



Budget and Operational Plan 2019 - 2020



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PART ONE

Overview



MAYOR'S MESSAGE

The 2019-20 Budget is the seventh budget that Council has delivered since our community regained independence in 2014. The continuing overarching focus of the budget has been on consolidation and responsible long term financial sustainability while striving to deliver the best possible levels of service delivery for our community.

In framing the budget Council has remained mindful of the challenges residential ratepayers, commercial enterprises and operators, and primary producers have had to face with the general cost of living and other significant increases in the cost of goods and services. This has been reflected in Council's efforts to keep rates and charges increases to a minimum.

For Owner Occupied categories, most urban residential ratepayers will receive a combined average increase in General Rate, Utilities and other charges of approximately 2.2% which equates approximately to \$1.69 per week. For Large Residential with utilities and services the average combined increases will be 2.23% or \$1.93 per week. Large Residential without services (predominantly rural) will receive an average combined increase of 2.3% or \$1.10 per week. (Noting that the dollar increase amounts for properties with higher than average valuations will be more and those with lower valuations will be less.)

Pensioners and eligible concession card holders will receive an additional twenty dollar rebate increase, increasing the maximum rebate from \$280.00 to \$300.00.

For Non-Owner Occupied Residential (NOOR) categories urban properties will receive a combined increase in General Rate, Utilities and other charges of 2.24% or approximately \$1.64 per week. For NOOR Large Residential properties with utilities and services the average combined increases will be 2.2% or \$1.97 per week. NOOR Large Residential without services (predominantly rural) will receive an average combined increase of 2.24% or \$1.14 per week. (Noting again that the dollar increase amounts for properties with higher than average valuations will be more and those with lower valuations will be less.)

All commercial and primary production properties will have an average general rate increase of 2.4%

A key element of the budget is Council's ongoing commitment to delivering the infrastructure needed to facilitate future growth and economic development for our Shire with the investment of \$36.1 million in new capital works which includes \$9.9 million of external funding from State and Federal sources.

In total, just over \$14.5 million or 41% of Council's capital expenditure will be directed to roads and associated transport infrastructure along with an additional \$5.8 million of operational expenditure for maintenance programs.

Council's proactive commitment to the streamlining of the organisational structure and operating efficiencies has realised cost saving in excess of \$4.0 million annually and resulted in an underlying operating surplus of \$98,000.

With no new borrowings planned until 2024 overall debt will continue to decrease to \$75.5 million by June 30 2020 and on track to reduce by approximately 80% to \$18.5 million by 2028.

The total value of the community's net assets has increased over the past 12 months to a current value of \$914.8 million and forecast to reach approximately \$1.05 billion by 2028. That positive result has been made possible by Council's continuing successes over the past six years in proactively securing State and Federal funding to deliver for our community, including this year's capital budget, more than \$310.1 million in critical trunk infrastructure and major job creating economic development projects with no net increase in debt.

I would like to acknowledge the hard work of the Council organisation and the community for both your on going support and providing input and feedback to assist Council in prioritising and delivering this year's budget.



A handwritten signature in black ink, appearing to read 'Bill Ludwig'. The signature is stylized and written in a cursive-like font.

Mayor Councillor Bill Ludwig, July 2019

BUDGET OVERVIEW

TOTAL BUDGET OF **\$123.6M**

INCLUDING A **\$36.1M** CAPITAL PROGRAM

AVERAGE RESIDENTIAL
RATEPAYER WILL PAY

2.9%

INCREASE ON RATES, SEPARATE
& UTILITY CHARGES
(EXCLUDING WATER
CONSUMPTION)

10%

EARLY PAYMENT DISCOUNT
ON GENERAL RATES, WATER
AND SEWERAGE UTILITY
AND WASTE CHARGES

\$300

PENSIONER
REBATE

\$17.6M

TOTAL CASH
RESERVES

TOTAL DEBT REDUCES TO

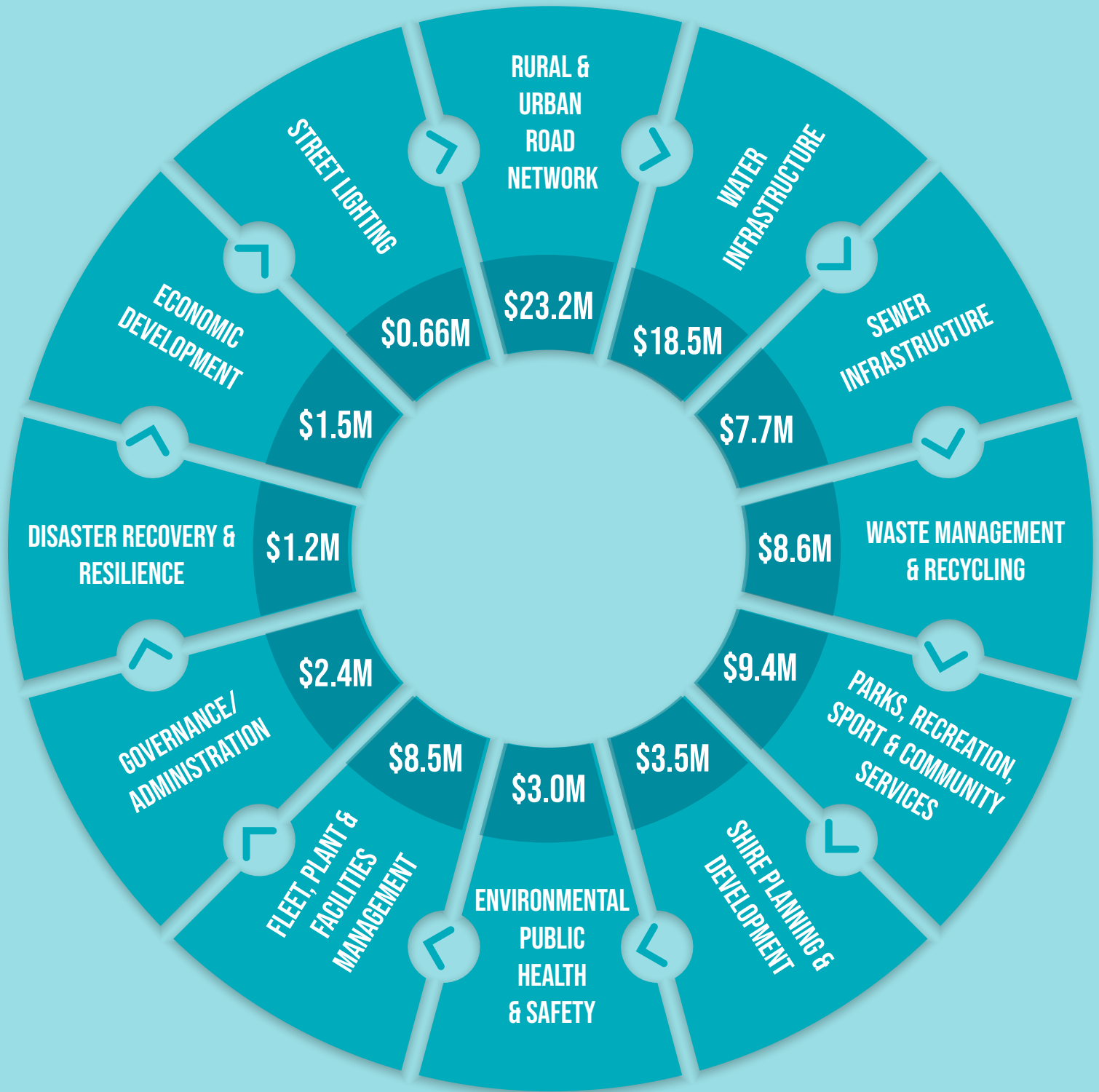
\$75.5M

WITH NO NEW
BORROWINGS PLANNED
FOR 6 YEARS

UNDERLYING
OPERATING
SURPLUS

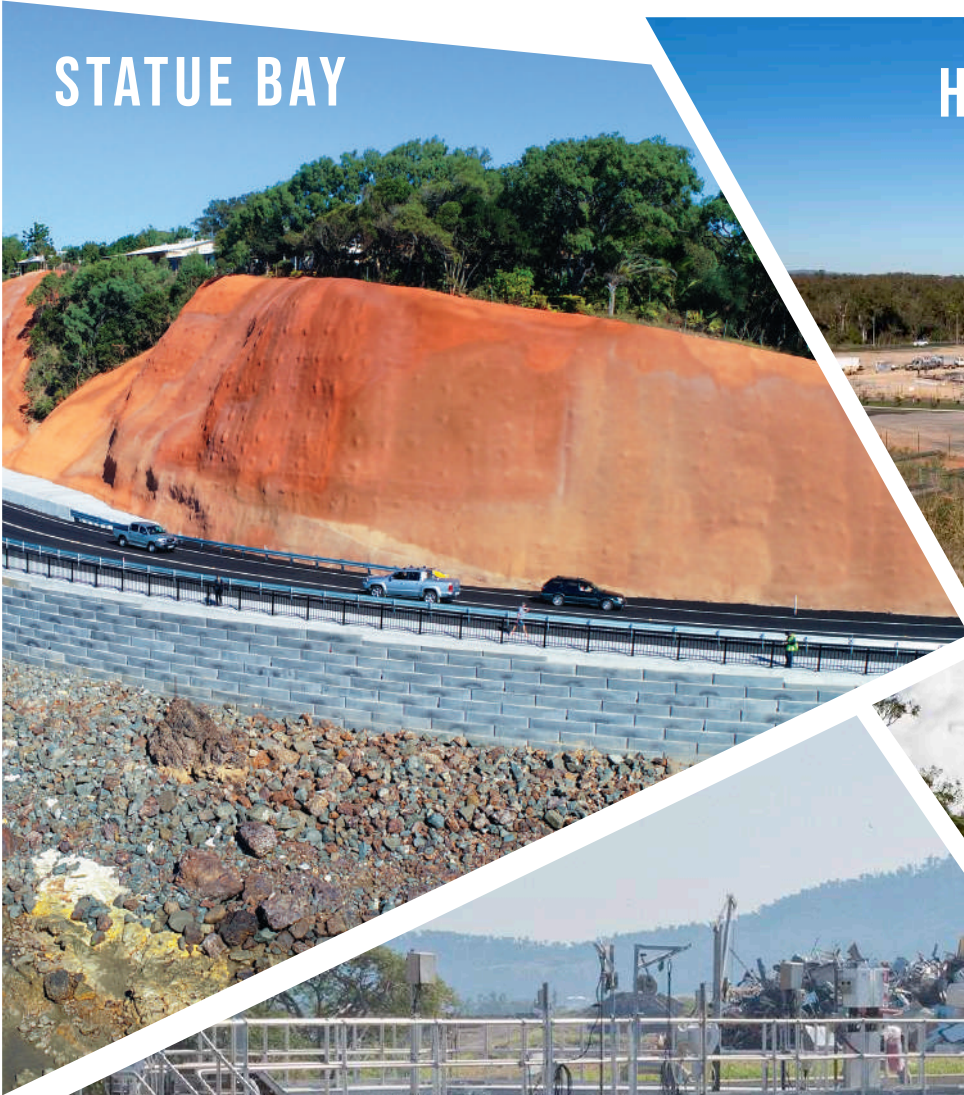
\$98,000

OPERATIONAL SERVICES



MAJOR PROJECTS UNDERTAKEN

STATUE BAY



HOMEMAKER CENTRE



ST CHRISTOPHER'S
CHAPEL ROAD



YEPPOON SEWAGE TREATMENT PLANT

MEMORIAL GARDENS INTERSECTION
EMU PARK FORESHORE
SVENDSEN'S ROAD UPGRADE & CAR PARK

CAPITAL WORKS

Along with our day to day operations, Livingstone Shire Council will be investing \$36.1 million in the renewal of existing assets and construction of new assets for a growing population.

\$36.1M

CAPITAL PROGRAM FOR 2019/20

Capital Works Budget

Amount (\$ Millions)

Key Areas of Investment will include:

\$2.20M	Design new water reservoir for west Emu Park
\$2.00M	Fleet Renewal Programme
\$2.00M	Site improvements Yeppoon Landfill
\$1.90M	Water Recycling System Augmentation Stage 1 Yeppoon Sewage Treatment Plant
\$1.50M	Matthew Flinders Drive reconstruction
\$1.30M	Various unsealed surface upgrades
\$1.30M	Adelaide Park Road strategic link upgrade
\$1.20M	Site improvements Cooee Bay Pool including amenities, filtration system
\$1.10M	Systems Transformation Upgrade
\$1.00M	Emu Park Village and Foreshore Revitalisation works
\$0.92M	Design and Construction proposed bus set down area Frangipani Drive Lammermoor
\$0.88M	Construction shared pathway Barmaryee Multisports Complex
\$0.85M	Capricorn Memorial Gardens internal construction works
\$0.81M	Yeppoon Sewage Treatment Plant Augmentation completion
\$0.80M	Emu Park Cultural Centre – New Art Gallery construction

BUDGET AT A GLANCE

Overview of Key Projects

1. Projects with a focus on Health & Wellbeing

Amount (\$)	Project
\$800,000	Emu Park Art Gallery construction
\$500,000	Mill Gallery Yeppoon upgrades
\$500,000	Scenic Highway pathway construction works
\$360,000	Hill Street Emu Park footpath construction
\$310,000	Tanby Road shared pathway construction
\$139,500	Playground, park furniture, bbq & bin replacement renewals/programs - various locations
\$100,000	Placemaking - various locations
\$75,000	Beach Access - various location upgrades
\$75,000	Amenities Renewal Program - various locations
\$67,000	Taranganba Road - extension shared pathway

2. New Projects and other Infrastructure to support a growing Shire

Amount (\$)	Project
\$530,000	Building Assets Renewal Program, Administration Centre maintenance - various locations
\$175,000	Street & Smart Lighting Program - various locations including Yeppoon Town Centre
\$170,000	Various upgrades of Bus Shelters - including Hill Street, Yeppoon
\$119,500	Playground, park furniture, bbq and bin replacement renewals/programs - various locations
\$80,000	Yeppoon CBD Signage (including Yeppoon Lagoon)

3. Renewal and upgrade of Urban and Strategic Road Networks

Amount (\$)	Project
\$1,260,000	Lake Mary Road - intersection and road upgrade (stages 2 & 3)
\$800,000	Whitman Street, Yeppoon reconstruction
\$790,000	Artillery, Etna Creek & Dry Weather Roads Sealed Pavement Renewal Works
\$500,000	Paddy Swamp Road upgrade to B Double Standard (Evans to Ingrey Roads)
\$360,000	Morris Street, Yeppoon Reconstruction Stage 1B
\$150,000	Thompsons Point Road works
\$135,000	Whites Road - Sealed Pavement Renewal works
\$99,666	Norman Drive/Von Nida Drive - Annual reseal program works

4. Investing in Water, Sewage and Waste Infrastructure to create a Sustainable Future

Amount (\$)	Project
\$800,000	Emu Park Sewage Treatment Plant upgrade to processes
\$700,000	Yeppoon Central drainage improvements
\$650,000	Fountain/Clement Street, Emu Park replacement water mains
\$650,000	Water Main Replacement Reticulation works - various locations
\$332,000	The Caves - Mt Charlton pipework and valves renewal
\$300,000	Sewer main relining program - various locations
\$220,000	Ogmore water main reticulation renewal works

5. Disaster Management, Restoration, Improved Flood Mitigation and Resilience

Amount (\$)	Project
\$773,000	Yeppoon Creek Outlets - Continuance Flood Mitigation works
\$480,000	Fig Tree Creek Flood Mitigation works
\$430,000	Gus Moore Street Retaining Wall stabilisation works
\$45,000	Guardrail and safety fencing requirements - various locations

1.2 Preamble

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

Livingstone Shire Council's Budget and Operational Plan 2019-20 has been developed within the context of Council's Integrated Planning Framework, with particular consideration to the *Corporate Plan 2014-20*. The Budget and Operational Plan includes:

- Annual Operational Plan 2019-20;
- Budget 2019-20; Long Term Financial Forecast for 2019-20 to 2028-29; and
- Revenue Policy and Revenue Statement for 2019-20.

The Budget 2019-20, as presented within this document, has been developed via an extensive process of consultation and review by Council officers and Councillors, and follows on from significant community consultation. It is Council's opinion that the Annual Budget should be reflective of the Long Term Financial Forecast 2019-20 to 2028-29 which aims to achieve and maintain financial sustainability.

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

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

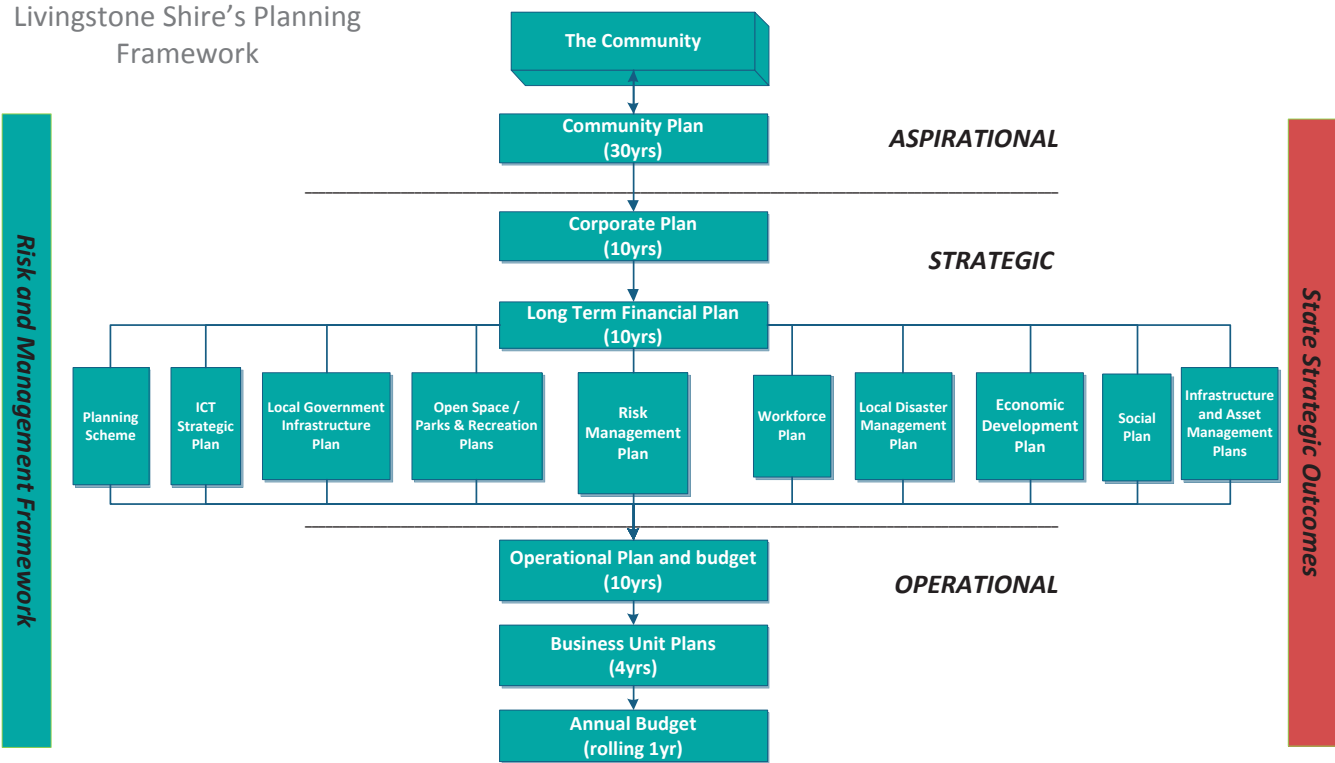


1.3 Corporate Planning Framework

The Corporate Plan provides the key goals and strategies for Council and the community over a five year period. Council has developed a more detailed planning framework to ensure we have a streamlined and outlined approach to achieving the Corporate Plan goals and strategies.

Council is transitioning towards a new integrated planning and reporting framework that will engage the wider community in setting the vision, strategies and priorities and expected service levels for the next ten years.

Livingstone Shire’s Planning Framework



1.4 Corporate Plan Goals & Key Strategies

A corporate plan is a legislative requirement under the *Local Government Act 2009* and the *Local Government Regulation 2012*, and details the strategic direction for Council over a five year period.

Council adopted its *Corporate Plan 2014-2020* in June 2014. Council resolved on 20 June 2019 to extend the existing Corporate Plan 2014-2019 to 2014-2020 to enable adequate time for the new plan (2020-2030) to be developed in alignment with the Community Plan.

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

Strategies contained within the *Corporate Plan 2014-2020* will form the basis of the Operational Plan and Budget for each year of the five-year Corporate Plan.

KEY STRATEGIC THEMES

Assets

Goal:

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

Key Strategies:

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

Indicators of performance:

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

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

Environment

Goal:

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

Key Strategies:

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

Indicators of performance:

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

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

Economy

Goal:

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

Key Strategies:

- » *Strategy EC1:* Identify and capitalise on economic opportunities for the benefit of the community.
- » *Strategy EC2:* Facilitate, encourage and enable the establishment of businesses and industries and the retention, growth and diversification of existing businesses and industries in suitable locations.

- » *Strategy EC3:* Promote Livingstone Shire as a desirable destination for investment, business, industry, tourism and living.
- » *Strategy EC4:* Establish initiatives including partnerships with both government and the private sector to create enterprises and undertake projects that generate jobs, wealth creation opportunities and sustainable economic growth.

Indicators of performance:

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

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

Community

Goal:

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

Strategies:

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

Indicators of performance:

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

- » A comprehensive directory of community organisations and volunteer groups active in the Shire is compiled and demonstrates a wide and growing range of interests and capabilities for initiating and implementing programmes at community level.

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

Governance

Goal:

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

Strategies:

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

Indicators of performance:

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

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

1.5 Services Provided to the Community

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

The Local Government Principles are:

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

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

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

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

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

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

Project-based services are split between operating projects and capital projects. Capital projects include new, renewal or upgrade of Council assets. The extent of these services is summarised in section 4.5 of the Budget and Operational Plan.

The Budget and Operational Plan 2019-20 has been prepared with reference to Council's existing service levels. Council will undertake a thorough review of service level standards over the coming years, in consultation with the community, to ensure Council delivers services in accordance with community aspirations and capacity to pay.

1.6 Measuring Achievement of the Budget and Operational Plan

Regularly measuring performance is critical to the process of implementing the Budget and Operational Plan and ensuring best practice facilities and service delivery to residents and ratepayers. In addition to documenting the strategic drivers, actions and planned outcomes for the 2019-20 financial year, the Budget and Operational Plan will be used by Council as a basis against which organisational performance will be regularly monitored and reported.

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

PART TWO

Annual Operational Plan 2019-2020



2.1 Annual Operational Plan 2019-20

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 2014-2020.

The Operational Plan 2019-20 sets the one-year direction for Council. It articulates Council's deliverables, areas of responsibility, addresses Council's risks 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 five (5) year Corporate Plan and state 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 that is consistent with its annual Operational Plan.

The Operational Plan 2019-20 was prepared in response to achieving the outcomes of the *Corporate Plan 2014-2020*. The development process was undertaken in conjunction with the 2019-20 budget process in consultation with key Council staff.

This Operational Plan links the key initiatives to the strategic themes and strategies contained in the Corporate Plan. The Operational Plan 2019-20 breaks the organisation into business units. For each business unit the plan incorporates key projects and the significant key performance indicators associated. Progress for the plan is reported to Council every quarter.

As well as the functional key performance indicators the following organisational key performance indicators have been identified:

1. Manage Council's budget in alignment with financial sustainability ratios;
2. Provide a safe work environment for employees and encourage a proactive approach to Work Health and Safety;
3. Ensure provision of quality innovative customer service to internal and external customers;
4. Organisational Asset Management; and
5. Organisational culture development program.

Assets

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

Action	Responsible Portfolio	Role	Performance Measure
AM1 Develop an innovative and integrated framework for long term, cost effective asset management.			
AM1.1: Annual review of Asset Management Plans.	I	L	100% reviewed (Roads, Water and Sewer, Fleet and Buildings) and updated as required.
AM1.2: Development of operational works program for roads and drainage infrastructure.	I	L	100% completed and entered in to budget.
AM1.3: Regularly inspect roads and drainage infrastructure and prioritise maintenance works.	I	L	100% as per adopted inspection frequency.
AM1.4: Organisational Asset Management.	ORG	P	Asset management strategy implemented.
AM1.5: Asset Audit and Creation of Asset Management Plan for all ICT Assets.	ICT	L	100% complete by 30 June 2020.
AM2 Identify infrastructure and assets requirements through community consultation and technical expertise.			
AM2.1: Capital Projects 2019/20 to 2028/29 relevant to Construction and Maintenance Unit are identified and submitted for inclusion in Corporate project register.	I	L	100% complete prior to budget adoption.
AM2.2: Inspect assets 'to be contributed' at hold points identified in development Decision Notice.	I	L	10 completed and construction ready per annum.
AM2.3: Development of Strategic Asset Management Plan for LSC.	I	L	100% complete by 30 June 2020.
AM3 Design and implement practical infrastructure solutions.			
AM3.1: Engineering Designs completed for projects in the Forward Works Program.	I	L	10 completed and construction ready per annum.
AM3.2: Yeeppoon Sewage Treatment Plant upgrade.	I	L	100% complete by 30 June 2020.
AM3.3: Water Recycling System Augmentation.	I	L	100% complete by 30 June 2020.
AM4 Operate maintain and use Council assets to deliver efficient and cost effective service to the community.			
AM4.1: Plant Replacement - Annual asset renewals program achieved in accordance with replacement guidelines.	I	L	90% achieved in accordance with replacement thresholds.
AM4.2: Deliver annual road and stormwater maintenance program.	I	L	100% complete within budget.
AM4.3: Provision of safe water supply.	I	L	98% of samples taken to be compliant with Drinking Water Quality Management Plan.
AM4.4: Provision of safe water supply.	I	L	95% of Sewage Treatment Plant discharges to comply with environmental authority requirements.
AM4.5: Management of trade waste discharges to sewer.	I	L	Trade waste approvals for 100% of relevant businesses.
AM4.6: Deliver Capital Program.	I	L	Allocated Capital projects delivered within +/- 5% of total projects adopted/revised budget, 100% compliance with funding agreement.
AM4.7: Delivery of Facilities Maintenance Program.	I	L	95% of maintenance requirements delivered.
AM4.8: Issue tenures in accordance with relevant legislation.	LW	L	100% of tenures issued in accordance with relevant legislation.
AM4.9: Address breaches of Council issued tenures within identified timeframes.	LW	L	100% of breaches of Council issued tenures within identified timeframes.
AM4.10: Emu Park Sewage Treatment Plant upgrade.	I	L	100% complete by 30 June 2020.

Environment

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

Action	Responsible Portfolio	Role	Performance Measure
EN1 Apply environmentally responsible land use planning to balance environmental and development outcomes.			
EN1.1: Development Applications responded to within business rules timeframes.	I	L	95% of referrals received responded to.
EN1.2: A Coastal Hazard Adaptation Strategy is developed through the QCoast2100 programme to address the potential impacts of coastal hazards.	LW	L	Organisational carbon strategy produced.
EN1.3: Identify and prioritise rolling amendments to Livingstone Planning Scheme 2018 and report to Council to advance amendment process.	LW	L	100% of identified amendments advancing through the process.
EN2 Recognise and understand the various eco-systems of the Shire to encourage their sustainable use and appreciation through appropriate accessibility.			
EN2.1: Provide information and public education material to recognise, understand and utilise ecosystems of the Shire sustainably.	LW	L	2 events delivered - Habitat Stepping Stones and support Sustainable Living event.
EN2.2: Pest and vector services are client connected and outcome driven.	LW	L	100% of pest weed contracts completed within contractual time frames, 100% of pest and vector related customer request responses initiated within two (2) business days.
EN2.3: Vector breeding locations identified and managed to reduce potential impacts on the community.	LW	L	100% of permanent vector control sites monitored weekly and twenty (20) vector surveys undertaken each month between 1 October 2019 and 31 May 2020.
EN3 Minimise impact on the natural environment through effective waste management and pollution control policies and programs.			
EN3.1: Waste and Recycling service delivered across the shire.	I	L	98% of bins for new services provided <=4 days of receipt of customer request and 100% of missed services rectified <=2 days.
EN3.2: Implementation of Waste Reduction and Recycling Plan.	I	L	2 community education / awareness activities delivered.
EN3.3: Support effective waste management and pollution control programs.	LW	L	2 events delivered - Clean Up Australia Day Event/ Erosion and Sediment Control training.
EN4 Actively participate in conservation and enhancement programs to ensure the preservation of natural assets and identifiable built form.			
EN4.1: Minimal impact on environment of all construction and maintenance activities.	I	L	100% with zero breaches.
EN4.2: Climate Change mitigation strategies adopted and embedded into Council's mainstream operations.	LW	L	100% completion of Organisational (LSC) Carbon Strategy.
EN4.3: Biodiversity Strategy.	LW	L	25% complete by 30 June 2020.
EN5 Proactively advocate to government on matters which impact on the health, wellbeing and sustainability of our Shire's natural environment.			
EN5.1: Advocate to other levels of government on matters which impact sustainability of the natural environment.	LW	L	100% response to government policy and regulatory reviews.
EN5.2: Identify and prioritise rolling amendments to Livingstone Planning Scheme 2018 and report to Council to advance amendment processes.	LW	L	100% of identified amendments advancing through the process.

Economy

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

Action	Responsible Portfolio	Role	Performance Measure
EC1 Identify and capitalise on economic opportunities for the benefit of the community.			
EC1.1: Implement Invest Capricorn Coast Region Economic Development Plan.	LW	L	95% of year two (2) actions implemented, 4 quarterly workshops held and attendance numbers recorded.
EC2 Facilitate, encourage and enable the establishment of businesses and industries and the retention, growth and diversification of existing businesses and industries in suitable locations.			
EC2.1: The Gateway Business and Industry Park.	LW	L	3 land sales achieved in Stages 1 and 2.
EC2.2: Investment Attraction Programme.	LW	L	100% complete by 30 June 2020.
EC3 Promote Livingstone Shire as a desirable destination for investment, business, industry, tourism and living.			
EC3.1: Develop, implement and review three (3) specific marketing plans (new/revised) each quarter which promote Council services, tourism and the economy.	LW	L	3 marketing plans developed, implemented or reviewed each quarter which promote Council services, tourism and the economy.
EC3.2: Capricorn Enterprise funding agreement established and yearly actions implemented.	LW	L	100% of year one (1) actions complete by 30 June 2020.
EC4 Establish initiative including partnerships with both government and the private sector to create enterprises and undertake projects that generate jobs, wealth creation opportunities and sustainable economic growth.			
EC4.1: Implement Capricorn Coast Smart Region Strategy.	LW	L	70% of actions achieved (noting many of these are reliant on funding and other Council Units).

Community

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

Action	Responsible Portfolio	Role	Performance Measure
CO1 Facilitate, encourage and enable self-sustainable community associations and volunteer groups to pursue their diverse aspirations.			
CO1.1: Volunteering Programmes enhancement.	LW	L	9 programmes per annum.
CO2 Facilitate programs and support local social, cultural, artistic and community building initiatives.			
CO2.1: Active and healthy library spaces	LW	L	10% increase in membership and 12 events / activities per annum.
CO2.2: Delivery of community development programmes which build the capacity of Livingstone's community.	LW	L	100% compliance with Service Contracts (Community Centre, Livingstone Loop, ParentLink) and 100% adherence to funding agreements.
CO2.3: Strengthening Family Connections comply with performance measures and reporting requirements of funding agreement.	LW	L	100% compliance.
CO2.4: Yeppoon Place Making Strategy Year 2 initiatives implemented.	LW	L	90% of actions achieved by 30 June 2020.
CO2.5: Local law requirements promoted through educational activities.	LW	L	1 Dog in the park day conducted (micro-chipping) and community education and awareness activity.
CO3 Provide community facilities and services to encourage an enable participation in active an healthy lifestyles.			
CO3.1: Open spaces maintained in accordance with identified community standards.	LW	L	100% of park maintenance service standards achieved and 100% of works up to date.
CO4 Promote and encourage community health and wellbeing through programs addressing environmental health, community safety issues, social cohesion and inclusiveness.			
CO4.1: Building and plumbing compliance activities are undertaken in accordance with Council's Risk Based Land Use Compliance Policy.	LW	L	100% of Building and Plumbing Compliance complaints risk rated in accordance with Council's Risk Based Land use Compliance Policy, 5% of notifiable plumbing works (Form 4) audits are completed per annum.
CO4.2: Building and plumbing compliance services are client connected and outcome driven.	LW	L	100% of customer request responses initiated within two (2) business days.
CO4.3: Environmental health services comply with statutory requirements.	LW	L	100% of food licence/permit applications completed in accordance with legislative requirements.
CO4.4: Environmental health annual inspections (non public).	LW	L	95% of inspections completed per annum.
CO4.5: Local law services comply with statutory requirements.	LW	L	100% of Local Law licence renewals completed within legislative or policy timeframes and 100% of licence/ permit applications processed within ten (10) days.
CO4.6: Reconciliation Action Plan.	LW	L	100% complete by 30 June 2020.
CO5 Facilitate the provision of programmes, activities and facilities which create opportunities for the Shire's youth to develop skills and pursue endeavours to equip them for life and enable them to make a valued contribution to the community.			
CO5.1: Delivery of community development programmes which build the capacity of Livingstone's community.	LW	L	100% compliance with Youth Services contract.

Governance

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

Action	Responsible Portfolio	Role	Performance Measure
GO1 Inform and empower the community through ongoing engagement and communication.			
GO1.1: Management of Council's after hours call-centre provider.	LW	L	95% of compliance with contract deliverables for After Hours provider.
GO1.2: Prompt handling of call-centre phone calls.	LW	L	Average Handling Times in Call Centre to be under 340 seconds.
GO1.3: Implementation and review of the objectives from Council's Events Attraction Strategy.	LW	L	100 % percentage of actions within Council's Events Attraction Strategy identified for year one (1) implemented.
GO1.4: Get Ready Get Resilient Day	LW	L	1 event hosted.
GO1.5: Ensure provision of quality innovative customer service to internal and external customers.	ORG	P	10% reduction in long term customer service requests.
GO2 Develop strategic plans and policies to address local and regional issues and guide service provision.			
GO2.1: Environmental Health Policy and Delegations Review.	LW	L	100% complete by 30 June 2020.
GO2.2: Development of Corporate Plan 2020-2030.	FBE	L	Corporate Plan adopted by 30 June 2020.
GO2.3: Development of a Governance Framework.	FBE	L	Governance Framework completed by 30 June 2020.
GO2.4: Climate Change Policy	LW	L	25% complete by 30 June 2020.
GO3 Pursue financial sustainability through effective use of the Council's resources and assets and prudent management of risk.			
GO3.1: Council formally reviews the budget during the financial year.	FBE	L	Budget reviewed at least three (3) times per annum.
GO3.2: Sustainable Financial position maintained.	FBE	L	Long Term Strategic Financial Plan reviewed (100%).
GO3.3: 2018-19 financial audit completed on program, with unmodified audit opinion.	FBE	L	Unqualified external audit opinion on General Purpose Financial Statements (100%).
GO3.4: Procurement Compliance.	FBE	L	95% policy compliant.
GO3.5: Project governance framework is embedded across the organisation.	FBE	L	Project Portfolio Management system and reporting (100% compliance for all organisational projects), education and training sessions held bimonthly.
GO3.6: Outstanding rates and charges management.	FBE	L	<5% bi-annually rates outstanding as a percentage of rates levied, prior to six monthly rates billing.
GO3.7: Research, design, develop and implement a Performance management and review process.	PC	L	50% complete by 30 June 2020.
GO3.8: Research and implement a Leadership Development Program.	PC	L	100% complete by 30 June 2020.
GO3.9: Develop a comprehensive learning and development calendar.	PC	L	100% of staff compliant with position requirements.
GO3.10: Manage Councils budget in alignment with financial sustainability ratios.	ORG	P	Operating Surplus Ratio, Net Financial Liabilities Ratio and Asset Sustainability Ratio are equal to or better than the adopted / revised budget.
GO3.11: Provide a safe work environment for employees and encourage a proactive approach to Work Health and Safety.	ORG	P	10% reduction in Lost Time Injuries / Days lost by 30 June 2020.
GO3.12: Develop an LSC Workforce Plan and identify key strategies and actions.	PC	L	Workforce Plan completed by 30 June 2020.

GO4 Provide transparent and accountable decision making reflecting positive leadership to the community.			
GO4.1: Ensuring legislative timeframes are met for Council Meeting and Minutes.	OCEO	L	100% compliant with legislative requirements.
GO4.2: Delegations and Authorisations Registers are current.	FBE	L	Annual review of CEO delegations 100% complete, public register 100% maintained and all staff have the required delegations to perform their roles (100%).
GO4.3: Local Disaster Management Group meetings.	LW	L	4 meetings held.
GO4.4: Local law service comply with statutory requirements.	LW	L	100% of customer request responses initiated within two (2) business days.
GO4.5: IT Transformation Project.	ICT	L	Project 25% complete in line with Project Plan by 30 June 2020.
GO4.6: Enterprise Risk Management Capability Advancement.	FBE	L	ERM Capability Advancement completed by 30 June 2020.
GO4.7: Formalise Integrated Planning and Reporting Framework.	FBE	L	Integrated Planning and Reporting Framework completed by 30 June 2020.
GO5 Deliver customer focussed and responsive services efficiently and effectively.			
GO5.1: Service Delivery Programme of Work.	FBE	L	100% complete in line with programme timeline.
GO5.2: Validate Council can continue business operations in the unlikely event of an event impacting the organisation.	FBE	L	Annual test of Business Continuity Plans, Business Continuity Plans reviewed annually in line with the Business Continuity Management Framework.
GO5.3: Provide fit for purpose access to ICT Infrastructure.	ICT	L	Website and e-service availability >=98%, Network availability >=95%
GO5.4: Implement an electronic Workplace Health and Safety System.	PC	L	50% complete by 30 June 2020.
GO5.5: Workplace Health and Safety Compliance.	PC	L	75% compliance achieved.
GO5.6: Implement a comprehensive health and wellbeing strategy covering physical health, mental health, diet and sun safety.	PC	L	90% completed to schedule per quarter.
GO5.7: Quality Assurance Audits - Liveability and Wellbeing	LW	L	Two (2), 100% completed.
GO5.8: Building and Plumbing - compliance with legislative timeframes.	LW	L	100% of building and plumbing approvals determined within ten (10) business days from the commencement of the decision stage.
GO5.9: Assessment building and plumbing service quality.	LW	L	12 peer reviews of approvals per annum.
GO5.10: Building and plumbing services are client connected and outcome driven.	LW	L	100% of customer request responses initiated within two (2) days, 95% customer satisfaction.
GO5.11: Development assessment services are client connected and outcome driven.	LW	L	85% customer satisfaction and 100% of customer request responses initiated within two (2) business days.
GO5.12: Development assessment services comply with statutory requirements.	LW	L	85% of development approvals determined within twenty-five (25) business days and 100% of development applications considered by the Development Control Unit within five (5) business days.

<i>GO5.13: Undertake development compliance services.</i>	<i>LW</i>	<i>L</i>	<i>100% of Development Compliance complaints risk rated in accordance with Council's Risk Based Land Use Compliance Policy.</i>
<i>GO5.14: Environmental Health compliance activities are undertaken.</i>	<i>LW</i>	<i>L</i>	<i>100% of Development Compliance complaints risk rated in accordance with Council's Risk Based Land Use Compliance Policy.</i>
<i>GO5.15: Infrastructure - Quality Assurance Certification.</i>	<i>I</i>	<i>L</i>	<i>100% complete.</i>
<i>GO5.16: Organisational culture development program.</i>	<i>ORG</i>	<i>P</i>	<i>Cultural Values Assessment completed.</i>
<i>GO5.17: Implement the most current version of InfoCouncil to support compliance for Council meetings and decision making.</i>	<i>OCEO</i>	<i>L</i>	<i>100% complete by 30 June 2020.</i>
<i>GO5.18: Review of Arts and Cultural Strategic Plan.</i>	<i>LW</i>	<i>L</i>	<i>50% complete by 30 June 2020.</i>
<i>GO5.19: Livingstone Whole of Community Plan.</i>	<i>LW</i>	<i>L</i>	<i>100% complete by 30 June 2020.</i>

Legend

Role	Responsible Portfolio
P = Partner	LW = Liveability & Wellbeing
L = Leader	I = Infrastructure
	PC = People & Culture
	FBE = Finance & Business Excellence
	OCEO = Office of the CEO
	ORG = Organisation



PART THREE

Revenue & Rating Strategy
2019-2020

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 2019-20 financial year in determining:
 - i) the making and levy of rates and charges;
 - ii) exercising its powers to grant rebates and concessions for rates and charges;
 - iii) recovery of unpaid amounts of rates and charges; and
 - iv) cost recovery.
- 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", Department of Local Government, Racing and Multicultural Affairs, June 2017
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 2019 to 30 June 2020.

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.

Council in preparing the Revenue Policy for 2019-20, has considered the Guideline on Equity and Fairness in Rating for Queensland Local Governments, issued by the Department of Local Government, Racing and Multicultural Affairs. 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 identify 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 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) 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*, in order 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.

7. Repeals/Amendments

This Policy repeals the former Livingstone Shire Council Policy titled 'Revenue Policy (v7.1)'.

Version	Date	Action
1	14/01/2014	Adopted
2	22/07/2015	Amended Policy Adopted
3	24/07/2015	Amended Policy Adopted
4	12/07/2016	Amended Policy Adopted
5	27/06/2017	Amended Policy Adopted
6	03/07/2018	Amended Policy Adopted
7	24/07/2018	Amended Policy Adopted
7.1	02/10/2018	Administrative Amendments – reflect organisational restructure
8	04/06/2019	Amended Policy Adopted

**CHRIS MURDOCH
CHIEF EXECUTIVE OFFICER**

3.2 Revenue Statement

REVENUE STATEMENT

1 July 2019 – 30 June 2020

The Livingstone Shire Council 2019–20 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:

- the rates and charges that will be levied in the 2019-20 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.

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 2019 to 30 June 2020. 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 2019, Livingstone Shire Council will make and levy rates and charges. Rates and charges to be levied will include:

- 1) Differential General Rates;
- 2) Special Rates and Charges;
- 3) Separate Charges; and
- 4) 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 Natural 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 following factors:

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

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

Council adopts Differential General Rating for the following reasons:

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

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:

- The identifiers for the purpose of such categories are set out within each of the categories specified hereunder in the schedule;
- In applying those identifiers to the rateable land within its area, the Chief Executive Officer may have regard to the intention expressed in relation to the description determined in respect of each such category;
- The primary land use codes supplied by the Department of Natural Resources and Mines and recorded in Council's rating files, identify the principal uses of the land as the indicators of whether rateable land falls within a particular category (until otherwise decided or amended, those land use codes shall constitute the "land use codes" for rating and charging purposes, see Schedule 2);
- In cases where there are multiple land uses; the land will be categorised with reference to its primary economic use;
- Where information becomes available that the land use code provided by the Department of Natural Resources and Mines has been superseded or is incorrect, the property may be included in another rating category by reference to the actual land use of the property and the description adopted for that rating category; and
- 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 Natural Resources and Mines for the applicable year of valuation.

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 2019-20 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:

- 1) Replace plant and equipment in accordance with the Fleet Renewal Program;
- 2) Maintain and upgrade the Regional Road Network;
- 3) Improve and upgrade Water Supply infrastructure;
- 4) Improve and upgrade Waste Water infrastructure;
- 5) Maintain and upgrade other infrastructure; and
- 6) 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.

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.

Depreciation Policy

In order 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 give consideration to 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 waste water 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 so as to maintain the existing value of the asset. This particularly applies to roads and buildings.

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, Caravan Parks, and Building Certification business activities during the 2019-20 year.

National Competition Policy

In accordance with section 47 of the *Local Government Act 2009*, the Code of Competitive Conduct shall be applied for the 2019-20 financial year to all of Council's businesses. Pursuant to section 43 and section 44 of the *Local Government Act 2009*, the following Council

businesses when combined are over the set threshold to be considered as Significant Business Activity (\$13.96 Million 2019-20):

- Water
- Waste Water (Sewerage)

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 2019-20 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.

GENERAL RATING CATEGORIES 2019-20

Schedule 1

No.	Category	Description	Identifiers (Land Use Codes)
L1	Commercial/ Light Industry ≤\$400,000	Lands where the dominant use or intended use is commercial and light industrial purposes and the rateable valuation is \$400,000 or less.	1,4,6,7,10 to 49 and 72 (excl. lands in any other category).
L1A	Commercial/ Light Industry >\$400,000	Lands where the dominant use or intended use is commercial and light industrial purposes and the rateable valuation is greater than \$400,000.	1,4,6,7,10 to 49 and 72 (excl. lands in any other category).
L2	Retail Warehouse, Business/Shopping Complex or Outdoor Sales	Lands where the dominant use or intended use is a retail warehouse, business/shopping complex, or outdoor sales with an area greater than 400m ² .	10,11,12,13,14, 15,16,23,24,28, 33, 35 inclusive and 36.
L2A	Major Shopping Centres with a floor area 0 – 10,000 sqm	Lands where the dominant use or intended use is a major shopping centre with onsite parking and a floor area of 0 – 10,000 sqm.	12 to 16 inclusive and 23.
L2B	Major Shopping Centres with a floor area 10,001 – 50,000 sqm	Lands where the dominant use or intended use is a major shopping centre with onsite parking and a floor area greater than 10,001 up to 50,000 sqm.	12 to 16 inclusive and 23.
L3	Heavy and Noxious Industry	Lands on the mainland where the purpose of use or intended use is a fuel dump or storage and oil refinery, heavy or general industry, or industry which emanates offensive noise, odour 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	Lands on the mainland where the purpose of use or intended use extracts minerals or other substances from the ground or other environments including related activities.	40

L6	Other Rural	Lands where the use or intended use is non-residential rural, agricultural or farming purposes.	60 to 63, 67 to 89 and 93 to 94 (excl. 72 or. Lands in any other category).
L6A	Beef Cattle Production 1	Lands where the use or intended use is Cattle Breeding, Grazing or Fattening and the rateable valuation is less than \$1,000,001.	64 to 66
L6B	Beef Cattle Production 2	Lands where the use or intended use is Cattle Breeding, Grazing or Fattening and the rateable valuation is greater than \$1,000,000.	64 to 66
L8	Major Tourism /Accommodation Facilities	All lands where the dominant purpose for which it is used or intended for use is that of Accommodation – Tourist Facilities and- a) The land is used or intended for use commercially for that purpose; and b) The land is greater than 5ha. in area; and c) he accommodation capacity is greater than 100 rooms.	18
L9	Residential 1 - Owner Occupied/Vacant Land	Lands where the dominant use or intended use is residential purposes, Owner Occupied/Principal Place of Residence or Vacant Land, and the rateable valuation is less than \$125,001. (excl. lands in any other category).	1, 2, 6 and 72
L10	Residential 2 - Owner Occupied/Vacant Land	Lands where the dominant use or intended use is residential purposes, Owner Occupied/Principal Place of Residence or Vacant Land, and the rateable valuation is more than \$125,000 and less than \$225,001. (excl. lands in any other category).	1, 2, 6 and 72
L11	Residential 3 - Owner Occupied/Vacant Land	Lands where the dominant use or intended use is residential purposes, Owner Occupied/Principal Place of Residence or Vacant Land, and the rateable valuation is more than \$225,000 and less than \$500,001. (excl. lands in any other category).	1, 2, 6 and 72
L12	Residential 4 - Owner Occupied/Vacant Land	Lands where the dominant use or intended use is residential purposes, Owner Occupied or Vacant and- a) For Owner Occupied/Principal Place of Residence Land – the land has a rateable valuation more than \$500,000 and less than \$750,001; and b) For Vacant land – the land has a rateable valuation more than \$500,000 and less than \$600,001. (excl. lands in any other category).	1,2,6 and 72
L13	Residential 5 - Owner Occupied	Lands where the dominant use or intended use is residential purposes, Owner Occupied/Principal Place of Residence and the rateable valuation is more than \$750,000 and less than \$1,000,001. (excl. lands in any other category).	2 and 6

L14	Residential 6 - Owner Occupied	Lands where the dominant use or intended use is residential purposes, Owner Occupied/Principal Place of Residence and the rateable valuation is more than \$1,000,000. (excl. lands in any other category).	2 and 6
L9A	Residential 1 - Non Owner Occupied	Lands where the dominant use or intended use is residential purposes, not Owner Occupied/not Principal Place of Residence and the rateable valuation is less than \$125,001.	2 and 6
L10A	Residential 2 - Non Owner Occupied	Lands where the dominant use or intended use is residential purposes, not Owner Occupied/not Principal Place of Residence and the rateable valuation is more than \$125,000 and less than \$225,001.	2 and 6
L11A	Residential 3 - Non Owner Occupied	Lands where the dominant use or intended use is residential purposes, not Owner Occupied/not Principal Place of Residence and the rateable valuation is more than \$225,000 and less than \$500,001.	2 and 6
L12A	Residential 4 - Non Owner Occupied	Lands where the dominant use or intended use is residential purposes, not Owner Occupied/not Principal Place of Residence and the rateable valuation is more than \$500,000 and less than \$750,001.	2 and 6
L13A	Residential 5 - Non Owner Occupied	Lands where the dominant use or intended use is residential purposes, not Owner Occupied/not Principal Place of Residence and the rateable valuation is more than \$750,000 and less than \$1,000,001.	2 and 6
L14A	Residential 6 - Non Owner Occupied	Lands where the dominant use or intended use is residential purposes, not Owner Occupied/not Principal Place of Residence and the rateable valuation is more than \$1,000,000.	2 and 6
L15	Large Residential 1 – Owner Occupied/Vacant Land	Lands, Owner Occupied/Principal Place of Residence or Vacant Land, used or intended for use for residential purposes, with a rateable valuation less than \$225,001:- 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 – Owner Occupied/Vacant Land	Lands, Owner Occupied/Principal Place of Residence or Vacant Land, used or intended for use for residential purposes, with a rateable valuation is more than \$225,000 and less than \$500,001- 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 – Owner Occupied/Vacant Land	Lands where the dominant use or intended use is residential purposes, and having an area of 4000m ² or greater; or 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; and:- a) For Owner Occupied Land/Principal Place of Residence – the land has a rateable valuation more than \$500,000 and less than \$1,000,001; and b) For Vacant Land - the land has a rateable valuation more than \$500,000 and less than \$600,001. (excl. lands in any other category).	1,2,4,5,6,72 and 94
L18	Large Residential 4 – Owner Occupied	Lands, Owner Occupied/Principal Place of Residence used or intended for use for residential purposes, with a rateable valuation more than \$1,000,000 and less than \$10,000,001:- 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).	2,5 and 6
L19	Large Residential 5 – Owner Occupied	Lands, Owner Occupied/Principal Place of Residence used or intended for use for residential purposes, with a rateable valuation more than \$10,000,000:- 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).	2,5 and 6
L15A	Large Residential 1 – Non Owner Occupied	Lands, Non Owner Occupied/not Principal Place of Residence used or intended for use for residential purposes, with a rateable valuation is less than \$225,001: 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.	2,5 and 6
L16A	Large Residential 2 – Non Owner Occupied	Lands, Non Owner Occupied/not Principal Place of Residence used or intended for use for residential purposes, with a rateable valuation more than \$225,000 and less than \$500,001:- 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.	2,5 and 6

L17A	Large Residential 3 – Non Owner Occupied	Lands, Non Owner Occupied/not Principal Place of Residence used or intended for use for residential purposes, with a rateable valuation more than \$500,000 and less than \$1,000,001:- a) Having an area of 4000m ² or greater; or b) Having an area of less than 4000m ² within a Council planning scheme zone or precinct with a preferred minimum lot size of 4000m ² or greater.	2,5 and 6
L18A	Large Residential 4 – Non Owner Occupied	Lands, Non Owner Occupied/not Principal Place of Residence used or intended for use is for residential purposes, with a rateable valuation more than \$1,000,000 and less than \$10,000,001:- 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.	2,5 and 6
L19A	Large Residential 5 – Non Owner Occupied	Lands, Non Owner Occupied/not Principal Place of Residence used or intended for use for residential purposes, with a rateable valuation more than \$10,000,000:- a) Having an area 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 .	2,5 and 6
L21	Strata (residential) – Owner Occupied	Lands that are part of a community title scheme and the dominant use or intended use is residential purposes, and dwelling/s is/are Owner Occupied/Principal Place of Residence. (excl. lands in any other category)	8 or 9
L21A	Flats and Strata (residential) – Non Owner Occupied	Lands that are part of a community title scheme or a parcel of land for two or more self-contained dwellings (including flats, & secondary dwellings), and the dominant use or intended use is residential purposes, and dwelling/s is/are not Owner Occupied/not Principal Place of Residence.	3, 8 or 9
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 >500sqm – Owner Occupied / Vacant Land	All land in a Community Title Scheme where the dominant use or intended use is for residential purposes, Owner Occupied/Principal Place of Residence or Vacant Land, and the individual lot size is not less than 500sqm.	8 or 9
L23A	Strata >500sqm - Non Owner Occupied	All land in a Community Title Scheme where the dominant use or intended use is for residential purposes, not Owner Occupied (not Principal Place of Residence) and the individual lot size is not less than 500sqm.	8 or 9
L24	Vacant land >\$600,000	Vacant land where the valuation is greater than \$600,000.	1, 4 and 72

L26	Special uses	Lands on the mainland where the dominant use is non-commercial in nature and the land is used or intended to be used for social and community welfare, defence or education purposes.	21, 50 – 59, 92, and 96 – 100
L27	Other	All lands not included elsewhere. Including but not limited to Transformers, Stratum, and Reservoirs, Dams and Bores.	90, 91 and 95 or not elsewhere categorised.
L28	Reservoir/Pump site	Lands where the valuation is less than \$10,000 and used for the purpose of a Reservoir, Dam, Pump site, or Bores.	95

Objections to Rate Category Classification

A landowner may object:

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

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

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

The notice of the objection must:

- 1) be given on the approved form within 30 days after the date of issue of the rate notice or any further period allowed by Livingstone Shire Council;
- 2) be addressed to The Chief Executive Officer, Livingstone Shire Council, PO Box 2292, Yeppoon QLD 4703;
- 3) nominate the rating category in which the owner claims the land should have been included; and
- 4) specify the facts and circumstances on which the claim is based.

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

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

If the owner is not satisfied with the decision an appeal may be started by filing a notice of appeal in the Land Court registry within 35 days after the owner received notice of the decision or failure, in a form approved by the Land Court.

Note that:

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

For the financial period from 1 July 2019 to 30 June 2020 the Differential General Rates and minimum general rates will be levied on the Differential General Rate categories as follows:

General Rating Categories

Category No.	Category	General Rate (cents in the Dollar of Rateable Value)	Minimum General Rate (\$)
L1	Mainland Commercial/Light Industry ≤\$400,000	1.8509	1,311
L1A	Mainland Commercial/Light Industry >\$400,000	2.0048	1,349
L2	Retail Warehouse, Business/Shopping Complex, or Outdoor Sales	2.1431	4,096
L2A	Major Shopping Centres with a floor area 0 – 10,000 sqm	2.5181	28,477
L2B	Major Shopping Centres with a floor area 10,001 – 50,000 sqm	3.2293	218,655
L3	Heavy and Noxious Industry	2.5791	3,019
L4	Island Commercial / Industrial	1.5477	2,048
L5	Extractive	6.8787	3,804
L6	Other Rural	1.2591	1,394
L6A	Beef Cattle Production 1	1.2452	1,394
L6B	Beef Cattle Production 2	1.14	14,895
L8	Major Tourism/Accommodation Facilities	2.85	150,824
L9	Residential 1 – Owner Occupied/Vacant Land	1.0925	683
L9A	Residential 1 - Non Owner Occupied	1.1147	696
L10	Residential 2 – Owner Occupied/Vacant Land	1.0378	1,366
L10A	Residential 2 - Non Owner Occupied	1.0591	1,394
L11	Residential 3 – Owner Occupied/Vacant Land	0.9841	2,343
L11A	Residential 3 - Non Owner Occupied	1.0029	2,390
L12	Residential 4 – Owner Occupied/Vacant Land	0.8762	4,917
L12A	Residential 4 - Non Owner Occupied	0.8941	5,017
L13	Residential 5 – Owner Occupied	0.8194	6,577
L13A	Residential 5 - Non Owner Occupied	0.8361	6,711
L14	Residential 6 – Owner Occupied	0.7659	8,195
L14A	Residential 6 - Non Owner Occupied	0.7815	8,362
L15	Large Residential 1 – Owner Occupied/Vacant Land	1.1607	746
L15A	Large Residential 1 - Non Owner Occupied	1.2007	772
L16	Large Residential 2 – Owner Occupied/Vacant Land	1.106	2,612
L16A	Large Residential 2 - Non Owner Occupied	1.1442	2,702
L17	Large Residential 3 – Owner Occupied/Vacant Land	0.9988	5,534
L17A	Large Residential 3 - Non Owner Occupied	1.0333	5,725
L18	Large Residential 4 – Owner Occupied	0.8021	9,990

L18A	Large Residential 4 - Non Owner Occupied	0.8298	10,335
L19	Large Residential 5 – Owner Occupied	0.5614	80,211
L19A	Large Residential 5 - Non Owner Occupied	0.5807	82,977
L21	Strata (residential) – Owner Occupied	1.2394	757
L21A	Flat and Strata (residential) - Non Owner Occupied	1.2647	772
L22	Strata (commercial/industrial)	2.1524	1,311
L23	Strata >500sqm – Owner Occupied	2.7398	1,376
L23A	Strata >500sqm - Non Owner Occupied	2.7957	1,404
L24	Vacant land >\$600,000	2.4355	1,345
L26	Special uses	1.5945	2,233
L27	Other	2.0173	1,349
L28	Reservoir/pump site < \$10,000	2.1566	557

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

9. 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.

10. 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.

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 special charge for the purpose of raising revenue for each Rural Fire Brigade as set out in the table below:

Keppel Group

Rural Fire Brigade	Levy 2019-20	Rural Fire Brigade	Levy 2019-20
Adelaide Park Road	\$40	Kunwarara	-
Barmoya	-	Marlborough	\$30
Belmont	\$80	Maryvale	\$40
Bondoola	\$45	Mt Gardiner	-
Bungundarra	\$70	Nankin	\$80
Byfield	\$25	Nerimbera	\$10
Canal Creek	-	Ogmore	-
Canoona	-	Rossmoya	-
Cawarral	\$65	Stanage Bay	\$25

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

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

Keppel Group

'Rural Fire Brigade – Adelaide Park'	'Rural Fire Brigade – Kunwarara'
'Rural Fire Brigade – Barmoya'	'Rural Fire Brigade – Marlborough'
'Rural Fire Brigade – Belmont'	'Rural Fire Brigade – Maryvale'
'Rural Fire Brigade – Bondoola'	'Rural Fire Brigade – Mount Gardiner'
'Rural Fire Brigade – Bungundarra'	'Rural Fire Brigade – Nankin'
'Rural Fire Brigade – Byfield'	'Rural Fire Brigade – Nerimbera'
'Rural Fire Brigade – Canoona'	'Rural Fire Brigade – Ogmoo'
'Rural Fire Brigade – Canal Creek'	'Rural Fire Brigade – Rossmoya'
'Rural Fire Brigade – Cawarral'	'Rural Fire Brigade – Stanage Bay'
'Rural Fire Brigade – 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 2020. 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 2020.

The estimated cost of implementing the overall plan (being the cost of planned works and replacement of capital items for the period) is \$238,220.

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.

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 1).

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 2019-20 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
2010-11	\$478.00
2011-12	\$478.00
2012-13	\$478.00
2013-14	\$478.00
2014-15	\$478.00
2015-16	\$478.00
2016-17	\$478.00
2017-18	\$478.00
2018-19	\$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 \$3,075.64 is paid to Council by 30 August 2019 (which amount represents the 2019-20 per assessment cost to Council (excluding developer contributions and funding from other sources) of constructing and commissioning of the relevant sewerage infrastructure), on the grounds that to require those ratepayers that elect to make this lump sum payment, to also pay the special charge constitutes hardship.

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

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

Causeway Township Sewerage Benefited Area – Special Charge

Pursuant to section 94 of the *Local Government Act 2009*, Council 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 was completed during the financial year 2009-10, and there is no further works to be undertaken.

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

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

The annual implementation plan in 2019-20 comprises reimbursement to Council of part of the cost that it has incurred to construct the Causeway Township Sewerage Scheme.

The funds have been raised per parcel to date:

2009-10	\$235.50
2010-11	\$468.00
2011-12	\$468.00
2012-13	\$468.00
2013-14	\$468.00
2014-15	\$468.00
2015-16	\$468.00
2016-17	\$468.00
2017-18	\$468.00
2018-19	\$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 \$3,314.23 is paid to Council by 30 August 2019 (which amount represents the 2019-20 per assessment cost to Council (excluding developer contributions and funding from other sources) of constructing and commissioning of the relevant sewerage infrastructure), on the grounds that to require those ratepayers that elect to make this lump sum payment, to also pay the special charge constitutes hardship.

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

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

Mulambin Sewerage Benefited Area – Special Charge

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

The rateable land to which the charge applies is every parcel of rateable land within the areas separately described on a map titled 'Mulambin Sewerage Benefited Area' (see Attachment 3).

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

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

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

The annual implementation plan in 2019-20 comprises reimbursement to Council of part of the cost that it has incurred to construct the Mulambin Sewerage Scheme.

The funds have been raised per parcel to date:

2014-15	\$722.00
2015-16	\$722.00
2016-17	\$722.00
2017-18	\$722.00
2018-19	\$722.00

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

The occupier of the land to be levied with the special charge has specially benefited, or will specially benefit, from the implementation of the overall plan, because they will enjoy access to an efficient convenient and healthy system for the removal and treatment of sewerage, access to which would not have occurred if Council had not undertaken the project of constructing the sewerage reticulation infrastructure.

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

Council will, pursuant to section 121(a) of the *Local Government Regulation 2012*, grant a remission of the Mulambin Sewerage Benefited Area – Special Charge on those assessments where the sum of \$3,128.63 is paid to Council by 30 August 2019 (which amount represents the 2019-20 per assessment cost to Council (excluding developer contributions and funding from other sources) of constructing and commissioning of the relevant sewerage infrastructure), on the grounds that to require those ratepayers that elect to make this lump sum payment, to also pay the special charge constitutes hardship.

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

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

Muskers Beach Revetment Wall – Special Charge

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

The rateable land to which the charge applies is every parcel of rateable land within the area separately described on a map titled 'Muskens Beach Revetment Wall Benefited Area' (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 2019-20 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 l/m of property frontage.

Council will, pursuant to section 121(a) of the *Local Government Regulation 2012*, grant a remission of the Muskens Beach Revetment Wall – Special Charge on those assessments that elect to make a lump sum payment (value available upon request on a per property basis) prior to the 30 August 2019 (the lump sum value is representative of the 2019-20 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 2019.

11. 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.

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 \$560 per annum per rateable assessment throughout the region.

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

Natural Environment Separate Charge

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

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

The amount of the Natural Environment Separate Charge will be \$65 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.

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 \$25 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.

12. 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 2019 on the basis of an equitable distribution of the burden on those who utilise, or stand to benefit from, the provision of the utility services.

Water

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

Subject to any express provision to the contrary Council will charge all land connected to its water supply or capable of connection to the supply, a two-part tariff for the period 1 July 2019 to 30 June 2020, 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 following additional policy is adopted in relation to access charges:

- 1) 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;
- 2) The access charge for premises that contain residential flats or more than one self-contained residential occupancies will be the sum payable for a 20mm water meter connection multiplied by the number of flats or individual self-contained residential occupancies upon the premises, regardless of the connection of a meter or the true size of the connection to the premises. This includes secondary dwellings which may or may not have an individual meter for each self-contained dwelling;
- 3) To prevent doubt, a management lot in a staged residential community titles scheme is not a residential community title lot;
- 4) The access charge for an individual commercial community title lot will be:
 - a) 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
 - b) 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.
- 5) 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:

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

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

- a) 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
- b) 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
 - c) 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.
- 3) 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;
 - 4) Where more than one dwelling house is situated upon a single parcel of land (that is to say, the land the subject of a single valuation), Council will charge a separate two-part tariff for each dwelling house as if each were located upon a different, individually-valued parcel;
 - 5) 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;
 - 6) The following provisions apply to premises serviced by a designated fire service:
 - a) 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;
 - b) The access charge for the service will be determined upon the basis that the service connects to a 20mm water meter;
 - c) Standard consumption charges will apply unless Council resolves to discount the charge pursuant to this resolution;
 - d) 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;
 - e) 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
 - f) To prevent doubt, Council may determine that a 100% discount is or was appropriate.
 - 7) For non-licensed premises (ie premises for which there exists no liquor license) occupied or used by approved sporting bodies, or approved non-profit charitable organisations, Council will provide a remission in accordance with its remissions policy for access to Council's water supply, and water consumed from that supply will be charged at residential rates;

- 8) 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:
 - a) Regardless of whether the meter reading for the fourth quarter of the 2018-19 financial year occurs before the end of that financial year or after the beginning of the 2019-20 financial year, the consumption charge for that quarter is calculated in accordance with the relevant basis of charge for the 2018-19 financial year; and
 - b) Regardless of whether the meter reading for the fourth quarter of the 2019-20 financial year occurs before the end of that financial year or after the beginning of the 2020-21 financial year, the consumption charge for that quarter is calculated in accordance with the relevant basis of consumption charge for the 2019-20 financial year.
- 9) 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;
- 10) 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;
- 11) 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
- 12) For the purposes of making and levying water charges the following definitions apply:
 - a) 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;
 - b) 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;
 - c) A community title lot is a lot in a community titles scheme;
 - d) 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*);
 - e) 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;
 - f) A designated fire service is a water supply service to premises, specifically dedicated for use in fighting fires; and
 - g) A flat is a self-contained residential unit or module that is not a community title lot; but (to prevent doubt) the expression does not include a bedroom in a boarding house.

Capricorn Coast Water Supply

For the financial period beginning 1 July 2019 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 2019 to 30 June 2020 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	\$ 666
25mm	\$ 1,039
32mm	\$ 1,703
40mm	\$ 2,661
50mm	\$ 4,158
65mm	\$ 7,027
75mm	\$ 9,595
80mm	\$ 10,918
100mm	\$ 16,632
150mm	\$ 37,422
200mm	\$ 66,526
Vacant Land	\$ 666

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 2019 to 30 June 2020 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	\$2.03/kl

Capricorn Coast Water Supply Scheme – Residential Water Consumption Charges

Billing Tier	Kilolitres (kl) Per Meter	Charge per Kilolitre
1 st Tier	up to 75kl per quarter	\$0.89/kl
2 nd Tier	76kl to 150kl per quarter	\$1.37/kl
3 rd Tier	all usage greater than 150kl per quarter	\$2.77/kl

The Caves and Marlborough Water Supply

A water supply charge will be levied for the financial period beginning 1 July 2019 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 2019 to 30 June 2020 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	\$ 459
25mm	\$ 718
32mm	\$ 1,175
40mm	\$ 1,837
50mm	\$ 2,870
65mm	\$ 4,850
75mm	\$ 6,457
80mm	\$ 7,346
100mm	\$ 10,946
150mm	\$ 25,827
200mm	\$ 45,914
Vacant Land	\$ 459

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 2019 to 30 June 2020 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	\$2.03/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 75kl per quarter	\$0.89/kl
2 nd Tier	76kl to 150kl per quarter	\$1.37/kl
3 rd Tier	all usage greater than 150kl per quarter	\$2.77/kl

Nerimbera Water Supply

A water supply charge will be levied by Council for the financial period beginning 1 July 2019, 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 2019 to the 30 June 2020 and will generally be levied on a half yearly basis.

Nerimbera Water Supply Scheme – Non Residential & Residential Access Charges

Meter Size	Annual Charge
20mm	\$ 438
25mm	\$ 684
40mm	\$ 1,751
100mm	\$ 10,946
Vacant Land	\$ 438

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 2019 to 30 June 2020 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	\$2.03/kl

Nerimbera Water Supply Scheme – Residential Water Consumption Charges

Billing Tier	Kilolitres (kl) Per Meter	Charge per Kilolitre
1 st Tier	up to 75kl per quarter	\$0.89/kl
2 nd Tier	76kl to 150kl per quarter	\$1.37/kl
3 rd Tier	all usage greater than 150kl per quarter	\$2.77/kl

Ogmore Water Supply

A water supply charge will be levied for the financial period beginning 1 July 2019 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 2019 to 30 June 2020 and will generally be levied on a half yearly basis.

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

Meter Size	Annual Charge
20mm	\$ 385
Vacant Land	\$ 385

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 2019 to 30 June 2020 and billing will generally be in arrears on a quarterly basis.

The Ogmore Water Supply Scheme – Non Residential Water Consumption Charges

Billing Tier	Kilolitres (kl) Per Meter	Charge per Kilolitre
Single Tier	All consumption	\$2.03/kl

The Ogmore Water Supply Scheme – Residential Water Consumption Charges

Billing Tier	Kilolitres (kl) Per Meter	Charge per Kilolitre
1 st Tier	up to 75kl per quarter	\$0.89/kl
2 nd Tier	76kl to 150kl per quarter	\$1.37/kl
3 rd Tier	all usage greater than 150kl per quarter	\$2.77/kl

Sewerage

For the financial period beginning 1 July 2019 Council will make and levy a sewerage charge in respect of land within the Declared Sewerage Areas of Livingstone Shire to which the Council provides or is prepared to provide sewerage services, including areas to which such services are extended from time to time during the course of the financial year. Council will make and levy the charge whether the land is rateable or not and, whether the land is occupied or not.

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

For occupied land, whether rateable or not, charges for the twelve (12) months ended 30 June 2020 will be made and levied on the following basis:

- 1) Generally, a sewerage charge will be levied in respect of each water closet pedestal or urinal installed;
- 2) 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.
- 3) 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;
- 4) 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
- 5) For all other premises, the sewerage charge is calculated on the number of pedestals together with the number of urinals multiplied by the charge for the first water closet pedestal. For the purpose of this paragraph, each 1200mm of a continuous style urinal or part thereof will count as one urinal.

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

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

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

For the purpose of these charges:

- 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	Each Flat	1 Charge
Aged/Nursing Home Plus 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	\$ 813.00	\$ 772.00

Waste & Recycling

For the financial period beginning 1 July 2019, 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	\$501
Additional Collection – Waste	\$393
Additional Collection – Recycling	\$250
Ogmore - Waste Collection	\$248
Great Keppel Island - Combined Waste and Recycling Collection	\$613
Great Keppel Island - Additional Collection - Waste	\$535
Great Keppel Island - Additional Collection - Recycling	\$225

Commercial Services	
Waste Collection	\$500
Additional Collection – Waste	\$500
Recycling Collection	\$256
Additional Collection - Recycling	\$256
Ogmore - Waste Collection	\$288
Great Keppel Island - Combined Waste and Recycling Collection	\$700
Great Keppel Island - Additional Collection – Waste	\$535
Great Keppel Island - Additional Collection – Recycling	\$225

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 located 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 capable of separate occupation, the relevant Waste Collection and Recycling Charges (Domestic Services) will be levied for each structure or unit.
- 3) 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.
- 4) 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.
- 5) If a collection service is cancelled in accordance with 5.6 of Council's Waste and Recycling Collection Procedure, charges will not be levied.
- 6) 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 5.3 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 5.3 of Council's Waste and Recycling Collection Procedure. NOTE: to be provided on the same day as existing collection service

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 5.3 of Council's Waste and Recycling Collection Procedure.

13. 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:

- 1) An application for, or the issue of, an approval, consent, license, permission, registration or other authority under a local government act;
- 2) Recording a change of ownership of land;
- 3) Giving information kept under a local government act;
- 4) Seizing property or animals under a local government act; or
- 5) 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 which was last adopted at Council's Meeting held on 20 June 2019.

14. 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 are made where Council provides a service and the other party to the transaction can choose whether or not to avail itself of the service. Business activity fees are a class of charge, which are purely commercial in application and are subject to the Commonwealth's Goods and Services Tax.

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

15. 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 beginning July/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.

All rates and charges issued will be due and payable within 35 days of the issue of a notice to pay.

16. 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.

17. 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:

Rural Fire Levy

Emergency Services Levy

North West Emu Park Sewerage Benefited Area Special Charge

Causeway Township Sewerage Benefited Area Special Charge

Mulambin Sewerage Benefited Area Special Charge

Muskers Beach Revetment Wall – Special Charge

Water Consumption Charges

Natural Environment Separate Charge

Road Network Separate Charge

Disaster Response Separate Charge

18. 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 2019-20 Budget. The main areas of concessions are as follows:

Pensioner Subsidy

For pensioner ratepayers of their principal place of residence, Council will offer a subsidy (upon the same terms and conditions as the Queensland Government Pensioner Rate Subsidy Scheme, a remission 20% (to a maximum of \$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.

For ratepayers of their principal place of residence, a person in receipt of a Widow/ers Allowance will be entitled to a remission of twenty (20) percent (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*).

Permit to Occupy – Separate Charges

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

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

Permit to Occupy – General Rates

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

The remission is offered on the basis that the payment of General Rates will cause the ratepayer hardship.

Sporting Clubs and Associations

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

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

19. Authority

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

20. Repeals/Amendments

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

Version	Date	Action
1	22/07/2014	Adopted
2	24/07/2015	Amended Policy Adopted
3	12/07/2015	Amended Policy Adopted
4	12/07/2016	Amended Policy Adopted
5	27/06/2017	Amended Policy Adopted
6	27/07/2018	Amended Policy Adopted
6.1	02/10/2018	Administrative Amendments – reflect organisational restructure
7	11/07/2019	Amended Policy Adopted

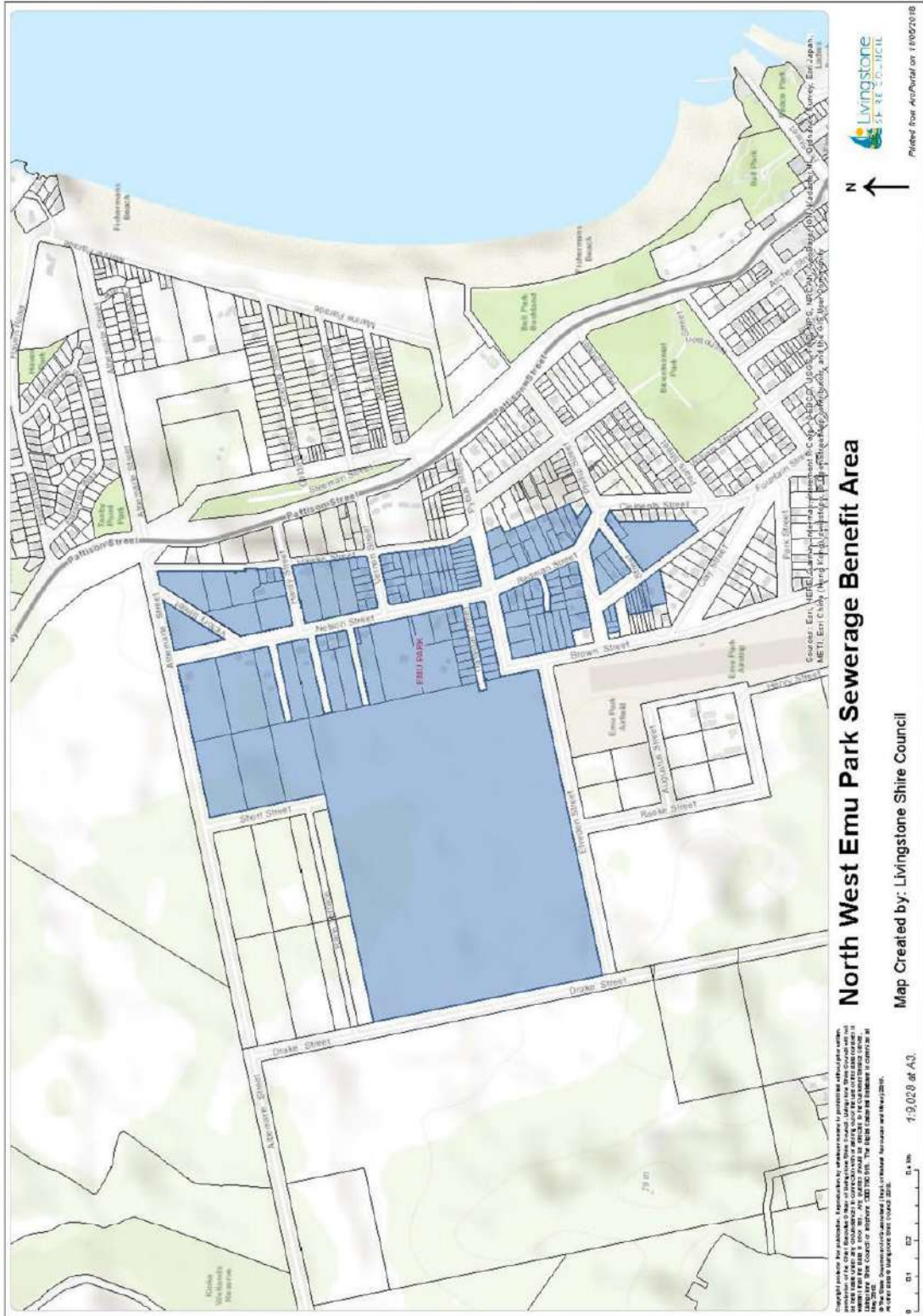
CHRIS MURDOCH
CHIEF EXECUTIVE OFFICER

SCHEDULE 2 - Land Use Codes

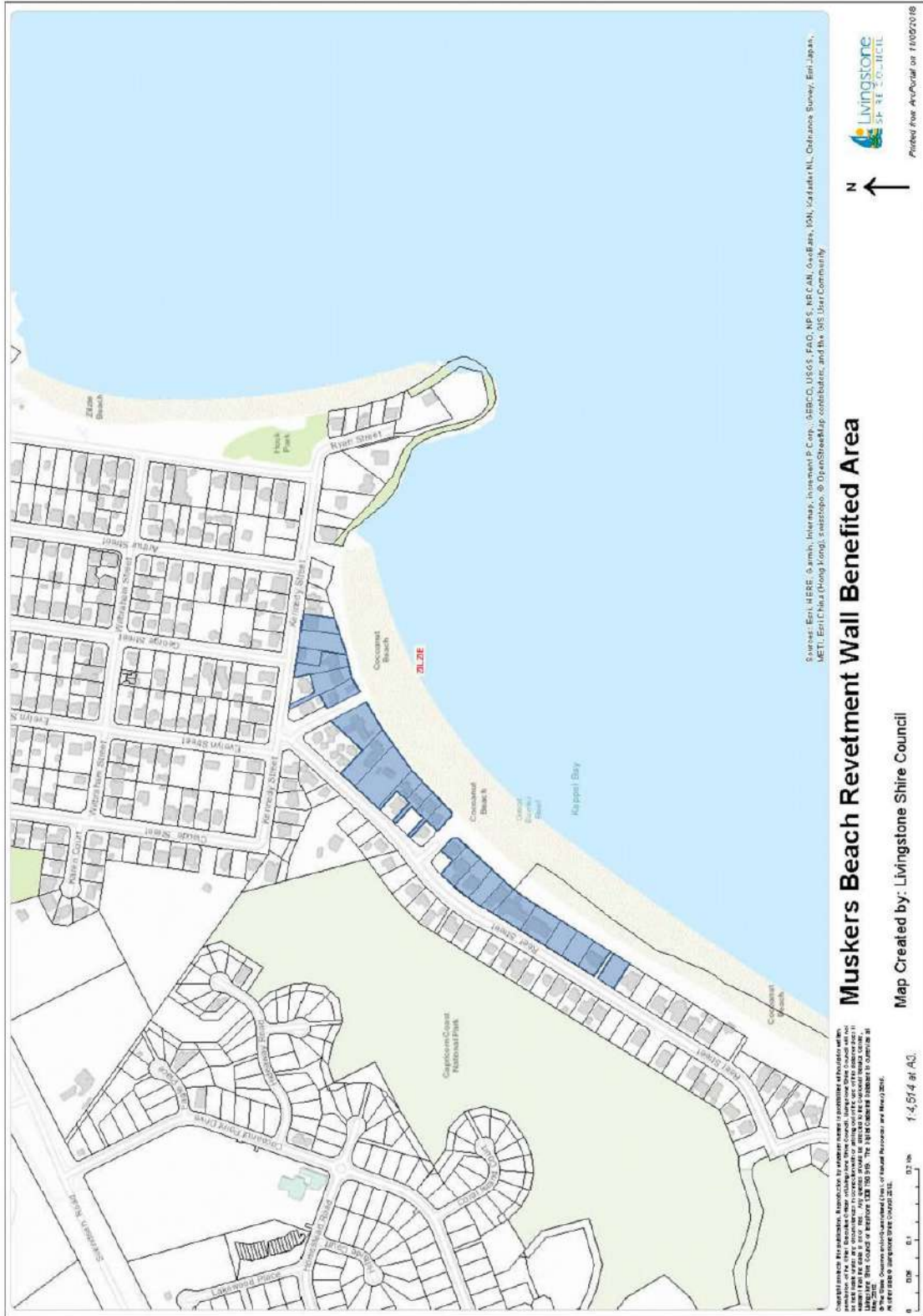
- 01 Vacant Urban Land
- 02 Single Unit Dwelling
- 03 Multi Unit Dwelling (Flats, Bed & Breakfast)
- 04 Large Homesite – Vacant
- 05 Large Homesite – Dwelling
- 06 Outbuilding
- 07 Guest House/Private Hotel
- 08 Building Units
- 09 Group Titles
- 10 Combined Multi-dwellings/Shops
- 11 Shop-Single
- 12 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 2



Attachment 4



Source: Esri, HERE, DeLorme, Intermap, Inverse P.C., GEBCO, USGS, FAO, NPS, NRCAN, GeoBCN, IGN, Intermap, Inc., Swisstopo, Esri, Japan, METI, Esri China (Hong Kong), Swisstopo, © OpenStreetMap contributors, and the GIS User Community

Muskiers Beach Revetment Wall Benefited Area

Map Created by: Livingstone Shire Council

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Scale: 1:4,514 at A3



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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.
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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, YEPPOON

(c) Category Three (3) – Kindergartens

- Remission Level General Rates – 50%
- Remission Level Road Network Separate Charge – 50%
- Remission Level Special Rates/Charges – 0%

Remission Level Environment Separate Charge – 0%
Remission Level 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) – Identified Not for Profit Integrated Retirement/Aged Care Facilities or stand-alone Aged Care Facilities within the Livingstone Shire Council area (Criteria 5.2.1(f) and 5.2.1(h) above does not apply to this Category)

Remission Level General Rates – 100%

Remission Level 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 to be levied in respect of public amenities blocks that are locked and controlled by the clubs.

5.3 General Rate Remissions

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

5.4 Permits to Occupy (Pump Sites)

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

(a) Separate Charges – 100% remission

(b) General Rates – Maximum remission of \$600.00.

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 land owner/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 former Livingstone Shire Council Policy titled 'Rates Rebates and Remission Policy'.

Version	Date	Action
1	12/08/2014	Adopted
2	11/11/2014	Amended Policy Adopted
3	24/07/2015	Amended Policy Adopted
4	12/07/2016	Amended Policy Adopted
5	27/06/2017	Amended Policy Adopted
6	24/07/2018	Amended Policy Adopted

CHRIS MURDOCH
CHIEF EXECUTIVE OFFICER

PART FOUR

Budget 2019-2020



4.1 Budget Principles

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

Accountability

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

Strategic Approach

Council will maintain a strategic approach to the delivery of all Council services and capital works programmes. Council will align Council's budget with the Corporate Plan (2014-2020):

1. Community
2. Economy
3. Environment
4. Assets
5. Governance

Sustainable Financial and Asset Management Planning

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

Consideration is given to the relevance of Council's financial sustainability ratios given predicted growth and the relative newness of Council's asset base. Council's asset sustainability will focus on ensuring renewals identified as part of Asset Management Plans are included in the capital program.

Realistic Budgeting and Timely Reporting

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

Regular updates are provided to Councillors in relation to major Capital Projects which are experiencing pressure to stay within budget or remain on schedule.

Quarterly budget reviews are to be presented to Council for review and consideration. The CEO meets with each Portfolio three times per year to discuss operating and capital budget performance.

Meet Long Term Liabilities

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

Council will ensure that the internal capital reserves and provisions will be fully funded by cash within the forecast period.

Cash Management

Cash will be maintained at 3 months of operating costs plus fully funded reserves within the forecast period.

Affordable Rates Increases

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

Avoid Cost Shifting

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

Asset Sales

The operational budget will be structured such that there is no reliance on asset sales to fund core services and net proceeds from asset sales are transferred to reserves for capital strategic purposes.

Borrowings

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

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

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

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

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

Financial Control

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

Project Governance

All projects will be managed in accordance with the Project Management Framework. This framework assists in preparing evaluations concerning the acquisition, maintenance, or improvement of significant assets. This requirement results in the appropriate due diligence over costs and assessment of alternatives.

The Project Management Framework has been written to provide guidance on the common steps which apply in the methodology of Project Management. Council has established a common framework for the management of projects, programs and the portfolio. A level of control and commonality is required for reporting and benchmarking.

Frameworks can vary in detail from organisation to organisation but critical to the success is the freedom given to the project and senior managers to adapt the phases to suit the size and complexity of the project they are managing.

4.2 Significant Influences

In preparing the 2019-20 Annual Budget, a number of internal and external influences have been taken into account as they are likely to significantly impact on the cost of services delivered by Council in the budget period.

External Influences

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

Internal Influences

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

4.3 Key Assumptions of the Long Term Financial Forecast

The Long Term Financial Forecast takes into account the 2019-20 Budget as a base and adjusts the forward years through a combination of specified organisation changes forecast as well as various assumptions throughout the life of the forecast period.

While a number of detailed assumptions are made throughout the modelling of the long term financial forecast, the below table provides a guide to some of the key assumptions used throughout the life of the forecast period.

Key Assumptions	
REVENUE ITEM	COMMENT
General Rates	1.5% for owner occupied properties. Changes to differential for non-owner occupied premises, 2.1% increase for all residential categories. 2.4% increase for all other properties.
Utility Charges	Projected at 2.1% for the first year and then nominal CPI increases ranging from 2.0% to 2.4% over the life of the forecast.
Seperate Charges	<i>Road Network Levy</i> - projected at 2.19% for the first year and then nominal CPI ranging from 2.0% to 2.4% over the life of the forecast. <i>Environment Levy</i> - no increase for the first year and then nominal CPI ranging from 2.0% to 2.4% over the life of the forecast. <i>Disaster Response Levy</i> - increase to \$25 per rateable assessment for the first year and then nominal CPI ranging from 2.0% to 2.4% over the life of the forecast
Fees and Charges	Projected at 1.9% with nominal CPI increases ranging from 2.0% to 2.4% over the life of the forecast.
Sales and Recoverable Works	Projected at 2.0% (CCI) for each of the forecast, with the assumption that every second year additional works associated with Operation Talisman Sabre are undertaken.
Grants, Subsidies, Contributions and Donations	Projected at 1.9% with nominal CPI increases ranging from 2.0% to 2.4% over the life of the forecast.
Interest Income	Projected at 2.1% with nominal CPI increases ranging from 2.0% to 2.4% over the life of the forecast.
EXPENSE ITEMS	COMMENT
Staff Wages and Salaries	Projected to maintain current estimates for years 1-3, and then nominal CPI increases ranging from 2.2% and 2.4% for the remaining years.
Councillor Remuneration	Projected at CPI over the period of the financial forecast.
Materials and Services	Projected at 1% (growth) above CCI (2.0%) over the life of the forecast.
Interest Expense	Calculated based on the current loan repayment schedules, and with future borrowings based on the anticipated rates provided by QTC.
Depreciation Expense	Projections are based on the current assets, new capital works expenditure and the revaluation of infrastructure assets over the life of the forecast.
OTHER ITEMS	
CPI Rate Applied (CPI)	Ranging from 2.0% to 2.4% over the life of the forecast.
Council Cost Index (CCI)	LGAQ Council Cost Index 2019 is a composite index collated to represent the average cost increases experienced by Councils over the previous 12 months (Dec to Dec quarters). The LGAQ CCI 2019 is 2.00%.
Revaluation of Assets	Asset values increased by 5% every 5 years.

4.4.1 Statement of Income and Expenditure

STATEMENT OF INCOME AND EXPENDITURE 2019-20 BUDGET AND LONG TERM FINANCIAL FORECAST 2020 TO 2029

	Budget 2019-20	Forecast 2020-21	Forecast 2021-22	Forecast 2022-23	Forecast 2023-24	Forecast 2024-25	Forecast 2025-26	Forecast 2026-27	Forecast 2027-28	Forecast 2028-29
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Operating Income										
Gross rates and utility charges	80,019	82,588	84,161	86,863	89,652	93,734	97,317	101,135	105,103	109,227
Less: discounts & remissions	(6,481)	(6,847)	(7,205)	(7,608)	(8,037)	(8,537)	(9,072)	(9,641)	(10,247)	(10,892)
Net rates and utility charges	73,538	75,741	76,956	79,255	81,615	85,197	88,246	91,494	94,856	98,335
Fees and charges	4,996	5,163	5,365	5,573	5,788	6,016	6,251	6,537	6,833	7,108
Rental Income	382	390	399	408	417	426	436	447	457	468
Interest revenue	1,147	1,251	1,342	1,350	1,316	1,336	1,366	1,429	1,524	1,612
Sales revenue	(398)	2,006	4,646	4,036	2,036	2,077	4,077	4,159	2,159	2,202
Operational grants and subsidies	5,768	5,895	6,025	6,157	6,293	6,438	6,586	6,744	6,906	7,071
Other income	559	573	587	602	617	632	648	664	681	698
Total Operating Income	85,992	91,019	95,320	97,382	98,082	102,123	107,609	111,473	113,416	117,495
Capital Income										
Contributions from developers	1,500	1,590	1,685	1,787	1,894	2,007	2,128	2,255	2,391	2,534
Capital grants and subsidies	9,972	3,215	1,123	1,008	1,980	857	1,142	-	-	-
Total Capital Income	11,472	4,805	2,808	2,794	3,874	2,864	3,270	2,255	2,391	2,534
Total Income	97,464	95,825	98,129	100,176	101,956	104,987	110,879	113,729	115,806	120,030
Operating expenses										
Employee benefits	32,550	32,888	33,014	33,788	34,579	35,445	36,331	37,276	38,245	39,239
Materials and services	28,556	29,601	30,552	31,346	31,754	33,304	34,435	35,607	36,820	38,076
Depreciation and amortisation	21,893	22,922	23,487	24,245	24,942	23,439	24,297	24,973	25,910	26,887
Finance Costs	151	156	161	166	171	177	182	188	194	200
External Loan interest expense	3,845	3,574	3,299	3,010	2,713	2,413	2,094	1,735	1,361	959
Other operating expenses	1,215	1,243	1,271	1,300	1,329	1,361	1,395	1,430	1,466	1,502
Total Operating Expenses	88,211	90,384	91,785	93,855	95,488	96,139	98,736	101,210	103,995	106,864
Capital Expenses										
Restoration and rehabilitation provision	146	149	152	155	158	161	164	167	170	173
Total Capital Expenses	146	149	152	155	158	161	164	167	170	173
Net Result	9,107	5,292	6,192	6,166	6,310	8,687	11,980	12,352	11,641	12,992
Operating Result	(2,219)	636	3,536	3,527	2,594	5,984	8,874	10,263	9,420	10,631
Underlying Result	98	587	2,847	3,527	2,594	5,984	8,874	10,263	9,420	10,631

**STATEMENT OF FINANCIAL POSITION
2019-20 BUDGET AND LONG TERM FINANCIAL FORECAST 2020 TO 2029**

	Budget 2019-20	Forecast 2020-21	Forecast 2021-22	Forecast 2022-23	Forecast 2023-24	Forecast 2024-25	Forecast 2025-26	Forecast 2026-27	Forecast 2027-28	Forecast 2028-29
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
ASSETS										
Current Assets										
Cash and Cash equivalents	17,630	20,379	23,610	20,161	19,130	19,355	20,119	22,290	25,349	27,280
Trade and other receivables	8,335	8,603	8,946	9,209	9,254	9,665	10,188	10,552	10,700	11,112
Inventories	3,485	2,522	1,177	1,177	1,177	1,177	1,177	1,177	1,177	1,177
Other current assets	930	930	930	930	930	930	930	930	930	930
Total Current Assets	30,380	32,435	34,663	31,477	30,490	31,126	32,414	34,949	38,156	40,499
Non-current assets										
Land held for development or sale	2,923	2,923	2,923	2,923	2,923	2,923	2,923	2,923	2,923	2,923
Property, plant & equipment	995,051	993,070	1,002,049	1,007,631	1,005,502	1,016,691	1,020,521	1,035,003	1,039,917	1,042,608
Total non-current assets	997,974	995,993	1,004,972	1,010,554	1,008,425	1,019,614	1,023,444	1,037,926	1,042,840	1,045,531
TOTAL ASSETS	1,028,354	1,028,427	1,039,635	1,042,031	1,038,915	1,050,740	1,055,857	1,072,875	1,080,996	1,086,030
LIABILITIES										
Current liabilities										
Trade and other payables	4,220	4,338	4,425	4,534	4,601	4,791	4,935	5,085	5,227	5,401
Borrowings	5,270	5,545	5,834	6,132	6,460	6,878	7,236	7,611	8,012	8,239
Provisions	3,011	3,011	4,671	5,439	5,802	3,177	3,181	3,185	3,189	3,192
Other current liabilities	1,038	1,008	957	957	-	-	-	-	-	-
Total current liabilities	13,538	13,901	15,886	17,062	16,863	14,846	15,352	15,881	16,428	14,833
Non-current liabilities										
Trade and other payables	132	92	52	-	-	-	-	-	-	-
Borrowings	70,260	64,716	58,882	52,750	46,290	41,367	34,130	26,520	18,507	12,268
Provisions	11,527	11,530	9,880	7,470	4,703	4,567	4,434	4,304	4,176	4,051
Total non-current liabilities	81,920	76,338	68,814	60,220	50,993	45,934	38,564	30,824	22,683	16,319
TOTAL LIABILITIES	95,457	90,239	84,700	77,282	67,856	60,779	53,916	46,704	39,111	31,152
NET COMMUNITY ASSETS	932,897	938,189	954,935	964,749	971,059	989,961	1,001,941	1,026,171	1,041,885	1,054,878
COMMUNITY EQUITY										
Retained surplus	28,057	28,057	38,611	42,259	42,259	52,473	52,473	64,352	68,425	68,425
Asset revaluation surplus	904,840	910,132	916,324	922,490	928,800	937,488	949,468	961,819	973,460	986,453
TOTAL COMMUNITY EQUITY	932,897	938,189	954,935	964,749	971,059	989,961	1,001,941	1,026,171	1,041,885	1,054,878

4.4.3 Statement of Cash Flows

STATEMENT OF CASH FLOWS 2019-20 BUDGET AND LONG TERM FINANCIAL FORECAST 2020 TO 2029

Budget	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2028-29
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Cash Flows from Operating Activities											
Receipts from customers	81,312	83,525	86,888	89,576	90,390	93,903	99,095	102,895	104,795	108,358	108,358
Payments to suppliers and employees	(62,243)	(63,564)	(64,694)	(66,262)	(67,528)	(69,846)	(71,936)	(74,075)	(76,296)	(78,543)	(78,543)
Payments for land held as inventory	-	-	-	-	-	-	-	-	-	-	-
Proceeds from sale of land held as inventory	8,696	1,012	2,034	-	-	-	-	-	-	-	-
Interest received	1,147	1,251	1,342	1,350	1,316	1,336	1,366	1,429	1,524	1,612	1,612
Borrowing costs	(3,845)	(3,574)	(3,299)	(3,010)	(2,713)	(2,413)	(2,094)	(1,735)	(1,361)	(959)	(959)
Payment of landfill provision	(300)	(306)	(312)	(1,977)	(2,752)	(3,122)	(503)	(513)	(524)	(534)	(534)
Non-capital grants and contributions	5,766	5,882	6,012	6,145	6,282	6,422	6,572	6,729	6,892	7,054	7,054
Cash inflow/(outflow) from Operating Activities	30,533	24,224	27,970	25,821	24,994	26,280	32,498	34,729	35,029	36,987	36,987
Cash flows from Investing Activities											
Payments for property, plant and equipment	(36,043)	(20,940)	(21,912)	(26,179)	(22,812)	(24,414)	(28,127)	(27,577)	(26,750)	(29,578)	(29,578)
Grants and contributions received	11,472	4,805	2,808	2,794	3,874	2,864	3,270	2,255	2,391	2,534	2,534
Proceeds from the sale of assets	1,570	(70)	(91)	(52)	(957)	-	-	-	-	-	-
Other investing activities	-	-	-	-	-	-	-	-	-	-	-
Cash inflow/(outflow) from Investing Activities	(23,002)	(16,205)	(19,195)	(23,437)	(19,894)	(21,549)	(24,856)	(25,321)	(24,359)	(27,044)	(27,044)
Cash flows from Financing Activities											
Proceeds from borrowings	-	-	-	-	-	2,000	-	-	-	-	-
Repayment of borrowings	(4,999)	(5,270)	(5,545)	(5,834)	(6,132)	(6,506)	(6,878)	(7,236)	(7,611)	(8,012)	(8,012)
Cash inflow/(outflow) from Financing Activities	(4,999)	(5,270)	(5,545)	(5,834)	(6,132)	(4,506)	(6,878)	(7,236)	(7,611)	(8,012)	(8,012)
Net increase/(decrease) in Cash Held	2,532	2,749	3,231	(3,449)	(1,031)	225	764	2,171	3,059	1,930	1,930
Cash at the beginning of the financial year	15,098	17,630	20,379	23,610	20,161	19,130	19,355	20,119	22,290	25,349	25,349
Cash at the end of the financial year	17,630	20,379	23,610	20,161	19,130	19,355	20,119	22,290	25,349	27,280	27,280

4.4.4 Statement of Changes in Equity

STATEMENT OF CHANGES IN EQUITY 2019-20 BUDGET AND LONG TERM FINANCIAL FORECAST 2020 TO 2029										
Budget	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Retained Surplus										
Opening balance	896,690	904,840	910,132	916,324	922,490	928,800	937,488	949,468	961,819	973,460
Net Result	9,107	5,292	6,192	6,166	6,310	8,687	11,980	12,352	11,641	12,992
Closing Balance	905,797	910,132	916,324	922,490	928,800	937,488	949,468	961,819	973,460	986,453
Asset Revaluation Surplus										
Opening balance	19,040	28,057	28,057	38,611	42,259	42,259	52,473	52,473	64,352	68,425
Change in asset revaluation surplus	9,014	-	10,554	3,648	-	10,214	-	11,878	4,073	-
Closing Balance	28,054	28,057	38,611	42,259	42,259	52,473	52,473	64,352	68,425	68,425
Total Community Equity	933,851	938,189	954,935	964,749	971,059	989,961	1,001,941	1,026,171	1,041,885	1,054,878

4.4.5 Measures of Financial Sustainability

MEASURES OF FINANCIAL SUSTAINABILITY 2019-20 BUDGET AND LONG TERM FINANCIAL FORECAST 2020 TO 2029

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

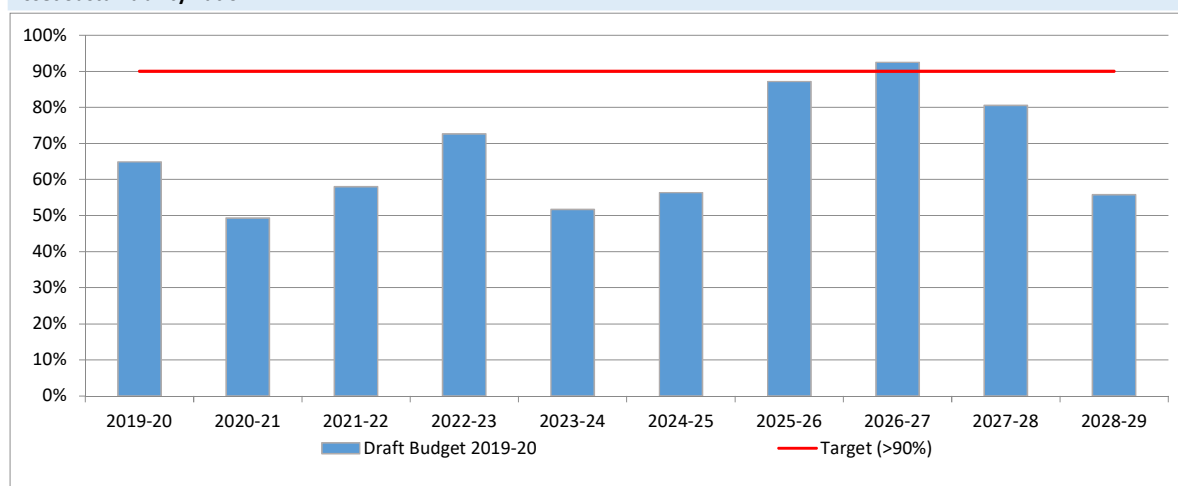
The Queensland Government defines a sustainable local government as being 'able to maintain its financial capital and infrastructure capital over the long term' (*Local Government Act 2009*, section 104(2)).

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

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

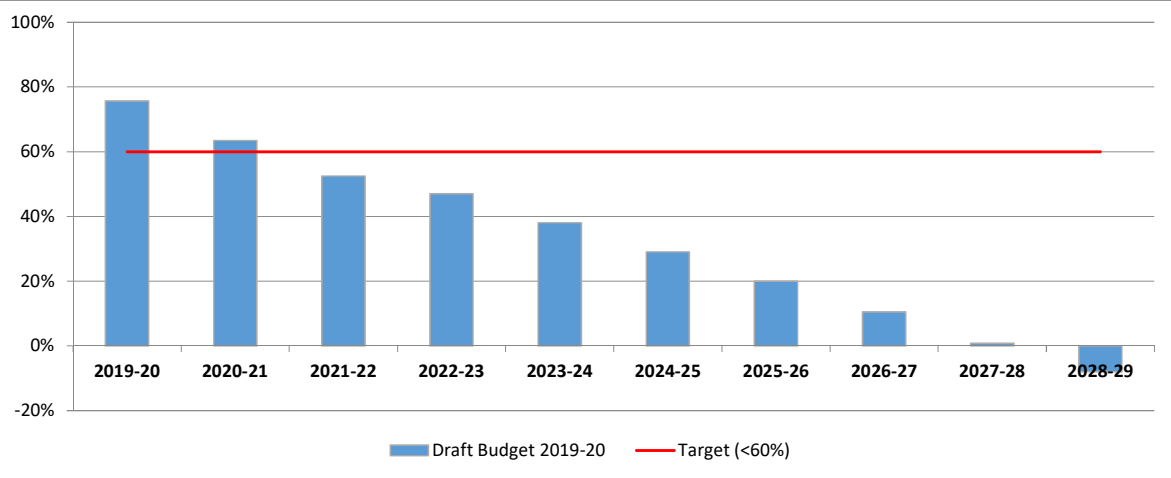
The target indicated in each graph are sourced from the 'Financial management (sustainability) guideline 2013' which is available from the website of The Department of Local Government, Racing and Multicultural Affairs.

Asset Sustainability Ratio



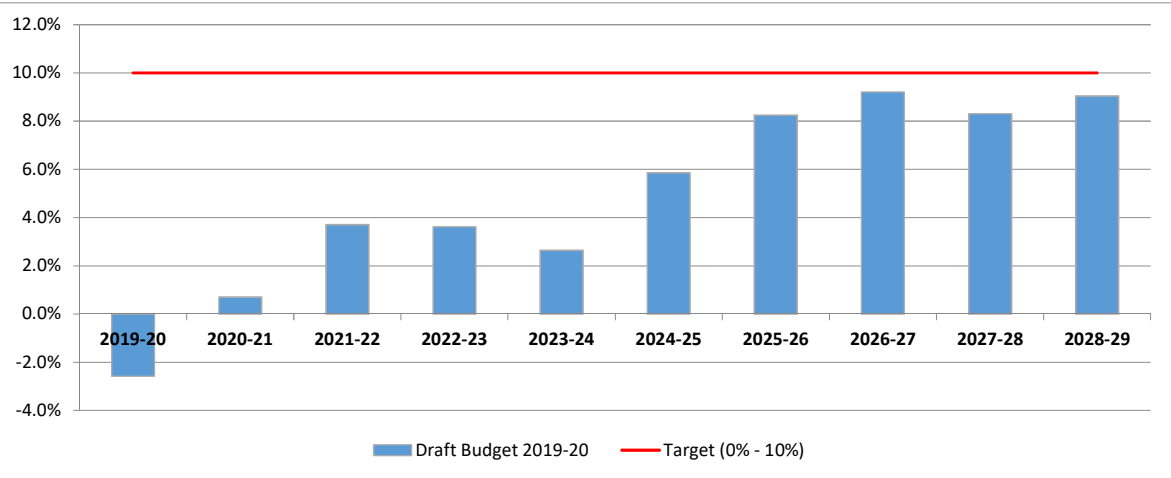
Description	Measure	Target
Demonstrates the extent to which the infrastructure assets managed by Council are being replaced as they reach the end of their useful lives.	$\frac{\text{Capital expenditure on replacement assets}}{\text{Depreciation expense}}$	Greater than 90% (on average over the long term)
Commentary		
Capital expenditure can broadly be classified as New (building something entirely new) or renewal (replacing an old asset with a new one). This ratio measures how much capital expenditure goes toward replacing existing assets each year when divided by depreciation expense. As the ten year forecast indicates Council's ratio is below the target of 90%, however improves significantly over the medium to long term which reflects Council's commitment to investing in existing assets over new assets.		

Net Financial Liabilities Ratio



Description	Measure	Target
Demonstrates the extent to which the net financial liabilities of Council can be serviced by its operating revenues.	$\frac{\text{Total Liabilities less Current Asset}}{\text{Operating Revenue}}$	Not greater than 60% (on average over the long term)
Commentary		
Council is forecasting high (greater than 60%) for the first year (1) year in the ten year forecast period and achieves from year two (2) onwards. Council remains on track to achieve the target of less than 60% in 2020-21.		

Operating Surplus Ratio



Description	Measure	Target
Demonstrates the extent to which revenues raised cover operational expenses only or are available for capital funding purposes or other purposes	$\frac{\text{Net operating surplus/(deficit)}}{\text{Operating Revenue}}$	Between 0 & 10% (on average over the long term)
Commentary		
Council is forecasting a positive (greater than 0%) operating surplus ratio in nine (9) out of the ten years. A positive ratio indicates that recurring operating revenue exceeds recurring operating expenses and this assists in funding capital expenditure. This can result in less reliance on borrowing money to fund capital expenditure and thus reduces Council debt. The positive operating surplus ratio of Council for the majority of the ten year period is a very strong indicator of long term sustainability.		

4.4.6 Total Value of Changes in Rates & Charges Levied from 2018-19

TOTAL VALUE OF CHANGE IN RATES AND CHARGES LEVIED FROM 2018-19 2019-20 BUDGET AND LONG TERM FINANCIAL FORECAST 2020 TO 2029

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 (2019-20) compared with the rates and utility charges levied in the previous original adopted budget (2018-19). Council has also included the total value of change based on the forecast results for 2018-19 (19Q3). The calculation of this percentage for a financial year excludes rebates and discounts applicable on rates and utility charges.

	2018-19	2018-19	2019-20	2018-19 Original vs		2018-19 Forecast	
	Original	Forecast	Draft	2019-20 Draft		Budget (19Q3) vs	
	Budget	Budget	Budget	Budget		2019-20 Draft	
	\$000	\$000	\$000	Variance	Variance	Variance	Variance
				\$000	%	\$000	%
General Rates	31,772	32,056	32,423	651	2.0%	367	1.1%
Separate Charges	11,292	11,090	11,385	93	0.8%	295	2.7%
Special Charges	151	386	390	239	158.1%	4	1.0%
Water Utility and consumption charges	17,102	17,302	17,787	685	4.0%	485	2.8%
Waste charges	6,644	6,644	6,916	272	4.1%	272	4.1%
Sewerage Charges	10,802	10,802	11,118	316	2.9%	316	2.9%
Total Rates and Charges Levied	77,763	78,281	80,019	2,256	2.9%	1,738	2.2%

4.5 Asset Management

Council has moved to establish discipline around capital expenditure that make it very clear as to the costs and benefits of making the investment into long term assets. Council continues to work on embedding its Project Management Governance Framework to establish clear processes to strategically select, categorise, scale and successfully manage capital projects. The critical steps to successful project management are gated with decision points and the choices made will often determine the relative merits of the project implementation. However, the most critical decision is the one to proceed with the project in the first instance.

In the adoption of the annual budget Council is informed of the prioritised capital program proposed for the coming three years, at the broad levels of capital expenditure for the future years and the long view contained in the long term financial forecast. An allied process is the Asset Management Plan and the understandings that this provides to the Council.

Consideration of the additional operational costs and depreciation expense that will result from proposed new capital expenditure is fundamental to the development of the long term financial plan. Therefore prior to inclusion within Council's budget an understanding of the ongoing additional resources requirements that will have to be funded are required. The local association with such an investment is usually the attendant growth in population that supports the additional operational costs. The community's willingness to pay more for a better service would also be a part of this consideration. An example of this may be where a customer would prefer to pay for a sewerage connection rather than continue with a septic tank.

Asset Management decisions are invariably complicated because in the final analysis the Council has limited resources and competing priorities. Best efforts have been used to arrive at the mix of spending that is reflected in the Budget 2019-20. The Corporate Plan contains Council's key priorities, desired outcomes and strategies to achieve current and long term plans of the Council.

1. Asset Management Policy

On 3 July 2018 Council adopted the Asset Management Policy. The policy provides guiding principles and a framework to strategically manage infrastructure services and physical assets owned or under the control of Council. The aim of the policy is to ensure that a holistic asset management system is in place which supports the management of physical assets and delivery of infrastructure services.

2. Asset Management Plans

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

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

Council this year has undertaken full condition assessment and valuation of its Site Improvement assets and completed condition assessments on its Water and Sewer Treatment Plant and Pump Station assets.

Council has developed Shire specific Long-term asset management plans for Roads & Drainage, Water and Sewerage, Facilities and Fleet. The long term infrastructure asset management plan for Roads Infrastructure is currently in the process of being reviewed and updated with Water and Sewerage Infrastructure Plans to be reviewed during the 2019/20 financial year.

Council will shortly be in a position to determine, based on accurate and up-to-date information, the required investment and intervention strategies to ensure the Shire's assets continue to achieve the adopted service levels at the most economical whole of life cost.

In the interim, Council has developed a Capital Works Program that includes both renewal and upgrade of existing assets and the proposed capital project expenditure on new assets for the next 10 years by class of asset and project. *Refer Section 4.5.2 for further information.*

4.5.1 Capital Works Program - Summary by Asset Class

LIVINGSTONE SHIRE COUNCIL CAPITAL BUDGET JULY 2019 - JUNE 2020 SUMMARY BY ASSET CLASS

2019/20

Asset Class	New	Renewal	Total Capital Expenditure	Total External Funding	Net Capital Expense
Land	\$ 175,000	\$ -	\$ 175,000	-	\$ 175,000
Buildings	\$ 1,225,000	\$ 705,000	\$ 1,930,000	1,050,000	\$ 880,000
Plant & Equipment	\$ 1,120,000	\$ 2,116,250	\$ 3,236,250	-	\$ 3,236,250
Road & Drainage	\$ 7,956,579	\$ 6,478,759	\$ 14,435,338	4,361,546	\$ 10,073,792
Bridges	\$ -	\$ 65,000	\$ 65,000	-	\$ 65,000
Water	\$ 3,275,810	\$ 1,429,993	\$ 4,705,803	-	\$ 4,705,803
Sewerage	\$ 3,854,145	\$ 1,977,045	\$ 5,831,190	2,236,000	\$ 3,595,190
Site Improvements	\$ 4,250,028	\$ 1,433,500	\$ 5,683,528	4,362,900	\$ 1,320,628
Total	\$ 21,856,562	\$14,205,548	\$36,062,109	12,010,446	\$24,051,663
Land Development	\$ -	\$ -	\$ -	-	\$ -
TOTAL With Land Development Costs	\$ 21,856,562	\$ 14,205,548	\$ 36,062,109	\$ 12,010,446	\$ 24,051,663

LIVINGSTONE SHIRE COUNCIL CAPITAL BUDGET JULY 2020 - JUNE 2021 SUMMARY BY ASSET CLASS

2020/21

Asset Class	New	Renewal	Total Capital Expenditure	Total External Funding	Net Capital Expense
Land	\$ 100,000	\$ -	\$ 100,000	-	\$ 100,000
Buildings	\$ 180,000	\$ 303,000	\$ 483,000	-	\$ 483,000
Plant & Equipment	\$ 1,000,000	\$ 2,040,000	\$ 3,040,000	-	\$ 3,040,000
Road & Drainage	\$ 6,633,313	\$ 6,125,217	\$ 12,758,530	4,208,046	\$ 8,550,484
Bridges	\$ -	\$ 290,000	\$ 290,000	-	\$ 290,000
Water	\$ 250,000	\$ 1,562,862	\$ 1,812,862	-	\$ 1,812,862
Sewerage	\$ 1,071,500	\$ 795,500	\$ 1,867,000	398,000	\$ 1,469,000
Site Improvements	\$ 395,000	\$ 194,000	\$ 589,000	-	\$ 589,000
Total	\$ 9,629,813	\$11,310,579	\$20,940,392	\$4,606,046	\$16,334,346
Land Development	\$ -	\$ -	\$ -	-	\$ -
TOTAL With Land Development Costs	\$ 9,629,813	\$ 11,310,579	\$ 20,940,392	\$ 4,606,046	\$ 16,334,346

LIVINGSTONE SHIRE COUNCIL CAPITAL BUDGET JULY 2021 - JUNE 2022 SUMMARY BY ASSET CLASS

2021/22

Asset Class	New	Renewal	Total Capital Expenditure	Total External Funding	Net Capital Expense
Land	\$ 150,000	\$ -	\$ 150,000	-	\$ 150,000
Buildings	\$ -	\$ 250,000	\$ 250,000	-	\$ 250,000
Plant & Equipment	\$ 55,800	\$ 2,631,200	\$ 2,687,000	-	\$ 2,687,000
Road & Drainage	\$ 3,397,000	\$ 3,846,261	\$ 7,243,261	1,123,046	\$ 6,120,215
Bridges	\$ -	\$ -	\$ -	-	\$ -
Water	\$ 1,725,000	\$ 5,250,000	\$ 6,975,000	-	\$ 6,975,000
Sewerage	\$ 2,606,500	\$ 1,441,500	\$ 4,048,000	-	\$ 4,048,000
Site Improvements	\$ 350,000	\$ 209,000	\$ 559,000	-	\$ 559,000
Total	\$ 8,284,300	\$13,627,961	\$21,912,261	\$1,123,046	\$20,789,215
Land Development	\$ -	\$ -	\$ -	-	\$ -
TOTAL With Land Development Costs	\$ 8,284,300	\$ 13,627,961	\$ 21,912,261	\$ 1,123,046	\$ 20,789,215

4.5.2 Long Term Capital Works Program

Budget year	Asset Class	Location	Proposed Works	Est_Amount	Total External Funding	Council Funding	Total Cost by Type	
							New	Renewal
2019/20	Bridges	Appleton Dve - Bridge	CARRYOVER: Repair piles on Pier 2.	\$65,000	\$0	\$65,000	\$0	\$65,000
2019/20	Buildings	Emu Park - Art Gallery	Construct new Art Gallery - Emu Park Cultural Centre, Hill St, Emu Park.	\$800,000	\$800,000	\$0	\$800,000	\$0
2019/20	Buildings	Mill Gallery Yeppoon	Includes construction of new small gallery and upgrades to existing facility.	\$500,000	\$250,000	\$250,000	\$400,000	\$100,000
2019/20	Buildings	Yeppoon Town Hall	CARRY OVER - Rust rectification works to the exterior of the building.	\$330,000	\$0	\$330,000	\$0	\$330,000
2019/20	Buildings	Various	Building Asset Renewal Program	\$100,000	\$0	\$100,000	\$0	\$100,000
2019/20	Buildings	Lagoon Place	Administration centre - main air conditioning unit replacement	\$100,000	\$0	\$100,000	\$0	\$100,000
2019/20	Buildings	Various	Amenities Renewal Program	\$75,000	\$0	\$75,000	\$0	\$75,000
2019/20	Land	Various	Nominal amount for minor land acquisitions	\$100,000	\$0	\$100,000	\$100,000	\$0
2019/20	Land	Marlborough	Land purchase, Lots 12, 13, 14 and 15 on Registered Plan 602167.	\$75,000	\$0	\$75,000	\$75,000	\$0
2019/20	Plant & Equipment	Fleet Replacement Program	Fleet Renewal Program based on Asset Management Plan	\$2,023,250	\$0	\$2,023,250	\$0	\$2,023,250
2019/20	Plant & Equipment	Software	Systems Transformation system renewal/major upgrade.	\$1,120,000	\$0	\$1,120,000	\$1,120,000	\$0
2019/20	Plant & Equipment	Civil Design	Replace Total station	\$53,000	\$0	\$53,000	\$0	\$53,000
2019/20	Plant & Equipment	Hardware	Firewalls, Links Upgrades & backup Links	\$40,000	\$0	\$40,000	\$0	\$40,000
2019/20	Road & Drainage	Matthew Flinders Drive	Site recovery manager Project Tape drive for DR	\$0	\$0	\$0	\$0	\$0
2019/20	Road & Drainage		Stage 1 - Full reconstruction of Matthew Flinders Drive from Wattle Grove to Melaleuca Street.	\$1,500,000	\$0	\$1,500,000	\$300,000	\$1,200,000
2019/20	Road & Drainage	Various - Program A	Renewal of unsealed gravel running surface.	\$1,300,000	\$0	\$1,300,000	\$0	\$1,300,000
2019/20	Road & Drainage	Adelaide Park Road	APR Stage 1 - Upgrade approximately 0.5km to standard of recent strategic link from CBD to Northern suburbs.	\$1,300,000	\$648,046	\$651,954	\$910,000	\$390,000
2019/20	Road & Drainage	Frangipani Dve	CARRY OVER - Design and construction for proposed bus set down.	\$920,000	\$460,000	\$460,000	\$920,000	\$0
2019/20	Road & Drainage	Barmarneye Rd	2,400m shared path from Oak Tree Retirement Village to Barmarneye Multi-sports precinct.	\$880,000	\$440,000	\$440,000	\$880,000	\$0
2019/20	Road & Drainage	Whitman Street	Reconstruction (210mx8.0m)	\$800,000	\$0	\$800,000	\$0	\$800,000
2019/20	Road & Drainage	Yeppoon Creek Outlets	CARRYOVER - Flood Mitigation Project 7 - Yeppoon Creek outlets.	\$773,000	\$463,000	\$310,000	\$618,400	\$154,600
2019/20	Road & Drainage	Greenlake Rd	Stage 1a - Upgrade to Sealed Standard - Lake Mary Rd intersection.	\$560,000	\$500,000	\$60,000	\$392,000	\$168,000
2019/20	Road & Drainage	Paddy Swamp Rd	Stage 2 - Construction - Upgrade Paddy Swamp Rd to B-Double Standard between Evans Rd and Ingrey Rd (HVPP)	\$500,000	\$240,000	\$260,000	\$250,000	\$250,000
2019/20	Road & Drainage	Scenic Hwy - Statue Bay	CARRYOVER - 750m of shared path to complete pathway links.	\$500,000	\$0	\$500,000	\$500,000	\$0
2019/20	Road & Drainage	Fig Tree Creek Drainage System -	Construct bank protection at rear of 8 Fig Tree Street	\$480,000	\$0	\$480,000	\$480,000	\$0
2019/20	Road & Drainage	Old Byfield Rd	Upgrade to sealed standard 6.5m wide, and 50m up Lake Mary Rd.	\$440,000	\$0	\$440,000	\$308,000	\$132,000
2019/20	Road & Drainage	Gus Moore St	CARRYOVER - MP-Gus Moore St Retaining Wall stabilisation	\$430,000	\$430,000	\$0	\$430,000	\$0
2019/20	Road & Drainage	Hill Street, Emu Park	Construct footpath on northern side of road.	\$360,000	\$180,000	\$180,000	\$360,000	\$0
2019/20	Road & Drainage	Morris Street	Reconstruction (450mx8.0m) - Stage 1b	\$360,000	\$360,000	\$0	\$0	\$360,000
2019/20	Road & Drainage	Lake Mary Road	Stage 2 - Construct 6 km (ch12 to 15km to Gravel Road Standard, Form and Gravel the Previously Unconstructed Section.	\$350,000	\$0	\$350,000	\$245,000	\$105,000
2019/20	Road & Drainage	Lake Mary Road	Stage 3 - Construct 6 km (ch15 to 18km) to Gravel Road Standard, Form and Gravel the Previously Unconstructed Section.	\$350,000	\$0	\$350,000	\$245,000	\$105,000
2019/20	Road & Drainage	Tanby Rd	Construct 770m of shared path to complete missing links.	\$310,000	\$155,000	\$155,000	\$310,000	\$0
2019/20	Road & Drainage	Artillery Road	Sealed Pavement Renewals - Artillery Road	\$278,990	\$0	\$278,990	\$0	\$278,990
2019/20	Road & Drainage	Etna Creek Road	Sealed Pavement Renewals - Etna Creek Road	\$266,460	\$0	\$266,460	\$0	\$266,460
2019/20	Road & Drainage	Bungundarra Rd	Seal curve widenings to accommodate b_Doubles	\$252,000	\$252,000	\$0	\$252,000	\$0
2019/20	Road & Drainage	Dry Weather Road	Sealed Pavement Renewals - Dry Weather Road	\$245,460	\$0	\$245,460	\$0	\$245,460
2019/20	Road & Drainage	Various	Pre planning and design of projects.	\$175,000	\$0	\$175,000	\$175,000	\$0
2019/20	Road & Drainage	Thompsons Point	Thompson Point Rd - Boat Ramp Access Rd	\$150,000	\$150,000	\$0	\$150,000	\$0

Budget year	Asset Class	Location	Proposed_ Works	Est_Amount	Total External Funding	Council Funding	Total Cost by Type	
							New	Renewal
2019/20	Road & Drainage	Stevenson St	CARRY OVER - Stormwater overflow works from kerb at Cnr Stevenson and Barnes St.	\$137,262	\$0	\$137,262	\$41,179	\$96,083
2019/20	Road & Drainage	Whites Road	Sealed Pavement Renewals - Whites Road	\$135,500	\$0	\$135,500	\$0	\$135,500
2019/20	Road & Drainage	Hill St , Yeppoon Bus Stop	DDA Compliance Bus Stop Program	\$120,000	\$50,000	\$70,000	\$0	\$120,000
2019/20	Road & Drainage	Anzac Pde	Correct low spots in pavement, relay K&C, install pram ramp and drainage	\$90,000	\$0	\$90,000	\$18,000	\$72,000
2019/20	Road & Drainage	Norman Drive	Annual resal program - Norman Drive (Urban)	\$67,800	\$0	\$67,800	\$0	\$67,800
2019/20	Road & Drainage	Tarangamba Road	160m extension of shared path on southern side of Taranganba Road.	\$67,000	\$33,500	\$33,500	\$67,000	\$0
2019/20	Road & Drainage	Various	Annual Road Safety Minor Works Program	\$50,000	\$0	\$50,000	\$50,000	\$0
2019/20	Road & Drainage	Various Urban	Street Lighting - Fitting Replacement (incl. Lamp and Control Gear)	\$50,000	\$0	\$50,000	\$0	\$50,000
2019/20	Road & Drainage	Various	Bus Shelter Program	\$50,000	\$0	\$50,000	\$0	\$50,000
2019/20	Road & Drainage	Various	Guardrail and safety Fencing Replacements	\$45,000	\$0	\$45,000	\$0	\$45,000
2019/20	Road & Drainage	Various	Replace inefficient inlets (annual program)	\$35,000	\$0	\$35,000	\$0	\$35,000
2019/20	Road & Drainage	Von Nida Crescent	Annual resal program - Von Nida Crescent (Urban)	\$31,866	\$0	\$31,866	\$0	\$31,866
2019/20	Road & Drainage	Collins Road	Overlay existing floodway with new wider floodway.	\$30,000	\$0	\$30,000	\$30,000	\$0
2019/20	Road & Drainage	Various Urban	CARRYOVER - Streetlighting Program (new lights).	\$25,000	\$0	\$25,000	\$25,000	\$0
2019/20	Road & Drainage	Glenora Rd	Overlay existing concrete floodway - 20m x 4.2m	\$20,000	\$0	\$20,000	\$0	\$20,000
2019/20	Sewerage	Yeppoon STP	Water Recycling System Augmentation. Stage 1	\$1,900,000	\$960,000	\$940,000	\$1,900,000	\$0
2019/20	Sewerage	Yeppoon STP	CARRY OVER - Yeppoon Sewage Treatment Plant Augmentation completion	\$812,100	\$1,000,000	-\$187,900	\$812,100	\$0
2019/20	Sewerage	Emu Park STP	Upgrade to processes of the Emu Park Sewage Treatment Plant	\$800,000	\$0	\$800,000	\$0	\$800,000
2019/20	Sewerage	Arthur St	Arthur St 300 GM, upgrade, CCSY Yeppoon Central, WWF design, 390m	\$700,000	\$0	\$700,000	\$350,000	\$350,000
2019/20	Sewerage	Yeppoon STP	Yeppoon Sewage Treatment Plant, addition of Solar Power Supply	\$465,000	\$276,000	\$189,000	\$465,000	\$0
2019/20	Sewerage	Various	Active Asset renewals identified by Asset Management Plan	\$300,000	\$0	\$300,000	\$0	\$300,000
2019/20	Sewerage	Various	Sewer Main Relining	\$300,000	\$0	\$300,000	\$0	\$300,000
2019/20	Sewerage	Arthur St	Arthur St 375 GM, upgrade, CCSY Yeppoon Central, WWF design, 175m	\$219,000	\$0	\$219,000	\$109,500	\$109,500
2019/20	Sewerage	Woodbury WTP,	Plant security upgrade	\$130,000	\$0	\$130,000	\$65,000	\$65,000
2019/20	Sewerage	Emu Park Golf Course	Irrigation Hydraulic Upgrade	\$120,000	\$0	\$120,000	\$120,000	\$0
2019/20	Sewerage	Emu Park STP	CARRY OVER - Replace effluent switch board.	\$40,000	\$0	\$40,000	\$20,000	\$20,000
2019/20	Sewerage	Emu Park STP	CARRY OVER - Replace effluent switch board.	\$25,090	\$0	\$25,090	\$12,545	\$12,545
2019/20	Sewerage	Various	Sewer jump up refurbishment program	\$20,000	\$0	\$20,000	\$0	\$20,000
2019/20	Site Improvements	Yeppoon Landfill	Landfill entry works Stage 2. Construction of recovery area.	\$2,000,000	\$1,000,000	\$1,000,000	\$2,000,000	\$0
2019/20	Site Improvements	Goose Bay Pool	Goose Bay Pool - Renewal of pools, amenities and filtration system.	\$1,200,000	\$1,200,000	\$0	\$0	\$1,200,000
2019/20	Site Improvements	Capricorn Coast Memorial Gardens	CARRY OVER - Capricorn Cemetery - Stage 2 Internal construction work	\$850,000	\$875,000	-\$25,000	\$850,000	\$0
2019/20	Site Improvements	Normanby & James Streets	CARRYOVER - Yeppoon Town Centre Smart Lighting project	\$100,000	\$207,900	-\$107,900	\$100,000	\$0
2019/20	Site Improvements	Various	Placemaking	\$100,000	\$0	\$100,000	\$100,000	\$0
2019/20	Site Improvements	GBD & Lagoon Precinct Regulated Parking sh	CARRYOVER - CBD & Lagoon Precinct signage.	\$80,000	\$0	\$80,000	\$80,000	\$0
2019/20	Site Improvements	Various	Upgrade of existing beach accesses	\$75,000	\$0	\$75,000	\$0	\$75,000
2019/20	Site Improvements	Various Waste transfer stations	CARRY OVER - Building Repairs and safety Improvements	\$50,000	\$0	\$50,000	\$50,000	\$0
2019/20	Site Improvements	Various	CARRY OVER - Playground - Equipment Renewal Program.	\$49,500	\$0	\$49,500	\$0	\$49,500
2019/20	Site Improvements	Yeppoon Lagoon	CARRYOVER - Minor Facility enhancements: Allowance for Generator System to Plant Room	\$40,028	\$0	\$40,028	\$40,028	\$0
2019/20	Site Improvements	Various	Playground Equipment Renewal Program	\$40,000	\$0	\$40,000	\$0	\$40,000
2019/20	Site Improvements	The Caves Depot fuel storage areas	Safety improvements to fuel storage area	\$30,000	\$0	\$30,000	\$30,000	\$0

Budget year	Asset Class	Location	Proposed_Works	Est_Amount	Total External Funding	Council Funding	Total Cost by Type	
							New	Renewal
2019/20	Site Improvements	Various	Park Furniture & Fixtures Replacements	\$20,000	\$0	\$20,000	\$0	\$20,000
2019/20	Site Improvements	Regional	Irrigation Renewal Program	\$19,000	\$0	\$19,000	\$0	\$19,000
2019/20	Site Improvements	Regional	BBQ renewals.	\$15,000	\$0	\$15,000	\$0	\$15,000
2019/20	Site Improvements	Various	Bin Replacement Program	\$15,000	\$0	\$15,000	\$0	\$15,000
2019/20	Water	West Emu Park	Reservoir West Emu Park LZ, 4ML New, IWD design	\$2,200,000	\$0	\$2,200,000	\$2,200,000	\$0
2019/20	Water	Clements St Water Main	CARRYOVER - Replacement of 375 dia watermain along Fountain St & Clement St from Richard St to Gap St (approx 1.300m long).	\$650,000	\$0	\$650,000	\$650,000	\$0
2019/20	Water	Various	CARRYOVER W-Main Replacement Reticulation.	\$650,000	\$0	\$650,000	\$0	\$650,000
2019/20	Water	MT Charlton - The Caves	CA-W-Mt Charlton Pipework and Valves	\$332,886	\$0	\$332,886	\$0	\$332,886
2019/20	Water	Kelly's Dam	Kellys Dam Remedial Works - Tunnel Investigations and Repairs	\$250,000	\$0	\$250,000	\$250,000	\$0
2019/20	Water	Ogmore	O-W-Main Reticulation Renewal Galvanised & Poly Pipe Final stage of replacement project.	\$220,000	\$0	\$220,000	\$0	\$220,000
2019/20	Water	Various	Asset renewals identified by Asset Management Plan (Passive - includes Meters, Mains, Valves & Hydrants, Property Services)	\$142,651	\$0	\$142,651	\$0	\$142,651
2019/20	Water	Emu Park - Hawke Street	Emu Park HZ Booster PS, upgrade, new building, pumps, pipes, elec, generator, MH design.	\$100,000	\$0	\$100,000	\$0	\$100,000
2019/20	Water	Kelly's Dam	CARRYOVER - Kellys Dam Remedial Works - Tunnel Investigations and Repairs	\$50,000	\$0	\$50,000	\$0	\$50,000
2019/20	Water	Meikerville WPS	CARRY OVER - Replace switchboard, pumps, genset and pipe works	\$40,000	\$0	\$40,000	\$28,000	\$12,000
2019/20	Water	Various	Asset renewals identified by Asset Management Plan (Active)	\$20,694	\$0	\$20,694	\$0	\$20,694
2019/20	Water	Landfill Nursery	Water supply Nursery Land fill site Yeppoon	\$18,698	\$0	\$18,698	\$18,698	\$0
2019/20	Water	Rockhampton Rd, at Vivienne Pde	Reticulation Upgrade	\$15,000	\$0	\$15,000	\$15,000	\$0
2019/20	Water	St Faiths Res	Stage 1 - Design Only - Inverness Booster Pump Station - New, buildings, pumps, pipes, elec, generator, rechlor, MH design	\$10,000	\$0	\$10,000	\$10,000	\$0
2019/20	Water	Meikerville WPS	CARRY OVER - Replace switchboard, pumps, genset and pipe works	\$5,874	\$0	\$5,874	\$4,112	\$1,762
2020/21	Bridges	Werribee Road	Replace Timber Bridge	\$290,000	\$0	\$290,000	\$0	\$290,000
2020/21	Buildings	Lammermoor Beach	New toilet block at Williamson Ck picnic area.	\$150,000	\$0	\$150,000	\$150,000	\$0
2020/21	Buildings	Various	Building Asset Renewal Program	\$150,000	\$0	\$150,000	\$0	\$150,000
2020/21	Buildings	Various	Amenities Renewal Program	\$100,000	\$0	\$100,000	\$0	\$100,000
2020/21	Buildings	Mill Gallery Yeppoon	Repair exterior of Mill Gallery including required timber repairs.	\$53,000	\$0	\$53,000	\$0	\$53,000
2020/21	Buildings	Widdowson Park	Installation of shade sail structure over the new playground.	\$30,000	\$0	\$30,000	\$30,000	\$0
2020/21	Land	Various	Nominal amount for minor land acquisitions	\$100,000	\$0	\$100,000	\$100,000	\$0
2020/21	Plant & Equipment	Fleet Replacement Program	Fleet Renewal Program based on Asset Management Plan	\$2,000,000	\$0	\$2,000,000	\$0	\$2,000,000
2020/21	Plant & Equipment	Software	Systems Transformation system renewal/major upgrade.	\$1,000,000	\$0	\$1,000,000	\$1,000,000	\$0
2020/21	Plant & Equipment	Hardware	Firewalls, Links Upgrades & backup Links	\$40,000	\$0	\$40,000	\$0	\$40,000
2020/21	Road & Drainage	Queen Street	Upgrade Queen Street from Arthur St to Mary St to urban sub-arterial SRN 8 - stage1.	\$1,950,000	\$0	\$1,950,000	\$1,365,000	\$585,000
2020/21	Road & Drainage	Matthew Flinders Drive	Stage 2 - Full reconstruction for Matthew Flinders Drive (Wattle Grove - Melaleuca Street)	\$1,530,000	\$0	\$1,530,000	\$306,000	\$1,224,000
2020/21	Road & Drainage	Greenlake Road	Stage 1b - Continue upgrade of Lake Mary Rd intersection Stage 2 - Upgrade to minimum sealed standard, re-align Greenlake Road and Lake Mary Road to form new intersection with improved flood immunity.	\$1,440,000	\$1,300,000	\$140,000	\$1,008,000	\$432,000
2020/21	Road & Drainage	Adelaide Park Road	APR Stage 2 - Upgrade approximately 0.5km to standard of recent strategic link from CBD to Northern suburbs including major drainage under road	\$1,300,000	\$648,046	\$651,954	\$910,000	\$390,000
2020/21	Road & Drainage	Greenlake Road	Stage 3 - Upgrade to Sealed Standard - for 1.6km from start at Artillery Rd end	\$970,000	\$850,000	\$120,000	\$679,000	\$291,000
2020/21	Road & Drainage	Various	Rehabilitate existing sealed pavement	\$800,000	\$0	\$800,000	\$0	\$800,000
2020/21	Road & Drainage	Adelaide Park Road	Concrete 690m of shared paths on Normanby St / Adelaide Park Road.	\$515,000	\$0	\$515,000	\$515,000	\$0

Budget year	Asset Class	Location	Proposed Works	Est_Amount	Total External Funding	Council Funding	Total Cost by Type	
							New	Renewal
2020/21	Road & Drainage	Greenlake Road	Rehabilitate existing pavement between chainages 2350 and 3950 (7m wide)	\$410,000	\$410,000	\$0	\$0	\$410,000
2020/21	Road & Drainage	Greenlake Road	Renewal of unsealed gravel running surface - Greenlake Rd	\$304,400	\$0	\$304,400	\$0	\$304,400
2020/21	Road & Drainage	East Barmoya Road	Renewal of unsealed gravel running surface - East Barmoya Road	\$263,400	\$0	\$263,400	\$0	\$263,400
2020/21	Road & Drainage	Scenic Highway	Renewal of unsealed gravel running surface - Scenic Highway	\$247,080	\$0	\$247,080	\$0	\$247,080
2020/21	Road & Drainage	Cawarral Road	Renewal of unsealed gravel running surface - Cawarral Road	\$244,520	\$0	\$244,520	\$0	\$244,520
2020/21	Road & Drainage	Cordingley Street	Annual resal program - Cordingley Street (Urban)	\$221,578	\$0	\$221,578	\$0	\$221,578
2020/21	Road & Drainage	Various	Pre-Project Planning and Design program	\$200,000	\$0	\$200,000	\$0	\$200,000
2020/21	Road & Drainage	Taylor Stret, Keppel Sands	Construction of concrete shared pathway (approx 210m) including lighting to provide safe pedestrian and cyclist connections between town activity nodes	\$200,000	\$200,000	\$0	\$0	\$200,000
2020/21	Road & Drainage	Pacific Heights Road	430m long 2.5m wide concrete offroad.	\$190,000	\$0	\$190,000	\$0	\$190,000
2020/21	Road & Drainage	Fig Tree Creek Drainage System - watercourse	1200m Q100 Drainage Easement for the natural flow to achieve and protect a connected flowpath that is generally a Water Act Drainage Feature.	\$120,000	\$0	\$120,000	\$0	\$120,000
2020/21	Road & Drainage	Lamberton St	Stormwater Pipe within an Easement - 110m of new 600dia RCP	\$113,000	\$0	\$113,000	\$0	\$113,000
2020/21	Road & Drainage	Fountain Street	Extend footpath Network on Eastern Side 325m	\$101,563	\$0	\$101,563	\$0	\$101,563
2020/21	Road & Drainage	Cordingley Street	Construction of concrete shared pathway (approx 250m) from Whitman Street to Charles Street to provide safe pedestrian and cyclist connections between two schools, Yeppoon town centre and the principal cycle network	\$100,000	\$100,000	\$0	\$0	\$100,000
2020/21	Road & Drainage	Swordfish Avenue	Extend Network on Northern Side of Cedar Park Shopping Centre to Connect To Remora Park Network. 300m.	\$100,000	\$100,000	\$0	\$0	\$100,000
2020/21	Road & Drainage	Whites Rd	Rehabilitate existing sealed pavement at intersection	\$100,000	\$100,000	\$0	\$0	\$100,000
2020/21	Road & Drainage	Cobraball Road	Construct new 50m x 6.5 concrete roadway at chainage 4.15km	\$80,000	\$80,000	\$0	\$0	\$80,000
2020/21	Road & Drainage	Milman North Road	Construct new 50m x 6.5 concrete roadway at chainage 5.4km	\$80,000	\$80,000	\$0	\$0	\$80,000
2020/21	Road & Drainage	Various Urban	Bi-Annual New Streetlighting Program	\$75,000	\$0	\$75,000	\$0	\$75,000
2020/21	Road & Drainage	Various	Bus Shelter Program	\$75,000	\$0	\$75,000	\$0	\$75,000
2020/21	Road & Drainage	Clay St, Emu Park	Concrete invert and pipe under Clay St, including rock lined channel upstream &	\$70,000	\$0	\$70,000	\$0	\$70,000
2020/21	Road & Drainage	Stanage Bay Rd	Overlay existing floodway at Ewan Creek. Construct new 40m x 6.5 concrete floodway at	\$70,000	\$70,000	\$0	\$0	\$70,000
2020/21	Road & Drainage	Normanby Street	Construct 340m of 1.2m wide footpath	\$63,750	\$0	\$63,750	\$0	\$63,750
2020/21	Road & Drainage	Mt Bison Rd No. 2	Sidetrack Mamelon Creek	\$55,000	\$0	\$55,000	\$0	\$55,000
2020/21	Road & Drainage	Coorumburra Road	Construct new 20m x 6.5 concrete roadway at chainage 5.17km	\$50,000	\$50,000	\$0	\$0	\$50,000
2020/21	Road & Drainage	Various	Annual Road Safety Minor Works Program	\$50,000	\$0	\$50,000	\$0	\$50,000
2020/21	Road & Drainage	Mt Charlton Road	Construct new 20m x 6.5 concrete roadway at chainage 0.46km	\$50,000	\$50,000	\$0	\$0	\$50,000
2020/21	Road & Drainage	Tookers Road	Construct new 20m x 6.5m concrete roadway at chainage 1.02km	\$50,000	\$50,000	\$0	\$0	\$50,000
2020/21	Road & Drainage	Various	Guardrail and safety Fencing Replacements	\$40,000	\$0	\$40,000	\$0	\$40,000
2020/21	Road & Drainage	Various	Replace inefficient inlets	\$40,000	\$0	\$40,000	\$0	\$40,000
2020/21	Road & Drainage	Spring Street	Annual resal program - Spring Street (Urban)	\$30,369	\$0	\$30,369	\$0	\$30,369
2020/21	Road & Drainage	Macaree Roads	Construct new 20m x 4.2 concrete roadway at chainage 0.83km	\$30,000	\$30,000	\$0	\$0	\$30,000
2020/21	Road & Drainage	Leaholme Road	Construct new 20m x 4.2m concrete roadway at chainage 1.92km	\$30,000	\$30,000	\$0	\$0	\$30,000
2020/21	Road & Drainage	Pershouse Road	Construct new 20m x 4.2m concrete roadway at chainage 0.25km	\$30,000	\$30,000	\$0	\$0	\$30,000
2020/21	Road & Drainage	Kellehers Road	Construct new 20m x 4.2m concrete roadway at chainage 0.27km	\$30,000	\$30,000	\$0	\$0	\$30,000
2020/21	Road & Drainage	Swendsen Road	Annual resal program - Swendsen Road (Urban)	\$26,500	\$0	\$26,500	\$0	\$26,500
2020/21	Road & Drainage	Swendsen Road	Annual resal program - Swendsen Road (Urban)	\$25,500	\$0	\$25,500	\$0	\$25,500
2020/21	Road & Drainage	Swendsen Road	Annual resal program - Swendsen Road (Urban)	\$25,500	\$0	\$25,500	\$0	\$25,500
2020/21	Road & Drainage	Swendsen Road	Annual resal program - Swendsen Road (Urban)	\$25,500	\$0	\$25,500	\$0	\$25,500
2020/21	Road & Drainage	Swendsen Road	Annual resal program - Swendsen Road (Urban)	\$25,500	\$0	\$25,500	\$0	\$25,500
2020/21	Road & Drainage	Sleipner Rd	New Concrete Floodway - 20m x 6.5m	\$25,000	\$0	\$25,000	\$0	\$25,000

Budget year	Asset Class	Location	Proposed Works	Est_Amount	Total External Funding	Council Funding	Total Cost by Type	
							New	Renewal
2020/21	Road & Drainage	Claude Street	Annual resal program - Claude Street (Urban)	\$24,600	\$0	\$24,600	\$0	\$24,600
2020/21	Road & Drainage	Ashgrove Crescent	Annual resal program - Ashgrove Crescent (Urban)	\$22,969	\$0	\$22,969	\$0	\$22,969
2020/21	Road & Drainage	Casuarina Avenue	Annual resal program - Casuarina Avenue (Urban)	\$22,200	\$0	\$22,200	\$0	\$22,200
2020/21	Road & Drainage	Warnock Street	Annual resal program - Warnock Street (Urban)	\$18,375	\$0	\$18,375	\$0	\$18,375
2020/21	Road & Drainage	Yearsley Grove	Annual resal program - Yearsley Grove (Urban)	\$12,900	\$0	\$12,900	\$0	\$12,900
2020/21	Road & Drainage	Coolwaters Esplanade	Annual resal program - Coolwaters Esplanade (Urban)	\$12,750	\$0	\$12,750	\$0	\$12,750
2020/21	Road & Drainage	Casuarina Avenue	Annual resal program - Casuarina Avenue (Urban)	\$12,488	\$0	\$12,488	\$0	\$12,488
2020/21	Road & Drainage	Ferguson Street	Annual resal program - Ferguson Street (Urban)	\$12,263	\$0	\$12,263	\$0	\$12,263
2020/21	Road & Drainage	Svensen Road	Annual resal program - Svensen Road (Urban)	\$11,500	\$0	\$11,500	\$0	\$11,500
2020/21	Road & Drainage	Edward Street	Annual resal program - Edward Street (Urban)	\$10,500	\$0	\$10,500	\$0	\$10,500
2020/21	Road & Drainage	Ivey Street West	Annual resal program - Ivey Street West (Urban)	\$8,713	\$0	\$8,713	\$0	\$8,713
2020/21	Road & Drainage	Ferguson Street	Annual resal program - Ferguson Street (Urban)	\$8,494	\$0	\$8,494	\$0	\$8,494
2020/21	Road & Drainage	Wood Street	Annual resal program - Wood Street (Urban)	\$6,875	\$0	\$6,875	\$0	\$6,875
2020/21	Road & Drainage	Ashgrove Crescent	Annual resal program - Ashgrove Crescent (Urban)	\$6,094	\$0	\$6,094	\$0	\$6,094
2020/21	Road & Drainage	Little Park Street	Annual resal program - Little Park Street (Urban)	\$5,500	\$0	\$5,500	\$0	\$5,500
2020/21	Road & Drainage	Coolsetti Avenue	Annual resal program - Coolsetti Avenue (Urban)	\$5,458	\$0	\$5,458	\$0	\$5,458
2020/21	Road & Drainage	Magnolia Place	Annual resal program - Magnolia Place (Urban)	\$4,781	\$0	\$4,781	\$0	\$4,781
2020/21	Road & Drainage	Vernon Street	Annual resal program - Vernon Street (Urban)	\$3,650	\$0	\$3,650	\$0	\$3,650
2020/21	Road & Drainage	Wood Street	Annual resal program - Wood Street (Urban)	\$763	\$0	\$763	\$0	\$763
2020/21	Sewerage	Yeppoon STP	Water Recycling System Augmentation. Stage 1 continued	\$796,000	\$398,000	\$398,000	\$796,000	\$0
2020/21	Sewerage	Arthur St	Arthur St 600 GM, upgrade, CCSY Yeppoon Central, WWF design, 440m	\$551,000	\$0	\$551,000	\$275,500	\$275,500
2020/21	Sewerage	Various	Asset renewals identified by Asset Management Plan	\$500,000	\$0	\$500,000	\$0	\$500,000
2020/21	Sewerage	Various	Sewer jump up refurbishment program	\$20,000	\$0	\$20,000	\$0	\$20,000
2020/21	Site Improvements	Various	Implement "Place Making" recommendations.	\$350,000	\$0	\$350,000	\$0	\$0
2020/21	Site Improvements	Various	Upgrade of existing beach accesses	\$75,000	\$0	\$75,000	\$0	\$75,000
2020/21	Site Improvements	Rotary Park	Install Irrigation to Cat AA park.	\$45,000	\$0	\$45,000	\$45,000	\$0
2020/21	Site Improvements	Various	Playground Equipment Renewal Program	\$40,000	\$0	\$40,000	\$0	\$40,000
2020/21	Site Improvements	Various	Park Furniture & Fixtures Replacements	\$25,000	\$0	\$25,000	\$0	\$25,000
2020/21	Site Improvements	Regional	Irrigation Renewal Program	\$24,000	\$0	\$24,000	\$0	\$24,000
2020/21	Site Improvements	Regional	BBQ renewals	\$15,000	\$0	\$15,000	\$0	\$15,000
2020/21	Site Improvements	Various	Fencing/Gates/bollards Renewal Program	\$15,000	\$0	\$15,000	\$0	\$15,000
2020/21	Water	Various	Asset renewals identified by Asset Management Plan (Passive - includes Meters, Mains, Valves & Hydrants, Property Services)	\$778,272	\$0	\$778,272	\$0	\$778,272
2020/21	Water	Various	Asset renewals identified by Asset Management Plan (Active)	\$634,590	\$0	\$634,590	\$0	\$634,590
2020/21	Water	Kelly's Dam	Kellys Dam Remedial Works - Embankment investigation and Assessment	\$180,000	\$0	\$180,000	\$180,000	\$0
2020/21	Water	Break Water Dve	150mm dia Watermain - design & easement acquisition	\$150,000	\$0	\$150,000	\$0	\$150,000
2020/21	Water	Keppel Sands	Keppel Sands Booster pump station	\$70,000	\$0	\$70,000	\$70,000	\$0
2021/22	Buildings	Various	Building Asset Renewal Program	\$150,000	\$0	\$150,000	\$0	\$150,000
2021/22	Buildings	Various	Amenities Renewal Program	\$100,000	\$0	\$100,000	\$0	\$100,000
2021/22	Land	Various	Nominal amount for minor land acquisitions	\$150,000	\$0	\$150,000	\$0	\$0
2021/22	Plant & Equipment	Fleet Replacement Program	Fleet Renewal Program based on Asset Management Plan	\$2,500,000	\$0	\$2,500,000	\$0	\$2,500,000
2021/22	Plant & Equipment	Hardware	Replacement of ICT switches/routers/ups	\$85,000	\$0	\$85,000	\$0	\$85,000

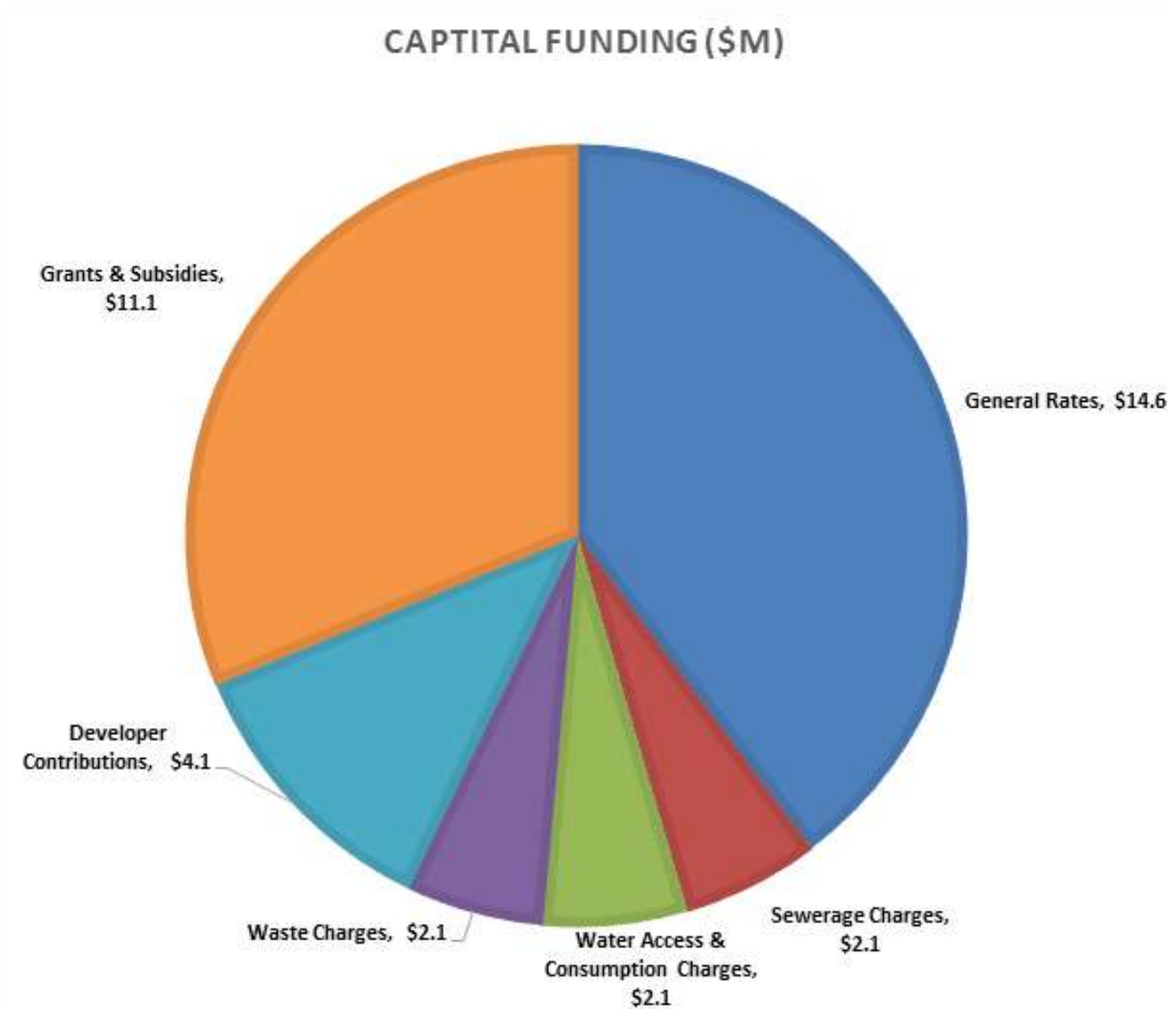
Budget year	Asset Class	Location	Proposed Works	Est. Amount	Total External Funding	Council Funding	Total Cost by Type	
							New	Renewal
2021/22	Plant & Equipment	PC Services, Hardware	Replace and expand computer services including Expansion Trays	\$62,000	\$0	\$62,000	\$55,800	\$6,200
2024/22	Plant & Equipment	Hardware	Firewalls, Links Upgrades & backup Links Site recovery manager Project Tape drive for DR	\$40,000	\$0	\$40,000	\$0	\$40,000
2021/22	Road & Drainage	Tanby Rd	Tanby Rd & Tarangaba Intersection upgrade.	\$1,280,000	\$648,046	\$631,954	\$1,024,000	\$256,000
2021/22	Road & Drainage	Various - Program A	Renewal of unsealed gravel running surface.	\$1,100,000	\$0	\$1,100,000	\$0	\$1,100,000
2024/22	Road & Drainage	Todds Road	2.36km gravel new road in new road reserve.	\$800,000	\$0	\$800,000	\$800,000	\$0
2021/22	Road & Drainage	Various	Stormwater Asset Renewals	\$500,000	\$0	\$500,000	\$0	\$500,000
2021/22	Road & Drainage	Sleipner Rd	Upgrade existing gravel road to sealed standard 6.5m wide	\$500,000	\$475,000	\$25,000	\$0	\$500,000
2021/22	Road & Drainage	Various Infrastructure Agreements	Various Infrastructure Agreement Reimbursements	\$500,000	\$0	\$500,000	\$0	\$0
2024/22	Road & Drainage	Stannage Bay Road	Pavement Renewal Program - Stannage Bay Road	\$322,240	\$0	\$322,240	\$0	\$322,240
2021/22	Road & Drainage	Perkins Road	Pavement Renewal Program - Perkins Road	\$267,280	\$0	\$267,280	\$0	\$267,280
2021/22	Road & Drainage	Dawson Rd	Minimum Standards seal	\$250,000	\$0	\$250,000	\$175,000	\$75,000
2021/22	Road & Drainage	Limpus Ave	Widen sealed surface to 6.5m.	\$200,000	\$0	\$200,000	\$200,000	\$0
2024/22	Road & Drainage	Various	Pre-Project Planning and Design program - Nominal annual amount for future projects	\$200,000	\$0	\$200,000	\$0	\$0
2021/22	Road & Drainage	Adelaide Park Road	Pavement Renewal Program - Adelaide Park Road	\$178,700	\$0	\$178,700	\$0	\$178,700
2021/22	Road & Drainage	Clayton Rd	Approx 530m of local shared pathway.	\$135,000	\$0	\$135,000	\$0	\$0
2021/22	Road & Drainage	Arnold Road	Pavement Renewal Program - Arnold Road	\$105,760	\$0	\$105,760	\$0	\$105,760
2024/22	Road & Drainage	Evans Road	Full Construction, Turnout (200mx6.5m)	\$100,000	\$0	\$100,000	\$80,000	\$20,000
2021/22	Road & Drainage	Yeppoon Creek - Watercourse	Q100 Drainage Easement for the natural flow to achieve and protect a connected flowpath that is generally a Water Act Drainage Feature.	\$98,000	\$0	\$98,000	\$98,000	\$0
2021/22	Road & Drainage	Various	Bus Shelter Program	\$75,000	\$0	\$75,000	\$0	\$75,000
2024/22	Road & Drainage	Various Urban	Bi-Annual Maintenance Streetlighting Program (Council only)	\$75,000	\$0	\$75,000	\$75,000	\$0
2021/22	Road & Drainage	Various	Annual Road Safety Minor Works Program	\$60,000	\$0	\$60,000	\$60,000	\$0
2024/22	Road & Drainage	Various Urban	Street Lighting - Fitting Replacement (Incl. Lamp and Control Gear) - Bi Annual Program	\$50,000	\$0	\$50,000	\$0	\$50,000
2021/22	Road & Drainage	Various	Replace inefficient inlets	\$40,000	\$0	\$40,000	\$0	\$40,000
2024/22	Road & Drainage	Various	Guardrail and safety Fencing Replacements	\$35,000	\$0	\$35,000	\$0	\$35,000
2021/22	Road & Drainage	Ross Street	Annual resal program - Ross Street (Urban)	\$27,563	\$0	\$27,563	\$0	\$27,563
2021/22	Road & Drainage	Meikleville Street	Annual resal program - Meikleville Street (Urban)	\$27,300	\$0	\$27,300	\$0	\$27,300
2021/22	Road & Drainage	Kingston Park - Barmarney	Construction of a concrete path from the end of the existing path, westerly to the creek crossing, a distance of approximately 50m.	\$25,000	\$0	\$25,000	\$25,000	\$0
2021/22	Road & Drainage	Dry Weather Rd	New Concrete Footway - 20m x 6.5m	\$25,000	\$0	\$25,000	\$25,000	\$0
2021/22	Road & Drainage	Little Park Street	Annual resal program - Little Park Street (Urban)	\$24,500	\$0	\$24,500	\$0	\$24,500
2021/22	Road & Drainage	Benowa Drive	Annual resal program - Benowa Drive (Urban)	\$23,906	\$0	\$23,906	\$0	\$23,906
2024/22	Road & Drainage	George Street	Annual resal program - George Street (Urban)	\$22,800	\$0	\$22,800	\$0	\$22,800
2021/22	Road & Drainage	Greer Street	Annual resal program - Greer Street (Urban)	\$20,856	\$0	\$20,856	\$0	\$20,856
2021/22	Road & Drainage	Wood Street	Annual resal program - Wood Street (Urban)	\$19,063	\$0	\$19,063	\$0	\$19,063
2021/22	Road & Drainage	John Street	Annual resal program - John Street (Urban)	\$18,300	\$0	\$18,300	\$0	\$18,300
2024/22	Road & Drainage	Benowa Drive	Annual resal program - Benowa Drive (Urban)	\$15,000	\$0	\$15,000	\$0	\$15,000
2021/22	Road & Drainage	Golding Street	Annual resal program - Golding Street (Urban)	\$14,625	\$0	\$14,625	\$0	\$14,625
2021/22	Road & Drainage	William Street	Annual resal program - William Street (Urban)	\$14,488	\$0	\$14,488	\$0	\$14,488
2021/22	Road & Drainage	Ferguson Street	Annual resal program - Ferguson Street (Urban)	\$14,006	\$0	\$14,006	\$0	\$14,006
2021/22	Road & Drainage	Flinders Close	Annual resal program - Flinders Close (Urban)	\$12,400	\$0	\$12,400	\$0	\$12,400
2021/22	Road & Drainage	Selvey Street	Annual resal program - Selvey Street (Urban)	\$11,250	\$0	\$11,250	\$0	\$11,250

Budget year	Asset Class	Location	Proposed_Works	Est_Amount	Total External Funding	Council Funding	Total Cost by Type	
							New	Renewal
2021/22	Road & Drainage	Evelyn Street	Annual reseal program - Evelyn Street (Urban)	\$11,250	\$0	\$11,250	\$0	\$11,250
2021/22	Road & Drainage	Archer Street	Annual reseal program - Archer Street (Urban)	\$10,500	\$0	\$10,500	\$0	\$10,500
2021/22	Road & Drainage	Capricornia Drive	Annual reseal program - Capricornia Drive (Urban)	\$10,313	\$0	\$10,313	\$0	\$10,313
2021/22	Road & Drainage	Camellia Street	Annual reseal program - Camellia Street (Urban)	\$9,750	\$0	\$9,750	\$0	\$9,750
2021/22	Road & Drainage	Casey Drive	Annual reseal program - Casey Drive (Urban)	\$4,031	\$0	\$4,031	\$0	\$4,031
2021/22	Road & Drainage	John Street Service Street	Annual reseal program - John Street Service Street (Urban)	\$2,800	\$0	\$2,800	\$0	\$2,800
2021/22	Road & Drainage	Adelaide Park Road Service Road	Annual reseal program - Adelaide Park Road Service Road (Urban)	\$2,306	\$0	\$2,306	\$0	\$2,306
2021/22	Road & Drainage	Thomas Street	Annual reseal program - Thomas Street (Urban)	\$2,194	\$0	\$2,194	\$0	\$2,194
2021/22	Road & Drainage	Ferguson Street	Annual reseal program - Ferguson Street (Urban)	\$2,081	\$0	\$2,081	\$0	\$2,081
2021/22	Sewerage	Farnborough Road	Stage 1 - Rising Main only - Farnborough Rd 200 RM, upgrade, CCSY Farnborough, WWF design, 1.750m	\$1,253,000	\$0	\$1,253,000	\$626,500	\$626,500
2021/22	Sewerage	Arthur St	Arthur St SPS, tenure, access, civil 1 of 2, pumps, pipes, valves, elec, CCSY Yeppoon Central, WWF design	\$930,000	\$0	\$930,000	\$930,000	\$0
2021/22	Sewerage	Bell Park	Bell Park SPS 2, upgrade, civil 2 of 2, pumps, pipes, valves, elec, CCSEP Enu Park East, WWF design	\$794,000	\$0	\$794,000	\$397,000	\$397,000
2021/22	Sewerage	Scenic Highway	Scenic Hwy 375 GM, upgrade, CCSY Coose Bay, WWF design, 750m	\$786,000	\$0	\$786,000	\$393,000	\$393,000
2021/22	Sewerage	Jabiru Drive	Jabiru Dve to Milroy SPS Gravity extension and seal access road	\$260,000	\$0	\$260,000	\$260,000	\$0
2021/22	Sewerage	Various	Sewer jump up refurbishment program	\$25,000	\$0	\$25,000	\$0	\$25,000
2021/22	Sewerage	Various	Asset renewals identified by Asset Management Plan	\$0	\$0	\$0	\$0	\$0
2021/22	Site Improvements	Various	Implement "Place Making" recommendations.	\$350,000	\$0	\$350,000	\$350,000	\$0
2021/22	Site Improvements	Various	Upgrade of existing beach accesses (see beach access program)	\$75,000	\$0	\$75,000	\$0	\$75,000
2021/22	Site Improvements	Various	Playground Equipment Renewal Program	\$50,000	\$0	\$50,000	\$0	\$50,000
2021/22	Site Improvements	Various	Park Furniture & Fixtures Replacements	\$25,000	\$0	\$25,000	\$0	\$25,000
2021/22	Site Improvements	Regional	Irrigation Renewal Program	\$24,000	\$0	\$24,000	\$0	\$24,000
2021/22	Site Improvements	Various	Fencing/Gates/Bollards Renewal Program	\$20,000	\$0	\$20,000	\$0	\$20,000
2021/22	Site Improvements	Regional	BBQ renewals. DP to look into detail	\$15,000	\$0	\$15,000	\$0	\$15,000
2021/22	Water	Various	Asset renewals identified by Asset Management Plan (Passive - includes Meters, Mains, Valves & Hydrants, Property Services)	\$5,000,000	\$0	\$5,000,000	\$0	\$5,000,000
2021/22	Water	St Faiths Res	Stage 2 - Construction - Inverness Booster Pump Station - New, buildings, pumps, pipes, fireflow of 30L/s at 12m head.	\$1,455,000	\$0	\$1,455,000	\$1,455,000	\$0
2021/22	Water	Tanby Rd	The installation of a new 150mm watermain to ensure adequate commercial/industrial fireflow of 30L/s at 12m head.	\$270,000	\$0	\$270,000	\$270,000	\$0
2021/22	Water	Kelly's Dam	Kelly's Dam Remedial Works - Review and Repair Seepage Collection System	\$250,000	\$0	\$250,000	\$0	\$250,000
2021/22	Water	Various	Asset renewals identified by Asset Management Plan (Active)	\$0	\$0	\$0	\$0	\$0

4.6 Financing the Capital Works Program

Council's capital works program for 2019-20 is \$36.1 million. Council will utilise a combination of revenue, developer contributions, capital grants and loans to fund the capital works program.

The main source of capital finance is generated from general rates, levies and utility charges. Council also seeks grant funding from the State and/or Federal Government to assist with the delivery of its planned capital works program. There are no planned borrowings for 2019-20.





PART FIVE

Financial Management
Policies 2019-2020

DEBT POLICY (STATUTORY POLICY)

1. Scope

The Debt Policy (this 'Policy') applies to the use of loan borrowings to fund infrastructure and other important capital projects.

2. Purpose

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

3. Related Documents

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

4. Definitions

To assist in interpretation, the following definitions shall apply:

CEO	Chief Executive Officer A person who holds an appointment under section 194 of the <i>Local Government Act 2009</i> . This includes a person acting in this position.
Council	Livingstone Shire Council.
The Act	<i>Local Government Act 2009</i> .
The Regulation	<i>Local Government Regulation 2012</i> .
SBFAA	<i>Statutory Bodies Financial Arrangements Act 1982</i> .

5. Policy Statement

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

Council will restrict all borrowings to expenditure on identified capital projects that are considered by Council to be of the highest priority and which cannot be funded from revenue, as identified by the adopted budget. Under no circumstances should Council 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 take priority over borrowing for other assets. Where a capital project for a service that is funded by utility or user charges e.g. water, sewer, waste, is determined to be funded by way of loans, the user charge should reflect the cost of providing the service including the loan servicing costs.
- Other specific capital projects, not funded by user charges, should only be considered for loan funding where the project is considered by Council to be of long term benefit to the majority of ratepayers.
- Prior to undertaking any borrowing, Council shall assess its capacity to repay the loan, to ensure that the community is not burdened with unnecessary risk and rate/charge increases.
- The term of any loan should not exceed the expected life of the asset being funded.
- All borrowings will be considered in line with Council's long term financial forecast.

TEN YEAR LOAN PROGRAMME FORECAST

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

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

The following ten (10) year program is proposed by Council, although allocations in future years are revised on an annual basis in conjunction with the review of its short and long term budgets:

**TABLE (1)
TEN YEAR BORROWING AND REPAYMENT SCHEDULE**

Financial year	New borrowing amount (\$)	Loan redemption amount (\$)	Repayment period (years)
2019-20	-	4,999,000	-
2020-21	-	5,270,000	-
2021-22	-	5,545,000	-
2022-23	-	5,834,000	-
2023-24	-	6,132,000	-
2024-25	2,000,000	6,506,000	20
2025-26	-	6,878,000	-
2026-27	-	7,236,000	-
2027-28	-	7,611,000	-

2028-29	-	8,012,000	-
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REPAYMENT SCHEDULE

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

Council intends maintaining a repayment schedule consistent with an interest and principal repayment calculation so that the exposure to interest rate fluctuations are minimised. The budgeted loan portfolio of Council for 2019-20 is as follows:

**TABLE (2)
BUDGETED INTEREST AND REDEMPTION
FOR THE PERIOD TO 30 JUNE 2020**

	A	B	C	D	E
					(A – C + D)
FUNCTION DESCRIPTION	EST BALANCE 01-07-2019	ADMIN & INTEREST	REDEMPTION	NEW ADVANCES	EST BOOK DEBT BALANCE 30-06-2020
Water and Sewerage	26,286,262	1,230,042	1,563,753	0	24,722,509
Waste	10,498,740	577,737	777,295	0	9,721,445
Other Infrastructure	43,743,998	2,036,688	2,658,540	0	41,085,458
TOTAL	80,529,000	3,844,467	4,999,588	0	75,529,412

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 former Livingstone Shire Council Policy titled 'Debt Policy (v6)'.

Version	Date	Action
1	14/01/2014	Adopted
2	22/07/2014	Amended Policy Adopted
3	24/07/2015	Amended Policy Adopted
4	12/07/2016	Amended Policy Adopted
5	27/06/2017	Amended Policy Adopted
6	24/07/2018	Amended Policy Adopted

7		Draft
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CHRIS MURDOCH
CHIEF EXECUTIVE OFFICER

INVESTMENT POLICY (STATUTORY POLICY)

1. Scope

The Investment Policy (this 'Policy') applies to the investment of investable funds in accordance with Category One (1) investment power under Part 6 of the *Statutory Bodies Financial Arrangement Act 1982* (SBFAA) and the *Statutory Bodies Financial Arrangement Regulations 2007* (SBFAR).

2. Purpose

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

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

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

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

Local Government Act 2009

Local Government Regulation 2012

Statutory Bodies Financial Arrangements Act 1982

Statutory Bodies Financial Arrangement Regulation 2007

Public Sector Ethics Act 1994

4. Definitions

To assist in interpretation, the following definitions shall apply:

At-call	For an investment by a statutory body, means the body may, without penalty, obtain all amounts under the investment – (a) Immediately it gives written or oral notice to the person with whom the investment is made; or (b) Within 30 days after written or oral notice is given to the person with whom the investment is made.
Authorised investments	Investments allowed by the SBFAA & SBFAR and authorised for investment purposes by Council and/or Council's Chief Executive Officer.

Financial Institution	Those organisations listed on the Register of Approved Deposit Institutions (ADIs) on the Australian Prudential Regulation Authority website.
Investable funds	Funds not required in the short term (30 days) to meet the cash flow requirements of Council and available for investment.
Investment portfolio	The term portfolio refers to any combination of financial risk such as stocks, bonds or cash. It is a generally accepted principle that a portfolio is designed according to the investor's risk tolerance, time frame and investment objectives. The monetary value of each asset may influence the risk/reward ratio of the portfolio and is referred to as the asset allocation of the portfolio.
Investment arrangement	Means securities, investments and other similar arrangements, including, for example, bills of exchange, bonds, certificates of deposit and promissory notes.
Liquidity	A measure of the extent to which a person or organisation has cash to meet immediate and short-term obligations, or assets that can be quickly converted to do this.
Market average rate of return	An index of money market cash investment rates available to Council as per the SBFAA and SBFAR that is averaged over the same investment period as Council's investment portfolio to provide a comparison to Council's investment portfolio performance.
Net debt position	Council's net debt position is the difference between Councils Debt and Cash holdings.
Prohibited investments	Investments not allowed by the SBFAA & SBFAR and not authorised for investment purposes by Council and/or Council's Chief Executive Officer.
Prudent investment principles	<p>Generally, any use of financial assets that is suitable for the risk and return profile and the time horizon of a given investor (Council). Investment officers who are entrusted with making prudent investments should also ensure that an investment is one that makes sense within the investor's overall portfolio and whose fees will not detract significantly from the investment's returns.</p> <p>The prudent investor rule only holds that persons must make sound money management decisions for their clients based on the information available. The outcome of their investment decision, whether good or bad, is not a factor in whether the investment is considered prudent.</p>
Recognised local financial institutions	Those financial institutions identified by Council that have a local branch, provide retail banking services to the public, show evidence of supporting the community through donations or event support and provide a range of term deposits suitable for Councils investment requirements.
SBFAA	<i>Statutory Bodies Financial Arrangements Act 1982.</i>
SBFAR	<i>Statutory Bodies Financial Regulation 2007.</i>
Segregation of duties	Segregation of duties are specific internal controls implemented to ensure no one officer has so much control over an activity that mistakes could go undetected or that the officer could be

	placed in a situation where they could be tempted by an inappropriate activity. The emphasis is the segregation of functional responsibilities and to create a system of checks and balances, so that a duty performed by one officer would be checked by another officer in the ordinary course of work.
Speculation	Speculation is the practice of engaging in risky financial transactions in an attempt to profit from fluctuations in the market value of a tradable good such as a financial instrument, rather than attempting to profit from the underlying financial attributes embodied in the instrument such as capital gains, interest, or dividends.
The Act	<i>Local Government Act 2009.</i>
The Regulation	<i>Local Government Regulation 2012.</i>

5. Policy Statement

5.1 Investment approach

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

5.2 Authority for Investment

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

5.3 Ethics and conflict of Interest

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

5.4 Risk Management

- a) Council's risk management approach to managing its investable funds includes:
 - embedding risk management in the requirements of this Policy;
 - meeting the requirements of the SBFAA and SBFAR;
 - reviewing credit ratings of the financial institution and investment arrangements;
 - investing only in authorised investments in accordance with s 44(1) of the SBFAA.; and

- b) Council's loss appetite is zero for loss of the investment capital with the loss of investment income low. Investment income loss is controlled by investing in appropriately credit rated institutions with fixed interest term and at-call deposits.

5.5 Investment Objectives

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

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

5.5.1 Preservation of Capital

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

5.5.2 Maintenance of Liquidity

The investment portfolio will maintain sufficient liquidity to meet all reasonably anticipated operating cash flow requirements of Council, as and when they fall due, without incurring significant transaction costs due to making an early withdrawal request on any of Council's investments.

5.5.3 Return on Investments

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

5.6 Authorised Investments

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

5.7 Prohibited Investments

This Policy prohibits any investment carried out for speculative purposes. Prohibited investments include:

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

5.8 Limitation of Investment Power

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

- in Australian Dollars; and
- undertaken in Australia.

5.9 Procedures and Internal Controls

The Chief Financial Officer shall establish processes and internal controls that will ensure investment objectives are met and that the investment portfolios are protected from loss, theft or inappropriate use. The established processes will include:

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

5.10 Breaches

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

5.11 Delegation of Authority

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

5.12 Availability of Investment Policy

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

6. Changes to this Policy

This Policy is reviewed when any of the following occur:

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

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

7. Repeals/Amendments

This Policy repeals the former Livingstone Shire Council Policy titled 'Investment Policy (v6)'.

Version	Date	Action
1	14/02/2014	Adopted

2	22/07/2015	Amended Policy Adopted
3	24/07/2015	Amended Policy Adopted
4	12/07/2016	Amended Policy Adopted
5	27/06/2017	Amended Policy Adopted
6	17/07/2018	Amended Policy Adopted
7	20/06/2019	Amended Policy Adopted – minor updates to wording, removal of s 5.7(b)

CHRIS MURDOCH
CHIEF EXECUTIVE OFFICER



PART SIX

Commercial Business

Unit Activities

2019-2020

6.1 Commentary on Commercial Business Activities

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*.

Council has reviewed its operations and Council will apply the Code of Competitive Conduct during the 2019-20 financial year to the following four (4) Business Activities:

1. Water and Sewerage Operations
2. Building Certification
3. Waste Operations
4. Caravan Parks

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.

In accordance with Section 34 of the *Local Government Regulation 2012*, the estimated activity statements for each of these four business activities are presented as part of the documentation for the Annual Budget 2019-20.

6.2 Commercial Business Activities Estimated Activity Statement

2019-20 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 2019-20 Financial Year:

	SIGNIFICANT BUSINESS ACTIVITY	OTHER BUSINESS ACTIVITIES			
		Water & Sewerage Operations \$	Waste Operations \$	Building Certification \$	Caravan Parks \$
Operational Revenues for services provided to Council	\$20,000	\$200,000	\$0	\$0	\$0
Operational Revenues for services provided to External Clients	\$27,315,456	\$8,410,139	\$220,000	\$333,410	\$333,410
Community Service Obligations	\$0	\$301,500	\$0	\$0	\$0
Total Operational Revenue	\$27,335,456	\$8,911,639	\$220,000	\$333,410	\$333,410
Less: Operational Expenditure	\$22,428,726	\$7,781,413	\$156,626	\$306,467	\$306,467
Estimated Operational Surplus before Dividend	\$4,906,730	\$1,130,226	\$63,374	\$26,943	\$26,943
List of Community Service Obligations (CSO)					
Charity Waste and Waste Disposal Vouchers	\$0	\$301,500	\$0	\$0	\$0
Total	\$0	\$301,500	\$0	\$0	\$0

The CSO value is determined by Council and represents an activity's costs which would not be incurred if the activity's primary objective was to make a profit. The Council provides funding from general revenue to the business activity to cover the cost of providing non-commercial community services or costs deemed to be CSO's by the Council. The 2019-20 budget provides \$301,500 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	\$20,000
Waste disposal vouchers provided to residential ratepayers for disposal of eligible waste materials at Council's waste facilities	\$281,500
	\$301,500

PART SEVEN

Appendices



7.1 Estimated Financial Position

LIVINGSTONE SHIRE COUNCIL					
STATEMENT OF ESTIMATED INCOME AND EXPENDITURE					
FOR THE YEAR ENDING 30 JUNE 2019					
	2018-19 Q3 Revised Budget	2018-19 Estimated Actuals	Variance Estimated Actuals vs 2018-19 Q3 Revised Budget	Variance Estimated Actuals vs 2018-19 Q3 Revised Budget	Variance Commentary
	\$'000	\$'000	\$'000	%	
Operating Revenue					
Rates and utility charges	72,088	72,088	-	0%	
Fees and charges	3,653	3,653	-	0%	
Rental income	339	339	-	0%	
Interest Revenue	997	997	-	0%	
Sales revenue	3,005	3,005	-	0%	
Operational grants and subsidies	7,102	6,146	(956)	-13%	\$956k Prepayment of 2019-20 Waste Levy recognised as unearned revenue at 30 June 2019
Other revenues	573	573	-	0%	
Total Operating Revenue	87,757	86,801	(956)	-1%	
Operating Expenses					
Employee benefits	31,233	31,233	-	0%	
Materials and services	28,824	28,824	-	0%	
Finance costs	4,250	4,250	-	0%	
Depreciation and amortisation	22,447	22,447	-	0%	
Other expenses	1,253	1,253	-	0%	
Total Operating Expenditure	88,007	88,007	-	0%	
Operating Surplus/(Deficit)	(250)	(1,206)	(956)	382%	
Capital Revenue					
Infrastructure cash contributions	665	1,265	600	90%	\$600k increase for higher than anticipated infrastructure charges received in cash
Capital grants and subsidies	12,128	12,128	-	0%	
Other capital income	(37)	(37)	-	0%	
Total Capital Revenue	12,756	13,356	600	5%	
Capital Expenditure					
Other capital expenditure	143	143	-	0%	
Total Capital Expenditure	143	143	-	0%	
Net Result	12,363	12,007	(356)	-3%	

LIVINGSTONE SHIRE COUNCIL
STATEMENT OF ESTIMATED FINANCIAL POSITION
 FOR THE YEAR ENDING 30 JUNE 2019

	2018-19 Q3 Revised Budget \$'000	2018-19 Estimated Actuals \$'000	Variance Estimated Actuals vs 2018-19 Q3 Revised Budget \$'000	Variance Estimated Actuals vs 2018-19 Q3 Revised Budget %	Variance Commentary
Assets					
Current Assets					
Cash and cash equivalents	15,098	15,698	600	4%	\$600k increase for higher than anticipated infrastructure charges received in cash
Trade and other receivables	8,295	8,295	-	0%	
Inventories	8,107	8,107	-	0%	
Other Current Assets	931	931	-	0%	
Total Current Assets	32,431	33,031	600	2%	
Non Current Assets					
Inventories	9,314	9,314	-	0%	
Property, Plant and Equipment	973,484	973,484	-	0%	
Total Non Current Assets	982,798	982,798	-	0%	
Total Assets	1,015,229	1,015,829	600	0%	
Liabilities					
Current Liabilities					
Trade and other payables	4,184	4,184	-	0%	
Borrowings	4,989	4,989	-	0%	
Provisions	3,020	3,020	-	0%	
Other Current Liabilities	111	1,067	956	861%	\$956k Prepayment of 2019-20 Waste Levy recognised as unearned revenue at 30 June 2019
Total Current Liabilities	12,304	13,260	956	8%	
Non Current Liabilities					
Borrowings	75,541	75,541	-	0%	
Provisions	11,522	11,522	-	0%	
Other Current Liabilities	132	132	-	0%	
Total Non Current Liabilities	87,195	87,195	-	0%	
Total Liabilities	99,499	100,455	956	1%	
Net Community Assets	915,730	915,374	(356)	0%	
Community Equity					
Retained Surplus	896,690	896,334	(356)	0%	Net Effect of changes listed above
Asset revaluation surplus	19,040	19,040	-	0%	
Total Community Equity	915,730	915,374	(356)	0%	

LIVINGSTONE SHIRE COUNCIL
STATEMENT OF ESTIMATED CASH FLOWS
 FOR THE YEAR ENDING 30 JUNE 2019

	2018-19 Q3 Revised Budget \$'000	2018-19 Estimated Actuals \$'000	Variance Estimated Actuals vs 2018-19 Q3 Revised Budget \$'000	Variance Estimated Actuals vs 2018-19 Q3 Revised Budget %	Variance Commentary
Cash Flows from Operating Activities					
Receipts from customers	78,814	78,814	-	0%	
Payments to suppliers and employees	(70,885)	(70,885)	-	0%	
Payments for land held as inventory	(2,540)	(2,540)	-	0%	
Proceeds from sale of land held as inventory	251	251	-	0%	
Interest received	997	997	-	0%	
Non-capital grants and contributions	7,053	7,053	-	0%	
Borrowing costs	(4,109)	(4,109)	-	0%	
Net Cash Inflow from Operating Activities	9,581	9,581	-	0%	
Cash Flows from Investing Activities					
Payments for property, plant and equipment	(45,764)	(45,764)	-	0%	
Grants, subsidies, contributions and donations	12,793	13,393	600	5%	\$600k increase for higher than anticipated infrastructure charges received in cash
Proceeds from sale of property, plant and equipment	233	233	-	0%	
Other cash flows from investing activities	(191)	(191)	-	0%	
Net Cash Outflow from Investing Activities	(32,929)	(32,329)	600	-2%	
Cash Flows from Financing Activities					
Proceeds from borrowings	-	-	-	0%	
Repayment of borrowings	(4,751)	(4,751)	-	0%	
Net Cash Outflow from Financing Activities	(4,751)	(4,751)	-	0%	
Total Cash Flows					
Net decrease in cash and cash equivalents held	(28,099)	(27,499)	600	-2%	
Opening cash and cash equivalents	43,197	43,197	-	0%	
Closing cash and cash equivalents	15,098	15,698	600	4%	

7.2 Glossary

Amortisation

The systematic allocation of the cost of an asset obtained under finance leases and computer software purchases over its estimated useful life.

Asset Revaluation Surplus

The net revaluation increments and decrements arising from the revaluation of property, plant and equipment. Increases and decreases on revaluation are offset within a class of assets.

Asset Sustainability Ratio

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

Estimated 2018-19 Budget

The likely end of year result for 2018-19 used as a comparison for the 2019-20 budget figures.

Budget

The financial plan to allocate the Shire's resources.

Budget period

The current financial year.

Capitalised Expenses

Capitalisation of expenses is the process of including those expenses incurred in the creation of assets in the value of the asset. Capitalised expenses are deducted from the income statement and are included in the cost of property, plant and equipment or capital work in progress.

Cash and Cash Equivalents

The value of cash on hand, at bank and all liquid investments that are readily convertible to cash on hand.

Contributions

Transfers made to Council by external parties. These are predominantly contributions from developers of infrastructure charges and other assets arising from property developments.

Corporate Plan

A statement of Council's strategic direction and objectives for the medium term.

Current Financial Year

1 July 2019 up to and including 30 June 2020.

Depreciation

The systematic allocation of the cost of an asset over its estimated useful life.

Donated Assets

Generally, those assets such as roads, footpaths, drains and open space or parkland which a developer is required to provide and are passed to Council.

Equity

Equal to the net assets employed in the operations of Council. It is the surplus of assets over liabilities and represents the net wealth of Council.

Expenses

Operating expenditure net of internal recoveries.

Fees and charges

Charges levied for services provided by Council.

Finance Costs

Includes bank charges, interest on borrowings and interest on leases.

Financing Activities

Those activities that relate to changing the size and/or financial structure of Council. They include inflows and outflows associated with loan borrowings and finance leases.

Financial Assets

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

Financial Sustainability

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

Forecasts

Estimates of expenses, capital and revenue for the three financial years following the budget period. These estimates are indicative for planning purposes and signify an intention to allocate resources. They imply neither a commitment nor an obligation. Similarly, any item, which subsequently may be allotted a higher priority, may be funded even though currently not included.

Gain/Loss on Disposal of Assets

When assets of Council are sold or otherwise disposed of, a gain or loss on disposal may eventuate. This gain or loss is calculated as the difference between the proceeds received and the written down value of the asset at the time of disposal.

Interest Cover Ratio

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

Investing Activities

Those activities that relate to the acquisition and disposal of non-current assets, including property, plant and equipment and investments.

Land Use Codes

Indicates the predominant use for which the property is utilised or adapted to be utilised by virtue of its structure, fixtures and fittings or particular improvements and is an indicator of the property's specific rating criteria.

Loan Borrowings

Monies borrowed for the funding of asset acquisition or construction, subject to approval by the Department of Local Government, Racing and Multicultural Affairs through the Queensland Treasury Corporation.

Net Financial Liabilities

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

Net Financial Liabilities Ratio

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

Net Lending/ (Borrowing)

Net Lending/ (Borrowing) equals Operating Surplus / (Deficit), less net outlays on non-financial assets. The Net Lending / (Borrowing) result is a measure of Council's overall (i.e. Operating and Capital) budget on an accrual basis. Achieving a zero result on the Net Lending / (Borrowing) measure in any one year essentially means that Council has met all of its expenditure (both operating and capital) from the current year's revenues.

Non-current Assets classified as held for sale

Includes the carrying amount of non-current assets that will be recovered principally through a sale transaction rather than through continuing use.

Non-financial or Physical Assets

Net Lending/ (Borrowing) equals Operating Surplus / (Deficit), less net outlays on non-financial assets. The Net Lending / (Borrowing) result is a measure of Council's overall (i.e. Operating and Capital) budget on an accrual basis. Achieving a zero result on the Net Lending / (Borrowing) measure in any one year essentially means that Council has met all of its expenditure (both operating and capital) from the current year's revenues.

Operating Budget

Expenditure and revenue in a service for "business as usual" activities. This excludes expense and revenue allocated for projects.

Operating Deficit

Operating Deficit is where operating revenues less operating expenses is negative and operating income is therefore not sufficient to cover all operating expenses.

Operating Expenses

Operating Expenses are operating expenses including depreciation but excluding losses on disposal or revaluation of non-financial assets.

Operating Revenues

Operating Revenues are operating revenues shown in the Income Statement but exclude profit on disposal of non-financial assets and amounts received specifically for new/upgraded assets. For ratios calculated where the denominator specified is total operating revenue or rate revenue, Natural Resource Management (NRM) levy revenue is excluded.

Operating Surplus

Operating Surplus is where operating revenues less operating expenses is positive and operating revenue is therefore sufficient to cover all operating expenses.

Operating Surplus Ratio

Operating Surplus Ratio expresses the operating surplus (deficit) as a percentage of general and other rates.

Operational Plan

A statement of the outcomes Council seeks to achieve and the services and projects budgeted for to achieve those outcomes and progress the achievement of the Corporate Plan.

Other Assets

Includes amounts paid in advance by Council, usually insurance premiums or registrations paid annually.

Other Liabilities

Includes amounts received in advance by Council, such as unearned revenue and lease premiums being progressively recognised as revenue over the term of the lease agreements.

Other Revenue

Refers to general sundry revenues that are not of such individual significance as to warrant separate disclosure.

Project

An activity within a function that builds, enhances and maintains Council assets or enhances Council services in order to achieve a desired outcome.

Property, plant and equipment

Council's physical assets base, including parkland, vacant land, roads, bridges, buildings, vehicles, computer equipment and infrastructure assets.

Provisions

Includes amounts owing to employees of Council in relation to employee benefits (including sick leave and long service leave) calculated in accordance with current award rates and known leave entitlements.

Rates and Utility Charges

Includes the general rates, water access, sewerage, separate charges, and waste management charges. Rates represent a charge on land. By resolution, the general and separate rates are based on the Unimproved Capital Value of the land as valued on an annual basis by the Valuer-General of Queensland.

Revenue

An increase in assets and/ or a decrease in liabilities during the budget period from providing services and other activities constituting Council's ongoing operations.

Revenue Policy

Council's strategic policy used as the basis for the development of rates and charges. It specifically outlines Council's principles in the making of rates and charges, the granting of rebates and concessions for rates and charges and the recovery of unpaid rates and charges. The policy is included in the Budget and Operational Plan document.

Revenue Statement

The Revenue Statement has been prepared using the principles approved in Council's Revenue Policy. It provides broader information on the categories of rates and charges, rebates and concessions and the recovery of unpaid rates and charges. The Statement is included in the Budget and Operational Plan document.

Separate Charge

Levied equally across all rateable properties for the Road Network Levy, Environmental Levy and Disaster Response Levy.

Subsidies and Grants

Grants and subsidies received, or receivable, from the Queensland and Commonwealth Governments to assist in the conduct of certain Council activities. Included, but not limited to, are Financial Assistance Grants, Roads to Recovery and Blackspot funding, Natural Disaster Relief and Recovery Arrangements and Library subsidies.

Trade and Other Payables

Includes trade creditors and accrued employee benefits (including annual leave and leave in lieu).

Underlying Result

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

Utility Charges

A charge for the supply by Council of cleansing services to any land, building or structure in the shire.

Whole of Life Costing

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

Working Capital Ratio

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

Zero Based Budgeting

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