)	(1,084)
Net increase/(decrease) in Cash Held	(285)	(4,615)	9,503	17,814	(3,848)	(4,053)	22,725	29,255	28,310	26,550
Cash at the beginning of the financial year	122,854	122,569	117,954	127,457	145,271	141,424	137,371	160,096	189,351	217,661
Cash at the end of the financial year	122,569	117,954	127,457	145,271	141,424	137,371	160,096	189,351	217,661	244,211

**STATEMENT OF CHANGES IN EQUITY
2024-25 BUDGET AND LONG TERM FINANCIAL FORECAST**

	Budget 2024-25	Budget 2025-26	Budget 2026-27	Forecast 2027-28	Forecast 2028-29	Forecast 2029-30	Forecast 2030-31	Forecast 2031-32	Forecast 2032-33	Forecast 2033-34
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Retained Surplus										
Opening balance	1,060,199	1,079,916	1,133,925	1,152,818	1,162,247	1,172,708	1,183,624	1,224,429	1,254,123	1,275,317
Net Result	19,718	54,009	18,893	9,429	10,461	10,915	40,806	29,693	21,195	10,388
Closing Balance	1,079,916	1,133,925	1,152,818	1,162,247	1,172,708	1,183,624	1,224,429	1,254,123	1,275,317	1,285,706
Asset Revaluation Surplus										
Opening balance	271,567	297,598	350,117	396,242	442,394	500,882	552,831	627,069	688,798	750,865
Change in asset revaluation surplus	26,031	52,519	46,126	46,152	58,488	51,950	74,238	61,728	62,067	78,461
Closing Balance	297,598	350,117	396,242	442,394	500,882	552,831	627,069	688,798	750,865	829,326
Total Community Equity	1,377,514	1,484,042	1,549,061	1,604,641	1,673,590	1,736,455	1,851,499	1,942,920	2,026,182	2,115,031

STATEMENT OF INCOME AND EXPENDITURE
2024-25 BUDGET AND LONG TERM FINANCIAL FORECAST

	Budget 2024-25	Budget 2025-26	Budget 2026-27	Forecast 2027-28	Forecast 2028-29	Forecast 2029-30	Forecast 2030-31	Forecast 2031-32	Forecast 2032-33	Forecast 2033-34
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Income										
Recurrent revenue										
Gross rates and utility charges	104,872	112,012	119,441	125,055	130,862	137,156	143,315	149,776	156,225	163,060
Less: discounts & remissions	(8,919)	(9,607)	(10,346)	(10,994)	(11,515)	(12,082)	(12,636)	(13,217)	(13,801)	(14,412)
Net rates and utility charges	95,954	102,405	109,095	114,062	119,348	125,074	130,678	136,559	142,424	148,648
Fees and charges	6,361	6,650	6,934	7,214	7,504	7,806	8,121	8,448	8,788	9,142
Sales revenue	5,000	2,409	1,910	1,967	2,026	2,087	2,149	2,214	2,280	2,349
Grants, subsidies, contributions and donations	6,953	7,270	7,607	7,940	8,287	8,648	9,024	9,411	9,815	10,234
Total recurrent revenue	114,268	118,734	125,546	131,182	137,165	143,615	149,972	156,632	163,306	170,372
Capital revenue										
Contributions from developers	4,062	4,113	4,164	4,216	4,269	4,323	4,377	4,432	4,487	4,544
Capital grants and subsidies	15,450	36,766	3,110	2,519	2,019	1,813	1,813	1,813	1,813	1,813
Contributed assets	300	13,113	8,819	-	564	81	30,977	20,779	12,956	2,692
Other capital income	-	-	-	-	-	-	-	-	-	-
Total capital revenue	19,811	53,992	16,093	6,735	6,852	6,217	37,167	27,024	19,256	9,049
Other income										
Interest received	4,159	3,430	3,213	3,617	4,180	3,981	4,012	4,937	6,119	7,259
Other income	1,704	1,767	1,828	1,887	1,948	2,011	2,076	2,143	2,212	2,283
Capital income	-	-	-	-	-	-	-	-	-	-
Total other income	5,863	5,197	5,041	5,504	6,128	5,992	6,087	7,079	8,331	9,543
Total income	139,942	177,922	146,680	143,421	150,144	155,823	193,226	190,736	190,894	188,964
Expenses										
Recurrent expenses										
Employee benefits	39,501	42,098	41,405	42,755	44,149	45,587	47,072	48,605	50,187	51,820
Materials and services	43,056	42,627	44,645	47,735	51,020	54,513	58,227	62,147	66,311	70,735
Finance Costs	2,582	2,250	1,910	1,554	1,172	799	636	610	581	552
Depreciation and amortisation	35,165	36,918	39,807	41,929	43,323	43,989	46,466	49,662	52,600	55,448
Total Operating Expenses	120,305	123,894	127,767	133,973	139,663	144,888	152,400	161,023	169,679	178,556
Other expenses										
Capital expenses	30	20	20	20	20	20	20	20	20	20
Total Capital Expenses	30	20	20	20	20	20	20	20	20	20
Net Result	19,607	54,009	18,893	9,429	10,461	10,915	40,806	29,693	21,195	10,388
Operating Result	(174)	37	2,820	2,713	3,629	4,719	3,659	2,689	1,959	1,359

12.17 - ADOPTION OF THE 2024-25 BUDGET AND LONG TERM FINANCIAL FORECAST

2024-25 Long-Term Sustainability Statement

Meeting Date: 23 July 2024

Attachment No: 2

LONG TERM SUSTAINABILITY STATEMENT
2024-25 BUDGET AND LONG TERM FINANCIAL FORECAST

On 15 March 2024 the Department of Housing, Local Government, Planning and Public Works released the Financial Management (Sustainability) Guideline to be implemented from the 2023-24 financial year. The purpose of the Guideline is to enable the Department to more effectively monitor performance and sustainability within the local government sector with the aim of providing more targeted support to Councils as required. A summary of the new ratios and the results over the 10-year forecast period is provided below:

Type	Measure	Target Tier 4	5-Year Average ¹	Single Year Result									
				Budget 2024-25	Budget 2025-26	Budget 2026-27	Forecast 2027-28	Forecast 2028-29	Forecast 2029-30	Forecast 2030-31	Forecast 2031-32	Forecast 2032-33	Forecast 2033-34
Financial Capacity	Council Controlled Revenue Ratio	Contextual*	86.2%	85.2%	88.0%	88.9%	88.7%	88.5%	88.8%	88.9%	88.6%	88.1%	87.7%
	Population Growth ²	Contextual*	1.9%	2.2%									
Operating Performance	Operating Surplus Ratio	Greater than 0%	2.2%	-0.1%	0.0%	2.2%	2.0%	2.5%	3.2%	2.3%	1.6%	1.1%	0.8%
	Operating Cash Ratio	Greater than 0%	32.2%	31.0%	31.4%	33.8%	33.5%	33.3%	32.9%	32.3%	32.1%	31.9%	31.7%
Liquidity	Unrestricted Cash Expense Cover Ratio	Greater than 4 months		15	N/A for long-term sustainability statement								
Asset Management	Asset Sustainability Ratio	Greater than 80%	58.8%	74.4%	94.2%	36.2%	36.5%	37.0%	49.0%	32.8%	27.3%	28.1%	26.1%
	Asset Consumption Ratio	Greater than 60%	68.2%	61.8%	62.4%	61.6%	61.1%	60.4%	60.1%	59.2%	58.3%	57.6%	56.7%
	Asset Renewal Funding Ratio ³	Contextual*		81.1%	N/A for long-term sustainability statement								
Debt Servicing Capacity	Leverage Ratio	0 - 3 times	1.6	1.1	0.9	0.7	0.5	0.3	0.2	0.1	0.1	0.1	0.1

*Contextual ratios are not subject to audit

Note 1

The 5-year average is the average results from the audited financial statements for the period 2020-21 to 2022-23, the estimated results for 2023-24 and the 2024-25 budget. For most ratios, the target applies to the 5-year average result.

Note 2

Council has used the Compound Annual Growth Rate method for calculating this ratio. This method calculates the average annual growth rate over a 10 year period based on the Queensland Government Statistician's Office population projections for the Livingstone local government area for the period 2026 to 2036

Note 3

Council has chosen to report on this measure earlier than the transition period which is 2025-26.

12.17 - ADOPTION OF THE 2024-25 BUDGET AND LONG TERM FINANCIAL FORECAST

2024-25 Total Value in the change in rates and charges levied

Meeting Date: 23 July 2024

Attachment No: 3

TOTAL VALUE OF CHANGE IN RATES AND CHARGES LEVIED FROM 2023-24 TO
2024-25 BUDGET AND LONG TERM FINANCIAL FORECAST

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 (2024-25 Budget) compared with the rates and utility charges levied in the previous original adopted budget (2023-24). Council has also included the total value of change based on the estimated results for 2023-24. The calculation of this percentage for a financial year excludes rebates and discounts applicable on rates and utility charges, and includes growth in the number of property assessments.

	2023-24	2023-24	2024-25	2023-24 Original		2023-24 Estimated	
	Original	Estimated	Budget	Budget vs 2024-25		Result vs 2024-25	
	Budget	Results	Budget	Budget		Budget	
	\$000	\$000	\$000	Variance \$000	Variance %	Variance \$000	Variance %
General Rates and utility charges ¹							
General Rates	45,360	45,937	49,004	3,644	8.0%	3,068	6.7%
Separate Charges	6,391	6,589	4,884	(1,507)	(23.6%)	(1,706)	(25.9%)
Special Charges	383	388	381	(2)	(0.4%)	(7)	(1.8%)
Water Utility charges	12,906	12,906	13,886	980	7.6%	980	7.6%
Waste charges	8,397	8,739	9,341	944	11.2%	601	6.9%
Sewerage Charges	13,576	14,280	14,757	1,181	8.7%	477	3.3%
	87,013	88,840	92,253	5,240	6.0%	3,412	3.8%
Water consumption usage ²	11,281	11,281	12,620	1,339	11.9%	1,339	11.9%

Note 1

Movements in general rate and utility charges incorporates an assumed growth in rateable properties of 1.0% and utility charge connections of 1.5%.

Note 2

Water usage and movements reflect price and growth increased listed in note 1 as well as assumptions around consumption.

12.17 - ADOPTION OF THE 2024-25 BUDGET AND LONG TERM FINANCIAL FORECAST

4-year Capital Investment Programme

Meeting Date: 23 July 2024

Attachment No: 4

	Financial Period	Asset Class	Location	Program/Project Name	Proposed Works	Project Cost	Funding Source	Total External Funding	Council Funding
L	2024/25	Bridges	Adelaide Park Road	Adelaide Park Road Timber Pedestrian Bridge Replacement	Replace existing timber bridge and upgrade to aluminium structure above Q100 flood level	\$347,000	R2R 24/25-28/29	\$300,000	\$47,000
2	2024/25	Bridges	Doonside Road	Doonside Bridge	Replace Timber Bridge. Bridge has 5T load limit and temporary HV bypass was constructed in 2017/18.	\$624,517	Bridge Renewal Program	\$248,658	\$375,859
3	2024/25	Bridges	Werribee Road	Werribee Creek Bridge Renewal	Replace Werribee Creek Timber Bridge with new concrete structure	\$499,715	Bridge Renewal Program	\$162,628	\$337,087
4	2024/25	Buildings	Yeppoon	30 Raymond Tce Renovation	Refurbish the exterior and interior to make it fit for purpose for short term rental	\$100,000		\$0	\$100,000
5	2024/25	Buildings	Various	Amenities Renewal Program	Amenities Renewal Program - Projects TBC	\$100,000		\$0	\$100,000
5	2024/25	Buildings	GKI	GKI Rejuvenation Project	Arrivals Plaza	\$400,000	Building our Regions	\$400,000	\$0
7	2024/25	Buildings	Yeppoon Lagoon	Lagoon Building 'A' Air Con Replacement	Replace current airconditioning units in building 'A' at the Yeppoon Lagoon	\$550,000		\$0	\$550,000
3	2024/25	Buildings	Zilzie	New Amenities Block Thwaite Park	Create a Public amenities block at Thwaite Park Zilzie	\$215,000		\$0	\$215,000
3	2024/25	Buildings	Various	Switchboard Renewal Program	Replace switchboards through defect assessment and / operational need	\$140,000		\$0	\$140,000
0	2024/25	Buildings	Taranganba	Taranganba State school bus shelters (Construction Only)	Install of four bus shelters	\$163,000	STIP (TMR)	\$163,000	\$0
1	2024/25	Buildings	Cooee Bay	Yeppoon Aquatic Centre Upgrade	Construction of 50M pool and associated buildings and facilities	\$3,800,000	Federal Grant	\$3,800,000	\$0
2	2025/26	Buildings	Various	Amenities Renewal Program	Amenities Renewal Program - Projects TBC	\$100,000		\$0	\$100,000
3	2025/26	Buildings	Beaman Park	Beaman Park Amenity Upgrade	Repaint and modernise the exterior façade, upgrade internal partitioning to cubicles & upgrade accessibility	\$150,000			\$150,000
4	2025/26	Buildings	Bangalee	Bus Shelter Program	Install bus shelter at Bangalee	\$32,500		\$0	\$32,500
5	2025/26	Buildings	Various	Bus Shelter Program	Renewal / Upgrade of Council's bus shelters as appropriate, including DDA compliance.	\$42,500		\$0	\$42,500
6	2025/26	Buildings	Kerr Park	Changing Places Amenity - Kerr Park	Provide a purpose built Changing Places (accessible) change room, toilet and shower	\$275,000	Bush Tourism fund 2023	\$200,000	\$75,000
7	2025/26	Buildings	GKI	GKI Rejuvenation Project	GKI Public Amenities construction	\$2,240,000	Building our Regions	\$2,240,000	\$0

8	2025/26	Buildings	GKI	GKI Rejuvenation Project	Arrivals Plaza	\$3,600,000	Building our Regions	\$3,600,000	\$0
9	2025/26	Buildings	Lagoon Place Admin Building	Lagoon Place Admin Building Carpet	Carpet Replacement - Lagoon Place Admin Building	\$28,000		\$0	\$28,000
0	2025/26	Buildings	Various	Switchboard Renewal Program	Replace switchboards through defect assessment and / operational need	\$70,000		\$0	\$70,000
1	2025/26	Buildings	Cooee Bay	Yeppoon Aquatic Centre Upgrade	Construction of 50M pool and associated buildings and facilities	\$8,970,168	Federal Grant	\$9,200,000	-\$229,832
2	2025/26	Buildings	Yeppoon Lagoon	Yeppoon Lagoon Chlorinator Replacement	Yeppoon Lagoon Chlorinator Replacement	\$400,000		\$0	\$400,000
3	2026/27	Buildings	Various	Amenities Renewal Program	Amenities Renewal Program - Projects TBC	\$100,000		\$0	\$100,000
4	2026/27	Buildings	Various	Building Asset Renewal Program	Building Asset Renewal Program	\$150,000		\$0	\$150,000
5	2026/27	Buildings	Emu Park Library	Emu Park Library Roof	Replace Roof	\$20,000		\$0	\$20,000
6	2026/27	Buildings	Various	Switchboard Renewal Program	Replace switchboards through defect assessment and / operational need	\$70,000		\$0	\$70,000
7	2026/27	Buildings	Yeppoon Town Hall	Yeppoon Town Hall Repaint	Repaint	\$100,000		0	\$100,000
9	2024/25	Land Development	Hidden Valley	Infrastructure Planning for Future Stages Gateway Industry Park	Gateway Council Industrial Development - Stages 3, 4, 5, 6	\$2,200,000		\$0	\$2,200,000
0	2024/25	Plant & Equipment	Fleet Replacement Program	Fleet Replacement Program	Fleet Renewal Program based on Asset Management Plan	\$2,500,000		\$0	\$2,500,000
1	2024/25	Plant & Equipment	Network	ICT Replacements and Expansions	Firewalls, Links Upgrades & backup Links	\$10,500		\$0	\$10,500
2	2024/25	Plant & Equipment		New RTK Survey Equipment	Current RTK equipment is 5 years old and is falling behind evolving industry technology	\$30,000		\$0	\$30,000
3	2025/26	Plant & Equipment	Hardware	Annual Switches Replacement Project	Removal and installation of 10 replacement switches including professional services support	\$100,000		\$0	\$100,000
4	2025/26	Plant & Equipment	Fleet Replacement Program	Fleet Replacement Program	Fleet Renewal Program based on Asset Management Plan	\$2,500,000		\$0	\$2,500,000
5	2025/26	Plant & Equipment	Network	ICT Replacements and Expansions	Firewalls, Links Upgrades & backup Links	\$10,500		\$0	\$10,500
6	2025/26	Plant & Equipment	Hardware	Server Replacement Program	Removal and installation of replacement hyper-converged storage servers	\$280,000		\$0	\$280,000
7	2026/27	Plant & Equipment	Hardware	Annual Switches Replacement Project	Removal and installation of 10 replacement switches including professional services support	\$100,000		\$0	\$100,000
8	2026/27	Plant & Equipment	Fleet Replacement Program	Fleet Replacement Program	Fleet Renewal Program based on Asset Management Plan	\$2,500,000		\$0	\$2,500,000

9	2026/27	Plant & Equipment	Cordingley Depot	Refurbishment of the Generator at Cordingley Street Depot	Complete rust repairs to generator or replace unit (dependent on condition)	\$50,000		\$0	\$50,000
0	2024/25	Road & Drainage	Various	22/23 Stormwater Asset Renewals	Maintain stormwater assets to a appropriate standard	\$150,000		\$0	\$150,000
1	2024/25	Road & Drainage	Mulambin	22-091 Mulambin Shared Path	2024/25 cycle grants: aiming to apply for detailed design	\$18,000	TMR 22-23 Cycle Grants	\$9,000	\$18,000
2	2024/25	Road & Drainage	Industrial Ave Yeppoon	8-10 Industrial Ave Drainage Upgrade	Rear Allotment drainage 8-10 Industrial Av	\$50,000		\$0	\$50,000
3	2024/25	Road & Drainage	90 Fountain Street - Emu Park	90 Fountain Street - Emu Park	Open Drain Flowing thru Private Property, Obtain Drainage Easement and Provide Open Drain for Q100 Overland Flow	\$0			\$0
4	2024/25	Road & Drainage	Various	Annual Reseal Program	Repair/renew seal to urban and rural roads	\$1,630,000		\$0	\$1,630,000
5	2024/25	Road & Drainage	Artillery Road/Greenlake East	Artillery Road ROSI Works	Realign & Install New Culverts (Concept plans & estimate available) inc. FW1	\$232,828	RRTG ROSI	\$155,406	\$77,422
6	2024/25	Road & Drainage	Artillery Road/Greenlake East	Artillery Road ROSI Works	Greenlake Site A Realign road both horizonatally and vertically (Concept plans & estimate available)	\$1,000,000	RRTG ROSI	\$450,000	\$550,000
7	2024/25	Road & Drainage	Artillery Road/Greenlake East	Artillery Road ROSI Works	Greenlake Artillery Rd intersection	\$1,472,321	RRTG ROSI	\$476,321	\$996,000
8	2024/25	Road & Drainage	Barmaryee Road	Barmaryee Road Upgrade to Sealed	Barmaryee Road upgrade to sealed road 6.5m wide (Ch 2.75km to 4.2km) Design only	\$50,000		\$0	\$50,000
9	2024/25	Road & Drainage	Various	Biennial Guardrail and Safety Fencing Replacements	Guardrail and safety Fencing Replacements	\$60,000		\$0	\$60,000
0	2024/25	Road & Drainage	Lammermoor	Bottlebrush Drive Extension	Extend Bottlebrush Drive from Mahogany Way to Chandler Road. Design and Procurement and Construction	\$100,000		\$0	\$100,000
1	2024/25	Road & Drainage	Lammermoor	Clayton Road Footpath, Scenic Hwy - Lyndall Dr Stage1	Pathway from Evelyn Street to pedestrian bridge including two refuge crossing at the roundabout and pathway between refuge crossings	\$21,000		\$0	\$21,000
2	2024/25	Road & Drainage	Lammermoor	Clayton Road Footpath, Scenic Hwy - Lyndall Dr Stage1	Pathway from Evelyn Street to pedestrian bridge including two refuge crossing at the roundabout and pathway between refuge crossings	\$404,000		\$0	\$404,000
3	2024/25	Road & Drainage	Byfield	Byfield Footpath Stage 2 Construction	Byfield Footpath - Construct path between school and library	\$10,000	\$0	\$0	\$10,000
4	2024/25	Road & Drainage	Byfield	Byfield Footpath Stage 2 Construction	Byfield Footpath - Construct path between school and library	\$0	\$320,000	\$0	\$320,000

5	2024/25	Road & Drainage	Caves	Caves State School Carpark Upgrade	Project includes design & upgrade of sealed carpark	\$10,000	STIP (TMR)	\$0	\$10,000
6	2024/25	Road & Drainage	Cawarral	Cawarral State School Footpath Design and Construct	285m Footpath to school frontage along Coorooman Creek Road	\$14,000	STIP (TMR)	\$0	\$14,000
7	2024/25	Road & Drainage	Various	Clayton Road and Keppel Cove Bus Stops	5 Intermediate Bus stops & shelters. 4 bus stops on Clayton Road + 1 at Zilzie (Falcon Cr at Keppel Cove Estate)	\$285,000	STIP (TMR)	\$285,000	\$0
8	2024/25	Road & Drainage	Farnborough Rd	Farnborough Rd Blackspot - Speed Limit Review	Install new signage as per speed limitreview. Chevron markers, guideposts, guard rail and tactile marking.	\$242,250	Black Spot funding 2324	\$241,923	\$327
9	2024/25	Road & Drainage	Farnborough	Farnborough State School Footpath - Construct	Extend footpath area near setdown	\$74,000	STIP (TMR)	\$72,158	\$1,842
0	2024/25	Road & Drainage	Meikleville Hill	Found St Turnaround	Provide a turnaround facility at the end of Found Street to accommodate service vehicles	\$85,000		\$0	\$85,000
1	2024/25	Road & Drainage	George Street, Zilzie	George Street, Zilzie	Extend Existing Drainage North to Wilbraham and South Towards Kennedy St.	\$50,000		\$0	\$50,000
2	2024/25	Road & Drainage	Hinz Avenue	Hinz Ave Upgrade to Seal	1.65km of 6.5 to 8m wide sealed road to the appropriate standard DESIGN and Construct	\$100,000		\$0	\$100,000
3	2024/25	Road & Drainage	Homemaker Drive	Homemaker Stage 2	New road between Bunnings and Cordingley for Homemaker stage 2 Prelim works	\$20,000		\$0	\$20,000
4	2024/25	Road & Drainage	Various	Inlet Upgrade Program	Annual inlet replacement/upgrade program	\$50,000		\$0	\$50,000
5	2024/25	Road & Drainage	Jabiru Drive	Jabiru Drive Extension	Jabiru Dve Extension, New, Ch 0 - 360, Industrial Collector to landfill	\$400,000	W4Q R4 21-24	\$0	\$400,000
6	2024/25	Road & Drainage	Various	Minor Accessibility Works Program	Will allow Council to more easily address minor accessibility issues and maintenance	\$50,000		\$0	\$50,000
7	2024/25	Road & Drainage	Normanby Street	Normanby St Upgrade	Reconfiguration to one single road divided by centre parking (similar to James street).	\$2,110,000	TIDS	\$514,595	\$1,595,405
8	2024/25	Road & Drainage	Etna Creek Road	Pavement Rehabilitation Program	Pavement rehab - Etna Creek Rd (Ch 1900-3900)	\$800,000	LRCI Phase 4	\$553,238	\$246,762
9	2024/25	Road & Drainage	Cooee Bay	Pavement Rehabilitation Program Matthew Flinders Drive	Pavement rehab Wreck point to Scenic Highway	\$775,000		\$0	\$775,000
0	2024/25	Road & Drainage	Phillip / Clements / Fountain Street - Emu Park	Phillip/Clements/Fountain Street Road Upgrade	Park/FountainSt intersection Clay/FountainSt intersection Park/HartleySt service road	\$100,000		\$0	\$100,000
1	2024/25	Road & Drainage	Racecourse Road	Racecourse Road Stormwater Drainage Upgrade	Floodway near Barmaryee Rd needs to be lowered. Current floodway is an obstruction to flows in Courdoroy Ck	\$20,000		\$0	\$20,000

2	2024/25	Road & Drainage	Rail trail	Rail Trail to Pines Design Only	Rail Trail Stage 2, New, Ch4416 - 6931, shared pathway	\$322,000	Rail Trail and PCNP 24/25	\$161,000	\$161,000
3	2024/25	Road & Drainage	Various	Rural Floodways	Annual program of providing or upgrading concrete floodways to the unsealed rural road network	\$250,000		\$0	\$250,000
4	2024/25	Road & Drainage	Seabreeze SS Scenic Hwy	Scenic Hwy Blackspot Seabreeze SS - channelised turn	Channelised right turn and signage at Sea Breeze Service Station Including pedestrian crossing and lighting	\$516,440	Black Spot funding 2324	\$516,440	\$0
5	2024/25	Road & Drainage	Scenic Hwy - Statue Bay	Statue Bay Table Drain	Repair erosion damaged table drain. Repair and treat the embankment	\$50,000		\$0	\$50,000
6	2024/25	Road & Drainage	James Street	Stormwater, Stage 1 Arthur St carpark and laneway	Complete site improvements to the Station site, activate the Railway Building surrounds. partial construction to permit Station Quarter Community Recovery Hub development	\$236,000		\$0	\$236,000
7	2024/25	Road & Drainage	Various Urban	Reef Guardian Solar Lighting Purchases	Retrofit Solar lighting at Causeway lake (inc. solar powered BBQ. Purchase only - install from main pgm	\$53,843	Reef Guardian Program	\$0	\$53,843
8	2024/25	Road & Drainage	Various Urban	Streetlighting Program	Ensure Council streetlighting is properly maintained and fit for purpose.	\$75,000		\$0	\$75,000
9	2024/25	Road & Drainage	Various - Program B	Unsealed Road Pavement Renewal	Nominal amount provided for renewal of unsealed gravel running surface as per AMP	\$1,800,000	R2R 24/25-28/29	\$332,000	\$1,468,000
0	2024/25	Road & Drainage	Various - Program B	Unsealed Road Pavement Renewal Increased Service Level	Increasing the service level to Option3 as per Briefing Session 5/12/23. For Consideration only	\$450,000		\$0	\$450,000
1	2024/25	Road & Drainage	Vin E Jones Memorial Drive	Vin E Jones Memorial Drive Parking	Create 10-15 on road carparking spaces (VinEJones Drv Car Parking)	\$330,000		\$0	\$330,000
2	2024/25	Road & Drainage	Stanage Bay Rd	Wadallah Creek Bed Level Option Stanage Bay Road	Upgrade crossing at Wadallah Creek with bed level culvert	\$400,000	R2R 24/25-28/29	\$400,000	\$0
3	2024/25	Road & Drainage	Whitman Street	Whitman St Stormwater Sump	Extend open channel drain, install sump pump	\$40,000		\$0	\$40,000
4	2024/25	Road & Drainage	Wood St Emu Park	Wood St Drainage Improvement	Design and construct in four stages	\$20,000		\$0	\$20,000
5	2024/25	Road & Drainage	Yeppoon	Yeppoon HS Parking and Setdown + Pedestrian Connectivity	Construction of new drop off, new off road parking	\$680,000	STIP (TMR)	\$475,162	\$204,838
6	2024/25	Road & Drainage	Yeppoon	Yeppoon Primary Footpath	Extend footpath area near setdown	\$205,000	STIP (TMR)	\$204,725	\$275
7	2025/26	Road & Drainage	Braithewaite Rd Yeppoon	Braithewaite Road Shared Path	2024/25 cycle grants PCNP Power St roundabout to Caroline St traffic light	\$221,370	TMR 22-23 Cycle Grants	\$110,685	\$110,685

8	2025/26	Road & Drainage	Mulambin	22-091 Mulambin Shared Path	2024/25 cycle grants: aiming to apply for detailed design.	\$427,000	TMR 22-23 Cycle Grants	\$213,500	\$213,500
9	2025/26	Road & Drainage	Various	Annual Reseal Program	Repair/renew seal to urban and rural roads	\$1,850,000		\$0	\$1,850,000
0	2025/26	Road & Drainage	Artillery Road/Greenlake East	Artillery Road ROSI Works	Greenlake Site B - Realign road both horizontally and vertically (Concept plans & estimate available)	\$3,203,399	RRTG ROSI	\$3,711,679	-\$508,280
1	2025/26	Road & Drainage	Various	Biennial Guardrail and Safety Fencing Replacements	Guardrail and safety Fencing Replacements	\$60,000		\$0	\$60,000
2	2025/26	Road & Drainage	Lammermoor	Bottlebrush Drive Extension	Extend Bottlebrush Drive from Mahogany Way to Chandler Road. Design and Procurement and Construction	\$1,800,000	R2R 24/25-28/29	\$900,000	\$900,000
3	2025/26	Road & Drainage	Caves	Caves State School Carpark Upgrade	Project includes design & upgrade of sealed carpark	\$142,000	STIP (TMR)	\$142,000	\$0
4	2025/26	Road & Drainage	Cawarral	Cawarral State School Footpath Design and Construct	285m Footpath to school frontage along Coorooman Creek Road.	\$268,000	STIP (TMR)	\$268,000	\$0
5	2025/26	Road & Drainage	Dawson Road	Dawson Rd Missing Link	Extending sealed road network based on exceeding nominated service level traffic volumes	\$1,000,000	DRF R2 2425	\$500,000	\$500,000
6	2025/26	Road & Drainage	Drain Street	Drain st Drain Upgrade	Project 10 - upgrade drainage in Drain Street.	\$500,000	DRF R2 2425	\$250,000	\$250,000
7	2025/26	Road & Drainage	Racecourse Road	Floodways Program	Floodway near Barmaryee Rd needs to be lowered or significant pipe upgrades	\$200,000		\$0	\$200,000
8	2025/26	Road & Drainage	Various	Heaslip St Stairs Renewal	Replace timber stairs with concrete due to excessive wear (part of program)	\$85,000		\$0	\$85,000
9	2025/26	Road & Drainage	Various	Inlet Upgrade Program	Annual inlet replacement/upgrade program	\$50,000		\$0	\$50,000
10	2025/26	Road & Drainage	Keppel Sands	Keppel Sands Groyne	Design and construct a 2m wide path full length of existing KS groyne for recreational use.	\$50,000		\$0	\$50,000
11	2025/26	Road & Drainage	Kinka Beach	Kinka Beach Shared Path	2022/23 cycle grant application: aiming to apply for detailed design.	\$1,350,000		\$675,000	\$675,000
12	2025/26	Road & Drainage	Various	Minor Accessibility Works Program	Will allow Council to more easily address minor accessibility issues and maintenance	\$50,000		\$0	\$50,000
13	2025/26	Road & Drainage	Normanby Street	Normanby St Upgrade	Reconfiguration to one single road divided by centre parking (similar to James street).	\$2,110,000	TIDS	\$1,379,678	\$730,322
14	2025/26	Road & Drainage	Various	Pavement Rehabilitation Program	Pavement Renewal Program - Various	\$1,640,000		\$0	\$1,640,000

15	2025/26	Road & Drainage	Cooee Bay	Pavement Rehabilitation Program Matthew Flinders Drive	Pavement rehab Wreck point to Scenic Highway	\$650,000		\$0	\$650,000
16	2025/26	Road & Drainage	Queen Street	Queen Street Upgrade Design only	Upgrade to urban sub-arterial SRN 8 - stage 2 Mary to Hill st	\$50,000		\$0	\$50,000
17	2025/26	Road & Drainage	Racecourse Road	Racecourse Road Stormwater Drainage Upgrade	To achieve flood immunity of 39.35%AEP (2 ARI) for rural access according to CMDG.	\$240,000	DRF R2 2425	\$120,000	\$120,000
18	2025/26	Road & Drainage	Richards Street - Emu Park	Richards St - Emu Park Drainage	Upgrade drainage	\$250,000		\$0	\$250,000
19	2025/26	Road & Drainage	Various	Rural Floodways	Annual program of providing or upgrading concrete floodways to the unsealed rural road network	\$250,000		\$0	\$250,000
20	2025/26	Road & Drainage	Emu Park	Seal Parking_Pattison St SwimmingComplex	Seal and delineate informal parking area, provide accessible parking Design Only	\$12,000			\$12,000
21	2025/26	Road & Drainage	Various Urban	Reef Guardian Solar Lighting Purchases	Retrofit Solar lighting at Causeway lake (inc. solar powered BBQ. Purchase only - install from main pgm	\$53,843	Reef Guardian Program	\$53,843	\$0
22	2025/26	Road & Drainage	Various Urban	Streetlighting Program	Ensure Council streetlighting is properly maintained and fit for purpose	\$75,000		\$0	\$75,000
23	2025/26	Road & Drainage	Various - Program B	Unsealed Road Pavement Renewal	Nominal amount provided for renewal of unsealed gravel running surface as per AMP	\$1,800,000	R2R 24/25-28/29	\$392,000	\$1,408,000
24	2025/26	Road & Drainage	Various - Program B	Unsealed Road Pavement Renewal Increased service level	Increasing the service level to Option3 as per Briefing Session 5/12/23. For Consideration only	\$450,000		\$0	\$450,000
25	2025/26	Road & Drainage	Wood St Emu Park	Wood St Drainage Improvement	Design and construct in four stages	\$320,000		\$0	\$320,000
26	2025/26	Road & Drainage	Yeppoon Precinct	Yeppoon Precinct East Shared Path	Complete pathways within Precinct to provide complete interconnectedness of facilities	\$1,288,000	TMR 24-25 Cycle Grants	\$644,000	\$644,000
27	2026/27	Road & Drainage	Various	Annual Reseal Program	Repair/renew seal to urban and rural roads	\$1,630,000		\$0	\$1,630,000
28	2026/27	Road & Drainage	Arthur Street (Yeppoon)	Arthur Street (Yeppoon)	Major Upgrade to Cater for the Increased Flow - Flood Mitigation - Project 6	\$100,000		\$0	\$100,000
29	2026/27	Road & Drainage	Lammermoor	Clayton Road footpath, Scenic Hwy - Lyndall Dr Stage2	Stage 2: Southwest pathway including Evelyn St refuge crossing	\$219,000		\$0	\$219,000
30	2026/27	Road & Drainage	George Street, Zilzie	George Street, Zilzie	Extend Existing Drainage North to Wilbraham and South Towards Kennedy St.	\$200,000		\$0	\$200,000
31	2026/27	Road & Drainage	Glenprairie Rd	Glenprairie Rd Floodway	Overlay existing concrete floodway	\$30,000		\$0	\$30,000

22	2026/27	Road & Drainage	Hinz Avenue	Hinz Ave Upgrade to Seal	1.65km of 6.5 to 8m wide sealed road to the appropriate standard DESIGN and Construct	\$1,900,000	R2R 24/25-28/29	\$1,615,000	\$285,000
23	2026/27	Road & Drainage	Various	Inlet Upgrade Program	Annual inlet replacement/upgrade program	\$50,000		\$0	\$50,000
24	2026/27	Road & Drainage	James Street & Arthur St	James and Arthur St Upgrade outside Station Quarter Redevelopment	Major intersection upgrade to roundabout - subject to Station Quarter redevelopment	\$1,045,000		\$0	\$1,045,000
25	2026/27	road & Drainage	Various	Kerb and Channel to Urban Streets	Annual Program of providing kerb and channel to urban streets	\$315,000		\$0	\$315,000
26	2026/27	Road & Drainage	Limestone Creek Rd	Limestone Creek Road	Upgrade, Ch 1800 - 2700, Rural Major Collector	\$647,000		\$0	\$647,000
27	2026/27	Road & Drainage	Various	Minor Accessibility Works Program	Will allow Council to more easily address minor accessibility issues and maintenance	\$50,000		\$0	\$50,000
28	2026/27	Road & Drainage	Various	Minor Urban Service Roads (min. 2 lots and max. 4)	Upgrading of unsealed service roads to sealed standard for roads that service between 2 and 4 lots.	\$132,800		\$0	\$132,800
29	2026/27	Road & Drainage	Mt Chalmers Road	Mt Chalmers Road Upgrade to Sealed Road	Upgrade existing gravel road to sealed standard 6.5m wide	\$850,000	LRCI Phase 4	\$522,876	\$327,124
30	2026/27	Road & Drainage	Normanby Street	Normanby St Upgrade	Reconfiguration to one single road divided by centre parking (similar to James street)	\$1,610,000	TIDS	\$971,800	\$638,200
31	2026/27	Road & Drainage		Pathway Renewal	Nominal amount for pathway renewal as per AMP	\$102,000		\$0	\$102,000
32	2026/27	Road & Drainage	Various	Pavement Rehabilitation Program	Pavement Renewal Program - Various	\$2,225,096		\$0	\$2,225,096
33	2026/27	Road & Drainage	Various	Rural Floodways	Annual program of providing or upgrading concrete floodways to the unsealed rural road network	\$250,000		\$0	\$250,000
34	2026/27	Road & Drainage	Mulambin Road	Scenic Hwy - Mulambin Rd Major Collector Upgrade	Scenic hwy - Mullambin Rd (relocated) intersection, new, Rural major Collector, roundabout	\$1,212,000		\$0	\$1,212,000
35	2026/27	Road & Drainage	Serpentine Street - Cawarral	Serpentine St Cawarral - RCP and Drainage Easement	Install RCP at Ch 740 and create easements over lots 103 & 104 C1611 (relates to CR454062)	\$50,000		\$0	\$50,000
36	2026/27	Road & Drainage	Various Urban	Streetlighting Program	Ensure Council streetlighting is properly maintained and fit for purpose.	\$75,000		\$0	\$75,000
37	2026/27	Road & Drainage	Various - Program B	Unsealed Road Pavement Renewal	Nominal amount provided for renewal of unsealed gravel running surface as per AMP	\$1,800,000		\$0	\$1,800,000
38	2026/27	Road & Drainage	Various - Program B	Unsealed Road Pavement Renewal Increased Service Level	Increasing the service level to Option3 as per Briefing Session 5/12/23. For Consideration only	\$450,000		\$0	\$450,000

i9	2026/27	Road & Drainage	Wood St Emu Park	Wood St Drainage Improvement	Design and construct in four stages	\$190,000		\$0	\$190,000
i10	2026/27	Road & Drainage	Yeppoon Creek Outlets	Yeppoon Creek Flood Mitigation	Mitigate flooding and backwater in significant events - Stage B, C and D over 3 years	\$657,440		\$0	\$657,440
i11	2024/25	Sewerage	Arthur Street	15-040 Arthur St Sewer Passive	300mm Rising Main, 600m - New trunk sewer main in Arthur St and James St. Design and Planning report for SPS	\$100,000		\$0	\$100,000
i12	2024/25	Sewerage	Various	Active Sewer (Renewal)	Asset renewals from AMP (SPS) (Active) Nominal amount - less than AMP until condition assessments completed	\$200,000		\$0	\$200,000
i13	2024/25	Sewerage	Lammermoor	Clayton Road SPS Switchboard Upgrade Active	New switchboard gives reliability with new telemetry system	\$70,000		\$0	\$70,000
i14	2024/25	Sewerage	Emu Park STP	Emu Park Sewage Treatment Plant Active	Upgrade to processes of the Emu Park Sewage Treatment Plant	\$4,600,000	LGGSP 2022-24	\$1,019,550	\$3,580,450
i15	2024/25	Sewerage	GKI	GKI Rejuvenation Project	GKI Waste water treatment plant construction	\$3,000,000	Building our Regions	\$3,000,000	\$0
i16	2024/25	Sewerage	GKI	GKI Rejuvenation Project	GKI project design and project management	\$1,190,000	Building our Regions	\$1,190,000	\$0
i17	2024/25	Sewerage	Svendsen Road - Emu Park	Hartley St, Emu Park	Construction of Hartley St SRM approx. 250mm diameter from SPS to Multisport Complex.	\$270,000		\$0	\$270,000
i18	2024/25	Sewerage	Various	Passive Sewer (Renewal)	Nominal amount for reactive asset renewals Access Chambers and RM's as per AMP(Passive)	\$200,000		\$0	\$200,000
i19	2024/25	Sewerage	Various	Passive Sewer New Chrisney St	Chrisney St sewer connection	\$26,500		\$0	\$26,500
i20	2024/25	Sewerage	Scenic Highway	Scenic Hwy Sewer Upgrade Passive Sewer	Scenic Hwy 375 GM, upgrade, CCSY Cooe Bay, WWF design, 750m	\$255,000		\$0	\$255,000
i21	2024/25	Sewerage	Various	Sewer Jump Up Refurbishment program Passive Sewer	Nominal amount for reactive asset renewals Access Chambers and RM's as per AMP(Passive)	\$65,000		\$0	\$65,000
i22	2024/25	Sewerage	Various	Sewer Relining Program Passive Sewer	CCTV inspection and reline sewer mains identified for renewal	\$500,000		\$0	\$500,000
i23	2024/25	Sewerage	Farnborough Road	Stage 1 Farnborough Design Only ECM 211220 Passive	Stage 1 - Rising Main only - Farnborough Rd 200 RM, upgrade, CCSY farnborough, WWF design, 1750m	\$15,000		\$0	\$15,000
i24	2024/25	Sewerage	Farnborough Road	Stage 2 Farnborough Design only - ECM 211220 Active	Stage 2 - Pump Station - Farnborough Rd 200 RM, upgrade, CCSY farnborough, WWF design, 1750m	\$60,000		\$0	\$60,000
i25	2024/25	Sewerage	Farnborough Road	Stage 3 Farnborough Design Only ECM 211220 Passive Sewer	Stage 3- Gravity main upgrade Design Only	\$60,000		\$0	\$60,000

i6	2024/25	Sewerage	Tanby Road South	Tanby Road South Sewerage PFTI Passive	Construct balance of works SEW 121, SEW 65 and 66 and SEW 86	\$2,110,302		\$0	\$2,110,302
i7	2025/26	Sewerage	Arthur Street	15-040 Arthur St Sewer Passive	300mm Rising Main, 600m - New trunk sewer main in Arthur St and James St. Design and Planning report for SPS	\$500,000		\$0	\$500,000
i8	2025/26	Sewerage	Various	Active Sewer (Renewal)	Asset renewals from AMP (SPS) (Active) Nominal amount - less than AMP until condition assessments completed	\$120,000		\$0	\$120,000
i9	2025/26	Sewerage	Various	Active Sewer (Renewal)	Renew assets - Tanby Rd Sth SPS switchboard upgrade (\$80,000) - deferred till after PFTI	\$80,000		\$0	\$80,000
i0	2025/26	Sewerage	Farnborough Road	Farnborough Road Sewer Network Upgrade RM Passive	Stage 1 - Rising Main only - Farnborough Rd 200 RM, upgrade, CCSY farnborough, WWF design, 1750m	\$3,000,000		\$0	\$3,000,000
i1	2025/26	Sewerage	GKI	GKI Rejuvenation Project	GKI Waste water treatment plant construction	\$6,130,000	Building our Regions	\$6,130,000	\$0
i2	2025/26	Sewerage	GKI	GKI Rejuvenation Project	GKI Waste water network construction	\$2,240,000	Building our Regions	\$2,240,000	\$0
i3	2025/26	Sewerage	Hill Street - Emu Park	Hill St upgrade Active	Hill St Bell Park PS2 150 RM, upgrade, CCSEP Emu Park East, WWF construction, 400m	\$640,000		\$0	\$640,000
i4	2025/26	Sewerage	Jabiru Drive	Milroy Drive / Jabiru Drive SPS Redirection Passive Sewer	Extend gravity sewer to Millroy Drive SPS (to permit decommissioning of Jabiru SPS - operational cost)	\$204,100		\$0	\$204,100
i5	2025/26	Sewerage	Various	Passive Sewer (Renewal)	Nominal amount for reactive asset renewals Access Chambers and RM's as per AMP(Passive)	\$200,000		\$0	\$200,000
i6	2025/26	Sewerage	Various	Sewer Jump Up Refurbishment Program Passive Sewer	Nominal amount for reactive asset renewals Access Chambers and RM's as per AMP(Passive)	\$65,000		\$0	\$65,000
i7	2025/26	Sewerage	Various	Sewer Relining Program Passive Sewer	CCTV inspection and reline sewer mains identified for renewal	\$500,000		\$0	\$500,000
i8	2025/26	Sewerage	Tanby Road South	Tanby Road South Sewerage PFTI Passive	Construct balance of works SEW 121, SEW 65 and 66 and SEW 86	\$5,000,000		\$0	\$5,000,000
i9	2026/27	Sewerage	Arthur Street	15-040 Arthur St Sewer Passive	Arthur Street SPS - New trunk sewer main in Arthur St and James St. CBD sewer strategy	\$380,000		\$0	\$380,000
i0	2026/27	Sewerage	Various	Active Sewer (Renewal)	Asset renewals from AMP (SPS) (Active) Nominal amount - less than AMP until condition assessments completed	\$200,000		\$0	\$200,000
i1	2026/27	Sewerage	Emu Park Rd	Emu Park Rd	Emu Park Rd SPS1, upgrade, civil 2 of 2, pumps, pipes, elec, valves, CCSEP Emu Park West, WWF design	\$809,000		\$0	\$809,000

72	2026/27	Sewerage	Farnborough Road	Farnborough Road Sewer Network Upgrade Active SPS	Stage 2 - Pump Station - Farnborough Rd 200 RM, upgrade, CCSY farnborough, WWF design, 1750m Construction	\$690,000		\$0	\$690,000
73	2026/27	Sewerage	Yeppoon	Mary Street Sewer Realignment Passive Sewer	Construction of a new 150mm sewer main approximately 70m in length; Construct three access chambers	\$82,529		\$0	\$82,529
74	2026/27	Sewerage	Various	Passive Sewer (Renewal)	Nominal amount for reactive asset renewals Access Chambers and RM's as per AMP(Passive)	\$200,000		\$0	\$200,000
75	2026/27	Sewerage	Various	Sewer Jump Up Refurbishment Program Passive Sewer	Nominal amount for reactive asset renewals Access Chambers and RM's as per AMP(Passive)	\$65,000		\$0	\$65,000
76	2026/27	Sewerage	Various	Sewer Relining Program Passive Sewer	CCTV inspection and reline sewer mains identified for renewal	\$500,000		\$0	\$500,000
77	2024/25	Site Improvements	Regional	[N] Playground Shade Construction Program	[N] Playground Shade Construction Program	\$50,000		\$0	\$50,000
78	2024/25	Site Improvements	Various Urban	22-023 Bicycle Racks	install cycle racks, e-scooter parking, and associated signage across 8 key locations to service the PCN.	\$38,360		\$0	\$38,360
79	2024/25	Site Improvements	Regional	BBQ Installation and Renewals	BBQ renewal program	\$20,000		\$0	\$20,000
80	2024/25	Site Improvements	Various	Beach Access Upgrades	Upgrade of existing beach accesses (see beach access program)- include all abilities	\$100,000		\$0	\$100,000
81	2024/25	Site Improvements	CCMP	Capricorn Coast Memorial Parklands Maintenance Shed	Construction of secure maintenance facility and fenced compound at Memorial Parklands	\$70,000		\$0	\$70,000
82	2024/25	Site Improvements	Various	Cooee Bay Tennis Synthetic Court Resurface	Resurface synthetic courts	\$200,000	Tennis Club funds	\$0	\$150,000
83	2024/25	Site Improvements	Various	Replacement Drapes for Yeppoon Town Hall and Emu Park Cultural Hall	Replacement of the theatrical drapes and curtains at Yeppoon Town Hall and Emu Park Cultural Hall to achieve flame retardant treatment requirements	\$44,000			\$44,000
84	2024/25	Site Improvements	Cordingley Street Depot	Cordingley Street Depot - Road Rehabilitation	A safer and more durable internal road network with stabilised roads being up to 10m wide where possible (ROAD WORKS)	\$80,000		\$0	\$80,000
85	2024/25	Site Improvements	Don Ireland Aquatic Centre, Emu Park Design Only	Emu Park - Don Ireland Aquatic Centre Amenity Upgrade	Renovate Don Ireland Aquatic changerooms to include PWD amenities	\$15,000		\$0	\$15,000
86	2024/25	Site Improvements	Emu Park	Emu Park Air Strip	Remedial works to ensure compliance	\$65,000		\$0	\$65,000

37	2024/25	Site Improvements	Emu Park	Emu Park Waste Transfer Station Upgrade	A comprehensive upgrade to the Emu Park Waste Transfer Station for community needs and resource recovery.	\$490,000		\$0	\$490,000
38	2024/25	Site Improvements	Emu Park Beach	EPSLC Revetment Wall Design Only	Design and engineer a suitable protection structure for the coastal area surrounding the Emu Park Surf club	\$140,000	QRRRF	\$0	\$140,000
39	2024/25	Site Improvements	Various	Expansion of CCTV Network throughout Livingstone Shire	Supply and installation of new CCTV camera equipment	\$25,000		\$0	\$25,000
40	2024/25	Site Improvements	Community Centre	Footpath and Pavers Replacement - Community Centre	To remove all paving and replace with stamped concrete or replace decking boards	\$35,000		\$0	\$35,000
41	2024/25	Site Improvements	Various	Fuel Pods Yeppoon and Caves Depots	Supply and install fuel pods for disaster resilience	\$100,000	DRF R2 2425	\$100,000	\$0
42	2024/25	Site Improvements	Rockyview	Paramount Park Playground	Playground	\$350,000		\$0	\$350,000
43	2024/25	Site Improvements	Various	Park Furniture & Fixtures Replacements	Maintain park equipment and furniture to a safe and serviceable level	\$30,000		\$0	\$30,000
44	2024/25	Site Improvements	Various	Playground Equipment Renewal Program	Identify and renew playground equipment	\$75,000		\$0	\$75,000
45	2024/25	Site Improvements	Yeppoon Landfill	Yeppoon Landfill Cell Extension	Extend facility - Cell 3A	\$921,064	W4Q 24/27	\$500,000	\$421,064
46	2025/26	Site Improvements	Barmaryee	Barmaryee Sports Field Lighting Replacement	Replace existing Halogen Field Lighting with equivalent LED lighting fixtures	\$150,000		\$0	\$150,000
47	2025/26	Site Improvements	Regional	BBQ Installation and Renewals	BBQ renewal program	\$20,000		\$0	\$20,000
48	2025/26	Site Improvements	Various	Beach Access Upgrades	Upgrade of existing beach accesses (see beach access program)- include all abilities	\$100,000		\$0	\$100,000
49	2025/26	Site Improvements	Various	Entryway and Place-Branding Signs	Install signature place signs in strategic locations to achieve the name profile	\$75,000		\$0	\$75,000
50	2025/26	Site Improvements	Various	Expansion of CCTV Network throughout Livingstone Shire	Supply and installation of new CCTV camera equipment	\$25,000		\$0	\$25,000
51	2025/26	Site Improvements	Normanby St	Fig Tree Gallery Plaza	Construction of a 'plaza' fronting the Fig Tree Gallery buildings	\$300,000	Bush Tourism fund 2023	\$0	\$300,000
52	2025/26	Site Improvements	Normanby Street Yeppoon	Normanby St (Anzac Pde to Hill St) Streetscape Project	Streetscaping of the eastern most block of Normanby Street (between Anzac Parade and Hill Street)	\$750,000		\$0	\$750,000
53	2025/26	Site Improvements	Various	Park Furniture & Fixtures Replacements	Maintain park equipment and furniture to a safe and serviceable level	\$30,000		\$0	\$30,000

14	2025/26	Site Improvements	Various	Playground Equipment Renewal Program	Identify and renew playground equipment	\$75,000		\$0	\$75,000
15	2025/26	Site Improvements	Keppel Kraken	Replacement of Kraken Shade Sail	Remove and replace existing shade sails that have deteriorated over time	\$40,000		\$0	\$40,000
16	2025/26	Site Improvements	Yeppoon Landfill	Yeppoon Landfill Cell Extension	Extend facility - Cell 3A	\$5,000,000	W4Q 24/27	\$3,595,000	\$1,405,000
17	2026/27	Site Improvements	Regional	[N] Playground Shade Construction Program	[N] Playground Shade Construction Program	\$50,000		\$0	\$50,000
18	2026/27	Site Improvements	Barmaryee	Barmaryee Sports Field Lighting Replacement	Replace existing Halogen Field Lighting with equivalent LED lighting fixtures	\$150,000		\$0	\$150,000
19	2026/27	Site Improvements	Regional	BBQ Installation and Renewals	BBQ renewal program	\$20,000		\$0	\$20,000
20	2026/27	Site Improvements	Various	Beach Access Upgrades	Upgrade of existing beach accesses (see beach access program) - include all abilities	\$100,000		\$0	\$100,000
21	2026/27	Site Improvements	Cooee Bay	Cooee Bay Infrastructure strategy	Initial works on Cooee Bay Infrastructure requirements - Reallocated from Daniel Park master plan	\$1,705,097		\$0	\$1,705,097
22	2026/27	Site Improvements	Don Ireland Aquatic Centre, Emu Park	Emu Park - Don Ireland Aquatic Centre Amenity Upgrade	Renovate Don Ireland Aquatic changerooms to include PWD amenities	\$400,000		\$0	\$400,000
23	2026/27	Site Improvements	Various	Entryway and Place -Branding Signs	Install signature place signs in strategic locations to achieve the name profile	\$75,000		\$0	\$75,000
24	2026/27	Site Improvements	Yeppoon	Lagoon Pebblecrete & Softfall Rectification	Rectification of failing pebblecrete & Softfall at various locations within the Yeppoon Lagoon	\$1,400,000		\$0	\$1,400,000
25	2026/27	Site Improvements	Various	Park Furniture & Fixtures Replacements	Maintain park equipment and furniture to a safe and serviceable level	\$30,000		\$0	\$30,000
26	2026/27	Site Improvements	Various	Playground Equipment Renewal Program	Identify and renew playground equipment	\$75,000		\$0	\$75,000
27	2024/25	Water	Vin E Jones Memorial Drive	Rossllyn Bay Trunk & Reticulation Water(17-114)	Rossllyn Bay Trunk & Reticulation Water(17-114) passive Stage 4	\$209,900		\$0	\$209,900
28	2024/25	Water	Various	Active Water (Renewal)	Caves WPS switch board	\$40,000		\$0	\$40,000
29	2024/25	Water	Cooee Bay	Brae St, Flinders Close North & Elma Street Passive	Networks has identified this AC as going soft - high risk of failure & broken valve (c. 420m)	\$319,963		\$0	\$319,963
30	2024/25	Water	Chandler Road	Chandler Road Trunk Main Passive - Contributed Asset	Chandler Rd 375 trunk main, New, to Clayton Rd, Tarboomball LZ, MD design, 1500m	\$0			\$0
31	2024/25	Water	Farnborough	Farnborough Road Water Main Renewal 200mm Passive	Renew some 700m of a 200mm diameter water main along Farnborough Road	\$649,813		\$0	\$649,813

22	2024/25	Water	Yeppoon	Inverness High Zone Reticulation - Firefighting Improvement	Inverness High Zone reticulation - Design and 2 construction phases	\$25,000		\$0	\$25,000
23	2024/25	Water	Yeppoon	Inverness High Zone Reticulation - Firefighting Improvement	Inverness High Zone reticulation - Design and 2 construction phases	\$170,000		\$0	\$170,000
24	2024/25	Water	Yeppoon	Lammermoor Reservoir Water Booster Active - Improve Filling Capacity	Lammermoor Reservoir Water Booster active - Design and Construct	\$30,000		\$0	\$30,000
25	2024/25	Water	Yeppoon	Normanby Street (Hill Street - Ben Street) AC Mains passive	AC Mains beneath Normanby Street. Will need to be renewed prior to Normanby Street roadwork commencing.	\$150,410		\$0	\$150,410
26	2024/25	Water	Pacific Heights	Pacific Heights HZ Booster PS upgrade	Pacific Heights HZ Booster PS, upgrade, pumps, elec, MH design	\$150,000		\$0	\$150,000
27	2024/25	Water	Various	Passive Water (Renewal)	Nominal amount for reactive asset renewals from AMP (inc. Meters, Mains, Valves & Hydrants, Property Services)	\$319,164		\$0	\$319,164
28	2024/25	Water	Cooee Bay	Road Crossing across Cathne St to Cathne Lane Passive	Road crossing missed when main replaced (c.20m)	\$30,000		\$0	\$30,000
29	2025/26	Water	Vin E Jones Memorial Drive	Rosslyn Bay Trunk & Reticulation Water (17-114)	Rosslyn Bay Trunk & Reticulation Water(17-114) passive Stage3	\$240,000		\$0	\$240,000
30	2025/26	Water	Vin E Jones Memorial Drive	Rosslyn Bay Trunk & Reticulation Water (17-114)	Rosslyn Bay Trunk & Reticulation Water(17-114) passive Stage 4	\$500,000		\$0	\$500,000
31	2025/26	Water	Various	Active Water (Renewal)	Asset renewals identified by Asset Management Plan (Active)	\$726,830		\$0	\$726,830
32	2025/26	Water	Yeppoon	Adelaide Park Rd (Ben Street - St Faiths Reservoir) Passive	Replace and upgrade 2.1km of 300mm AC trunk water main with a new 375mm PVC-M trunk main.	\$1,800,000		\$0	\$1,800,000
33	2025/26	Water	Yeppoon	Inverness High Zone Reticulation - Firefighting Improvement	Inverness High Zone reticulation - Design and 2 construction phases	\$430,000		\$0	\$430,000
34	2025/26	Water	Yeppoon	Lammermoor Reservoir Water Booster Active - Improve Filling Capacity	Lammermoor Reservoir Water Booster active - Design and Construct	\$510,000		\$0	\$510,000
35	2025/26	Water	Various	Passive Water (Renewal)	Nominal amount for reactive asset renewals from AMP (inc. Meters, Mains, Valves & Hydrants, Property Services)	\$619,164		\$0	\$619,164

36	2025/26	Water	Various	Woodbury to Saint Fatihs passive	HOBAS main. Does have some redundancy in the network as it is duplicated in sections	\$1,478,459		\$0	\$1,478,459
37	2026/27	Water	Vin E Jones Memorial Drive	Rosslyn Bay Trunk & Reticulation Water (17-114)	Rosslyn Bay Trunk & Reticulation Water(17-114) passive Stage 2	\$160,000		\$0	\$160,000
38	2026/27	Water	Various	Active Water (Renewal)	Asset renewals identified by Asset Management Plan (Active)	\$726,830		\$0	\$726,830
39	2026/27	Water	Zilzie	Alexander St Passive	services 6 properties some currently on temp poly line	\$300,000		\$0	\$300,000
40	2026/27	Water	Various	Passive Water (Renewal)	Nominal amount for reactive asset renewals from AMP (inc. Meters, Mains, Valves & Hydrants, Property Services)	\$784,748		\$0	\$784,748
41	2026/27	Water	Various	Waterpark Ck to Kellys OSS	Raw water main cyclone damaged section at Maryvale Ck passive Above Ground section at least 320m long is isolated	\$457,100		\$0	\$457,100

12.17 - ADOPTION OF THE 2024-25 BUDGET AND LONG TERM FINANCIAL FORECAST

Team Plans 2024-25

Meeting Date: 23 July 2024

Attachment No: 5

Team Plan – 2024-2025

Function	Strengthening Family Connections
Function Description	Family support counselling service. Funded by QLD Department of Child Safety, Seniors and Disability Services.

Financial Information

Financial Information	Proposed Budget 2024-2025	Adopted Budget 2023-2024	Actual 2022-2023	Actual 2021-2022
Operating Revenue	(\$488,459)	(\$478,272)	(\$469,363)	(\$330,072)
Operating Expenditure	\$603,420	\$566,825	\$589,204	\$432,334

Key Statistics & Measures

Key Statistics & Measures	Forecast 2024-2025	Estimated 2023-2024	Actual 2022-2023	Actual 2022-2022
SFC – Number of hours for clients accessing counselling/support or case management	4853	4,752	4,752	3109

Staff Resourcing Information

Established FTE	Budgeted FTE
4	4

Operational Plan Key Performance Indicators (KPIs)

Performance Measure			Source of Validation Data / Methodology	CP Ref.
Performance Indicator	Target	Responsibility		
Funding contract compliance.	100%	Supervisor Strengthening Family Connections	Quarterly reports to funding body.	1.1.2

Projects / Initiatives / Performance Indicators

Project Title	Description of planned works	Performance Measure				CP Ref.
		Performance Indicator	Target	Responsibility	Source of Validation Data / Methodology	

Team Plan – 2024-2025

Function	Built Environment
Function Description	To regulate the built environment to ensure safe and compliant buildings.

Financial Information

Financial Information	Proposed Budget 2024-2025	Adopted Budget 2023-2024	Actual 2022-2023	Actual 2021-2022
Operating Revenue	(\$900,000)	(\$1,0300,000)	(\$1,060,500)	(\$1,283,814)
Operating Expenditure	\$891,340	\$916,759	\$1,142,634	\$1,159,815

Key Statistics & Measures

Key Statistics & Measures	Forecast 2024-2025	Estimated 2023-2024	Actual 2022-2023	Actual 2021-2022
Customer Requests <ul style="list-style-type: none"> • Building • Plumbing 	650 115	650 115	650 115	613 105
Applications lodged with Council <ul style="list-style-type: none"> • Building • Plumbing 	750 330	750 330	800 350	756 431
Pool Safety Certificates issued	100	100	130	164
Property Searches <ul style="list-style-type: none"> • Building • Plumbing 	400 250	400 250	410 260	608 406
Total On-site sewerage facility licenses. (Four maintenance reports entered for each license annually)	1590 (35 new)	1,560 (30 new)	1,530 (30 new)	1,500 (37 new)
Total Backflow Prevention device licenses. (One test report entered annually for each license)	1340 (40 new)	1,311 (40 new)	1,271 (40 new)	1,231 (54 new)
Building Inspections conducted	1,800	1,750	1,850	1,810
Plumbing inspections conducted	1,300	1,300	1,500	1,365

Staff Resourcing Information

Established FTE	Budgeted FTE
5	5

Operational Plan Key Performance Indicators (KPIs)

Performance Measure			Source of Validation Data / Methodology	CP Ref.
Performance Indicator	Target	Responsibility		

Projects / Initiatives / Performance Indicators

Project Title	Description of planned works	Performance Measure				CP Ref.
		Performance Indicator	Target	Responsibility	Source of Validation Data / Methodology	

Team Plan – 2024-2025

Function	Development Assessment
Function Description	To achieve quality land use outcomes through the assessment of development applications and assisting the community to understand the development framework.

Financial Information

Financial Information	Proposed Budget 2024-2025	Adopted Budget 2023-2024	Actual 2022-2023	Actual 2021-2022
Operating Revenue	(\$1,030,000)	(\$1,115,000)	(\$1,352,250)	(\$1,544,050)
Operating Expenditure	\$1,291,885	\$1,308,918	\$1,372,452	\$1,182,207

Key Statistics & Measures

Key Statistics & Measures	Forecast 2024-2025	Estimated 2023-2024	Actual 2022-2021	Actual 2021-2022
Customer Requests completed	2500	2,000	2,400	2,860
Applications lodged	300	375	400	489
Applications decided	300	350	370	480
Planning Certificates prepared	150	175	110	347

Staff Resourcing Information

Established FTE	Budgeted FTE
8	8

Operational Plan Key Performance Indicators (KPIs)

Performance Measure			Source of Validation Data / Methodology	CP Ref.
Performance Indicator	Target	Responsibility		

Projects / Initiatives / Performance Indicators

Project Title	Description of planned works	Performance Measure				CP Ref.
		Performance Indicator	Target	Responsibility	Source of Validation Data / Methodology	
Development Forum	Host a development forum with relevant stakeholders	# of attendees and level of input	June 2025	Development Assessment	Resolution by Council	5.1.2

Planning Scheme Review	Identification of planning scheme amendments	Operational Plan	June 2025	Development Assessment and Growth Management	Resolution by Council	5.1.2
------------------------	--	------------------	-----------	--	-----------------------	-------

Operational Plan – 2024-2025

Function	Development Engineering
Function Description	Provision of consistent conditioning, assessment, inspection, and acceptance for contributed assets.

Financial Information

Financial Information	Proposed Budget 2024-2025	Adopted Budget 2023-2024	Actual 2022-2023	Actual 2021-2022
Operating Revenue	(\$12,000)	(\$12,000)	(\$27,300)	(\$21,192)
Operating Expenditure	\$605,989	\$605,989	\$714,918	\$608,096

Key Statistics & Measures

Key Statistics & Measures	Forecast 2024-2025	Estimated 2023-2024	Actual 2022-2023	Actual 2021-2022
Customer Requests	250	250	250	268
Operational Works Inspections	400	500	600	567
Building Over or Near Relevant Infrastructure (BONRI) Assessments	25	25	25	27

Staff Resourcing Information

Established FTE	Budgeted FTE
4	4

Operational Plan Key Performance Indicators (KPIs)

Performance Measure			Source of Validation Data / Methodology	CP Ref.
Performance Indicator	Target	Responsibility		

Projects / Initiatives / Performance Indicators

Project Title	Description of planned works	Performance Measure				CP Ref.
		Performance Indicator	Target	Responsibility	Source of Validation Data / Methodology	
CMDG Review/Updates	Monthly updates on various aspects with 3 monthly in person review		June 25	Co-ordinator Development Engineering	Ongoing	5.1.1
Development Forum	1 Day forum to discuss various development topics pertinent to the region		June 25	Co-ordinator Development Engineering	Workshop Held	4.2.1

Operational Plan – 2024-2025

Function	Growth Management
Function Description	Plan for sustainable development that balances economic, environmental, social, and cultural matters in response to statutory requirements and identified community needs and values.

Financial Information

Financial Information	Proposed Budget 2024-2025	Adopted Budget 2023-2024	Actual 2022-2023	Actual 2021-2022
Operating Revenue	(\$145,000)	(\$22,000)	(\$100,100)	(\$145,858)
Operating Expenditure	\$473,315	\$520,767	\$454,065	\$395,872

Key Statistics & Measures

Key Statistics & Measures	Forecast 2024-2025	Estimated 2023-2024	Actual 2023-2024	Actual 2022-2023
Number of resolutions for scheme amendments	1	1	0	0
Growth Management - Number of customer service requests	15	15	8	16

Staff Resourcing Information

Established FTE	Budgeted FTE
2	2

Operational Plan Key Performance Indicators (KPIs)

Performance Measure			Source of Validation Data / Methodology	CP Ref.
Performance Indicator	Target	Responsibility		
Complete structure plan for South of Chandler Road and Kinka Beach	Structure plan completed	Principal Strategic Planner	Council business papers	1.1.1.c
Undertake a review of the current Planning Scheme and implement necessary changes to ensure long term prosperity in the region.	Review of Planning Scheme complete	Manager Development and Environment	Council business papers	1.1.1.e

Projects / Initiatives / Performance Indicators

Project Title	Description of planned works	Performance Measure				CP Ref.
		Performance Indicator	Target	Responsibility	Source of Validation Data / Methodology	

Team Plan – 2024-2025

Function	Natural Resource Management
Function Description	To facilitate, promote and demonstrate sustainable natural resource management.

Financial Information

Financial Information	Proposed Budget 2024-2025	Adopted Budget 2023-2024	Actual 2022-2023	Actual 2021-2022
Operating Revenue	(\$472,087)	(\$131,470)	(\$185,259)	(\$391,166)
Operating Expenditure	\$910,517	\$712,683	\$784,460	\$1,163,760

Key Statistics & Measures

Key Statistics & Measures	Forecast 2024-2025	Estimated 2023-2024	Actual 2022-2023	Actual 2021-2022
Number of environmental management projects delivered	15	17	15	13
Number of instances environmental advice provided	230	200	190	177
Number of public education initiatives	15	18	15	15
Number of volunteer hours participating in environmental management programs	3000	2,500	2,000	2,829
Number of Community Events held	10	12	15	13
Number of trees planted	10,000	5,000	4,000	4,741

Staff Resourcing Information

Established FTE	Budgeted FTE
4	4

Operational Plan Key Performance Indicators (KPIs)

Performance Measure			Source of Validation Data / Methodology	CP Ref.
Performance Indicator	Target	Responsibility		
Maintain external volunteer programmes and partnership projects.	4 projects per year.	Coordinator Natural Resource Management.	Volunteer registrations. ECM.	1.3.3.a
Actions identified in the Livingstone Reef Guardian Action Plan completed	100% of actions identified for 2024-25 completed	Coordinator Natural Resource Management	Council business papers	3.2.2.a

Performance Measure			Source of Validation Data / Methodology	CP Ref.
Performance Indicator	Target	Responsibility		
Actions within Shoreline Management Plan implemented	100% of actions identified for 2024-25 completed	Sustainability and NRM Officer	Council business papers	3.2.2.b
Deliver events or clean-up projects that target effective waste management and pollution control e.g. sediment and erosion control, rubbish clean ups	2 events	Coordinator Natural Resource Management	ECM, Finance ¹ , Funding Agreements	3.2.3.a
Implement recommendations from Our Living Coast Strategy (Coastal Hazard Adaptation Strategy)	100% of actions identified for 2024-25 completed	Sustainability and NRM Officer	Council business paper	3.2.4.a
Implement the actions within the Low Carbon Livingstone 2030: A Strategy to Reduce the Carbon Footprint of Livingstone Shire Council	100% of actions implemented within identified timeframes and budget	Sustainability and NRM Officer	Data from bi-annual carbon audit	3.2.5.a
Actions identified in the Biodiversity Strategy completed	100% of 2024-25 actions implemented within identified timeframes and budget	Coordinator Natural Resource Management	Council business papers	3.3.1.a
Rehabilitate six (6) new sites and maintain twelve (12) existing sites on Council controlled land	Six (6) new sites established, and twelve (12) existing sites maintained	Project Officer Natural Resource Management Vegetation Rehabilitation Officer	100% in line with annual programme	3.3.1.b

Projects / Initiatives / Performance Indicators

Project Title	Description of planned works	Performance Measure				CP Ref.
		Performance Indicator	Target	Responsibility	Source of Validation Data / Methodology	
Nature based Resilience project	Project Officer to develop a framework, demonstration sites, public education	External Grant milestones and acquittal	100%	Sustainability and NRM Officer	Funding reports	3.3.3
Reef Guardian Council Projects	Activating Reef Guardian Action Plan on-ground projects	External Grant milestones	100%	Coordinator NRM	Funding reports	3.2.2
Biodiversity mapping for Planning Scheme	Update Biodiversity Overlay	Integrate new mapping in Planning Scheme	100%	Coordinator NRM	Council business papers	3.3.2

Maintain Eco-tourism Destination Accreditation	Collaborate with stakeholders	Implement best management practices	100%	Sustainability and NRM Officer	Audit criteria	3.3.2
--	-------------------------------	-------------------------------------	------	--------------------------------	----------------	-------

Team Plan – 2024-2025

Function	Public Environments
Function Description	Regulate and enforce Councils suite of Local laws. Provide environmental health, land use compliance and pest and vector management activities that protect the health of the community and environment.

Financial Information

Financial Information	Proposed Budget 2024-2025	Adopted Budget 2023-2024	Actual 2022-2023	Actual 2021-2022
Operating Revenue	(\$1,086,120)	(\$871,070)	(\$886,680)	(\$823,497)
Operating Expenditure	\$2,726,551	\$2,617,499	\$2,771,847	\$2,422,723

Key Statistics & Measures

Key Statistics & Measures	Forecast 2024-2025	Estimated 2023-2024	Actual 2022-2023	Actual 2021-2022
Total number of Public Environment customer requests received	3,800	4046	3,335	2,927
Number of Local Law other infringements issued	620	705	638	382
Number of development infringements issued	5	3	0	0
Number of development Notice's issued	30	110	20	34
Total Number of development customer requests received	300	320	266	164
Number of parking infringements issued	2000	1420	1,884	1,210
Number of illegal littering and dumping infringements	15	11	18	20
Annual animal registrations	9000	6856	8,934	8,596
• Dogs	8000	6145	7,962	7,924
• Cats	1000	800	972	672
Permits for use of Council controlled areas (decisions made)	120	105	127	158
Total Number of Environmental Health Customer Requests Received	300	346	274	193
Total Number of Pest/Vector Customer Requests Received	250	241	259	212
• Pest	250	161	244	224
• Vector				

Key Statistics & Measures	Forecast 2024-2025	Estimated 2023-2024	Actual 2022-2023	Actual 2021-2022
• # Licensed Food Premises	300	244	297	221
• # Permits – Food temporary event	10	16	6	6
• # Personal appearance services	20	19	20	11
• # Licensed water carriers	12	12	12	11
• # Environmentally Relevant Activities	4	3	4	3
• #Pre-lodgement meetings	5	5	3	17
Number of complaints:				
• # Public Health	20	15	21	13
• # Food	20	22	16	10
• # Environmental nuisance	50	89	74	38

Staff Resourcing Information

Established FTE	Budgeted FTE
15	13.5

Operational Plan Key Performance Indicators (KPIs)

Performance Measure			Source of Validation Data / Methodology	CP Ref.
Performance Indicator	Target	Responsibility		

Projects / Initiatives / Performance Indicators

Project Title	Description of planned works	Performance Measure				CP Ref.
		Performance Indicator	Target	Responsibility	Source of Validation Data / Methodology	
Local Law review	Complete review of Local Laws	Complete review of Local Laws (including Subordinate Local Laws) to improve alignment with community needs and expectations	Local Laws adopted by January 2025	Coordinator Public Environments	Adoption by Council	

Team Plan – 2024-2025

Function	Disaster Management & Community Resilience
Function Description	Provision of a co-ordinated multi-agency response to lessen the impact of emergencies/disasters on the community and to meet Council's obligations under the Disaster Management Act 2003.

Financial Information

Financial Information	Proposed Budget 2024-2025	Adopted Budget 2023-2024	Actual 2022-2023	Actual 2021-2022
Operating Revenue	(\$45,285)	(\$225,938)	(\$226,438)	(\$110,786)
Operating Expenditure	\$832,399	\$817,844	\$793,590	\$882,199

Key Statistics & Measures

Key Statistics & Measures	Forecast 2024-2025	Estimated 2023-2024	Actual 2022-2023	Actual 2021-2022
Number of activated events		1 (LEAN FORWARD - Millers Road Fire)	1 (ALERT – TC Gabrielle)	1 (COVID-19 Pandemic)
Local Disaster Management Group (LDMG) meetings	4	4	4	4
Community Volunteers	100	100	100	99
Delivery of disaster management training and exercises	30	29	28	26

Staff Resourcing Information

Established FTE	Budgeted FTE
3	3

Operational Plan Key Performance Indicators (KPIs)

Performance Measure			Source of Validation Data / Methodology	CP Ref.
Performance Indicator	Target	Responsibility		
Implement the Bushfire Management Operational Plan	100% of actions implemented within identified timeframes and budget	Coordinator Disaster Management & Community Resilience	Bushfire Management Operational Plan / Funding Agreement / Milestone Reports	3.3.3.a
Mitigation and risk reduction activities: - are informed by risk assessments - are prioritised based on risk assessments and available resources - are included in strategic and operational plans	100% of Council reporting milestones achieved	Local Disaster Coordinator and Coordinator Disaster Management and Community Resilience	Quarterly updates to the LDMG	4.1.6.b

Performance Measure			Source of Validation Data / Methodology	CP Ref.
Performance Indicator	Target	Responsibility		
Disaster management plans are fit for purpose and meet community's needs	Local Disaster Management Plan endorsed by Local Disaster Management Group	Coordinator Disaster Management & Community Resilience	LDMG Minutes	5.3.1.a
Number of community engagement activities conducted / events attended to promote the Get Ready Queensland message	2	Coordinator Disaster Management & Community Resilience	Council business papers	5.3.1.c

Projects / Initiatives / Performance Indicators

Project Title	Description of planned works	Performance Measure				CP Ref.
		Performance Indicator	Target	Responsibility	Source of Validation Data / Methodology	
Resilience and Risk Reduction Officer (RRRO)	Community engagement and risk reduction for bushfire and other hazards	Recruitment of RRRO, workshops, mapped fire trails and maintenance schedule	100% of actions delivered by 30/6//2025	Resilience and Risk Reduction Officer (RRRO)	People & Culture, LDMG annual report, GIS, Objective	5.3.1
Australian Fire Danger Rating Warning System	Application of warning products that are nationally consistent colours, signs and terminology	Flood, Cyclone and Storm warning templates are updated	100% of actions delivered by 30/06/2025	Coordinator Disaster Management and Community Resilience	Communications and Marketing	5.3.4
Local Disaster Management Plan (LDMP) Review	Review and update plan to ensure current with social, economic and environmental changes	LDMP endorsed by Livingstone Shire Local Disaster Management Group	100% of actions delivered by 30/06/2025	Local Disaster Management Group (LDMG)	LDMG Minutes	5.3.4

Team Plan – 2024-2025

Function	Economy & Places
Function Description	To support business development, retention, and attraction as well as the effective management of Council owned and controlled real property.

Financial Information

Financial Information	Proposed Budget 2024-2025	Adopted Budget 2023-2024	Actual 2022-2023	Actual 2021-2022
Operating Revenue	(\$77,500)	(\$390,000)	(\$940,400)	(\$1,242,134)
Operating Expenditure	\$2,023,317	\$2,155,830	\$2,483,377	\$2,629,481

Key Statistics & Measures

Key Statistics & Measures	Forecast 2024-2025	Estimated 2023-2024	Actual 2022-2023	Actual 2021-2022
Annual increase in Gross Regional Product (GRP)	\$2.0 Billion	\$1.93 Billion	\$1.86 Billion	\$1.76 Billion
Growth in domestic and international visitor numbers and expenditure (Capricorn Region)	1,400,000 (7% increase) 5,310,000 Visitor nights (7% increase) 1,147 Billion (7% increase)	1,304,137 (2022/23 + 4.75%) 4,962,306 visitor nights \$1.072 Billion	1,213,000 domestic visitors (5.8% increase) 4,220,000 visitor nights (4.4% increase) \$855 million (4.8% increase)	1,146,000 domestic visitors (2.5% increase) 4,043,000 visitor nights \$816 million (51.2% increase)
Place making initiatives/installations	0	0	0	9 1 Sculpture (soldier crabs) 1 Art Trail (discovercapricorncoast.com.au) 6 Murals 1 Darumbal language, Barry Street
The Gateway Business and Industry Park Land Sales	5	11	0	6
Keppel Sands Caravan Park Occupancy Rate	31%	31%	30%	31.4%
Property Customer Service Requests	75	74	74	58

Staff Resourcing Information

Established FTE	Budgeted FTE
5	5

Operational Plan Key Performance Indicators (KPIs)

Performance Measure			Source of Validation Data / Methodology	CP Ref.
Performance Indicator	Target	Responsibility		
Progress actions identified in the Local Housing Action Plan	100% of actions identified for 2024-25 completed	Manager Economy and Places/Manager Development & Environment	Council business papers	1.1.1
Growth in Gross Regional Product (%)	Above the Queensland average	Manager Economy and Places	Economy ID	2.2.1
Progress Actions identified in the Livingstone Blueprint for Growth	100% of actions for 2024-25 completed	Manager Economy and Places	Council business papers	2.2.2
Council property portfolio development delivers a positive return on investment on capital development.	>10% cash return	Manager Economy and Places	Council ledger	2.2.3
Activities and performance measures as described in the Capricorn Enterprise Partnership Agreement 2022-2026 are delivered.	100% of performance measures reached	Manager Economy and Places	Council business papers	2.3.1
Leasing/Licensing of Council owned or controlled land	80% of leasing/licencing agreements renewed/issued within timeframes	Principal Property Officer	Property Files and Pathway Reports	4.2.1

Projects / Initiatives / Performance Indicators

Project Title	Description of planned works	Performance Measure				CP Ref.
		Performance Indicator	Target	Responsibility	Source of Validation Data / Methodology	
Sale of Emu Park West Residential Subdivision – Stage Two	Sell to a developer to ensure 10 new residential lots created	Sale of Stage Two	Sold	Manager Economy and Places	sales	1.1.1
Gateway Stage 4	Civil works tender for Stage 4 completed	Civil works tender	Awarded	Manager Economy and Places	Council business papers	1.1.1
Local Housing Action Plan	Adoption by Council	Implementation funded by State	Actions for 2024/25	Manager Economy and Places	Council business papers	1.1.1

Team Plan – 2024-2025

Function	Facilities Management
Function Description	To maintain and service a variety of council and community buildings and facilities across the shire that are safe, accessible and operate efficiently.

Financial Information

Financial Information	Proposed Budget 2024-2025	Adopted Budget 2023-2024	Actual 2022-2023	Actual 2021-2022
Operating Revenue	(\$435,970)	(\$385,000)	(\$700)	(\$660)
Operating Expenditure	\$12,039,064	\$6,715,084	\$2,187,904	\$1,496,605

Key Statistics & Measures

Key Statistics & Measures	Forecast 2024-2025	Estimated 2023-2024	Actual 2022-2023	Actual 20201-2022
No. of Facilities and buildings	403	401	415	413
Gross value of Council Building Assets	\$120M	\$109M	\$100M	\$90.4M
No. of maintenance work orders	2500	2400	1,968 YTD	2,495
No. of service work orders	1600	1500	974 YTD	1,077
No. of Playground Inspections Completed	270	270	162 YTD	244
No. of Cleaning Inspections undertaken	260	258	140 YTD	151
No. of Customer Requests (Internal and External)	2600	2492	924 YTD	1,069

Staff Resourcing Information

Established FTE	Budgeted FTE
16.0	16.0

Operational Plan Key Performance Indicators (KPIs)

Performance Measure			Source of Validation Data / Methodology	CP Ref.
Performance Indicator	Target	Responsibility		
Undertake an assessment of sporting facility support and budget implications.	Increased budget efficiencies.	Manager Parks and Facilities.	Council business papers	1.3.3.c

Projects / Initiatives / Performance Indicators

Project Title	Description of planned works	Performance Measure				CP Ref.
		Performance Indicator	Target	Responsibility	Source of Validation Data / Methodology	
		Statutory Maintenance delivered as scheduled	100% delivered as per schedule	Manager Parks and Facilities	WHAM	4.1.2
		Proportion of Preventative / Corrective Maintenance to Reactive Maintenance	70% Preventative and Corrective Maintenance / 30% Reactive Maintenance	Manager Parks and Facilities	WHAM	4.1.2
Yeppoon Lagoon Pebblecrete rectification	Repair Lagoon Pebblecrete	Project completed within allocated budget and timeframe	100% of project delivered within timeframe and budget	Manager Parks and Facilities / Foreshore Operations Officer	Project Focus HQ Report	4.1.2
Disability Access Audit	Assess Council buildings and facilities accessibility	A completed report providing an overview of building and facility performance in relation to accessibility	100% of project delivered within timeframe	Manager Parks and Facilities / Supervisor Facilities Maintenance	Council business papers	1.3.2 4.1.2

Projects / Initiatives / Performance Indicators

Project Title	Description of planned works	Performance Measure				CP Ref.
		Performance Indicator	Target	Responsibility	Source of Validation Data / Methodology	

Team Plan – 2024-2025

Function	Parks & Open Spaces
Function Description	To maintain Council’s parks and open spaces, cemeteries and Council’s Community nursery, providing a visual and recreational experience to the community and visitors to our region.

Financial Information

Financial Information	Proposed Budget 2024-2025	Adopted Budget 2023-2024	Actual 2022-2023	Actual 2021-2022
Operating Revenue	(\$241,580)	(\$122,200)	(\$155,043)	(\$192,514)
Operating Expenditure	\$6,111,052	\$5,719,423	\$5,597,056	\$5,889,122

Key Statistics & Measures

Key Statistics & Measures	Forecast 2024-2025	Estimated 2023-2024	Actual 2022-2023	Actual 2021-2022
Community Parks Customer requests	1280	1180	1,017	963
Cemeteries Customer requests	420	360	236	251
<i>Community Nursery</i>				
- Volunteer hours	3200	3000	2,239	3,475
- Plants propagated	13500	13000	11,295	12,587
- Number plants donated to community	5500	5,000	21,933	3,452
- Number plants for Council works	3500	3,000	2,272	5,210
- Number of plants sold	7000	6000	5,936	4,216

Staff Resourcing Information

Established FTE	Budgeted FTE
32	32

Operational Plan Key Performance Indicators (KPIs)

Performance Measure			Source of Validation Data / Methodology	CP Ref.
Performance Indicator	Target	Responsibility		
Parks and Open Spaces				
Progress actions identified in the Livingstone Open Spaces Framework.	100% of actions identified in the Livingstone Open Spaces Framework	Manager Economy and Places/Manager Parks and Facilities	Council business papers	2.3.2

Projects / Initiatives / Performance Indicators

Project Title	Description of planned works	Performance Measure				CP Ref.
		Performance Indicator	Target	Responsibility	Source of Validation Data / Methodology	
Capital Works Program	Various Projects	+/- 10% of adopted project budgets	100%	Manager Parks and Facilities	Actual Expenditure	4.1.2
Proposed project to prepare a Street Tree Strategy	Engage a consultant to work with Council to develop a street tree strategy	+/- 10% of adopted project budgets	100%	Manager Parks and Facilities	Completed Strategy Document	2.3.2 4.1.2
Cyclic Inspections		Park Inspections		Supervisor Open Spaces	In accordance with inspection Program / WHAM	4.1.2.
		Statutory Inspections		Technical Officer	100 % completed In accordance with inspection program / WHAM	4.1.2
		Tree Assessments for trees on Council Controlled Land		Technical officer	WHAM	3.3.2 4.1.2
Scheduled Activities		Fire Break Mowing		Supervisor Open Spaces	WHAM	4.1.2
		Mowing / Slashing to Service Standards		Supervisor Open Spaces	WHAM	4.1.2
		Horticulture Maintenance to Service Standards		Supervisor Open Spaces	WHAM	4.1.2
		Coconut De-nutting		Technical Officer	WHAM	4.1.2
		Street Tree Maintenance		Technical Officer	WHAM	4.1.2
		Sport Field Maintenance – Barmaryee, Hartley Street, Cooee Bay		Supervisor Open Spaces	WHAM	4.1.2
		Barrier Reef Drive and Monte Carlo Avenue, Zilizie		Technical Officer / Supervisor Open Spaces	Planned Street Tree Planting Program	4.1.2
Reactive Maintenance		Routine breakdown maintenance		Supervisor Open Spaces / Technical Officer	Prioritised and scheduled based on risk, safety or routine repair	4.1.2
Community Nursery						
Facilitate volunteer hours at the Community Nursery		3000 hours		Community Nursery Supervisor	Volunteer sign on sheets	4
Propagate local native plants		Propagate 40,000 plants		Community Nursery Supervisor	Spreadsheets	3.3.1

Supply plants to community, Council and external organisations	Supply 25,000 plants	Community Nursery Supervisor	Spreadsheets	3.3.1
Cemeteries				
Scheduled Activities	Provide services to support burial and internment	Supervisor Open Spaces	WHAM	4.3.1
	Maintenance of cemetery records and notifications	Supervisor Open Spaces / Parks Admin	Pathway / ECM	4.1.2
	Maintenance of cemetery open spaces, grave top-up, and surface improvements	Supervisor Open Spaces	WHAM	4.1.2

Team Plan – 2024-2025

Function	Construction & Maintenance
Function Description	To maintain and service a variety of council owned transport and drainage assets across the shire ensuring they are safe, fit for purpose and operate efficiently. To maintain allocated state control roads within the Livingstone Shire boundaries (except Bruce Hwy and Marlborough-Sarina Rd) and undertake adhoc construction projects for Transport & Main Roads and others.

Financial Information

Financial Information	Proposed Budget 2024-2025	Adopted Budget 2023-2024	Actual 2022-2023	Actual 2021-2022
Operating Revenue	(\$4,455,000)	(\$1,305,000)	(\$1,405,000)	(\$1,270,504)
Operating Expenditure	\$26,757,581	\$22,387,260	\$17,263,194	\$9,597,061

Key Statistics & Measures

Key Statistics & Measures	Forecast 2024-2025	Actual 2023-2024	Actual 2022-2023	Actual 2021-2022
Total length of sealed road network	700km	690km	675km	652km
Total length of unsealed road	760km	757km	767km	787km
Total length of stormwater pipes	400km	385km	382km	362km
No. of Bridges and major structures	82	82	82	82
Gross value of Council Transport & Drainage Assets	\$800M	\$780M	\$717.8M	\$700M
No. of maintenance work orders	2,000	2,000	1,900	1,898
No. of road Inspections	900	898	800	50
No. of Bridge Inspections	82	82	0	0
No. of Customer Requests	2,000	2,000	2,500	2,331

Staff Resourcing Information

Established FTE	Budgeted FTE
78	78

Operational Plan Key Performance Indicators (KPIs)

Performance Measure			Source of Validation Data / Methodology	CP Ref.
Performance Indicator	Target	Responsibility		

Projects / Initiatives / Performance Indicators

Project Title	Description of planned works	Performance Measure				CP Ref.
		Performance Indicator	Target	Responsibility	Source of Validation Data / Methodology	
Capital Works Program	Various projects	+/- 10% of adopted project budgets	100%	Manager	Actual Expenditure	5.2
Road Maintenance Performance Contract (RMPC)	Maintenance of state controlled roads	Minimum 10% profit	10%	Manager	Actual Expenditure	5.2
		Roads and drainage maintained to agreed levels of service	+/- 10% of budget	Manager	Actual Expenditure	5.2

Team Plan – 2024-2025

Function	Engineering Services
Function Description	Delivery of infrastructure Civil Engineering Services which include: <ul style="list-style-type: none"> • Road corridor management • Coastal engineering • Urban and Rural Property Addressing • Telecommunication and Electrical Works on Road

Financial Information

Financial Information	Proposed Budget 2024-2025	Adopted Budget 2023-2024	Actual 2022-2023	Actual 2021-2022
Operating Revenue	(\$2,500)	(\$0)	(\$2,000)	(\$9,908)
Operating Expenditure	\$729,476	\$665,795	\$7884,743	\$613,236

Key Statistics & Measures

Key Statistics & Measures	Forecast 2024-2025	Actual 2023-2024	Actual 2022-2023	Actual 2021-2022
Customer Requests (pathway)	400	229	372	380
Works in road reserve applications	25	41	17	7
Rural Addressing requests	100	96	105	81
Infrastructure Planning	Refer to Infrastructure Planning Team Plan			
Civil Design	Refer to Infrastructure Design Team Plan			

Staff Resourcing Information

Established FTE	Budgeted FTE
5	5

Operational Plan Key Performance Indicators (KPIs)

Performance Measure			Source of Validation Data / Methodology	CP Ref.
Performance Indicator	Target	Responsibility		

Projects / Initiatives / Performance Indicators

Project Title	Description of planned works	Performance Measure				CP Ref.
		Performance Indicator	Target	Responsibility	Source of Validation Data / Methodology	
Gates and Grids Permit Programme	Implementation of a permit system with annual renewal and fees	Project complete by end of financial year	100%	Manager Engineering Services	Pathway	4.1.6

Team Plan – 2024-2025

Function	Infrastructure Design
Function Description	<ul style="list-style-type: none"> • Delivery of civil design services to facilitate planning, construction, and maintenance of Council’s municipal infrastructure networks. • Civil Design • Engineering Design

Financial Information

Financial Information	Proposed Budget 2024-2025	Adopted Budget 2023-2024	Actual 2022-2023	Actual 2021-2022
Operating Revenue	(\$0)	(\$0)	(\$0)	(\$0)
Operating Expenditure	\$479,550	\$556,863	\$414,575	\$546,450

Key Statistics & Measures

Key Statistics & Measures	Forecast 2024-2025	Actual 2023-24	Actual 2022-23	Actual 2021-22
Customer Requests (Pathway)	5	5	3	18
Number of detailed designs completed prior to future financial years’ programs	20	16	16	7

Staff Resourcing Information

Established FTE	Budgeted FTE
8	8

Operational Plan Key Performance Indicators (KPIs)

Performance Measure			Source of Validation Data / Methodology	CP Ref.
Performance Indicator	Target	Responsibility		

Projects / Initiatives / Performance Indicators

Project Title	Description of planned works	Performance Measure				CP Ref.
		Performance Indicator	Target	Responsibility	Source of Validation Data / Methodology	
		Detailed Designs completed 12-18 months ahead of approved	75% (accounting for unexpected changes to the construction programme)	Manager Engineering Services	Project Focus HQ Report	4.1.2

		construction programme				
--	--	---------------------------	--	--	--	--

Team Plan – 2024-2025

Function	Infrastructure Planning
Function Description	Delivery of infrastructure planning and engineering services such as: <ul style="list-style-type: none"> • Strategic planning for future network requirements • Network modelling • Traffic and transport investigations • Water supply and sewerage investigations • Flood mapping and stormwater drainage investigations • General civil engineering

Financial Information

Financial Information	Proposed Budget 2024-2025	Adopted Budget 2023-2024	Actual 2022-2023	Actual 2021-2022
Operating Revenue	(\$100,000)	(\$5,000)	(\$5,000)	(\$8,190)
Operating Expenditure	\$1,219,359	\$1,384,670	\$1,315,324	\$949,872

Key Statistics & Measures

Key Statistics & Measures	Forecast 2024-2025	Actual 2023-2024	Actual 2022-2023	Actual 2021-2022
Customer Requests (pathway)	180	116	131	144
Heavy Vehicle Permits	400	350	392	367
Network modelling and analysis	10	3	14	7
Planning Reports	50	20	49	35

Staff Resourcing Information

Established FTE	Budgeted FTE
6	6

Operational Plan Key Performance Indicators (KPIs)

Performance Measure			Source of Validation Data / Methodology	CP Ref.
Performance Indicator	Target	Responsibility		

Projects / Initiatives / Performance Indicators

Project Title	Description of planned works	Performance Measure				CP Ref.
		Performance Indicator	Target	Responsibility	Source of Validation Data / Methodology	
Water Supply Master Plan	Development of Capricorn Coast Water Supply Master plan to guide future infrastructure	Completed by end of 24/25 year	100%	Manager Engineering Services	Engineering Planning Report	5.1.1
Sewerage Modelling	Establish sewer Model for Sewerage reticulation area	Completed by end of 24/25 year	100%	Manager Engineering Services	Working model	5.1.1

Team Plan – 2024-2025

Function	Infrastructure Project Management
Function Description	To effectively manage the delivery of Council Infrastructure Projects on behalf of various internal stakeholders.

Financial Information

Financial Information	Proposed Budget 2024-2025	Adopted Budget 2023-2024	Actual 2022-2023	Actual 2021-2022
Operating Revenue	(\$0)	(\$0)	(\$0)	(\$0)
Operating Expenditure	\$296,636	\$354,915	\$193,272	\$675,387

Key Statistics & Measures

Key Statistics & Measures	Forecast 2024-2025	Estimated 2023-2024	Actual 2022-2023	Actual 2021-2022
Percentage of Capital Projects completed within budget	80%	85%	80%	85%

Staff Resourcing Information

Established FTE	Budgeted FTE
4	4.1

Operational Plan Key Performance Indicators (KPIs)

Performance Measure			Source of Validation Data / Methodology	CP Ref.
Performance Indicator	Target	Responsibility		

Projects/Initiatives/Performance Indicators

Project Title	Description of planned works	Performance Measure				CP Ref.
		Performance Indicator	Target	Responsibility	Source of Validation Data / Methodology	
Development of Infrastructure Project Management Process	Review Infrastructure Project Management Processes. Develop, adopt and document and document new process	Documented process for Infrastructure Project Management in QMS	23/24	Manger Infrastructure Projects	Internal Audit	4.1.2
		Percentage of projects completed within the financial year within approved (adopted/revised) budgets	80% of projects completed within adopted/revised budgets	Manager Infrastructure Projects	Monthly Portfolio Governance Group status report	4.1.2

Team Plan – 2024-2025

Function	Systems & Quality Assurance
Function Description	Support the Infrastructure portfolio to effectively operate within its quality and control frameworks and undertake purchasing receiving functions.

Financial Information

Financial Information	Proposed Budget 2024-2025	Adopted Budget 2023-2024	Actual 2022-2023	Actual 2021-2022
Operating Revenue	(\$0)	(\$0)	(\$0)	(\$0)
Operating Expenditure	\$404,333	\$264,448	\$378,363	\$504,780

Key Statistics & Measures

Key Statistics & Measures	Forecast 2024-2025	Estimated 2023-2024	Actual 2022-2023	Actual 2021-2022
Infrastructure Internal Quality Audits conducted	5	5	8	10
Infrastructure Quality Improvement Notices completed	20	19	44	36
Infrastructure QMS documents maintained (created, updated or withdrawn)	350	330	539	325
Infrastructure invoices received	6500	6500	NA	NA

Staff Resourcing Information

Established FTE	Budgeted FTE
3.0	3.0

Operational Plan Key Performance Indicators (KPIs)

Performance Measure			Source of Validation Data / Methodology	CP Ref.
Performance Indicator	Target	Responsibility		

Projects/Initiatives/Performance Indicators

Project Title	Description of planned works	Performance Measure				CP Ref.
		Performance Indicator	Target	Responsibility	Source of Validation Data / Methodology	
QMS Documented Information Review (Dependent on Phase 1 Project Merlin go live date)	Review QMS documented information requirement/ currency in alignment with corporate software implementation project	QMS documented information reviewed	25%	Supervisor Systems & QA	Document control reporting / Aged document reporting / QA Management Review	4.1.3
Internal Quality Management	Develop and deliver Infrastructure's internal Quality Management audit program	Proportion of audits on the Infrastructure Quality management internal audit plan completed within the plan year	100%	Supervisor Systems & QA	Audit Reports / QA Management Reviews	4.1.3
Quality Assurance Management Review	Report progress and results of internal quality audit program and status of improvement notices to Infrastructure Management team via QA Management Reviews	QA Management Reviews per year presented to Infrastructure Management team	3	Supervisor Systems & QA	Management Meeting agendas and ECM records	4.1.3
Quality Management System	Monitoring of identified improvement opportunities.	Reporting of Infrastructure Quality Audit actions status	100%	Infrastructure Managers	Monthly status reports	4.1.3
Quality Management System	Internal Quality Audit	Percentage of High-Risk Quality Management Audit actions closed by due date	90%	Infrastructure Managers	Improvement Notices Register reporting	4.1.3
Quality Management System	Internal Quality Audit	Percentage of Medium and Low Risk Quality Management Audit actions closed by due date	75%	Supervisor Systems & QA	Improvement Notices Register reporting	4.1.3
Quality Management System	Internal Quality Audit	Percentage of internal improvement assistance requests closed by due date	90%	Supervisor Systems & QA	Improvement Notices Register reporting	4.1.3

Team Plan – 2024-2025

Function	Sewerage Operations
Function Description	To provide critical and essential waste services which meet health and environmental regulations and satisfy community expectations.

Financial Information

Financial Information	Proposed Budget 2024-2025	Adopted Budget 2023-2024	Actual 2022-2023	Actual 2021-2022
Operating Revenue	(\$13,365,532)	(\$12,261,850)	(\$11,664,080)	(\$11,054,490)
Operating Expenditure	\$11,073,176	\$9,184,670	\$7,968,566	\$12,461,507

Key Statistics & Measures

Key Statistics & Measures	Forecast 2024-2025	Estimated 2023-2024	Actual 2022-2023	Actual 2021-2022
Current replacement value- of Sewerage Network	\$224.4	\$217.5	\$210.3m	\$186.7m
Written down value of Sewerage Network	\$144.6	\$141.5	\$142.5m	\$139.0M
Total connected properties sewerage	10,980	10,950	10,900	10,879
Volume wastewater collected and treated (ML)	2,300	2,250	2,200	2,152.9
<ul style="list-style-type: none"> • Yeppoon • Emu Park 				1,732.6 420.3
Volume recycled water supplied (ML)	925	900	875	852.1
Length sewerage (km)	342.5	340.5	337.5	334.5

Staff Resourcing Information

Established FTE	Budgeted FTE
7.0	7.0

Excludes FTE for shared services with Water Business Unit, above FTE indicate Treatment Plant Operators only.

Operational Plan Key Performance Indicators (KPIs)

Performance Measure			Source of Validation Data / Methodology	CP Ref.
Performance Indicator	Target	Responsibility		

Projects / Initiatives / Performance Indicators

Project Title	Description of planned works	Performance Measure				CP Ref.
		Performance Indicator	Target	Responsibility	Source of Validation Data / Methodology	
		Trade waste approvals for relevant businesses operating	100%	Manager Water and Waste Operations	Water and Waste Customer Service Standards	3.1.1
		Percentage of sewerage incidents with response within 2 hours ¹	>95%	Manager Water and Waste Operations	Water and Waste Customer Service Standards	4.1.2
		Sewerage mains breaks/chokes per 100 km sewer main ¹	<20	Manager Water and Waste Operations	Water and Waste Customer Service Standards	4.1.2
		Property connection sewer breaks/chokes per 1000 connections ¹	<5	Manager Water and Waste Operations	Water and Waste Customer Service Standards	4.1.2
		Average response time for sewerage incidents (Including main breaks and chokes)	2 hours	Manager Water and Waste Operations	Water and Waste Customer Service Standards	4.1.2
		Total water / sewerage complaints per 1,000 connections	<5	Manager Water and Waste Operations	Water and Waste Customer Service Standards	4.1.2
		Compliance with EMP & therefore the EA – Yeppoon & Emu Park STP	100%	Manager Water and Waste Operations	Compliance with EA	3.3.2
Emu Park Sewage Treatment Plant upgrade.	The project involves the upgrading of the aeration, sludge handling and process control systems at the Emu Park Sewage Treatment Plant	Project completed within allocated budget and timeframe	100% of project delivered within timeframe and budget	Infrastructure Projects	Monthly Portfolio Governance Group status report	4.1.2

Project Title	Description of planned works	Performance Measure				CP Ref.
		Performance Indicator	Target	Responsibility	Source of Validation Data / Methodology	
Sewer Relining Program	CCTV inspection and reline sewer mains identified for renewal	Project completed within allocated budget and timeframe	100% of project delivered within timeframe and budget	Infrastructure Projects	AMP	4.1.2

Team Plan – 2024-2025

Function	Resource Recovery & Waste Operations
Function Description	Delivering sustainable and essential resource recovery and waste services to the community and provide opportunity for the community to transition to a circular economy.

Financial Information

Financial Information	Proposed Budget 2024-2025	Adopted Budget 2023-2024	Actual 2022-2023	Actual 2021-2022
Operating Revenue	(\$10,750,893)	(\$10,023,332)	(\$10,133,683)	(\$9,895,220)
Operating Expenditure	\$10,622,066	\$9,523,344	\$8,335,971	\$8,189,049

Key Statistics & Measures

Key Statistics & Measures	Forecast 2024-2025	Estimated 2023-2024	Actual 2022-2023	Actual 2021-2022
Tonnages of Kerbside Waste collected	11,000	10,368	9,742	9,004
Tonnages of Kerbside Recycling collected	2,100	2,000	1,927	2,037
Tonnages of General Waste collected via transfer stations bins	2,700	2,673	2,550	2,983
Tonnage of resource recovery	18,000	15,000	12,043	9,859
Waste Levy paid to State Government – Waste to Levyable part of Site	\$1,850,000	\$1,816,706	\$1,807,120	\$1,854,098

Staff Resourcing Information

Established FTE	Budgeted FTE
3.0	3.0

Operational Plan Key Performance Indicators (KPIs)

Performance Measure			Source of Validation Data / Methodology	CP Ref.
Performance Indicator	Target	Responsibility		
Waste Strategy actions completed	100% of actions completed for 2024-25	Principal Waste Officer	Council business papers	3.1.1.a
Volume of waste diverted as a percentage of total waste stream collected or received	25%	Principal Waste Officer	Council business papers	3.1.1.b
Implementation of Livingstone Shire Council's actions in the CQ Regional Waste Strategy	100% of actions identified for 2024-25 completed	Manager Water & Waste Operations	Council business papers	4.2.4.b

Projects / Initiatives / Performance Indicators

Project Title	Description of planned works	Performance Measure				CP Ref.
		Performance Indicator	Target	Responsibility	Source of Validation Data / Methodology	
Compliance with EMP – Yeppoon Landfill		Compliance with EMP – Yeppoon Landfill	100%	Manager Water and Waste Operations	Compliance with EA	3.3.2
Compliance with Waste Levy Regulatory requirements		Compliance with Waste Levy Regulatory requirements	100%	Manager Water and Waste Operations	Compliance with WRR Act	3.3.2

Team Plan – 2024-2025

Function	Water Operations
Function Description	To provide critical and essential water services which meet health and environmental regulations and satisfy community expectations.

Financial Information

Financial Information	Proposed Budget 2024-2025	Adopted Budget 2023-2024	Actual 2022-2023	Actual 2021-2022
Operating Revenue	(\$25,814,363)	(\$23,459,386)	(\$20,508,272)	(\$18,904,807)
Operating Expenditure	\$22,829,137	\$21,879,435	\$18,346,927	\$17,687,867

Key Statistics & Measures

Key Statistics & Measures	Forecast 2024-2025	Estimated 2023-2024	Actual 2022-2023	Actual 2021-2022
Current replacement value- water network	\$489	\$473.9	\$458.5m	\$356.7m
Written down value of Water network	\$277	\$268.7	\$266m	\$215.4M
Total service connections: water (Cap Coast, Nerimbera and Caves)	13,600	13,500	13,400	13,348
Total service connections: water (Marlborough)	57	56	56	56
Total service connections: water (Ogmore – non potable)	49	48	48	48
Volume potable water Supplied by RRC Pipeline (ML)	3,400	3,400	2,800	2,977
Volume potable water Supplied by LSC WTPs (ML)	3,500	3,500	3,000	3,227
Length potable water mains only (km)	710	700	690	687
Number water connections affected by unplanned interruptions	1550	1,500	1,400	1,304

Staff Resourcing Information

Established FTE	Budgeted FTE
34.0	35.0

Includes FTE for shared services with Sewerage Business Unit.

Operational Plan Key Performance Indicators (KPIs)

Performance Measure			Source of Validation Data / Methodology	CP Ref.
Performance Indicator	Target	Responsibility		

Projects / Initiatives / Performance Indicators

Project Title	Description of planned works	Performance Measure				CP Ref.
		Performance Indicator	Target	Responsibility	Source of Validation Data / Methodology	
		Standard water connection completed per application	Within 20 business days	Manager Water and Waste Operations	Water and Waste Customer Service Standards	4.3.1
		Water Meter Reads ¹	Every 91 days (within +/- 14 days of scheduled read date)	Manager Water and Waste Operations	Water and Waste Customer Service Standards	4.3.1
		Planned temporary service interruptions	Affected customers will be provided with at least 48hours notice	Manager Water and Waste Operations	Water and Waste Customer Service Standards	4.1.2
		High water consumption notices	Issued within 10 days of water meter read	Manager Water and Waste Operations	Water and Waste Customer Service Standards	4.3.1
		Response to reported water incidents Capricorn Coast WS	Within 2 hours of formal notification	Manager Water and Waste Operations	Water and Waste Customer Service Standards	4.1.2
		Response to unplanned interruptions Capricorn Coast WS	Within 2 hours of formal notification	Manager Water and Waste Operations	Water and Waste Customer Service Standards	4.1.2
		Response to reported water incidents other WS	Within 4 hours of formal notification	Manager Water and Waste Operations	Water and Waste Customer Service Standards	4.1.2

Project Title	Description of planned works	Performance Measure				CP Ref.
		Performance Indicator	Target	Responsibility	Source of Validation Data / Methodology	
		Response to unplanned interruptions Other WS	Within 4 hours of formal notification	Manager Water and Waste Operations	Water and Waste Customer Service Standards	4.1.2
		Total water / sewerage complaints per 1,000 connections	< 5	Manager Water and Waste Operations	Water and Waste Customer Service Standards	3.2.1
		Compliance with EMP & therefore EA – Woodbury WTP	100%	Manager Water and Waste Operations	Compliance with EA	3.3.2
		Compliance with DWQMP, ADWG & WSS Act & Regulation	100%	Manager Water and Waste Operations	Compliance with WSS Act & Regulation	3.3.2
Passive Water Renewal	Reactive asset renewals identified by AMP - includes Meters, Mains, Valves & Hydrants, Property Services	Project completed within allocated budget and timeframe	100% of project delivered within timeframe and budget	Manager Water and Waste Operations	AMP	4.1.2
Meikleville Reservoir Roof replacement	Roof at end of life and needs immediate replacement to protect water quality	Project completed within allocated budget and timeframe	100% of project delivered within timeframe and budget	Manager Projects	AMP	4.1.2
Woodbury WTP Clarifier rake and sludge valves	Replace 6 end of life sludge valves and 6 isolation valves and related pipework in pit. Replace clarifier sludge rake and mechanism plus related machinery brackets etc	Project completed within allocated budget and timeframe	100% of project delivered within timeframe and budget	Manager Water and Waste Operations	AMP	4.1.2

Team Plan – 2024-2025

Function	Accounting Services
Function Description	Providing financial, management and asset accounting services to the organisation. Ensuring fiscal management, financial sustainability, financial planning and accountability.

Financial Information

Financial Information	Proposed Budget 2024-2025	Adopted Budget 2023-2024	Actual 2022-2021	Actual 2021-2022
Operating Revenue	(\$10,000)	(\$8,000)	(\$0)	(\$29,250)
Operating Expenditure	\$1,653,402	\$1,434,436	\$1,322,274	\$1,155,057

Key Statistics & Measures

Key Statistics & Measures	Forecast 2024-2025	Estimated 2023-2024	Actual 2022-2023	Actual 2021-2022
Average number of supplier invoices processed per month	1,140	1,140	1,040	1,116
Total number of Payment Exception Authority's (PEA) processed	700	700	600	748
Total number of purchase card transactions	7,000	7,000	6,500	9,411
Average total spend per month on Purchase Cards	\$140,000	\$140,000	\$134,406	\$136,675
Number of manual journals processed	1,200	1,200	1,155	1,171

Staff Resourcing Information

Established FTE	Budgeted FTE
9.0	9.0

Operational Plan Key Performance Indicators (KPIs)

Performance Measure			Source of Validation Data / Methodology	CP Ref.
Performance Indicator	Target	Responsibility		
Deliver cost effective services within approved budget (this is a 2023-2024 Organisational KPI)	Expenditure of Operational budgets are managed to within +/- 5%	Executive Leadership Team	Operational Plan Report/Capital Works Report	4.1.2.e

Projects / Initiatives / Performance Indicators

Project Title	Description of planned works	Performance Measure				CP Ref.
		Performance Indicator	Target	Responsibility	Source of Validation Data / Methodology	
External Financial Audit 2023-24	Completion of External Financial Audit for 2023-24	External Audit completed in accordance with annual program, resulting in an unmodified audit opinion	Unqualified external audit opinion on General Purpose Financial Statements	Coordinator Accounting Services	Queensland Audit Office Independent Audit Opinion and External Audit Plan	4.3.2
Management of surplus cash funds	Treasury Management	Investment of surplus working cash to achieve optimal return within the parameters of Council's investment policy	Average interest yield each month 0.5% greater than RBA cash rate	Coordinator Accounting Services	Monthly Financial Report	4.1.2
Accounts Payable	Adherence to Accounts Payable policies and procedures	Suppliers are paid within agreed payment terms	Less than 10% of payments per month are made outside of payment terms	Accounts Payable Officers	End of Month internal statistics	4.3.1
Business Activities Budgeting	Incorporate Business Activities into Long Term Financial Forecast	Implementations in accordance with budget plan	Implementation as part of budget preparations for 2025-26	Coordinator Accounting Services	Long Term Financial Forecast	4.1.2
Review PPE cost allocation method	Consider options for direct costing of PPE & uniforms to cost centres vs oncost rate	Options paper prepared in advance of 2025-26 budget deliberations	December 2024	Coordinator Accounting Services	Council business papers	4.1.2

Team Plan – 2024-2025

Function	Asset Management
Function Description	The provision of strategic and tactical asset management services to the organisation.

Financial Information

Financial Information	Proposed Budget 2024-2025	Adopted Budget 2023-2024	Actual 2022-2023	Actual 2021-2022
Operating Revenue	(\$260,000)	-	-	-
Operating Expenditure	\$1,132,092	\$5,583,199	\$5,068,146	\$3,872,190

Key Statistics & Measures

Key Statistics & Measures	Forecast 2024-2025	Estimated 2023-2024	Actual 2022-2023	Actual 2021-2022
No. of new assets processed through Council's asset system	TBD, based on asset capitalisation	TBD, based on asset capitalisation	4,731	7,320
No. of Assetic Predictor Models reviewed	50% (Water, Sewer, Roads, Buildings & Fleet)	Not measured	Not measured	Not measured
No. of Asset Management Plans taken back to Council for endorsement	2	3	Not measured	Not measured

Staff Resourcing Information

Established FTE	Budgeted FTE
4.0	4.0

Operational Plan Key Performance Indicators (KPIs)

Performance Measure			Source of Validation Data / Methodology	CP Ref.
Performance Indicator	Target	Responsibility		
Strategic and Individual Asset Management Plan Improvement items to be actioned as per Improvement Plan timelines	100% of actions identified for 2024-25 completed	Coordinator Strategic Asset Management	Asset Management Steering Committee	4.1.2.

Projects / Initiatives / Performance Indicators

Project Title	Description of planned works	Performance Measure				CP Ref.
		Performance Indicator	Target	Responsibility	Source of Validation Data / Methodology	
Comprehensive Revaluations	Undertake comprehensive revaluations for the 2024-25 financial year in line with Councils valuation plan	Bridges & Major Culverts, Water and Sewer asset classes	31 December 2024	Coordinator Strategic Asset Management	Conquest and Finance 1	4.1.2
Asset data integrity	Improve the integrity and quality of asset data within the asset management system	Data migration (Project Merlin) gaps are resolved	No material impact on financial statements	Coordinator Strategic Asset Management	Oracle WAM / Financial audit reports	4.1.2
Assetic Predictor Models	Update financial, condition and age data inputs for identified infrastructure asset classes in preparation for budget discussions	Water, Sewer, Roads, Buildings & Fleet by mid-November annually. Bridges, Stormwater, Site Improvements & Footpaths bi-annually	100% of actions identified for 2024-25 completed	Coordinator Strategic Asset Management	Asset Management Steering Committee	4.1.2
Update Asset Management Plans	Asset Management Plans to be re-drafted and taken back to Council for re-adoption every 5 years in conjunction with revaluations	Buildings and Bridges Asset Management Plans finalised for endorsement by Council in 2024-25	30 June 2025	Coordinator Strategic Asset Management	Asset Management Steering Committee	4.1.2
Contributed Assets	As Constructed Drawing clearance documents for developer contributed projects	Reviewed within 15 business days of receipt by assets team	90% target achieved	Coordinator Strategic Asset Management	Pathways	4.3.1

Team Plan – 2024-2025

Function	Fleet Management Services
Function Description	Fleet management services oversee the capital fleet replacement program and maintenance management activities associated with Council owned fleet, trucks and heavy plant.

Financial Information

Financial Information	Proposed Budget 2024-2025	Adopted Budget 2023-2024	Actual 2022-2023	Actual 2021-2022
Operating Revenue	(\$5,903,000)	(\$5,800,000)	(\$5,585,000)	(\$5,749,467)
Operating Expenditure	\$5,638,207	\$5,087,307	\$4,348,257	\$4,309,297
Capital Revenue	(\$337,000)	(\$419,868)	(\$1,062,664)	(\$680,081)
Capital Expenditure	\$2,500,000	\$2,919,868	\$1,660,085	\$1,524,122

Key Statistics & Measures

Key Statistics & Measures	Forecast 2024-2025	Estimated 2023-2024	Actual 2022-2023	Actual 2021-2022
No. of Heavy Plant - (e.g. graders, rollers, backhoes etc.)	34	31	32	32
No. of Heavy Vehicles - (e.g. trucks)	39	50	48	50
No. of Light Vehicles - (e.g. sedans, wagons, utilities etc.)	102	103	100	103
No. of items of Grounds Care Equipment - (e.g. ride on mowers, tractors etc.)	27	29	28	28
No. of Ancillary Plant & Equipment items	45	49	46	49
No. of Work Orders Processed	1,700	1,700	1,229 YTD	1,681
Preventative / Scheduled Maintenance services per year	1,500	1,490	1,074 YTD	1,506

Staff Resourcing Information

Established FTE	Budgeted FTE
8.0	8.0

Operational Plan Key Performance Indicators (KPIs)

Performance Measure			Source of Validation Data / Methodology	CP Ref.
Performance Indicator	Target	Responsibility		
Increase plant / fleet utilisation rates	80%	Coordinator Procurement	Conquest	4.1.2.c

Projects / Initiatives / Performance Indicators

Project Title	Description of planned works	Performance Measure				CP Ref.
		Performance Indicator	Target	Responsibility	Source of Validation Data / Methodology	
Fleet Rationalisation	Review council trailer allocations	Reduced qty of trailers	Reduction in fleet numbers	Coordinator Procurement	Council business papers	4.1.2
Light Vehicle Sustainability Targets		Proportion of Light Vehicles meeting the Euro 6 emissions standards	90%	Coordinator Procurement	Council business papers	4.1.2
Reducing Plant & Equipment Damage	Develop a program to improve operational efficiency and safety, reduce maintenance costs and enhance the longevity of assets	Reduce the instances of plant and equipment damage	Reduction on baseline	Coordinator Procurement	Council business papers	4.1.2

Team Plan – 2024-2025

Function	Governance
Function Description	Support the Organisation to effectively operate within its governance, risk management, quality, and control frameworks.

Financial Information

Financial Information	Proposed Budget 2024-2025	Adopted Budget 2023-2024	Actual 2022-2023	Actual 2021-2022
Operating Revenue		-	(\$1,353)	(\$6,472)
Operating Expenditure	\$2,873,466	\$3,372,315	\$2,803,332	\$2,524,598

Key Statistics & Measures

Key Statistics & Measures	Forecast 2024-2025	Estimated 2023-2024	Actual 2022-2023	Actual 2021-2022
Internal Audits	3	6	5	1
Right to Information / Information Privacy Application	12	12	12	8
Administrative Action Complaints	245	225	235	211
Insurance Claims	40	40	50	42
Public Interest Disclosures	1	1	1	1
Annual Business Continuity Simulation Exercise	1	1	1	0

¹ Glass claims not reported in previous years

Staff Resourcing Information

Established FTE	Budgeted FTE
4.0	4.0

Operational Plan Key Performance Indicators (KPIs)

Performance Measure			Source of Validation Data / Methodology	CP Ref.
Performance Indicator	Target	Responsibility		
Corporate Plan reviewed within 6 months of March 2024 election	Corporate Plan adopted	Chief Financial Officer	Council Business papers	4.1.1.c
Contribute to driving a performance culture through achievement of Operational Plan targets <i>(this is a 2024-2025 Organisational KPI)</i>	90% targets achieved	Executive Leadership Team	Operational Plan Report	4.1.2.d

Performance Measure			Source of Validation Data / Methodology	CP Ref.
Performance Indicator	Target	Responsibility		
Internal Audit - complete audit actions	100% of high and medium risk actions completed within timeframes	Coordinator Governance	Audit committee business papers	4.1.6.c
Council statutory and community policies are current and reviewed within stated timeframes	>90%	Coordinator Governance	Council Business Papers	4.3.2

Projects / Initiatives / Performance Indicators

Project Title	Description of planned works	Performance Measure				CP Ref.
		Performance Indicator	Target	Responsibility	Source of Validation Data / Methodology	
Insurance claim process overview	Review insurance claim process, risk management and reporting criteria	Report to ELT	December 2024	Coordinator Governance	Council Business papers	4.1.6
Explore In-House legal	Analysis and feasibility study to be undertaken	Report to Council	March 2025	Coordinator Governance	Council Business papers	4.1.3
Review Delegations software	Review available Delegations software program to ascertain if there is a program better suited for Councils business needs	Report to CFO	December 2024	Coordinator Governance	Council Business papers	4.1.3
Business Continuity Plan Program	Maintain Annual BCP Program and carry out annual exercise	Identified actions as per Annual BCP Program completed within timeframes	100%	Coordinator Governance	Council Business papers	4.1.6
Policy Project (Stage 2)	Engage with policy owners to assist review process	Decrease in number of outstanding policy document for review	No more than 10% of policy document to be outstanding for review	Coordinator Governance	Council Business papers	4.3.2

Team Plan – 2024-2025

Function	Procurement
Function Description	To support the organisation in making sound, ethical procurement choices by providing straightforward guidance and empowering staff to achieve operational goals.

Financial Information

Financial Information	Proposed Budget 2024-2025	Adopted Budget 2023-2024	Actual 2022-2023	Actual 2021-2022
Operating Revenue	-	-	-	(\$16,205)
Operating Expenditure	\$1,744,463	\$1,661,762	\$1,442,342	\$850,867

Key Statistics & Measures

Key Statistics & Measures	Forecast 2024-2025	Estimated 2023-2024	Actual 2022-2023	Actual 2021-2022
Procurement governance – compliance to Procurement Policy	99.2%	99%	98%	96.5%
Procurement governance - Number of purchase orders raised Purchasing Team	100%	100% by November 2023	2,904	3,708
Tender and contract services – Number of Invitations to Tender (ITT)	TBA	13	19	40
Number of new Blanket Purchase Agreements (PSA) raised	5	7	4	8
Materials storage and inventory management – Stocktake result	<1% Variance	<1% Variance	<1% Variance	<1% Variance

Staff Resourcing Information

Established FTE	Budgeted FTE
13.0	13.0

Operational Plan Key Performance Indicators (KPIs)

Performance Measure			Source of Validation Data / Methodology	CP Ref.
Performance Indicator	Target	Responsibility		

Projects / Initiatives / Performance Indicators

Project Title	Description of planned works	Performance Measure				CP Ref.
		Performance Indicator	Target	Responsibility	Source of Validation Data / Methodology	
Reduction of inventory – slow moving and obsolete stock	Review stock Holdings for inventory lines that have not moved in 12 months	Reduction of slow moving and obsolete stock	\$30,000 reduction	Coordinator Procurement	Council business papers	4.1.2
Upskill Staff	Train purchasing staff in tender contracts	4 staff from purchasing trained	4 staff	Coordinator Procurement	Staff fully trained	4.1.7
Barcode of inventory	Barcode for all inventory items in store	All stock barcoded	June 2025	Coordinator Procurement	Council business papers	4.1.3
		Conduct Supplier/ Contractor education and engagement 1 session Pre Merlin 2 per year	2 events per annum	Coordinator Procurement	Council business papers	5.2.4
		100% Suppliers on Merlin Supplier Portal July 2024	100%	Team Leader Purchasing	Council business papers	5.2.4
		PO raised after invoice received	<5%	Coordinator Procurement	Council business papers	4.1.6
Social Enterprise	Engagement of a social enterprise to deliver or supply	One (1) new engagement per financial year	1	Procurement and Contracts Officers	Council business papers	?
QAO Maturity model self-assessment "Procure to Pay"		Self-assessment undertaken and reported to Audit, Risk and Improvement Committee	December 2024	Coordinator Procurement	Council business papers	

Team Plan – 2024-2025

Function	Project Management Office
Function Description	To support the organisation to establish and implement project management best practices and facilitate opportunities to improve efficiency and effectiveness of organisational processes.

Financial Information

Financial Information	Proposed Budget 2024-2025	Adopted Budget 2023-2024	Actual 2022-2023	Actual 2021-2022
Operating Revenue		-	-	-
Operating Expenditure	\$173,104	\$165,917	\$171,482	\$168,435

Key Statistics & Measures

Key Statistics & Measures	Forecast 2024-2025	Estimated 2023-2024	Actual 2022-2023	Actual 2021-2022
Number of Capital Projects (all stages)	97	73	56	74
Number of projects completed in financial year	83	50	46	51
Value of Capital Investment Program – Adopted Budget	45.2	39.7	44.1	50.3
Value of Capital Investment Program – Actual expenditure	40	27	39.8	29.1
Percentage of capital projects completed within budget	90%	90%	85%	74%

Staff Resourcing Information

Established FTE	Budgeted FTE
1.0	1.0

Operational Plan Key Performance Indicators (KPIs)

Performance Measure			Source of Validation Data / Methodology	CP Ref.
Performance Indicator	Target	Responsibility		
Contribute to driving a performance culture through achievement of Capital Works targets <i>(this is a 2023-2024 Organisational KPI)</i>	90% targets achieved	Executive Leadership Team	Capital Works Report	4.1.2.d

Projects / Initiatives / Performance Indicators

Project Title	Description of planned works	Performance Measure				CP Ref.
		Performance Indicator	Target	Responsibility	Source of Validation Data / Methodology	
Review LSC Project Management Framework	Review Framework to reflect current practices and reporting tools	Review completed and revised framework endorsed	Revised framework adopted by 30 June 2025	Principal Project Management Officer	Council business papers	4.1.3
Deliver Community of Practice – Project Management events	Plan and execute sessions to improve the overall body of knowledge in PM practices	Number of sessions completed	3	Principal Project Management Officer	Meeting Minutes and actions	4.1.3
Quality Review	Undertake quality reviews to ensure adherence to quality processes and standards	Quality review undertaken	4	Principal Project Management Officer	Council business papers	4.1.3

Team Plan – 2024-2025

Function	Revenue & Rates
Function Description	Responsible management and collection of revenue for the provision of services to the greater community.

Financial Information

Financial Information	Proposed Budget 2024-2025	Adopted Budget 2023-2024	Actual 2022-2023	Actual 2021-2022
Operating Revenue	(\$4,500)	(\$5,500)	(\$3,680)	(\$3,933)
Operating Expenditure	\$904,527	\$881,051	\$810,188	\$723,216

Key Statistics & Measures

Key Statistics & Measures	Forecast 2024-2025	Estimated 2023-2024	Actual 2022-2023	Actual 2021-2022
Total number of Rateable Assessments	18,880	18,586	18,293	18,028
Number of rate categories	43	32	31	28
Total number of Water Consumption Assessments	14,900	14,670	14,456	14,221
Total number of Pensioner Remissions	2,715	2,672	2,650	2,550
Total number of Sundry Debtor Accounts	928	910	892	878
Total number of Trade Waste Accounts	235	235	199	200
Total number of Rates and Utility assessments with Email delivery	6,600	5,700	4,719	3,813
Total number of Rates and Utility assessments with Bpay view electronic delivery	1,600	1,560	1,600	1,597
Total number of Rates and Utility accounts with payment plans (arrears) ATP over 12 months, Proposals paid within 6 months	120 ATP \$500,000 350 Proposals \$300,000	110 ATP \$500,000 350 Proposals \$300,000	108 ATP \$463,884 349 Proposals \$235,556	97 ATP \$450,465 325 Proposals \$246,840
Total number and value (\$) of accounts under debt recovery management EOFY	390 \$1,700,000	380 \$1,500,000	372 \$1,370,783	350 \$1,246,363
Total number and \$ of direct debit payments	34,000 \$5,000,000	33,100 \$4,805,000	31,730 \$4,531,354	31,825 \$4,335,364
Total number and \$ value of QLD Emergency management levies	19,735 \$3,430,000	19,618 \$3,389,440	19,382 \$3,340,597	19,249 \$3,272,416
Rural fire levies \$ value and/or number	4390 \$225,000	4,381 \$223,429	4,322 \$233,662	4,264 \$226,126
Total number of Trade Waste notices issued	410 \$164,000	426 \$183,442	399 \$153,500	437 \$137,663
Total number of Title maintenance (change of ownership) processed	1920 160/m	1,946 162/m	1,983 165/m	2,751 229/m

Staff Resourcing Information

Established FTE	Budgeted FTE
5.0	5.0

Operational Plan Key Performance Indicators (KPIs)

Performance Measure			Source of Validation Data / Methodology	CP Ref.
Performance Indicator	Target	Responsibility		
Outstanding rates at the end of each quarter (excluding prepayments)	<5%	Coordinator - Revenue & Rates	Monthly Financial Report	4.1.2.e

Projects / Initiatives / Performance Indicators

Project Title	Description of planned works	Performance Measure				CP Ref.
		Performance Indicator	Target	Responsibility	Source of Validation Data / Methodology	
GIS Linkage vs Pathway Property Record.	Continue maintenance and correct any linkage disparities identified.	Data cleanse activities completed and maintained.	30 June 2025	Co-ordinator Revenue	Council business papers	5.2.4
Encourage Electronic Delivery of Notices	Competition to encourage Electronic Sign-up.	Increase in electronic delivery of rate and water consumption notices	>23%	Co-ordinator Revenue	Council business papers	5.2.4
Accounts receivable and debt recovery	Accounts Receivable Sundry Debtors collection of bills in a timely manner	90% paid within 90 days (Qty of accounts)	90% paid	Co-ordinator Revenue	Council business papers	4.1.2
Introduction of quarterly billing options paper	Present options paper for Council consideration on introduction of quarterly rates notice (align with water consumption notices)	Options paper presented for discussion with Councillors	December 2025	Co-ordinator Revenue	Council business papers	4.1.2

Team Plan – 2024-2025

Function	Customer Support
Function Description	Connecting the community to Council services, providing information and assistance, and promoting Council Services. The team is also responsible for the coordination of Property Search Requests and the provision of Records Management across the organisation.

Financial Information

Financial Information	Proposed Budget 2024-2025	Adopted Budget 2023-2024	Actual 2022-2023	Actual 2021-2022
Operating Revenue	(\$255,000)	(\$235,000)	(\$290,000)	(\$294,860)
Operating Expenditure	\$1,827,580	\$1,855,298	\$2,188,988	\$1,481,901

Key Statistics & Measures

Key Statistics & Measures	Forecast 2024-2025	Estimated 2023-2024	Actual 2022-2023	Actual 2021-2022
Calls to 1300 790 919	41,400	46,410	45,951	45,594
Visitation Statistics (Yeppoon Town Hall)	13,400	13,963	14,855	15,807
After Hours Calls to provider (On Call Telecommunications)	1200	1213	1190	1341
Financial Rate Searches provided	1800	1950	1647	1920
Customer Service Request created (organisational wide)	27,200	28,276	27,241	27,476
Emails received via enquiries inbox	13,700	13,440	12,800 (Recording commenced 22/23)	No record

Staff Resourcing Information

Established FTE	Budgeted FTE
11.0	11.9

Operational Plan Key Performance Indicators (KPIs)

Performance Measure			Source of Validation Data / Methodology	CP Ref.
Performance Indicator	Target	Responsibility		
Improve customer experiences through closing out customer service requests on time <i>(this is a 2023-2024 Organisational KPI)</i>	90% close out rate	Executive Leadership Team	Pathway	5.2.4.b
Increased usage of online services	10% Increase across online users, customer service requests and payments	Chief Information Officer	Council business papers	5.2.4.c

Projects / Initiatives / Performance Indicators

Project Title	Description of planned works	Performance Measure				CP Ref.
		Performance Indicator	Target	Responsibility	Source of Validation Data / Methodology	
Management of Customer Service Request Management Framework	Annual Review of Framework	Completion of Annual Review	June 2025	Supervisor Customer Support	Council business paper. Final document	5.2.4
Develop and implement customer service training for organisation	Develop and deliver customer service training across the organisation	100% of new employees	June 2025	Supervisor Customer Support	Training records	5.2.4
Migration to new Objective Service	Testing and implantation of uplifted system	100% completion of testing	Dec 2024	Supervisor Customer Support	Completion of migration	5.2.4

Team Plan – 2024-2025

Function	Information Services – Information Technology
Function Description	Enabling Council’s business operations to operate efficiently and effectively through the provision of information and communication technology services. Support the community with reliable access to accurate information.

Financial Information

Financial Information	Proposed Budget 2024-2025	Adopted Budget 2023-2024	Actual 2022-2023	Actual 2021-2022
Operating Revenue	-	(\$700)	(\$21,331)	(\$43,609)
Operating Expenditure	\$9,100,008	\$8,300,712	\$6,320,527	\$5,838,937

Key Statistics & Measures

Key Statistics & Measures	Forecast 2024-2025	Estimated 2023-2024		Actual 2022-2023	Actual 2021-2022
		Est	YTD		
Number of Service Requests Completed	9,000	7,500	7,953*	6,603	6,887
Customer satisfaction	96%	96%	96%	96%	96%
First Call Resolution	4000	4,000	3,054*	3,331	3,610
No. of interactions with Council’s Online Mapping functionalities (Internal & External) (CA)	80,000	70,000	82,255	70,329	38,585
No. of Dial Before You Dig Requests (DBYD Referrals)	3,500	2,800	3433	2,450	2,993

Staff Resourcing Information

Established FTE	Budgeted FTE
25.0	25.0

Operational Plan Key Performance Indicators (KPIs)

Performance Measure			Source of Validation Data / Methodology	CP Ref.
Performance Indicator	Target	Responsibility		
Project Merlin - Phase One and Two ERP Business systems transformation project completed	Phases One and Two Complete, Phase Three Commenced.	Chief Information Officer	Portfolio Governance Group Status Report	5.2.4.a

Projects / Initiatives / Performance Indicators

Project Title	Description of planned works	Performance Measure				CP Ref.
		Performance Indicator	Target	Responsibility	Source of Validation Data / Methodology	
Firewall, link upgrades and cabling	Upgrading core network infrastructure	Project completed within allocated budget and timeframe	100% 2024-2025 FY	Chief Information Officer	Portfolio Governance Group Status Report & ICT Asset Management Plan	5.2.4

Team Plan – 2024-2025

Function	Executive Support
Function Description	<p>Support to leadership team and 7 elected members. Administration of:</p> <ul style="list-style-type: none"> • Mayor and CEO's corporate duties • Council Meetings and Briefing Sessions • Elected member meetings, requests, and travel coordination • Management of CQROC Secretariate functions

Financial Information

Financial Information	Proposed Budget 2024-2025	Adopted Budget 2023-2024	Actual 2022-2023	Actual 2021-2022
Operating Revenue		-	-	(\$234)
Operating Expenditure	\$539,507	\$433,037	\$385,341	\$421,592

Key Statistics & Measures

Key Statistics & Measures	Forecast 2024-2025	Estimated 2023-2024	Actual 2022-2023	Actual 2022-2022
Ordinary Meetings per annum	12	14 + 11 BS	17 + 11 BS	18 + 11 BS

Staff Resourcing Information

Established FTE	Budgeted FTE
4.0	3.0

Operational Plan Key Performance Indicators (KPIs)

Performance Measure			Source of Validation Data / Methodology	CP Ref.
Performance Indicator	Target	Responsibility		
Leadership (Chair and Secretary) of the CQROC Organisation of Councils Ltd	Successful discharge of company responsibilities to Australian Securities and Investments Commission	Mayor and CEO	Council business papers	4.2.4.a

Projects / Initiatives / Performance Indicators

Project Title	Description of planned works	Performance Measure				CP Ref.
		Performance Indicator	Target	Responsibility	Source of Validation Data / Methodology	

Team Plan – 2024-2025

Function	Human Resources & Payroll
Function Description	Partner with the business to advise on and deliver human resource and payroll solutions in a timely manner to all areas within Council.

Financial Information

Financial Information	Proposed Budget 2024-2025	Adopted Budget 2023-2024	Actual 2022-2023	Actual 2021-2022
Operating Revenue		-	-	(\$12,793)
Operating Expenditure	\$1,071,723	\$1,056,045	\$945,455	\$831,215

Key Statistics & Measures

Key Statistics & Measures	Forecast	Estimated 2023-2024	Actual 2022-2023	Actual 2021-2022
Full Time Equivalent Employees	393	395	400	412
Annual turnover	14%	15%	16.8%	18.1%
Total number of positions advertised	185	190	175	100
Vacant positions filled within 30 business days	130	135	157	62

Staff Resourcing Information

Established FTE	Budgeted FTE
6.0	6.0*

Operational Plan Key Performance Indicators (KPIs)

Performance Measure			Source of Validation Data / Methodology	CP Ref.
Performance Indicator	Target	Responsibility		
Individual performance plans in place for eligible employees	75% of eligible employees have a performance plan	Principal Organisational Development and Coordinator HR & Payroll	Performance Management System reports	4.1.1.a
Increase Employee Attendance	>95% annualised	Executive Leadership Team	HR Reports	4.1.1.b
Annualised Employee Turnover (excluding retirements and temp engagements)	<10%	Coordinator HR & Payroll	Aurion	4.1.7.a

Projects / Initiatives / Performance Indicators

Project Title	Description of planned works	Performance Measure				CP Ref.
		Performance Indicator	Target	Responsibility	Source of Validation Data / Methodology	

Team Plan – 2024-2025

Function	Organisational Development
Function Description	Partner with the business to build high performing teams to support our vision and values.

Financial Information

Financial Information	Proposed Budget 2024-2025	Adopted Budget 2023-2024	Actual 2022-2023	Actual 2021-2022
Operating Revenue	(\$45,000)	-	-	(\$6,163)
Operating Expenditure	\$795,693	\$779,486	\$737,059	\$517,559

Key Statistics & Measures

Key Statistics & Measures	Forecast 2024-2025	Estimated 2023-2024	Actual 2022-2023	Actual 2021-2022
Training – total number of training courses conducted	90	80	82	100
Training – total number of training attendances	1,100	1,000	1,041 as @ 29 March 2023	803
Study Assistance – total number of employees accessing study assistance	3	5	7	7
Co-Leadership Team Meetings conducted	4	4	4	4

Staff Resourcing Information

Established FTE	Budgeted FTE
2	2

Operational Plan Key Performance Indicators (KPIs)

Performance Measure			Source of Validation Data / Methodology	CP Ref.
Performance Indicator	Target	Responsibility		
Build contemporary leadership capabilities	100% of actions identified for 2024-2025 completed	Principal Organisational Development	Framework ELT Reports	4.1.4.a
Drive employee engagement through demonstrating effective leadership, engagement and collaboration (<i>this is a 2023-2024 Organisational KPI</i>)	>70% Engagement >75% Manager Effectiveness (MEI)	Executive Leadership Team	Survey Results	4.1.5.a
Develop updated Workforce Plan (2025-2030) to align with reviewed Corporate Plan.	Workforce Plan 2025-2030 developed & approved	Principal Organisational Development	Workforce Plan	4.1.7.c
High employee satisfaction with organisational programmes and professional development opportunities	80% participant satisfaction rate achieved	Principal Organisational Development	Survey Results	4.1.7.d

Projects / Initiatives / Performance Indicators

Project Title	Description of planned works	Performance Measure				CP Ref.
		Performance Indicator	Target	Responsibility	Source of Validation Data / Methodology	

Team Plan – 2024-2025

Function	Workplace Health and Safety
Function Description	Meeting the legislative obligations of the organisation by providing and maintaining a comprehensive Health and Safety Management System and providing support to the workplace through effective education, provision of advice and auditing of performance.

Financial Information

Financial Information	Proposed Budget 2024-2025	Adopted Budget 2023-2024	Actual 2022-2023	Actual 2021-2022
Operating Revenue	-	-	-	(\$2,500)
Operating Expenditure	\$842,497	\$619,358	\$478,653	\$379,330

Key Statistics & Measures

Key Statistics & Measures	Forecast 2024-2025	Estimated 2023-2024	Actual 2022-2023	Actual 2021-2022
Total Recordable Injury Frequency Rate (TRIFR)	38.00	42.00	40.83	39.74
Lost Time Injury Frequency Rate (LTI)	15.00	15.00	15.5	22.46
- Number of approved WHS procedures - Number of safe work method statements - Number of safety work procedures	-	-	-	-

Staff Resourcing Information

Established FTE	Budgeted FTE
4.0	5.0

Operational Plan Key Performance Indicators (KPIs)

Performance Measure			Source of Validation Data / Methodology	CP Ref.
Performance Indicator	Target	Responsibility		
Zero improvement or prohibition notices issued by WorkSafe Qld	Zero Improvement Notices	Coordinator Safety	WorkSafe Qld	4.1.8.a
Local Government Workcare (LGW) external audit findings implemented	100% of actions identified for 2024-25 completed	Coordinator Safety	Audit committee business papers	4.1.8.b
Proactively contribute to the safety, health, and wellbeing of our people <i>(this is a 2022/2023 Organisational KPI)</i>	Reduction in Lost Time Injury Frequency Rate <15.0	Executive Leadership Team	WHS Safety Committee	4.1.8.c

Projects / Initiatives / Performance Indicators

Project Title	Description of planned works	Performance Measure				CP Ref.
		Performance Indicator	Target	Responsibility	Source of Validation Data / Methodology	
Safety Management System	Align Council's Safety Management System to ISO45001	Report to ELT	100%	Coordinator Safety	Council Business Papers	4.1.8
Safety Behavioural Program	Research and commence introducing a Safety Behavioural Program across Council	Report to ELT	100%	Coordinator Safety	Council Business Papers	4.1.8

Team Plan – 2024-2025

Function	Communications & Engagement
Function Description	Responsible for internal and external information regarding Council services and initiatives whilst fostering overall community engagement through management of event programs. To support art and cultural programs through Arts infrastructure and programming and managing council owned venues, associated activities and promotional and corporate collateral.

Financial Information

Financial Information	Proposed Budget 2024-2025	Adopted Budget 2023-2024	Actual 2022-2023	Actual 2021-2022
Operating Revenue	(\$73,725)	(\$0)	(\$97,550)	(\$97,077)
Operating Expenditure	\$1,899,297	\$1,719,348	\$1,948,113	\$1,710,637

Key Statistics & Measures

Key Statistics & Measures	Forecast 2024-2025	Estimated 2023-2024	Actual 2022-2023	Actual 2021-2022
Media Releases issued	160	160	140	117
Corporate Website Pageviews	720,000	700,000	680,805	702,694
Social Media Engagement	178,000	176,000	175,952	175,899
Community consultation activities undertaken by Council	20	20	19	28
Individual participant engagement (Awareness)	11,000	10,000	9,200	3,787
Number of Civic Events provided by Council	5	5	5	6
Applications for Regional Arts Development Fund Grants	18	15	18	12
Successful Regional Arts Development Fund Applications issued	12	12	15	8

Staff Resourcing Information

Established FTE	Budgeted FTE
6.0	6.25

Operational Plan Key Performance Indicators (KPIs)

Performance Measure			Source of Validation Data / Methodology	CP Ref.
Performance Indicator	Target	Responsibility		
Support Keppel Coast Arts to increase patronage of Fig Tree Gallery and Workshop Space	15% increase	Manager Community and Cultural Services	KCAC Quarterly Report.	1.3.2.a

Diversity in recipients of Council's grant and sponsorship program	Increase in number of first time recipients	Coordinator Communications and Engagement	Council business papers.	1.3.3.b
Increased patronage at Council delivered events, activities and performances	10% increase	Coordinator Communications and Engagement	Council business papers.	2.4.1.a

Projects / Initiatives / Performance Indicators

Project Title	Description of planned works	Performance Measure				CP Ref.
		Performance Indicator	Target	Responsibility	Source of Validation Data / Methodology	
Arts and Cultural Strategy	Development of an Arts and Cultural Strategy 2025-2030	Community consultation and draft strategy complete.	Adopted by Council	Coordinator Communications and Engagement	Council business papers.	2.4.2
Engagement Framework	Review and update Engagement Framework	Draft framework complete.	Adopted by Council.	Coordinator Communications and Engagement.	Council business papers.	4.3.3

Team Plan – 2024-2025

Function	Libraries
Function Description	Libraries provide free and equitable access to a community space that offers a range of resources, information and facilitates programming that supports social inclusion and connection.

Financial Information

Financial Information	Proposed Budget 2024-2025	Adopted Budget 2023-2024	Actual 2022-2023	Actual 2021-2022
Operating Revenue	(\$223,065)	(\$265,923)	(\$219,773)	(\$234,110)
Operating Expenditure	\$1,192,525	\$1,401,877	\$1,263,531	\$1,187,363

Key Statistics & Measures

Key Statistics & Measures	Forecast 2024-2025	Estimated 2023-2024	Actual 2022-2023	Actual 2021-2022
Circulation loans				
• Physical	129545	126,760	129,476	126,702
• Digital	46906	44,880	39,960	38,201
• Total	176451	171,640	169,436	164,903
Library Membership	16 756	15 545	14,480	12,962
Visitation Statistics (in person visits all sites)	98,161	97,371	88,898	83,547
Programs – number per annum and participation numbers	120 events 4000 attendees	74 events 2329 attendees	161 events 3938 attendees	117 events 2132 attendees

Staff Resourcing Information

Established FTE	Budgeted FTE
6.96	6.96

Operational Plan Key Performance Indicators (KPIs)

Performance Measure			Source of Validation Data / Methodology	CP Ref.
Performance Indicator	Target	Responsibility		
Increase Library App users	Additional 1,500 installations	Coordinator Library	App data report	1.3.3

Projects / Initiatives / Performance Indicators

Project Title	Description of planned works	Performance Measure				CP Ref.
		Performance Indicator	Target	Responsibility	Source of Validation Data / Methodology	
Library Strategy 2025 – 2030	Consult the community, examine data, benchmark best	Strategy developed, drafted, reviewed	Complete by end 2024 - Adopted	Coordinator Libraries	Council Business Papers	1.3.3

	practice to guide Library Services for the next five years.	and finalised.	by Council			
--	---	----------------	------------	--	--	--

Team Plan – 2024-2025

Function	Communities Executive Support
Function Description	Provide administrative support to units within the Communities portfolio to ensure Council operates effectively and efficiently.

Financial Information

Financial Information	Proposed Budget 2024-2025	Adopted Budget 2023-2024	Actual 2022-2023	Actual 2021-2022
Operating Revenue	(\$0)	(\$0)	(\$0)	(\$0)
Operating Expenditure	\$1,781,977	\$1,762,244	(\$0)	(\$0)

Key Statistics & Measures

Key Statistics & Measures	Forecast 2024-2025	Estimated 2023-2024	Actual 2022-2023	Actual 2021-2022
Customer Service Requests referred (Communities)	1650	1,600	1,589	-
New Animal Registrations	1250	1,200	1,037	-
Cemetery Applications	150	100	104	-
Property Searches				
- Building	480	450	410	-
- Plumbing	350	300	260	-

Staff Resourcing Information

Established FTE	Budgeted FTE
14.83	14.00

Operational Plan Key Performance Indicators (KPIs)

Performance Measure			Source of Validation Data / Methodology	CP Ref.
Performance Indicator	Target	Responsibility		

Projects / Initiatives / Performance Indicators

Project Title	Description of planned works	Performance Measure				CP Ref.
		Performance Indicator	Target	Responsibility	Source of Validation Data / Methodology	
Website and Online Services	Update Website for Communities Unit	100%	1 July 2025	Executive Officer Communities	Council Business System	5.2.4
SPER Validation	Implement automatic uploads to SPER for Animal Infringements	100%	1 July 2025	Team Leader	Council Business System	4.3.1
OSSS & Backflow Prevention Reporting App	Implement online system for reporting	100%	1 July 2025	Team Leader	Council Business System	4.3.1
Public & Environmental Health/Local Law Legislative Changes	Provide administrative support for public consultations, submissions and responses	100%	1 July 2025	Team Leader	Council Business Systems	4.3.1
Planning Scheme Amendments	Provide administrative support for public consultations, submissions and responses	100%	1 July 2025	Team Leader	Council Business Systems	4.3.1

Team Plan – 2024-2025

Function	Community Development Sport and Recreation (CDSR)
Function Description	Support not-for profit community organisations, groups and clubs to build resilience and capacity with the overall aim of self-sustainability. Provision of opportunities for community engagement in programs, projects and shared spaces that are targeted to specific demographics across the Shire.

Financial Information

Financial Information	Proposed Budget 2024-2025	Adopted Budget 2023-2024	Actual 2022-2023	Actual 2021-2022
Operating Revenue	(\$30,000)	(\$150,000)	(\$117,558)	(\$265,221)
Operating Expenditure	\$974,655	\$1,595,545	\$886,822	\$1,408,683

Key Statistics & Measures

Key Statistics & Measures	Forecast 2024-2025	Estimated 2023-2024	Actual 2022-2023	Actual 2022-2022
Number of Capacity Building Workshops delivered	12	12	10	6
Amount of Livingstone Community Grants funds distributed	\$120,000	\$100,000	\$105,000	\$80,259.50

Staff Resourcing Information

Established FTE	Budgeted FTE
4	4

Operational Plan Key Performance Indicators (KPIs)

Performance Measure			Source of Validation Data / Methodology	CP Ref.
Performance Indicator	Target	Responsibility		
Progress actions identified in the Livingstone Seniors Needs Analysis 2022	100% of actions identified for 2024-25 completed	Principal Community Development and Engagement Officer	Council business papers	1.2.2.a
Progress actions identified in the Active Livingstone Strategy	100% of actions identified for 2024-25 completed	Principal Community Development and Engagement Officer	Council business papers	1.2.4.a
Progress actions identified in the Livingstone Sporting Needs Strategy	100% of actions identified for 2024-25 completed	Principal Community Development and Engagement Officer	Council business papers	1.3.1.a

Reconciliation Action Plan adopted by Council	Plan adopted by Council	Principal Community Development and Engagement Officer	Council Business papers	2.1.1.a
---	-------------------------	--	-------------------------	---------

Projects / Initiatives / Performance Indicators

Project Title	Description of planned works	Performance Measure				CP Ref.
		Performance Indicator	Target	Responsibility	Source of Validation Data / Methodology	
Youth Needs Analysis Review	Update Youth Needs Analysis to incorporate new data and engagement results	Consultation and draft analysis complete.	Adopted by Council	Principal Community Development and Engagement Officer	Council business papers.	1.3.3

Team Plan – 2024-2025

Function	Community Centre
Function Description	Provide individual information, referral and support, host support organisations, provide emergency relief, manage community spaces. Funding received from QLD Government Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts.

Financial Information

Financial Information	Proposed Budget 2024-2025	Adopted Budget 2023-2024	Actual 2022-2023	Actual 2021-2022
Operating Revenue	(\$288,706)	(\$245,564)	(\$268,762)	(\$175,487.34)
Operating Expenditure	\$409,573	\$500,010	\$370,579	\$271,399

Key Statistics & Measures

Key Statistics & Measures	Forecast 2024-2025	Estimated 2023-2024	Actual 2022-2023	Actual 2022-2022
CC - Number of people assisted via reception	13,000	12,895	10,100	10,094
CC - Number of community space bookings	5,300	5,224	3,400	3,786
CC - Number of people accessing Dignity First Washroom	6,500	6,188	5,000	8,478*
CC - Icare donated funds distributed	\$20,000	\$8,000	\$7,500	\$4,850

Staff Resourcing Information

Established FTE	Budgeted FTE
2.48	2.48

Operational Plan Key Performance Indicators (KPIs)

Performance Measure			Source of Validation Data / Methodology	CP Ref.
Performance Indicator	Target	Responsibility		
Compliant with Funding Contract.	100%	Supervisor Community Centre	Quarterly reports to funding body.	1.1.2

Projects / Initiatives / Performance Indicators

Project Title	Description of planned works	Performance Measure				CP Ref.
		Performance Indicator	Target	Responsibility	Source of Validation Data / Methodology	

13 AUDIT, RISK AND IMPROVEMENT COMMITTEE REPORTS

Nil

14 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

15 CLOSURE OF MEETING