



2022/23

# BUDGET

Amended December 2022







2018-2023  
FRASER COAST

# CORPORATE PLAN



*Updated July 2020*

# CONTENTS

Message from our Mayor and CEO.....	Page 1
About the Corporate Plan and Our Values.....	Page 2
Our region's divisions.....	Page 3
Our region.....	Page 4
Our organisation.....	Page 5
Our goals.....	Page 6
Our Corporate Plan themes.....	Page 7
Theme 1: Governance.....	Page 8
Theme 2: Lifestyle.....	Page 9
Theme 3: Prosperity.....	Page 10
Theme 4: Natural Environment.....	Page 11
Theme 5: Built Environment.....	Page 12
Commercial Business Units.....	Page 13



# MESSAGE FROM OUR MAYOR & CEO



**Mayor George Seymour**



**CEO Ken Diehm**

*“...reflect the importance of Council’s role in enhancing our region...”*

On behalf of our Councillors and staff, we are pleased to present Fraser Coast Regional Council’s 2018-2023 Corporate Plan.

Our Corporate Plan is the principle strategic planning document that sets the future direction for Council activities and guides the delivery of quality services to our community. It has been developed in consultation with Councillors, staff and the community and is comprised of the following themes:

- Governance- An effective organisation providing excellent service delivery through strong leadership, democratic principles and effective management of people, assets and finances.
- Lifestyle- A safe and vibrant community that promotes a preferred place to live.
- Prosperity- A strong, diversified and resilient economy that supports growth and long term employment.
- Natural environment- Minimise our environmental impact by preserving the unique natural environment the Fraser Coast has to offer.
- Built Environment- Resilient regional infrastructure that will support and cater for future growth.

These themes and the organisational focus of rebuilding our culture reflect the importance of the Council’s role in enhancing our region’s lifestyle and economy, whilst preserving the natural and built character that makes the Fraser Coast region truly remarkable and unique.

In delivering our Corporate Plan we will work together with our community and other levels of government to build better communities within the Fraser Coast region.

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*Since adopting the Corporate plan in 2018, Australia and the Fraser Coast Region has been impacted by the COVID-19 pandemic which will effect the economic and social fabric of our community for a significant period of time. The Council remains committed to achieving the themes, goals and strategies of the Corporate Plan and will specifically respond to the economic and social impacts of COVID-19 through its annual Operational Plan.*  
- July 2020

# ABOUT THE CORPORATE PLAN

The Local Government Act 2009 requires a Council to prepare and adopt a corporate plan.

The Corporate Plan for 2018-2023 is a key strategic document that provides a framework and guides Council in decision making and setting policy to prioritise and deliver services, programs and facilities to its community.

A set of key themes have been created that articulate Council's vision for the region and each has its own priority outcomes and strategies that will help us to achieve them. The key themes outlined in the Corporate Plan 2018-2023 are Governance, Lifestyle, Prosperity, Natural Environment and Built Environment.



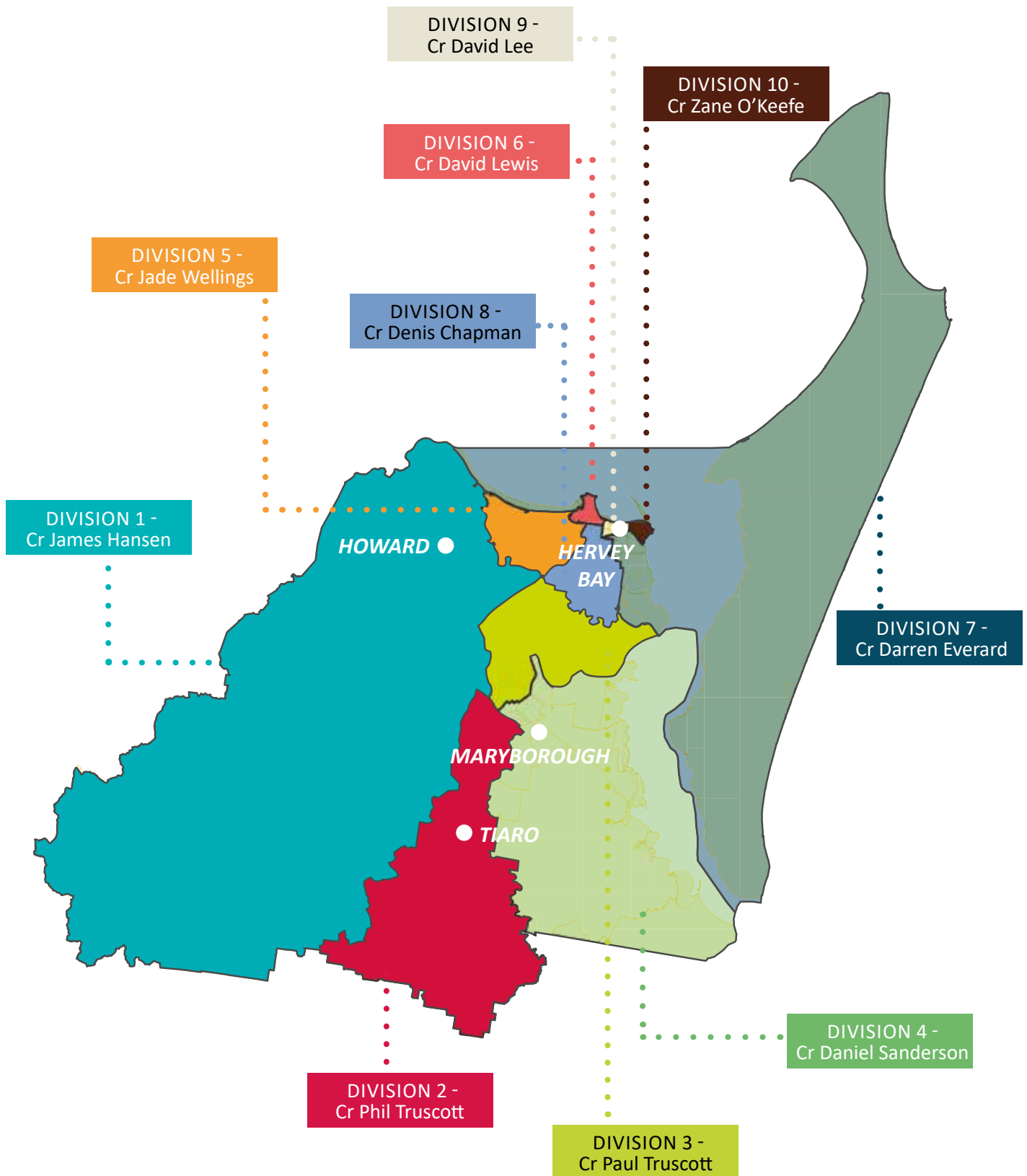
## OUR VALUES

The TRAITS acronym was developed to represent the Values we consider to be integral to the way we go about our work and serve our community and implement the strategies identified in the Corporate Plan.

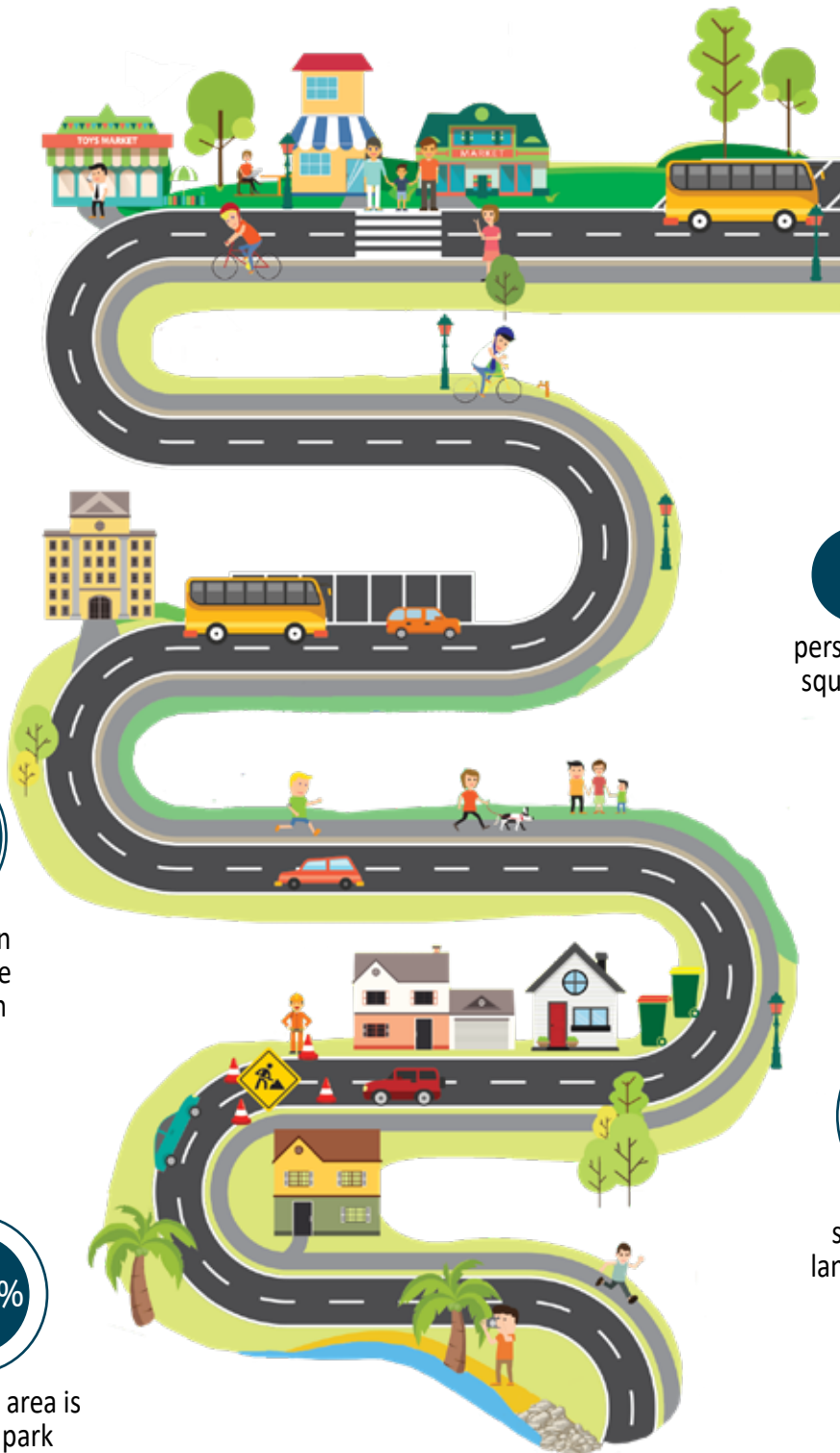
TRUST RESPECT ACCOUNTABILITY INITIATIVE TEAMWORK SERVICE



# OUR REGION'S DIVISIONS



square km is the  
land area size of our  
region





# OUR ORGANISATION



# OUR GOALS

In the development of this plan we have reviewed and renewed our corporate goals in line with Council's new direction and organisational culture.

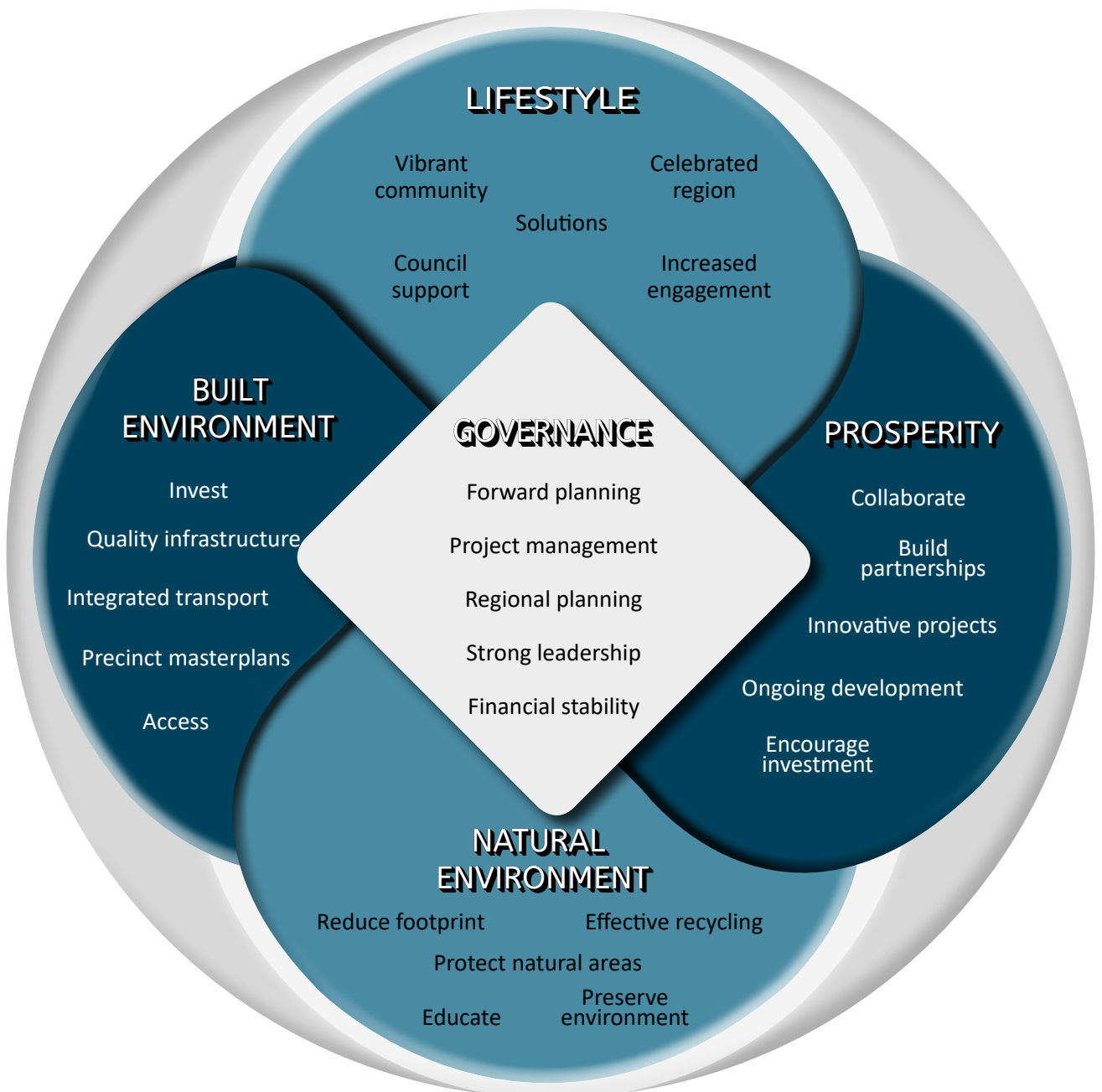
The goals of the Fraser Coast Regional Council are the result of consultation with the community and staff and represent the overarching vision that we share for the Fraser Coast region.

- To be a diverse, strong and well governed region of vibrant places, with an innovative and diverse economy and connected as a whole by our community spirit and respect for our natural environment.
- To make a positive difference for the region and the lives of our community members by ensuring we provide a service that is forward looking and well managed.





# OUR CORPORATE PLAN THEMES





## Theme 1: GOVERNANCE

*An effective organisation providing excellent service delivery through strong leadership, democratic principles and effective management of people, assets and finances.*

### Outcomes



#### 1. Leadership in advocacy with government and industry.

##### *Strategies:*

1. Active participation in regional planning across a range of industries.
2. Deliver strong leadership and advocacy on behalf of the community.
3. Lead a democratic organisation elected by the community who carry out duties in a transparent and conciliatory way.
4. Collaborate with Wide Bay Burnett Regional Organisation of Councils.



#### 2. Strong governance of council activities.

##### *Strategies:*

1. Implement effective strategic management and governance frameworks.
2. Improve focus on forward planning and project management practices.



#### 3. An effective and valued workforce.

##### *Strategies:*

1. Embed a values based culture.
2. Manage workplace health and safety as a priority activity.
3. Enhance customer service.
4. Promote continuous improvement.



#### 4. Strong Financial Management.

##### *Strategies:*

1. Focus on long term financial sustainability.

### How we will measure our performance

#### *Direct (Council has control of the measure):*

- Achieve statutory financial indicators
- Employee Performance and Engagement Survey
- Delivery of capital works program
- Achievement of Operational Plan targets
- Community satisfaction





## Theme 2: LIFESTYLE

*A safe and vibrant community that promotes a preferred place to live.*

### Outcomes



#### 1. An engaged community whose voice is heard.

##### *Strategies:*

1. Implement opportunities to effectively engage, educate and inform the community.



#### 2. A vibrant community focused on cultural diversity and community participation.

##### *Strategies:*

1. Promote community driven activities with strong council support or partnership.
2. Encourage increased volunteer support and engagement in community activities.
3. Improve accessibility to key locations including the beach, foreshore, cultural and historical infrastructure and events.
4. Increase engagement with multi-cultural communities.



#### 3. A community that values its arts, heritage and cultural diversity.

##### *Strategies:*

1. Provide facilities and promote activities which celebrate the arts and heritage across the region.
2. Support cultural events that highlight the cultural diversity of the region.



#### 4. A safe, active and healthy community.

##### *Strategies:*

1. Support safety programs to address areas of need and crime prevention.
2. Advocate and provide solutions for current and emerging social issues.
3. Manage an appropriate number of recreational facilities.
4. Identify and support a range of emerging and major events.

### How we will measure our performance

#### *Direct (Council has control of the measure):*

- Increased volunteer hours at Council events
- Increasing participation in Council supported community programs
- Community satisfaction

#### *Influence (Council has influence as external factors can impact measure):*

- Increasing participation in events and festivals



## Theme 3: PROSPERITY

*A strong, diversified and resilient economy that supports growth and long-term employment.*

### Outcomes



#### 1. A Strong, diversified and innovative economy.

##### *Strategies:*

1. Actively work towards partnership with industry bodies, all levels of government and private sector to develop innovative projects that support economic development.
2. Promote Smart Communities for collaborative innovative solutions and entrepreneurship.



#### 2. A growing Tourism industry that capitalises on the full range of opportunities.

##### *Strategies:*

1. Investigate expansion of marine and land based tourism opportunities.
2. Work in collaboration with tourism industry bodies, local businesses and all levels of government to build successful visitor experiences.
3. Develop an approach across the region to capitalise on increased tourism.



#### 3. Strong jobs growth.

##### *Strategies:*

1. Work in collaboration with educational institutes and government agencies to support skills development and employment opportunities.
2. Promote buy locally within the region and support existing businesses and industry.
3. Identify and attract new business opportunities to the Fraser Coast region.



#### 4. Carefully managed locations and precincts.

##### *Strategies:*

1. Ongoing development of precinct masterplans to provide a strategic approach to facilitate economic growth.
2. Promote the Fraser Coast as a preferred location for industry investment.

### How we will measure our performance

#### *Direct (Council has control of the measure):*

- Delivery of Smart Communities initiatives

#### *Influence (Council has influence as external factors can impact measure):*

- Increased employment
- Increased tourism nights
- Increasing length of tourist stays
- Number of operating businesses
- Increased visitor spend



## Theme 4: NATURAL ENVIRONMENT

*Minimise our environmental impact by preserving the unique natural environment the Fraser Coast has to offer.*

### Outcomes



#### 1. Sustainable practices are applied to all Council operations.

##### *Strategies:*

1. Guide the reduction of Council's environmental footprint.
2. Incorporate renewable energy elements into all Council activities.
3. Prepare for climate adaptation and manage climate change hazards and risks.



#### 2. Manage waste in a sustainable way.

##### *Strategies:*

1. Deliver efficient and sustainable waste management services.



#### 3. Easy access for all to the natural assets of the region.

##### *Strategies:*

1. Improve access and recreational facilities across a range of natural assets.
2. Pursue options to enhance vibrant open spaces suitable for community living.



#### 4. Protection and enhancement of our natural environment assets.

##### *Strategies:*

1. Deliver Council's water and wastewater programs in accordance with environmental standards.
2. Implement and maintain environmental management plans across the region.

### How we will measure our performance

#### *Direct Council has control of the measure):*

- Improvements in Council's environmental footprint
- Increased use of renewable energy for Council assets
- Environmental quality standards achieved
- Decreased Council energy consumption

#### *Influence (Council has influence as external factors can impact measure):*

- Improved recycling rates
- Improved water quality





## Theme 5: BUILT ENVIRONMENT

*Resilient regional infrastructure that will support and cater for future growth.*

### Outcomes



1. Integrated planning to support current and future needs of the region and growth.

*Strategies:*

1. Develop strategic land use and infrastructure plans.
2. Deliver well planned infrastructure that is sustainable and contributes to vibrant communities.
3. Establish and implement asset management planning to ensure asset longevity.
4. Deliver community venue facilities to support regional growth.



2. Quality transport networks to support access across the region.

*Strategies:*

1. Develop an integrated transport network that enhances connectivity, accessibility and effective movement.



3. Water, wastewater and stormwater networks that support the current and future needs of the community.

*Strategies:*

1. Develop and manage networks and services for future growth and demand.
2. Maximise beneficial reuse of wastewater by-products.
3. Establish and maintain networks to provide high quality water and wastewater.



4. Transport provisions that service the wider community.

*Strategies:*

1. Advocate and collaborate with transport stakeholders and government agencies for improvements in public and private transport services and investment in infrastructure.

### How we will measure our performance

*Direct (Council has control of the measure):*

- Achieve statutory water and wastewater performance requirements
- Asset management effectiveness
- Delivery of capital works programs
- Traffic model updated



# COMMERCIAL BUSINESS UNIT

Wide Bay Water is a commercial business unit of the Fraser Coast Regional Council providing water and sewerage services to the Fraser Coast.

Wide Bay Water's major operating assets include one dam and three weirs, four water treatment plants, eight wastewater treatment plants and two integrated reuse schemes. Services provided include management of Wide Bay Water's raw water supply schemes and its customers, water treatment and distribution, sewerage collection and treatment and effluent reuse. Wide Bay Water is governed by an Executive Management team and Non- Executive Advisory Committee that consists of external members and Councillors. The organisation continues to adopt best-practice standards in service and performance delivery.

Wide Bay Water's vision is to be an efficient customer-focused business developing and delivering sustainable water services for the benefit of the Fraser Coast community

To address key strategies within the Fraser Coast Regional Council Corporate Plan, Wide Bay Water will;

- Supply safe water in an ecologically sustainable manner by planning, designing, constructing, operating and maintaining its water catchments, treatment and distribution system to an industry acceptable standard;
- Process wastewater in an ecologically sustainable manner by planning, designing, constructing, operating and maintaining systems for the collection, treatment, disposal and reuse of wastewater and biosolids.







Fraser Coast  
REGIONAL COUNCIL

Building better communities together.



2022/23

# OPERATIONAL PLAN

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# Our Goals



*To make a positive difference for the region and the lives of our community members by ensuring we provide a service that is forward looking and well managed.*



*To be a diverse, strong and well governed region of vibrant places, with an innovative and diverse economy and connected as a whole by our community spirit and respect for our natural environment.*



# About Our Operational Plan

Our Operational Plan is an annual planning document that purposefully assist Council towards giving expression to our Corporate Plan 2018 – 2023 by setting out key activities and initiatives for each financial year.

Council is required under the *Local Government Act 2009* and the *Local Government Regulation 2012* to adopt an annual Operational Plan.

## The Plan must be:

- Consistent with our annual budget; and
- State how we will:
  - » Progress the implementation of the 5-year corporate plan during the period of the annual operational plan; and
  - » Manage operational risks

# Managing Operational Risk

Fraser Coast Regional Council is committed to the principles of risk management and to the alignment and integration of these principles into all aspects of Council's functions and operations, including effective decision making and planning at all levels of Council.

Council promotes a consistent approach to Risk Management within the organisation, and supports risk identification, assessment, control, monitoring and review in accordance with Council's Risk Management Policy, associated Procedures and tools.

Internal audits and reporting to the Audit and Risk Committee provide Council with an avenue for monitoring and reviewing the Risk Management Framework, assists in the identification of trends and provides assurance that Council's risk appetite is effectively incorporated into the achievement of its strategic and operational goals and objectives.



Building better communities together.



# Key Strategic themes

## LIFESTYLE

A safe and vibrant community that promotes a preferred place to live.

## GOVERNANCE

An effective organisation providing excellent service delivery through strong leadership, democratic principles and effective management of people, assets and finances.

## BUILT ENVIRONMENT

Resilient regional infrastructure that will support and cater for future growth.



## PROSPERITY

A strong, diversified and resilient economy that supports growth and long term employment.

## NATURAL ENVIRONMENT

Minimise our environmental impact by preserving the unique natural environment the Fraser Coast has to offer.

# 1. Governance



INITIATIVE	MEASURE	DEPARTMENT	TARGET QTR			
			1	2	3	4
<i>1. Leadership in advocacy with Government and industry</i>						
<b>1. Active participation in regional planning across a range of industries</b> - Participate in the development of the State Government Regional Plan.	Council requirements have been communicated	Tourism, Economic Development & Partnerships				•
<b>2. Deliver strong leadership and advocacy on behalf of the community</b> - Deliver Range and Level of Services review - Phase 2.  - Deliver stage 2 and 3 of the Local Laws Review Project.	Phase completed  Stages completed	Corporate Projects & Asset Management  Governance & Customer Service				•  •
<b>3. Lead a democratic organisation elected by the community who carry out duties in a transparent and conciliatory way</b> - Provide professional development and ongoing training for Councillors.	Development and training sessions delivered	Office of the CEO				•
<b>4. Collaborate with Wide Bay Burnett Regional Organisation of Councils</b> - Ongoing participation in WBBROC meetings and initiatives.	Initiatives completed	Office of the CEO				•
<i>2. Strong governance of council activities</i>						
<b>1. Implement effective strategic management and governance frameworks</b> - Deliver new organisational enforcement guidelines and manual. - Review the Risk Management Framework and Risk Appetite Statements.  - Complete next stage of Council core Information & Communication Technology (ICT) systems replacement.	Documents approved Documents approved  Systems replaced	Regulatory Services Governance & Customer Service Information Services		•	• •	
<b>2. Improve focus on forward planning and project management practices</b> - Development of a new Corporate Plan.	Plan approved	Governance & Customer Service			•	

# 1. Governance



INITIATIVE	MEASURE	DEPARTMENT	TARGET QTR			
<i>3. An effective and valued workforce</i>			1	2	3	4
<b>1. Embed Values based culture</b> - Deliver regular internal CEO Engagement Forums with staff.  - Conduct an Employee Survey.	Forums conducted	Organisational Development & Culture				•
	Program completed	Organisational Development & Culture				•
<b>2. Manage workplace health and safety as a priority activity</b> - Provide a safe and well maintained fleet.	Respond to service requests within 14 days.Fleet Capital Program Expenditure >85%, Commitments >95%	Capital Delivery				•
<b>3. Enhance customer service</b> - Implement improvements to foster online engagement with customer.  - Conduct a Customer Survey.	Improvements implemented	Governance & Customer Service				•
	Project completed	Governance & Customer Service			•	
<b>4. Promote continuous improvement</b> - Improve fleet utilisation through Council's fleet telematics system.	Improvements identified	Capital Delivery				•
<i>4. Strong financial management</i>						
<b>1. Focus on long term financial sustainability</b> - Deliver the budget and long term financial plan.	Budget and Plan approved	Financial Services				•



## 2. Lifestyle

INITIATIVE	MEASURE	DEPARTMENT	TARGET QTR			
			1	2	3	4
<i>1. An engaged community whose voice is heard</i>						
<b>1. Implement opportunities to effectively engage, educate and inform the community</b> - Deliver a public awareness program for swimming pool safety. - Deliver a public awareness program for vegetation clearing.	Program delivered	Regulatory Services				•
	Program delivered	Regulatory Services				•
<i>2. A vibrant community focused on cultural diversity and community participation</i>						
<b>1. Promote community driven activities with strong council support or partnership</b> - Review of the Fraser Coast Regional Council Grants Policy.	Policy renewed	Tourism, Economic Development & Partnerships				•
<i>3. A community that values its arts, heritage and cultural diversity</i>						
<b>1. Provide facilities that promote activities which celebrate the arts and heritage across the region</b> - Launch biennial Fraser Coast National Art Prize. - Commence Artist Residency program (across cultural venues).	Competition completed	Community & Culture				•
	Program commenced	Community & Culture				•
<b>2. Support cultural events that highlight the cultural diversity of the region</b> - Continued support of NAIDOC week. - Develop an advanced Reconciliation Action Plan.	Support provided	Community & Culture				•
	Project completed	Community & Culture				•
<i>4. A safe, active and healthy community</i>						
<b>1. Support safety programs to address areas of need and crime prevention</b> - Review the CCTV Network in partnership with Queensland Police Service.	Program completed	Information Services				•
<b>2. Advocate and provide solutions for current and emerging social issues</b> - Develop and implement a new barking dog process. - Complete refurbishment of Main Hall at Maryborough Showgrounds & Equestrian Park. - Activate Disability Week Across Fraser Coast.	Process implemented	Regulatory Services	•			
	Project completed	Community & Culture				•
	Initiative implemented	Community & Culture	•			
<b>3. Manage an appropriate number of recreational facilities</b> - Deliver the staging plan and infrastructure design for the Fraser Coast Sports Precinct Master Plan.	Plan completed	Corporate Projects & Asset Management	•			
<b>4. Identify and support a range of emerging and major events.</b> - Develop a new Event Application Process.	Process implemented	Tourism, Economic Development & Partnerships				•

### 3. Prosperity

INITIATIVE	MEASURE	DEPARTMENT	TARGET QTR			
<i>2. A growing tourism industry that capitalises on the full range of opportunities</i>			1	2	3	4
<b>2. Work in collaboration with tourism industry bodies, local businesses and all levels of government to build successful visitor experiences</b> - Continue support of Fraser Coast Tourism and Events.	Program supported	Tourism, Economic Development and Partnerships				•
<i>3. Strong job growth</i>						
<b>3. Identify and attract new business opportunities to the Fraser Coast region</b> - Deliver the Staged Development of the Moonaboola Industrial Estate.  - Support Jobs Ready Program.	Project completed	Corporate Projects & Asset Management				•
	Program completed	Tourism, Economic Development and Partnerships				•

## 4. Natural Environment

INITIATIVE	MEASURE	DEPARTMENT	TARGET QTR			
<i>1. Sustainable practices are applied to all Council operations</i>			1	2	3	4
<b>3. Prepare for climate change adaptation and manage climate changes hazards and risks</b> - Seek statutory approvals to source sand from Dayman Spit for beach nourishment activities.	Project completed	Infrastructure Planning				●
<i>2. Manage waste in a sustainable manner</i>						
<b>1. Deliver efficient and sustainable waste management services</b> - Encourage kerbside recovery through bin sizing and pricing (Waste Strategy action 2.3). - Conduct a Waste Characterisation Study to inform future waste diversion feasibility assessments. - Contribute to the development of a Regional Waste Management Plan.	Program completed	Waste Services				●
	Program completed	Waste Services				●
	Management Plan completed	Waste Services				●
<i>4. Protection and enhancement of our Natural Environment Assets</i>						
<b>2. Implement and maintain environmental management plans across the region</b> - Draft and adopt a management strategy for African Tulip Trees on the Fraser Coast. - Progress tree planting in line with Council's goal of 100,000 trees by 2030. - Progress removal of African Tulip Trees ( <i>Spathodea campanulata</i> ) on Council Controlled land by June 2024. - Review the Biosecurity Plan including an awareness campaign for Rats Tail Grass. - Progress with the implementation plan for Coastal Futures Strategy.	Strategy approved	Regulatory Services		●		
	Trees planted	Open Space & Environment				●
	Trees removed	Open Space & Environment				●
	Program completed	Regulatory Services				●
	Commence implementation plan	Infrastructure Planning				●



## 5. Built Environment

INITIATIVE	MEASURE	DEPARTMENT	TARGET QTR			
<i>1. Integrated planning to support current and future needs of the region and growth</i>			1	2	3	4
<b>1. Develop strategic land use and infrastructure plan</b>						
- Deliver Stage 2 of the Fraser Coast Planning Scheme review.	Stage completed	Planning & Growth				•
- Construct Boundary Road Extension.	Deliverables completed	Capital Delivery				•
<b>2. Deliver well planned infrastructure that is sustainable and contributes to vibrant communities</b>						
- Deliver Flood and Drainage Studies in priority catchments.	Studies completed	Engineering Services				•
- Deliver Stage 2 of the Local Government Infrastructure Plan review.	Plan reviewed	Planning & Growth				•
- Advance the delivery of the Infrastructure Services Civil Design Program to enable improved planning of the Infrastructure Services Capital Budget.	Planning improved	Capital Delivery				•
- Commence construction on Beachfront Tourist Parks in accordance with Masterplan.	Construction commenced	Property & Commercial Services				•
<b>3. Establish and implement asset management planning to ensure asset longevity</b>						
- Development of Infrastructure Services asset management improvement plan.	Plan approved	Infrastructure Planning				•
- Develop Waterbody Management Strategy implementation plan.	Plan approved	Infrastructure Planning				•
- Development of Asset Management Plan 04 - Clearwater Reservoirs.	Document approved	Network Operations				•
- Commence Development of Asset Management Plan 05 - Water Network Assets.	Document commenced	Network Operations				•
- Refinement of Enterprise Asset Management - Water Assets Register.	Register updated	Network Operations				•
- Refinement of Works Management System.	System updated	Network Operations				•
- Develop and implement an Asset Management Policy & Strategic Asset Management Plan for Council.	Plan approved	Corporate Projects & Asset Management				•
<b>4. Deliver community venue facilities to support regional growth</b>						
- Complete detailed design for Hervey Bay Library and Administration Building (Hinkler Deal).	Design completed	Corporate Projects & Asset Management		•		
- Complete detailed design for the Maryborough Library and Administration building.	Design completed	Corporate Projects & Asset Management				•
- Complete review of Airport master plans for Hervey Bay and Maryborough airports.	Review completed	Property & Commercial Services			•	

## 5. Built Environment


INITIATIVE	MEASURE	DEPARTMENT	TARGET QTR			
<i>2. Quality transport networks to support access across the region</i>			1	2	3	4
<b>1. Develop an integrated transport network that enhances connectivity, accessibility and effective movement</b> <ul style="list-style-type: none"> <li>- Deliver traffic modeling scenarios within the Hervey Bay City Centre Masterplan area.</li> <li>- Prepare concept designs for priority road corridors.</li> </ul>	Model completed	Engineering Services				•
	Design completed	Engineering Services				•
<i>3. Water, waste water and storm water networks that support the current and future needs of the community</i>						
<b>1. Develop and manage networks and services for future growth and demand</b> <ul style="list-style-type: none"> <li>- Water Integrated Urban Water &amp; Sewerage Growth Strategy (Fraser Coast Water &amp; Sewerage Strategy).</li> <li>- Preliminary Evaluation and Business Case development of a Fraser Coast Water Grid.</li> </ul>	Strategy approved	Engineering & Technical Services				•
	Document completed	Engineering & Technical Services				•
	Submission completed	Engineering & Technical Services				•
<b>3. Establish and maintain networks to provide high quality water and wastewater</b> <ul style="list-style-type: none"> <li>- Digital Technology Strategy Water Operations Technology.</li> </ul>	Strategy approved	Network Operations & Maintenance				•
<i>4. Transport provisions that service the wider community</i>						
<b>1. Advocate and collaborate with transport stakeholders and government agencies for improvements in public and private transport services and investment in infrastructure</b> <ul style="list-style-type: none"> <li>- Renegotiate conditional agreement and deliver road maintenance performance contract with TMR.</li> <li>- Collaborate with department of Transport and Main Roads to develop an integrated transport strategy for Fraser Coast.</li> </ul>	Contract signed	Operations				•
	Progress with Strategy	Engineering Services				•









A Business Unit of  Fraser Coast  
REGIONAL COUNCIL

water today  water tomorrow

2022/23

# Annual Performance Plan

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About Us	3
Purpose	3
Business Objectives	4
Values	5
Nature and scope of the significant business activity	6
Customer Service	7
Financial and Non-Financial Performance Targets	8-10
Community Service Obligations	11
Proposed Major Investments	12
Financial Structure	13-14
Delegated Authority	15-16
Reporting Framework	17
Attachments	18-19





## ABOUT US

Wide Bay Water is a customer-focused Business Unit of Council delivering sustainable water and sewerage services to build better communities on the Fraser Coast.

As a business unit, Wide Bay Water operates in accordance with the principles of commercialisation, as detailed in the *Local Government Act 2009*.

Wide Bay Water is governed by an Advisory Committee appointed by Council, and Executive Team reporting to the Fraser Coast Regional Council Chief Executive Officer.

This Annual Performance Plan has been prepared in accordance with s175 of the *Local Government Regulation 2012* and presents the business objectives and targets that will guide Wide Bay Water's performance over the 2022/23 financial year.

## PURPOSE

*Wide Bay Water's purpose  
is to be an efficient  
customer-focussed business  
developing and delivering sustainable  
water services  
for the benefit of the  
Fraser Coast community.*

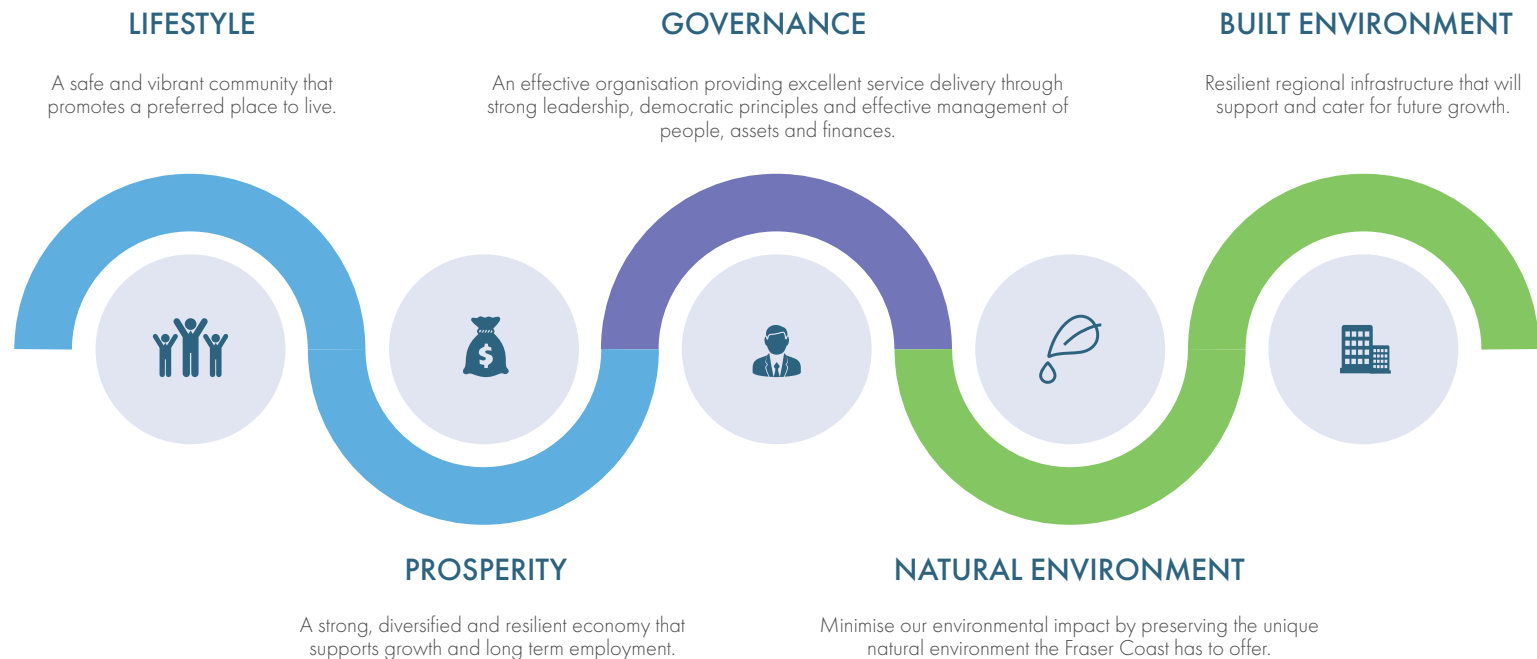




# Business Objectives

In 2022/23 Wide Bay Water is focused on contributing toward the achievement of Council's Corporate Plan 2018/2023 Themes and Objectives.

To do this we aim to meet the financial and non-financial performance targets, as detailed within this Annual Performance Plan, as well as deliver the Corporate initiatives assigned to Wide Bay Water within Council's Operational Plan 2022/23.



# Values

The TRAITS acronym represents the values we consider to be integral to the way we interact as a business, the way we go about our work, and the expectations on how we will serve our community.



# TRAITS

**Trust**  
**Respect**  
**Accountability**  
**Initiative**  
**Teamwork**  
**Service**

# Nature and scope of the significant business activity

The nature and scope of the water and sewerage services provided by Wide Bay Water includes:

## WATER SUPPLY SERVICE



Water Storages and Catchment (one dam and four weirs);



Four Water Treatment Plants;



17 Reservoirs Sites;



1148km of Water mains;



20 Pump Stations;



Reticulated Supply Network;



38,280 Water Service Connections.

## SEWERAGE SERVICE



805km of Sewerage Mains;



123 Pump Stations;



Eight Sewage Treatment Plants;



74km of Effluent Mains;



Integrated Effluent Reuse System including eight Hardwood Tree Plantations and external customers.

# Customer Experience

Customer focus will be reflected not only in the achievement of our service standards and customer charter, but in the application of our values in every customer interaction.

Section 115 of the *Water Supply (Safety & Reliability) Act 2008* requires water service providers to prepare a Customer Service Charter for its water and sewerage services. It also requires the service provider to clearly state the level of service to be provided to customers, the process for service connection, billing, metering, accounting, customer consulting, complaints and dispute resolution.

The Customer Service Standard can be accessed at [www.frasercoast.qld.gov.au/wide-bay-water-reporting](http://www.frasercoast.qld.gov.au/wide-bay-water-reporting)

The Customer Service Charter is prepared in accordance with Regulator Guidelines. It is reviewed every five years in consultation with our Customers.

For 2022/23 Wide Bay Water aims to provide a customer experience consistent with its Customer Service Charter and the Non-financial Performance Indicators defined in this Annual Performance Plan.



# Financial and Non-Financial Performance Targets

TABLE 1. FINANCIAL PERFORMANCE

INDICATOR	FREQUENCY	UNIT	TARGET	EXPLANATION	CALCULATION
Operating Surplus Ratio	Annual	%	20%	Indicates the extent to which revenues (utility charges, fees & charges etc.) raised cover operational expenses (employee, materials & services, depreciation & loan interest payments) which is then available for capital funding or other purposes. It represents % of profit each \$ of revenue generates.	Net result (excluding capital items) divided by total operating revenue (excluding capital items)
Dividend Ratio	Annual	%	20	The dividend payout ratio is the amount of dividends paid to owners (FCRC) relative to the amount of total net income of the entity. The amount that is not paid out in dividends is held to fund growth. The amount that is kept is called retained earnings.	Dividend/Net Profit After Tax
Debt Servicing Ratio (I&R / revenue)	Annual	%	<30%	The debt service coverage ratio, also known as "debt coverage ratio", is the ratio of cash available to debt servicing for loan interest & principal payments. It is used as a measurement of an entity's ability to produce enough cash to cover its debt repayments. It is the % of revenue used to repay debt.	Interest & Redemption Payments/Revenue
Interest Cover (EBITDA/interest expense)	Annual	Times	>8	Times interest coverage ratio is a measure of an entities ability to honor its debt payments. It may be calculated as either EBIT or EBITDA divided by the total interest payable.	EBITDA (earnings before interest, tax, depreciation & amortisation)/ Interest Expense
<b>Total Distribution to FCRC</b>	<b>Annual</b>	<b>\$m</b>	<b>\$13.71</b>		
- Dividends			<b>\$5,200,000</b>	Paid to Owner (FCRC) from after tax profits	Refer "Dividend Ratio" above
- Tax			<b>\$9,000,000</b>	Paid to Owner (FCRC)	In accordance with LGTER regime legislation
- Competitive Neutrality			<b>\$517,050</b>	In accordance with the Competitive Neutrality principles contained in <i>Local Government Act 2009</i> & <i>Local Government Regulation 2012</i>	Based on calculated 5 year ave. debt margin on QTC borrowing rate

## TABLE 2. NON-FINANCIAL PERFORMANCE

NON-FINANCIAL PERFORMANCE INDICATORS		
Hervey Bay & Maryborough	Unit	Target
<b>Water</b>		
<b>Continuity and reliability of water supply</b>		
Time for restoration of service within five hours – percentage of unplanned incidents	%	95%
Minimum water pressure at the property boundary for 99% of connected properties (on enquiry or complaint)	kPa	200
Minimum flow at the property boundary for 90% of connected properties (on enquiry or complaint)	L/min	>20
System water loss	ILL	1.5
<b>Water quality</b>		
Water at the point of delivery will meet National Health and Medical Research Council Health Guidelines for Australian Drinking Water	%	100%
Water quality (physical and chemical parameters) at the point of delivery will meet National Health and Medical Research Council Aesthetic Drinking Water Guidelines (not including chlorine, taste or odour)	%	>95%
<b>New service connections - water</b>		
Installation of all 20mm and 25mm diameter property connections within maximum 20 working days.	%	95%
Service connections greater than 25mm diameter.		
(a) Design & notification of construction price (average time from completed application).	Working Days	10
(b) Construction time (average time from payment of fees) subject to building and development regulations being met.	Working Days	20



**TABLE 2. NON-FINANCIAL PERFORMANCE**

NON-FINANCIAL PERFORMANCE INDICATORS		
Sewerage	Unit	Target
Effective transport of waste		
Total sewage overflows per 100km main	Number Per Annum	<10
Sewage overflows on to customer property per 1,000 connections	Number Per Annum	<5
Sewer odour complaints per 1,000 connections	Number Per Annum	<10
Effluent complies to Environmental Licence	%	100%
Effluent reuse as percentage of Average Dry Weather Flow	%	90%
New service connections- sewer		
Completion of new sewer connections.		
(a) Design & notification of construction price (average time from completed application).	Working Days	10
(b) Construction time (average time from payment of fees) subject to building and development regulations being met.	Working Days	20
Queensland Government – Reportable Indicators		
QG 4.5 - Total water main breaks per 100km of water main	Number Per Annum	<20
QG 4.6 - Total sewerage main breaks and chokes per 100km sewerage main	Number Per Annum	<60
QG 4.7 - Incidence of unplanned water service interruptions to supply per 1000 connected properties	Number Per Annum	<100
QG 4.8 - Average response time for incidents causing an interruption to water supply	Minutes	<60
QG 4.9 - Average response time for incidents causing an interruption to sewerage collection	Minutes	<60
QG 4.10 - Drinking water quality complaints per 1000 connected properties	Number Per Annum	<5
QG 4.11 - Total water and sewerage complaints per 1000 connected properties	Number Per Annum	<40

# Community Service Obligations

A Community Service Obligation is as an obligation the local government imposes on a business entity that is not in the commercial interest of the entity to do.

Wide Bay Water provides a number of community service obligations to the Fraser Coast community, from utility charge

concessions to development incentives and discounts, and the Fraser Coast Regional Council compensates Wide Bay Water for the cost of providing these community service obligations.

Community Service Obligations are reviewed on an annual basis as part of the development of the annual budget and in 2022/23 are forecast to include:

COMMUNITY SERVICE OBLIGATION	ESTIMATED ANNUAL COST	REFERENCE
Utility charge concession/discount – community group	\$561,000	Community Group Concession Policy v16
Utility charge concession - other	\$10,000	Water Charge Relief Policy v6
Developer Contribution – discount/incentive	\$80,000	Infrastructure Charges Incentives Administrative Policy v8




# Proposed Major Investments

MAJOR INVESTMENTS PLANNED FOR THE 2022/23 FINANCIAL YEAR INCLUDE:


## WATER SUPPLY

Water Pump Stations **\$1.73M** 


Water Reservoirs **\$0.54M** 

Water Mains - Non-trunk **\$5.37M** 

Water Treatment **\$4.09M** 

Water Collection **\$0.99M** 

## SEWERAGE


Sewerage Pump Stations **\$0.13M** 

Sewerage Collection - Trunk **\$1.18M** 

Sewerage Collection - Non-trunk **\$0.48M** 

Sewerage Treatment **\$5.94M** 

## EFFLUENT REUSE

Effluent Reuse **\$0.33M** 



# Financial Structure

Wide Bay Water shows as separate units within Fraser Coast Regional Council's financial ledgers.

## CAPITAL STRUCTURE

The consolidated capital structure of Wide Bay Water will comprise community equity to the value of assets less liabilities.

The 10-year Debt to Debt + Equity level shall be in the range of 35-55%.

## PHYSICAL ASSETS

In accordance with the initial Wide Bay Water establishment plan, the capital structure of Wide Bay Water will include all current and non-current assets and liabilities and equity shown in the financial statements.

## MONETARY ASSETS

All current monetary assets as recorded for Wide Bay Water activities shall be managed by Fraser Coast Regional Council's Financial Services section.

## WORKING CAPITAL FACILITY

Fraser Coast Regional Council maintains a working capital facility for Wide Bay Water. The interest rates to be applied to short term working capital balances held by Fraser Coast Regional Council on behalf of Wide Bay Water shall be as follows:

**Credit Balances** – Interest will be payable by Fraser Coast Regional Council monthly in arrears on the working capital balance held after adjusting for the monthly Wide Bay Water financial performance. The interest rates applied will be based on Council's average monthly return for term deposits as published in the Monthly Investment Report less a 0.1% management fee.

**Overdrawn Balances** – Interest will be payable by Wide Bay Water monthly in arrears on the working capital balance held after adjusting for the monthly Wide Bay Water financial performance. The interest rate applied will be based on the Queensland Treasury Corporation Working Capital rate plus a calculated debt guarantee margin using the margin as calculated quarterly by Queensland Treasury Corporation.

The working capital facility is not intended to be a substitute for long term fixed borrowing therefore an overdrawn balance exceeding \$5M in any one month or \$1M in any three consecutive months will be a trigger for raising a long term fixed interest rate loan.

## LOANS

Wide Bay Water will use debt to fund large infrastructure projects associated with the generation of revenue in line with corporate guidelines and Fraser Coast Regional Council direction.

Wide Bay Water has a loan balance of \$37,620,030 as at 30 April 2022. The projected borrowing for 2022/23 are \$8M

## GRANTS AND SUBSIDY

Wide Bay Water will optimise the use of available grants and subsidies by managing the forward planning of future works programs.

## RECOGNITION OF ASSETS

Assets will be recognised using industry standards and the methodologies developed through Council's asset valuation policy, the *Local Government Regulation 2012*, and the Australian Accounting Standards.

## DEPRECIATION

Wide Bay Water will depreciate its assets in accordance with the Australian Accounting Standards having regard for contemporary depreciation methods.

## PRICING POLICIES

Wide Bay Water will price its services in accordance with National Competition Policy methodologies and Fraser Coast Regional Council policies. This may include introducing additional user type fees and charges.

Water charges are set as a two-part tariff – an access charge and a consumption charge.

Sewerage charges are set as one tariff based on sewer units.

Commercial and industrial properties are charged on a per lot and/or per pedestal or equivalent pedestal (urinal) basis.

## FINANCIAL OBLIGATIONS TO COUNCIL

Wide Bay Water will provide to Council a surplus made up of dividend, income tax, competitive neutrality adjustments and internal debt finance structuring.

Tax on operating capability is in accordance with the Local Government Tax Equivalents Regime guidelines.

Dividend: The annual dividend from Wide Bay Water to Council will be determined by Council each year as part of the budget process and generally be in line with its net profit after tax target percentage. WBW will endeavor to provide the maximum value of the dividend to Council each year.

In the draft budget WBW will propose a dividend amount having regard to its ability to fund its planned capital works for the year from operating cash flow and debt (internal or external),

provided it does not exceed a debt/equity ratio in the range of 35%–55% or as otherwise approved by council.

To achieve the surplus the following parameters will need to be considered:

- Revenue: Water and sewerage increased in line with long-term pricing and financial modelling of Maximum Allowable Revenue.
- Revenues should be modelled to meet the requirements and commercial rates of return required by National Competition Policy reforms.
- Expenses: Wages increases in line with Enterprise Bargaining Agreement and commercial activity needs.
- Goods and services increased by no greater than Consumer Price Index, growth and environmental or legislative influences.

## DEVELOPER CONTRIBUTED ASSETS

Donated assets will be recorded as revenue and the value recorded to the balance sheet as a non-current asset. Donated assets will be recorded in the electronic asset register and as constructed data recorded in the GIS system.





# Delegated Authority

An important aspect of Wide Bay Water's operating environment is the allocation of roles and responsibilities in Water and Sewerage service delivery between Wide Bay Water and Fraser Coast Regional Council.

Council is ultimately accountable for water and sewerage service delivery to the Fraser Coast. Wide Bay Water is responsible for operational performance against established service standards and targets.

The governance model between Fraser Coast Regional Council and Wide Bay Water determines the appropriate delegation of accountabilities and responsibilities that maximise the opportunity of achieving the business objective and performance targets in this plan.

Accordingly, the governance model between Fraser Coast Regional Council and Wide Bay Water for core business activities is consistent with the following separation:

- **Environmental, Technical and Service Standards** – Fraser Coast Regional Council are accountable to the community for water and sewerage service outcomes against these requirements. Wide Bay Water are responsible for implementing and reporting corporate, business and operating plans to achieve these service standards.
- **Economic and Technical Regulation** – Fraser Coast Regional Council are accountable to the community for the economic

and financial performance and outcomes, and health of the infrastructure, providing water and sewerage services to the Fraser Coast community.

Fraser Coast Regional Council provides Wide Bay Water with clear responsibilities and performance standards for its operations through the setting of Wide Bay Water's economic regulatory regime including,

- the allowed price, increases or decreases,
- required rate of return on capital,
- expected dividends, and
- performance of Community Service Obligations.

## WIDE BAY WATER ADVISORY ROLE TO FRASER COAST REGIONAL COUNCIL

It is important that Wide Bay Water does not determine its own environmental, technical and customer service standards while also being responsible for determining the least cost options to achieve these standards.

Despite this, there are several areas where Wide Bay Water would advise Council on the appropriateness of standards or targets:

- Risk to the community – health and service levels.
- Ultimate costs to the community – impact on Wide Bay Water's costs to provide different levels of water and sewerage standards and/or services as measured by differing revenue requirements and average prices to be levied on customers.
- Sustainability impacts – examine the likely impact of standards on environmental and asset performance over the longer term.

- It is the responsibility of Wide Bay Water to achieve the targets in the delivery of water and sewerage services through actively choosing the least cost of supply to deliver these services.

Fraser Coast Regional Council sets Quality and Reliability Standards for Wide Bay Water. Accordingly, Council resolve the non-financial performance indicators for water and sewerage services as detailed in this performance plan.

As a business unit of Council, Wide Bay Water's delegated authorities are established in accordance with Chapter 7 Part 5 of the *Local Government Act 2009*.

To permit Wide Bay Water to operate autonomously and in accordance with its legislative framework, the Chief Executive Officer has delegated powers to Officers in accordance with s259 of the Act.

Delegated powers are recorded in Council's delegation register and include powers under:

- » ***Local Government Act 2009***
- » ***Environmental Protection Act 1994***
- » ***Water Supply (Safety and Reliability) Act 2008***
- » ***Water Act 2000***
- » ***Water Fluoridation Act 2008***
- » ***Planning Act 2016***.

The Wide Bay Water and Waste Advisory Committee has no delegated authority or power of the Fraser Coast Regional Council.



# Reporting Framework

Wide Bay Water's reporting framework can be divided into those corporate reporting functions required to meet the key principles of commercialisation as defined in the Local Government Regulation, along with the broad range of regulatory reports required of a water and sewerage service provider.

## **Corporate reporting requirements include:**

- Executive Management Team reports.
- Advisory Committee meeting reports including; Director Performance Report, Financial reports, Operational and Capital performance summaries, Safety and Environmental Performance, and Officer Reports.
- Wide Bay Water Annual Operations Report.
- Council Officer reports, and
- Fraser Coast Regional Council
- Operational Plan.

## **OUR REGULATORY REPORTING REQUIREMENTS INCLUDE:**

### **WATER SERVICES**

1. Drinking Water Quality Management Plan Annual Report
2. Annual Performance Report – KPI reports
3. Australian Bureau of Statistics reports
4. Bureau of Meteorology water utility reports
5. National Performance Report
6. Petroleum and Gas Annual Report

### **ENVIRONMENTAL**

1. Annual Reports and licence returns
2. National Pollutant Inventory
3. Environmental Authority Pump Station Annual Report

### **BULK WATER & DAMS**

1. Resource Operations Licence Quarterly/Annual report

### **DAM SAFETY**

1. Emergency Action Plan Annual Review
2. Condition Schedule Annual Review  
(Data book, Operations Manual, Standard Operating Procedures)



**TABLE 3. STRATEGIC PLAN FOR 2022/23**

Operational Plan Action for 2022-2023	Directorate Measures of Success	Completion FY	Responsible Officer
<b>GOVERNANCE</b>			
<b>An effective organisation providing excellent service delivery through strong leadership democratic principles and effective management of people, assets and finances.</b>			
Strong financial management	Establish Dividend Policy and debt structure review	2022-2023	Business Services Manager
An effective and valued workforce	Support the delivery of annual initiatives for leadership development including Employee Value Proposition.	2022-2023	Director
<b>LIFESTYLE</b>			
<b>A safe and vibrant community that promotes a preferred place to live.</b>			
A Safe Active and healthy community	Support the delivery of annual corporate safety initiatives.	2022-2023	Director
A vibrant community focused on cultural diversity and community participation	Support the delivery of ongoing apprentice and traineeship program.	2022-2023	Director
<b>NATURAL ENVIRONMENT</b>			
<b>Minimise our environmental impact by preserving the unique natural environment the Fraser Coast has to offer.</b>			
Implement and maintain environmental management plans across the region	Review Water Source Catchment Management Plan	2022-2023	Executive Manager Engineering & Technical Services
<b>BUILD ENVIRONMENT</b>			
<b>Resilient regional infrastructure that will support and cater for future growth.</b>			
Establish and implement Asset Management Planning to ensure asset longevity	Development of Asset Management Plan 04 – Clearwater Reservoirs	2022-2023	Executive Manager Network Operations and Maintenance
Establish and implement Asset Management Planning to ensure asset longevity	Commence Development of Asset Management Plan 05 – Water Network Assets	2022-2023	Executive Manager Network Operations and Maintenance
Establish and implement Asset Management Planning to ensure asset longevity	Refinement of Enterprise Asset Management System - Water Assets Register	2022-2023	Executive Manager Network Operations and Maintenance
Establish and implement Asset Management Planning to ensure asset longevity	Refinement of Works Management System	2022-2023	Executive Manager Network Operations and Maintenance
Develop and manage networks and services for future growth	Integrated Urban Water & Sewerage Growth Strategy (Fraser Coast Water & Sewerage Strategy) including Water Resilience	2022-2023	Executive Manager Engineering & Technical Services
Develop and manage networks and services for future growth	Preliminary Evaluation and Business Case development of a Fraser Coast Water Grid	2022-2023	Executive Manager Engineering & Technical Services
Develop and manage networks and services for future growth	Finalise Council's submission for the Department of Regional Development, Manufacturing and Water's review the Mary Basin water plan	2022-2023	Executive Manager Engineering & Technical Services
Establish and maintain networks to provide high quality water and wastewater	Develop an Operational Technology Strategy	2022-2023	Executive Manager Process Operations
Develop and manage networks and services for future growth and demand	Delivery of the Demand Management Strategy	2022-2023	Executive Manager Engineering & Technical Services
Establish and maintain networks to provide high quality water and wastewater	Completion of Granville Security of supply study	2023-2024	Executive Manager Engineering & Technical Services
Develop and manage networks and services for future growth and demand	Review and update drought Management plans	2022-2023	Executive Manager Engineering & Technical Services



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REGIONAL COUNCIL

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Building better communities together.



2022/23

# OPERATIONAL BUDGET

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	Local Government Regulation 2012 reference	Page
<b>REVENUE POLICY</b>	s169(2)(c)	<b>6-9</b>
<b>REVENUE STATEMENT</b>	s169(2)(b)	<b>10-24</b>
Definitions		<b>10</b>
Rating Categories and Descriptions		<b>14</b>
Criteria to decide Cost-Recovery and Goods and Services charges		<b>20</b>
General Rates		<b>21</b>
Special Charges		<b>21</b>
Utility charges		<b>21</b>
Separate Charges		<b>22</b>
Concessions		<b>22</b>
Limitation on Increase of rates and charges		<b>23</b>
Other Items		<b>24</b>
<b>BUDGETED FINANCIAL STATEMENTS</b>		<b>25-30</b>
Statement of Comprehensive Income	s169(1)(b)(iii)	<b>26</b>
Statement of Financial Position	s169(1)(b)(i)	<b>27</b>
Statement of Cash Flows	s169(1)(b)(ii)	<b>28</b>
Statement of Changes in Equity	s169(1)(b)(iv)	<b>29</b>
<b>LONG-TERM FINANCIAL FORECAST</b>		<b>31-38</b>
Statement of Comprehensive Income	s171(1)(a)&(b)	<b>34</b>
Statement of Financial Position	s171(1)(c)	<b>35</b>
Statement of Cash Flows		<b>36</b>
Measures of Financial Sustainability	s169(4)&(5)	<b>37</b>
<b>OTHER LEGISLATIVE REQUIREMENTS</b>		<b>39-42</b>
Commercial Business Unit - Wide Bay Water	s169(3)(i)(ii)	<b>40</b>
Significant Business Activity - Waste Services	s169(3)(i)(iii)	<b>41</b>
Value of the change in Rates and Utility Charges	s169(6)	<b>42</b>







2022/23


# BUDGET AND REVENUE STATEMENT







# Revenue Policy & Revenue Statement Amended Budget 2022/23

	COUNCIL POLICY	
	Revenue Policy	
	Policy Number	#876741 (Draft #4571325)
	Directorate	Organisational Services
	Owner	Executive Manager Financial Services
	Last Approved	14/06/2022
	Review Due	Budget 2023/24

## 1. PURPOSE

This purpose of this Policy is to provide a framework for how Council levy rates and charges in the local government area for the current financial year.

## 2. SCOPE

This Policy applies to all properties in the local government area.

## 3. HEAD OF POWER

*Local Government Act 2009*

*Local Government Regulation 2012*

## 4. DEFINITIONS

Not applicable.

## 5. POLICY STATEMENT

In accordance with the *Local Government Regulation 2012* s.193, this policy will state:

- (a) the principles that Council intends to apply in the financial year for:
  - (i) levying rates and charges; and
  - (ii) granting concessions for rates and charges; and
  - (iii) recovering overdue rates and charges; and
  - (iv) cost-recovery methods; and
- (b) the purpose for the concessions that Council intends to grant for rates and charges; and
- (c) the extent to which physical and social infrastructure costs for a new development are to be funded by charges for the development.

## A. PRINCIPLES

Council intends to apply the following principles to the levying of rates and charges, granting of concessions for rates and charges, recovering overdue rates and charges, and cost-recovery methods:

- *equity* - ensuring the fair and consistent application of lawful rating and charging principles, without bias, taking account of all relevant considerations;
- *transparency* - openness in the processes involved;

- *simplicity* – making processes which are simple and cost effective to administer;
- *consistency* - by treating Ratepayers with similar circumstances in the same manner;
- *fiscal responsibility* – ensuring Council meets its budgetary responsibilities;
- *clarity* - by providing meaningful information to enable Ratepayers to clearly understand their responsibilities;
- *compliance* - in setting its cost-recovery fees, Council will be conscious of the legislative 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;
- *flexibility* - responding where possible to unforeseen changes in the local economy and providing a wide range of payment options;
- *sustainability* - revenue decisions support the financial strategies for the delivery of infrastructure and services identified in Council's long term plan and corporate plan; and
- *compassion* - having regard to individual's circumstances, particularly if experiencing hardship.

## **B. PURPOSE FOR CONCESSIONS**

In accordance with the *Local Government Regulation 2012* s.193(1)(b), the purposes for the concessions that Council will apply are outlined below:

### **(a) Concessions for pensioners;**

Council recognises that certain classes of pensioners have contributed rates over a period of time and/or are restricted by a fixed income and should be afforded a concession in respect of rates and charges. The purpose of the concession is to support pensioners' ability to reside in the Fraser Coast and provide some cost of living relief.

### **(b) Concessions for religious entities, community & welfare, care facilities for aged persons and persons with disabilities and emergency services;**

Council recognises that certain organisations that are non-profit and operate for the general benefit of the community, rely mainly on volunteer labour, often with limited financial resources and should be afforded a concession in respect of rates and charges. It is expected that by allowing a concession for these groups, more of their financial resources will be available to assist members of the community.

### **(c) Concessions for conservation area;**

Council has committed to providing assistance for the preservation, restoration, and protection of environmentally significant land. Owners of conservation Land are provided a rate concession to recognize and support their efforts in maintaining the conservation Land.



**(d) Financial Hardship;**

Council has committed to providing assistance to Ratepayers where payment of rates and charges, due to their financial circumstances, will cause hardship as determined in accordance with the Financial Hardship policy principles. Council acknowledges that over time, competing financial pressures may create social and personal impacts. The purpose of concessions is to assist in alleviating those impacts on individuals and therefore the region.

**(e) Economic Development;**

Council may provide assistance to Ratepayers to encourage the economic development of all or part of the region.

**(f) Refurbishment;**

Council may provide assistance to Ratepayers who experience hardship through business closure due to significant site refurbishment.

**(g) Limit Increases in Water and Wastewater Charges**

Council has committed to providing assistance to Ratepayers by limiting increases in the combined water and wastewater utility charges levied on those Ratepayers in the previous financial year.

**C. PHYSICAL AND SOCIAL INFRASTRUCTURE COSTS FOR NEW DEVELOPMENT**

Council has prepared a Local Government Infrastructure Plan in accordance with the *Planning Act 2016*.

The Local Government Infrastructure Plan (LGIP) must, among other things, include:

- a statement of the desired standard of service for the item (e.g. engineering standards); and
- a schedule of trunk infrastructure works and timing of these works.

Council's LGIP forms part of the Fraser Coast Planning Scheme which commenced on 28 January 2014.


Council's Adopted Infrastructure Charges Resolution (pursuant to section 113 of the Planning Act 2016 and the State Planning Regulatory Provision (adopted charges)) forms the basis for Council's practice of collecting infrastructure charges.

Council endeavours to recover the costs of new development from infrastructure charges to the greatest extent permissible under relevant Acts and Regulations.

**6. ASSOCIATED DOCUMENTS**

## **7. REVIEW**

This Policy will be reviewed when related legislation/documents are amended or replaced, other circumstances as determined from time to time by Council or at intervals of no more than one year.

	COUNCIL POLICY	
	Revenue Statement – Schedule of Rates and Charges	
	Policy Number	#876741 (Draft #4571325)
	Directorate	Organisational Services
	Owner	Executive Manager Financial Services
	Last Approved	14/06/2022
	Review Due	Budget 202/2024

## 1. PURPOSE

This purpose of this Policy is to provide an outline and explanation of the measures that Council have adopted for raising revenue.

## 2. SCOPE

This Policy applies to all properties in the local government area.

## 3. HEAD OF POWER

*Local Government Act 2009*

*Local Government Regulation 2012*

## 4. DEFINITIONS

To assist in the interpretation of this Policy the following definitions apply:

**“Accredited Nursing Care”** means premises that has obtained the required State/Federal accreditation to care for aged persons in a nursing care type environment. Accommodation is by way of beds in wards or shared rooms with nursing care available at all times.

**“Bed and Breakfast”** means where designated rooms of an owner-occupied dwelling are made available for paid short term accommodation as approved by Council.

**“Caravan Park”** means premises used to provide facilities for the overnight provision of parking or camping for caravan, campervan, motorhome, camper trailer and any other RV or camping product on a commercial basis.

**“Combined Waste Service”** has the meaning given in Council’s Waste Management Policy.

**“Consumption”** means the usage recorded by the meter attached to the property.

**“Council’s Property Type Code”** means a code included in the system of codes adopted and assigned by Council to identify the type of Land to which a given rateable parcel belongs.

**“Declared Service Area”** means, for a given Council utility service, the area, within the Fraser Coast Regional Council local government area, that Council resolves from time to time as being the “declared service area”.

**“Defined Waste Collection Area”** means the area, within the Fraser Coast Regional Council boundary, that Council resolves from time to time as being the “defined waste collection area”.

**“Flats”** means Land with independent living units which may provide a mix of both short-term and permanent accommodation.

**“Flood Prone Land”** means Land where Council has determined that no residence can be built due to flooding potential.

**“Group/Strata-titled”** means a form of ownership devised for multi-level apartment blocks and horizontal subdivisions with shared areas.

**“Hotel”** means property used primarily to sell liquor for consumption on and off the premises. It may include accommodation for travellers and tourists, dining, entertainment activities and facilities, and other services.

**“Home-based Business”** means low impact home based businesses or not-for-profit or nominal-entry-fee-tourism businesses as approved by Council.

**“Independent Living Units (ILUs)”** means self-contained residential accommodation designed to be occupied on a permanent or semi-permanent nature (irrespective of actual occupancy).

**“Land”** means a single surveyed allotment or multiple surveyed allotments having a single rateable valuation as assessed by the Queensland Department of Resources.

**“Land Area”** means the total land area of a single surveyed allotment or multiple surveyed allotments having a single rateable valuation as assessed by the Queensland Department of Resources.

**“Large Shopping Centre”** means Land used as a large commercial development (including a single, stand-alone store) with 70 or more car parking facilities and identified as such by Council’s Property Type Code.

**“Major Industry”** means Land determined solely by Council used for commercial/industrial activities that include but not limited to the manufacturing, producing, processing, repairing, altering, recycling, storing, distributing, transferring, treating of products and may have one or more of the following attributes:

1. Places greater demand on the water infrastructure network in the event of fire, explosion or toxic release including aerosol, fume, particle, smoke and odour than the residential and commercial/industrial;
2. Requires greater demand on water storage, water treatment, water mains, pumps, and storage in the context of the water infrastructure network;
3. Requires on demand capacity including peak load capacity on water infrastructure owing to one or more of the following:
  - a street frontage of greater than 40 metres that is double that of an average residential property;
  - a Land Area of greater than 2000m<sup>2</sup>;
  - a floor area of greater than 500m<sup>2</sup>;
  - a service water pipe size 50mm or greater;
  - a combination of service water pipes sizes 50mm or greater servicing the property; or
  - places demand on the system greater than other water access categories for firefighting capacity.

**“Manufactured Home”** has the meaning given in the Manufactured Homes (Residential Parks) Act 2003

**“Motel”** means property used to provide accommodation in serviced rooms for travellers or tourists away from their normal place of residence, and where provision is made for parking directly outside their respective room.

**“Multi-residential Bed and Breakfast”** means two or more dwellings are situated on a single separately valued parcel of Land and one of the dwellings is owner-occupied, and the remaining dwelling/s is/are wholly available for paid short term accommodation as approved by Council.



**“Primary Land Use Code”** means a code included in the system of codes adopted and assigned by the Queensland Department of Resources to identify the use of Land.

**“Principal Place of Residence”** means:

- (a) a single residential dwelling or home unit in which:
  - i. at least one person who owns the dwelling or home unit who resides or intends to reside there for at least 245 days per year; or
  - ii. at least one person who is a life tenant of the dwelling or home unit who resides or intends to reside there for at least 245 days per year; or
- (b) a single residential dwelling or home unit:
  - i. in which the owner or a life tenant predominantly resided immediately before being admitted to a nursing or convalescence institution; and
  - ii. in which the owner or the life tenant will resume residence upon being discharged from the nursing or convalescence institution; and
  - iii. that remains unoccupied throughout the period of the owner’s or the life tenant’s residence at the nursing or convalescent institution.

Principal Place of Residence does not include a Single Residential Dwelling or Home Unit that is wholly:

- (a) owned by an entity other than a natural person (e.g. a company or an incorporated association); or
- (b) owned by a person as trustee of a trust.

*Note:* In establishing Principal Place of Residence, Council may consider any relevant material including nominated address according to the electoral roll, or whether services such as telephone and electricity are connected to the property in the owner’s name.

**“Rateable Property”** means Land that has a *rateable value* as defined under Sections 72 & 74 of the *Local Government Regulation 2012* sections 72 & 74.

**“Ratepayer”** means a person who is liable to pay rates and charges as defined under Schedule 8 and Section 127 of the *Local Government Regulation 2012*.

**“Residential Resort”** means Land that provides independent living as part of a complex that also includes common facilities and amenities. The complex may also provide shops and restaurants which service occupants and also the general public.

The Independent Living Units in these complexes may provide a mix of both short-term and permanent accommodation.

- (a) **“Residential Park”** means premises comprising a residential park for the *Manufactured Homes (Residential Parks) Act 2003 (Qld)* (manufactured home sites must account for 40% or greater of the total site numbers); and
- (b) recorded on the Qld Department of Communities, Housing and Digital Economy’s *Residential Parks (Manufactured Homes) Register* at the beginning of a billing (rate levy) cycle.

**“Residential Service”** means:

A registered residential service for the *Residential Services (Accreditation) Act 2002 (Qld)*:

- (a) recorded as such on the Qld Department of Communities, Housing and Digital Economy’s *Register of Residential Services*;
- (b) where the accommodation provided is comprised solely of independent living units.

**“Retirement Village”** means premises:

- (a) comprising a *retirement village* for the *Retirement Villages Act 1999 (Qld)*;
- (b) recorded on the Qld Department of Communities, Housing and Digital Economy’s *Retirement Villages Register* at the beginning of a billing (rate levy) cycle.

**“Separate Occupation”** means that a rate and or charge will apply to Land and or to each separate business premises within the Land or building that can be individually occupied.

**“Single Residential Dwelling or Home Unit”** means properties used solely for a single residential dwelling - consists of a single dwelling built on only one allotment or built over the common boundary of two contiguous allotments used solely for domestic accommodation, and may also include an associated secondary dwelling as defined in the *Planning Regulation 2017* so long as the secondary dwelling retains an association with the main dwelling and services remain shared between the dwellings. A home unit is a lot in a community titles scheme under the *Body Corporate and Community Management Act 1997* or cognate legislation, used solely for residential accommodation.

**“Standard Waste Service”**: has the meaning given in Council’s Waste Management Policy.

**“Tenancy”** (of premises) means exclusive possession or occupancy the entitlement to which is conferred by or derived from an agreement, or that otherwise arises by operation of law.

Irrespective of whether a relevant agreement is called a lease, a tenancy agreement, a rental agreement, or suchlike, it creates a tenancy if it confers the entitlement to exclusive possession or occupancy. The entitlement may be for a fixed term; it may be periodic: for example, continuing from week to week or from month to month. It may be an entitlement that continues at the will of the person who granted it.

In determining whether premises are tenanted, Council will have regard to factors such as occupancy by a person other than the owner, length of occupation, premises design/configuration/services, existence of an occupancy or usage agreement, and other criteria that Council considers relevant..

**“Unit - Residential”** means attached or detached premises, a separate permanent residential occupation, Bed and Breakfast or any other type of residential premises.

**“Unit - Commercial”** means separate commercial or industrial occupancy and/or tenancy of a commercial or industrial premises, Motel, Caravan Park, backpacker accommodation, multiple accommodation property/resort or any other type of commercial premises on a registered plan.

**“Vacant Land”** means Land upon which no building or other structure (excluding fences) exists or Land upon which there is no structure (excluding fences) other than a garage/shed used for a non-commercial purpose.

**“Wastewater Service Area”** means all Land within the Declared Service Area for wastewater, and Land outside of that Declared Service Area from which Council is prepared to accept wastewater.

**“Water Service Area”** means all Land within the Declared Service Area, and Land outside of the Declared Service Area to which Council is prepared to supply water.

## 5. REVENUE STATEMENT

In accordance with the *Local Government Regulation 2012* s.172, this revenue statement states;

- (a) the rating categories for rateable Land and a description of each rating category;
- (b) the criteria used to decide the amount of a cost-recovery fee;
- (c) the criteria used to decide the amount of the charges for the goods and services provided by Council’s commercial business activities;
- (d) the outline and explanation of the rates and charges to be levied;
- (e) the outline and explanation of the concessions for rates and charges; and
- (f) the outline and explanation of the limitation on increase of rates and charges.

## **A. RATING CATEGORIES FOR RATEABLE LAND AND A DESCRIPTION OF EACH RATING CATEGORY**

### **RESIDENTIAL**

#### **Category: Category 1a – Residential Owner Occupier – Urban**

**Description:** Land used solely for a Single Residential Dwelling or Home Unit, which is the Principal Place of Residence of the owner/s. The Single Residential Dwelling or Home Unit may also be used as a Home-based Business or Bed and Breakfast.

The Land must be within the water area and also be within the State Government Emergency Management Levy district class A.

#### **Category: Category 1b – Residential Owner Occupier – Non-Urban**

**Description:** Land used solely for a Single Residential Dwelling or Home Unit, which is the Principal Place of Residence of the owner/s. The Single Residential Dwelling or Home Unit may also be used as a Home-based Business or Bed and Breakfast.

The Land must either be outside of the water area or be within the State Government Emergency Management Levy district class E.

#### **Category: Category 2a – Residential Non-Owner Occupier – Urban**

**Description:** Land used solely for a Single Residential Dwelling or Home Unit, which is not the Principal Place of Residence of the owner/s. The Single Residential Dwelling or Home Unit may also be used as a Home-based Business or Bed and Breakfast.

Where more than one property is owned by the same person/s, residing in the Fraser Coast Regional Council boundary, only one (1) property can have the Principal Place of Residence status.

The Land must be within the water area and also be within the State Government Emergency Management Levy district class A.

#### **Category: Category 2b – Residential Non-Owner Occupier – Non-Urban**

**Description:** Land used solely for a Single Residential Dwelling or Home Unit, which is not the Principal Place of Residence of the owner/s. The Single Residential Dwelling or Home Unit may also be used as a Home-based Business or Bed and Breakfast.

Where more than one property is owned by the same person/s, residing in the Fraser Coast Regional Council boundary, only one (1) property can have the Principal Place of Residence status.

The Land must either be outside of the water area or be within the State Government Emergency Management Levy district class E.

### **VACANT LAND**

#### **Category: Category 3a – Residential Vacant Land/Other – Urban**

**Description:** Vacant Land and other Land other than the Land as defined in Category 1a to 2b or 3b to 9s.

The Land must be within the water area and also be within the State Government Emergency Management Levy district class A.

**Category: Category 3b – Residential Vacant Land/Other – Non-Urban**

**Description:** Vacant Land and other Land other than the Land as defined in Category 1a to 3a or 4a to 9s.

The Land must either be outside of the water area or be within the State Government Emergency Management Levy district class E.

**Category: Category 4a – Concessional Subdivided Land – Urban**

**Description:** Vacant Land receiving a subdivider discounted valuation for the discounted valuation period, denoted by the Primary Land Use Code 72 as Subdivided land – (LG rates valuation discount).

The Land must be within the water area and also be within the State Government Emergency Management Levy district class A.

**Category: Category 4b – Concessional Subdivided Land – Non-Urban**

**Description:** Vacant Land receiving a subdivider discounted valuation for the discounted valuation period, denoted by the Primary Land Use Code 72 as Subdivided land – (LG rates valuation discount).

The Land must either be outside of the water area or be within the State Government Emergency Management Levy district class E.

**Category: Category 5a – Commercial Vacant Land – Urban**

**Description:** Vacant Land zoned high impact industry, medium impact industry, low impact industry, principal centre, district centre or specialised centre in Council's planning scheme.

The Land must be within the water area and also be within the State Government Emergency Management Levy district class A.

**Category: Category 5b – Commercial Vacant Land – Non-Urban**

**Description:** Vacant Land zoned high impact industry, medium impact industry, low impact industry, principal centre, district centre or specialised centre in Council's planning scheme.

The Land must either be outside of the water area or be within the State Government Emergency Management Levy district class E.

**COMMERCIAL/INDUSTRIAL**

**Category: Category 6a – Commercial/Industrial – Urban**

**Description:** Land used for commercial, business, or industrial purposes, Accredited Nursing Care facilities that do not provide independent living as part of the complex, or other similar purposes not included in any other category. The Land may also contain a single residential dwelling.

The Land must be within the water area and also be within the State Government Emergency Management Levy district class A.

**Category: Category 6b – Commercial/Industrial – Non-Urban**

**Description:** Land used for commercial, business, or industrial purposes, Accredited Nursing Care facilities that do not provide independent living as part of the complex, or other similar purposes not included in any other category. The Land may also contain a single residential dwelling.



The Land must either be outside of the water area or be within the State Government Emergency Management Levy district class E.

## **PRIMARY PRODUCTION**

### **Category: Category 7a – Primary Production**

**Description:** Land being used for primary production purposes denoted by Primary Land Use Codes 60 to 71 inclusive, 73 to 89 inclusive or 93.

## **MULTI-RESIDENTIAL – FLATS/RESIDENTIAL RESORTS/OTHER**

### **Category: Category 8a – 2-10 ILUs**

**Description:** Land used for Flats, Residential Resorts, or other similar purposes not included in any other category.

The Land in this category contains 2 to 10 Independent Living Units.

### **Category: Category 8b – 11-19 ILUs**

**Description:** Land used for Flats, Residential Resorts or other similar purposes not included in any other category.

The Land in this category contains 11 to 19 Independent Living Units.

### **Category: Category 8c – 20-39 ILUs**

**Description:** Land used for Flats, Residential Resorts or other similar purposes not included in any other category.

The Land in this category contains 20 to 39 Independent Living Units.

### **Category: Category 8d – 40-59 ILUs**

**Description:** Land used for Flats, Residential Resorts or other similar purposes not included in any other category.

The Land in this category contains 40 to 59 Independent Living Units.

### **Category: Category 8e– 60-79 ILUs**

**Description:** Land used for Flats, Residential Resorts or other similar purposes not included in any other category.

The Land in this category contains 60 to 79 Independent Living Units.

### **Category: Category 8f – 80-99 ILUs**

**Description:** Land used for Flats, Residential Resorts or other similar purposes not included in any other category.

The Land in this category contains 80 to 99 Independent Living Units.

### **Category: Category 8g – 100-119 ILUs**

**Description:** Land used for Flats, Residential Resorts or other similar purposes not included in any other category.

The Land in this category contains 100 to 119 Independent Living Units.

**Category: Category 8h – 120-139 ILUs**

**Description:** Land used for Flats, Residential Resorts or other similar purposes not included in any other category.

The Land in this category contains 120 to 139 Independent Living Units.

**Category: Category 8i – 140-159 ILUs**

**Description:** Land used for Flats, Residential Resorts or other similar purposes not included in any other category.

The Land in this category contains 140 to 159 Independent Living Units.

**Category: Category 8j – 160-179 ILUs**

**Description:** Land used for Flats, Residential Resorts or other similar purposes not included in any other category.

The Land in this category contains 160 to 179 Independent Living Units.

**Category: Category 8k – 180-199 ILUs**

**Description:** Land used for Flats, Residential Resorts or other similar purposes not included in any other category.

The Land in this category contains 180 to 199 Independent Living Units.

**Category: Category 8l – 200-219 ILUs**

**Description:** Land used for Flats, Residential Resorts or other similar purposes not included in any other category.

The Land in this category contains 200 to 219 Independent Living Units.

**Category: Category 8m – 220-239 ILUs**

**Description:** Land used for Flats, Residential Resorts or other similar purposes not included in any other category.

The Land in this category contains 220 to 239 Independent Living Units.

**Category: Category 8n – 240-259 ILUs**

**Description:** Land used for Flats, Residential Resorts or other similar purposes not included in any other category.

The Land in this category contains 240 to 259 Independent Living Units.

**Category: Category 8o – 260-279 ILUs**

**Description:** Land used for Flats, Residential Resorts or other similar purposes not included in any other category.

The Land in this category contains 260 to 279 Independent Living Units.

**Category: Category 8p – 280-299 ILUs**

**Description:** Land used for Flats, Residential Resorts or other similar purposes not included in any other category.

The Land in this category contains 280 to 299 Independent Living Units.

**Category: Category 8q – 300-319 ILUs**

**Description:** Land used for Flats, Residential Resorts or other similar purposes not included in any other category.

The Land in this category contains 300 to 319 Independent Living Units.

**Category: Category 8r – 320-339 ILUs**

**Description:** Land used for Flats, Residential Resorts or other similar purposes not included in any other category.

The Land in this category contains 320 to 339 Independent Living Units.

**Category: Category 8s – 340-359 ILUs**

**Description:** Land used for Flats, Residential Resorts or other similar purposes not included in any other category.

The Land in this category contains 340 to 359 Independent Living Units.

**MULTI-RESIDENTIAL – RETIREMENT VILLAGES/RESIDENTIAL PARKS/RESIDENTIAL SERVICES**

**Category: Category 9a – 2-10 ILUs**

**Description:** Land used for Retirement Villages, Residential Parks, or Residential Services.

The Land in this category contains 2 to 10 Independent Living Units.

**Category: Category 9b – 11-19 ILUs**

**Description:** Land used for Retirement Villages, Residential Parks, or Residential Services.

The Land in this category contains 11 to 19 Independent Living Units.

**Category: Category 9c – 20-39 ILUs**

**Description:** Land used for Retirement Villages, Residential Parks, or Residential Services.

The Land in this category contains 20 to 39 Independent Living Units.

**Category: Category 9d – 40-59 ILUs**

**Description:** Land used for Retirement Villages, Residential Parks, or Residential Services.

The Land in this category contains 40 to 59 Independent Living Units.

**Category: Category 9e– 60-79 ILUs**

**Description:** Land used for Retirement Villages, Residential Parks, or Residential Services.

The Land in this category contains 60 to 79 Independent Living Units.

**Category: Category 9f – 80-99 ILUs**

**Description:** Land used for Retirement Villages, Residential Parks, or Residential Services.

The Land in this category contains 80 to 99 Independent Living Units.

**Category: Category 9g – 100-119 ILUs**

**Description:** Land used for Retirement Villages, Residential Parks, or Residential Services.  
The Land in this category contains 100 to 119 Independent Living Units.

**Category: Category 9h – 120-139 ILUs**

**Description:** Land used for Retirement Villages, Residential Parks, or Residential Services.  
The Land in this category contains 120 to 139 Independent Living Units.

**Category: Category 9i – 140-159 ILUs**

**Description:** Land used for Retirement Villages, Residential Parks, or Residential Services.  
The Land in this category contains 140 to 159 Independent Living Units.

**Category: Category 9j – 160-179 ILUs**

**Description:** Land used for Retirement Villages, Residential Parks, or Residential Services.  
The Land in this category contains 160 to 179 Independent Living Units.

**Category: Category 9k – 180-199 ILUs**

**Description:** Land used for Retirement Villages, Residential Parks, or Residential Services.  
The Land in this category contains 180 to 199 Independent Living Units.

**Category: Category 9l – 200-219 ILUs**

**Description:** Land used for Retirement Villages, Residential Parks, or Residential Services.  
The Land in this category contains 200 to 219 Independent Living Units.

**Category: Category 9m – 220-239 ILUs**

**Description:** Land used for Retirement Villages, Residential Parks, or Residential Services.  
The Land in this category contains 220 to 239 Independent Living Units.

**Category: Category 9n – 240-259 ILUs**

**Description:** Land used for Retirement Villages, Residential Parks, or Residential Services.  
The Land in this category contains 240 to 259 Independent Living Units.

**Category: Category 9o – 260-279 ILUs**

**Description:** Land used for Retirement Villages, Residential Parks, or Residential Services.  
The Land in this category contains 260 to 279 Independent Living Units.

**Category: Category 9p – 280-299 ILUs**

**Description:** Land used for Retirement Villages, Residential Parks, or Residential Services.  
The Land in this category contains 280 to 299 Independent Living Units.

**Category: Category 9q – 300-319 ILUs**

**Description:** Land used for Retirement Villages, Residential Parks, or Residential Services.  
The Land in this category contains 300 to 319 Independent Living Units.



**Category: Category 9r – 320-339 ILUs**

**Description:** Land used for Retirement Villages, Residential Parks, or Residential Services.

The Land in this category contains 320 to 339 Independent Living Units.

**Category: Category 9s – 340-359 ILUs**

**Description:** Land used for Retirement Villages, Residential Parks, or Residential Services.

The Land in this category contains 340 to 359 Independent Living Units.

**B. CRITERIA USED TO DECIDE THE AMOUNT OF A COST-RECOVERY FEE**

In accordance with *the Local Government Act 2009* s.97, Council will fix by resolution cost recovery fees for services and facilities including (without limitation):

- applications for issue or renewal of approvals, consents, licences, permissions, registrations or other approvals under a Local Government Act;<sup>1</sup> or
- recording transfer of ownership of land; or
- giving information kept under a Local Government Act; or
- seizing property or animals under a Local Government Act; or
- the performance of another responsibility under the *Building Act 1975* or *Plumbing and Drainage Act 2018*.

In accordance with section 97(4), the cost-recovery fee will be no more than the cost to Council of providing the service or taking the action for which the fee is charged.

**C. CRITERIA USED TO DECIDE THE AMOUNT OF THE CHARGES FOR THE GOODS AND SERVICES PROVIDED BY COUNCIL'S COMMERCIAL BUSINESS ACTIVITIES**

*Local Government Regulation 2012* subsection 41(1)(d) obliges Council to apply full cost recovery to its water and sewerage services. Council considers that in almost all instances it is appropriate and in the community interest also to apply full cost recovery to its waste management services.

Council applies full cost recovery for a service if the estimated total revenue for the financial year is more than the estimated total costs of providing the service in the financial year (*Regulation* subsection 41(2)).

Full cost recovery charging will only be applied where permissible under the *Local Government Act 2009* or *Local Government Regulation 2012*.

In relation to other business activities conducted by Council on a commercial basis, Council has the power to conduct these business activities and make business activity fees for services and facilities it provides on this basis. These 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 rents, plant hire, private works and hire of facilities.

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<sup>1</sup> The *Local Government Act* defines a Local Government Act as a law under which a local government performs the local government's responsibilities.

By imposing charges that accurately reflect the full cost of the provision of services, Council will promote efficiency in both provision and use of the services.

## **D. OUTLINE AND EXPLANATION OF THE RATES AND CHARGES TO BE LEVIED**

### **1. GENERAL RATES**

Council uses a system of differential general rates to raise an amount of revenue appropriate to maintain assets and provide services to the community in general of its local government area. Council provides a range of services including roads and drainage, parks, libraries and cultural facilities, street lighting, coastal management, economic development and major projects, with these services designed to benefit the entire region.

In deciding how general rates are calculated, a number of factors are taken into account, including:

- the rateable value of the Land;
- the use of the Land;
- the level of services provided to the region and the cost of providing the services; and
- the location and access to services.

### **2. SPECIAL CHARGES**

Special charges are levied under the *Local Government Regulation 2012* s.94.

Special charges are for services, facilities and activities that have a special association with particular land because—

- (a) the land or its occupier –
  - (i) specially benefits from the service, facility or activity; or
  - (ii) has or will have special access to the service, facility or activity; or
- (b) the land is or will be used in a way that specially contributes to the need for the service, facility or activity; or
- (c) the occupier of the land specially contributes to the need for the service, facility or activity.

The following special charge will be levied in 2022/23 pursuant to a 10-year overall plan (1 July, 2014 to 30 June, 2024) and 2022/2023 annual implementation plan;

- Kingfisher Parade Toogoom Revetment Seawall Levy – upon the rateable land on Kingfisher Parade, Toogoom, between and including property No. 48 and property No. 80 - for the purposes of funding the cost to Council of construction and maintenance of the seawall protecting the levied properties from seawater overflow/inundation.

Special charges will only be levied to a property which, in Council's opinion, receives a special benefit from those activities.

### **3. UTILITY CHARGES**

Utility charges are levied under the *Local Government Regulation 2012* s.99.

Utility and commercial charges are assessed where applicable on full cost pricing principles so that total income received, will fund the full cost of provision of local government services to the community and the effective administration of these services.

Utility charges are levied for water, wastewater, and waste (including the waste utility charges and the Fraser Island Garbage Charge, the latter to meet the cost of providing waste collection services on Fraser Island and mainland landfill sites for disposal of the collected waste).

Utility charges will be levied to all land which either utilises, or is able to utilise, these services.

#### **4. SEPARATE CHARGES**

Separate charges are levied under the *Local Government Regulation 2012* s.103.

Separate charges are for a services, facilities or activities the cost of which is not recovered via general or special rates or charges, or utility charges.

Separate rates or charges must be levied equally upon all rateable Land in Council's local government area.

The following separate charges will be levied in 2022/23;

- Infrastructure Levy – for the purposes of contributing to Council's Roads Resurfacing capital program across the region;
- Disaster Management Levy – for the purposes of raising revenue in accordance with Council's Disaster Management Levy Policy.

#### **E. OUTLINE AND EXPLANATION OF THE CONCESSIONS FOR RATES AND CHARGES**

In accordance with the *Local Government Regulation 2012*, sections 119-126 Council will allow concessions or assistance as follows:

##### **1. Concessions for pensioners**

Concession on the basis set out in Council's Pensioner Concession Policy.

It is Council's policy to provide assistance by way of a concession on the general rate to Ratepayers who are in receipt of a pension from the Commonwealth Government, and who comply with the guidelines established by the Queensland Department of Communities, Housing and Digital Economy for the State Government Rate Subsidy Scheme.

Council recognises that certain classes of pensioners have contributed rates over a period of time and/or are restricted by a fixed income and should be afforded a concession in respect of rates and charges. The purpose of the concession is to support pensioners' ability to reside in the Fraser Coast and provide some cost of living relief.

##### **2. Concessions for religious entities, community & welfare, care facilities for aged persons and persons with disabilities and emergency services**

Concession on the basis set out in Council's Community Groups Concession Policy.

Council recognises that certain organisations that are non-profit operate for the general benefit of the community, rely on volunteer labour, often with limited financial resources, and should be afforded a concession in respect of rates and charges. It is expected that by allowing a concession for these groups, more of their financial resources will be available to assist members of the community.

##### **3. Conservation areas concession**

Concession on the basis set out in Council's Conservations Areas Rates Rebate Policy.

Council has committed to providing assistance for the preservation, restoration, and protection of environmentally significant land. Owners of conservation Land receive a rate concession to recognize and support their efforts in maintaining the conservation Land.

#### **4. Financial Hardship**

Concession on the basis set out in Council's Financial Hardship Policy.

Council has committed to providing assistance to Ratepayers where, due to their financial circumstances, payment of rates and charges, will cause hardship as determined in accordance with the Financial Hardship policy principles. Acknowledging that over time, competing financial pressures may create social and personal impacts, the purpose of concessions provided is to assist in alleviating those impacts on individuals and therefore the region.

#### **5. Economic Development**

Concession on a case-by-case basis as adopted by Council resolution.

Council may grant a concession to Ratepayers to encourage the economic development of all or part of the region.

#### **6. Refurbishment**

Concession on the basis set out in Council's Refurbishment Concession Policy.

Council may grant a concession to Ratepayers who experience hardship through business closure due to significant site refurbishment.

#### **7. Limit Increases in Water and Wastewater Charges**

Concession on the basis as adopted by Council resolution.

Council has committed to providing assistance to Ratepayers by limiting increases in the combined water and wastewater utility charges, other than water Consumption and trade waste charges, over those levied on those Ratepayers in the previous financial year.

For land to which this limitation applies, the limitation will cease to apply effective from the start of the billing period following;

- (i) the transfer of ownership of the Land, or
- (ii) the change to the characteristics of the Land which results in a change to the water or wastewater category or services applicable to the land.

#### **F. OUTLINE AND EXPLANATION OF THE LIMITATION ON INCREASE OF RATES AND CHARGES**

In accordance with the *Local Government Regulation 2012* s.116, Council will limit increases in differential general rates over those levied in the previous financial year, to a maximum stated percentage for those differential rating categories adopted by Council resolution.

For land to which this limitation applies, the limitation will cease to apply effective from the start of the billing period following;

- a) the transfer of ownership of the Land, or



- b) the change to the characteristics of the Land which results in a change to the differential general rate category applicable to the Land.

Except as specified above in relation to water and wastewater charges (at item E7), increases in other rates or charges will not be subject to limitation in this way.

## **G. OTHER**

### **Adjustments to levies**

Adjustments to rates and charges as a result of property inspections and/or internal property audits that have identified increases to the charges for a property will be adjusted from the start of the billing period following discovery. All other errors identified in the charging of levies will be adjusted back to the latter of either the start of the current billing period or the date of effect.

All other adjustments in respect of rates and charges may be made from the date of effect of any such change.

### **Collection of overdue rates and charges**

Council shall collect rates and charges in accordance with Council's Revenue Policy, Council's Debt Recovery Policy and the provisions of the *Local Government Act 2009*.

### **Payments in advance**

Council accepts payments in advance. Interest will not be paid on any credit balances held.

Interest will not be paid on overpayments resulting from incorrect rates and charges levied.

## **6. ASSOCIATED DOCUMENTS**

Revenue Policy

Debt Recovery Policy

Financial Hardship Policy

Community Groups Concession Policy

Conservation Areas Concession Policy

Refurbishment Concession Policy

Principal Place of Residence Policy

## **7. REVIEW**

This Policy will be reviewed when related legislation/documents are amended or replaced, other circumstances as determined from time to time by Council or at intervals of no more than one year.

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Version Control Version Number	Key Changes	Approval Authority	Approval Date	Document Number
1	Transferred to new Council Policy Template			#4571325
2				



# Budgeted Financial Statements Amended Budget 2022/23

**Budgeted Statement of Income and Expenditure as  
 amended by Council December 2022**

	Actual 2021-22 \$'000	Budget 2022-23 \$'000	Forecast 2023-24 \$'000	Forecast 2024-25 \$'000
<b>Income</b>				
<b>Revenue</b>				
<b>Recurrent Revenue</b>				
Rates Levies and charges	186,506	197,173	212,555	223,773
Discounts and rebates	(3,699)	(3,690)	(3,876)	(4,058)
Fees and Charges	25,269	25,025	26,149	27,325
Rental Income	975	1,028	1,075	1,124
Interest revenue	2,192	6,050	6,059	5,411
Sales revenue	3,683	4,950	5,149	5,357
Other income	5,185	4,861	5,081	5,312
Grants, subsidies, contributions and donations	15,566	9,998	9,224	8,574
<b>Total recurrent revenue</b>	<b>235,677</b>	<b>245,395</b>	<b>261,416</b>	<b>272,818</b>
<b>Expense</b>				
<b>Recurrent expenses</b>				
Employee benefits	80,903	82,888	85,424	87,995
Materials and service	90,448	97,840	102,551	107,886
Finance costs	4,386	4,306	3,703	3,019
Depreciation and amortisation	60,144	64,300	67,646	70,407
<b>Total recurrent expense</b>	<b>235,881</b>	<b>249,334</b>	<b>259,324</b>	<b>269,307</b>
<b>Operating Result</b>	<b>(204)</b>	<b>(3,939)</b>	<b>2,092</b>	<b>3,511</b>
<b>Capital revenue</b>				
Grants and subsidies	13,073	26,958	37,463	43,979
Developer contributions	35,307	30,957	31,638	32,334
Other capital income	3,919	902	938	976
<b>Total capital revenue</b>	<b>52,299</b>	<b>58,817</b>	<b>70,039</b>	<b>77,289</b>
Capital expense	19,369	16,116	16,761	17,432
<b>Net result</b>	<b>32,726</b>	<b>38,762</b>	<b>55,370</b>	<b>63,368</b>
<b>Other Comprehensive income</b>				
Increase in asset revaluation surplus	134,438	18,499	36,034	5,491
<b>Total comprehensive income</b>	<b>167,164</b>	<b>57,261</b>	<b>91,404</b>	<b>68,859</b>

	Actual 2021-22 \$'000	Budget 2022-23 \$'000	Forecast 2023-24 \$'000	Forecast 2024-25 \$'000
<b>Assets</b>				
<b>Current assets</b>				
Cash and cash equivalents	193,700	166,027	124,614	118,658
Trade and other receivables	27,483	22,132	23,384	24,423
Inventories	2,579	2,579	2,579	2,579
<b>Total current assets</b>	223,762	190,738	150,577	145,660
<b>Non-current assets</b>				
Land held for development for sale	2,799	2,799	2,799	2,799
Trade and other receivables	1,288	1,288	1,288	1,288
Property, plant and equipment	2,725,340	2,798,569	2,931,137	3,013,682
Right of use assets	571	161	-	-
Intangible assets	896	2,267	3,852	4,263
Biological assets	857	857	857	857
<b>Total non-current assets</b>	2,731,751	2,805,941	2,939,933	3,022,889
<b>Total assets</b>	2,955,513	2,996,679	3,090,510	3,168,549
<b>Liabilities</b>				
<b>Current liabilities</b>				
Trade and other payables	36,080	31,263	32,895	34,787
Contract liabilities	11,205	11,205	11,205	11,205
Lease liabilities	321	154	-	-
Borrowings	12,832	11,246	5,042	5,322
Provisions	15,258	13,934	15,535	14,597
Other liabilities	6,882	6,882	6,882	6,882
<b>Total current liabilities</b>	82,578	74,684	71,559	72,793
<b>Non-current liabilities</b>				
Borrowings	33,292	22,124	26,908	33,387
Provisions	34,149	37,348	38,112	39,579
Other liabilities	9,734	9,734	9,734	9,734
Lease liabilities	254	22	26	26
<b>Total non-current liabilities</b>	77,429	69,228	74,780	82,726
<b>Total liabilities</b>	160,007	143,912	146,339	155,519
<b>Net community assets</b>	2,795,506	2,852,767	2,944,171	3,013,030
<b>Community equity</b>				
Asset revaluation surplus	801,772	820,271	856,305	861,796
Retained surplus	1,993,734	2,032,496	2,087,866	2,151,234
<b>Total community equity</b>	2,795,506	2,852,767	2,944,171	3,013,030



	Actual 2021-22 \$'000	Budget 2022-23 \$'000	Forecast 2023-24 \$'000	Forecast 2024-25 \$'000
<b>Cash flows from operating activities</b>				
Receipts from customers	243,579	232,822	243,744	256,622
Payments to suppliers and employees	(178,401)	(186,254)	(186,479)	(194,058)
	65,178	46,568	57,265	62,564
Investment and interest revenue received	3,124	6,050	6,059	5,411
Rental income	1,014	1,067	1,071	1,119
Non-capital grants and contributions	15,771	10,806	9,289	8,625
Borrowing costs	(3,680)	(2,458)	(1,798)	(1,726)
Payment of provision	-	736	595	(695)
<b>Net cash inflow from operating activities</b>	81,407	62,769	72,481	75,298
<b>Cash flows from investing activities</b>				
Proceeds from sale of property, plant and equipment	1,693	902	938	976
Capital grants, subsidies, contributions and donations	35,377	38,572	49,333	56,110
Purchase/construction of property, plant and equipment	(86,191)	(115,285)	(160,756)	(144,250)
Payments for intangible assets	-	(1,478)	(1,840)	(850)
<b>Net cash outflow from investing activities</b>	(49,121)	(77,289)	(112,325)	(88,014)
<b>Cash flows from financing activities</b>				
Proceeds from borrowings	-	-	10,000	12,000
Repayment of borrowings	(12,113)	(12,754)	(11,420)	(5,241)
Repayment of leases	(298)	(399)	(150)	-
<b>Net cash inflow (outflow) from financing activities</b>	(12,411)	(13,153)	(1,570)	6,759
<b>Net increase (decrease) for the year</b>	19,875	(27,673)	(41,414)	(5,957)
Cash and cash equivalents at the beginning of the financial year	173,825	193,700	166,028	124,615
<b>Total Cash and cash equivalents at the end of the financial year</b>	193,700	166,027	124,614	118,658

	Actual 2021-22 \$'000	Budget 2022-23 \$'000	Forecast 2023-24 \$'000	Forecast 2024-25 \$'000
<b>Asset revaluation surplus</b>				
Opening balance	670,873	801,772	820,271	856,305
Increase in asset revaluation surplus	130,899	18,499	36,034	5,491
Closing balance	801,772	820,271	856,305	861,796
<b>Retained surplus</b>				
Opening balance	1,961,008	1,993,734	2,032,496	2,087,866
Net result	32,726	38,762	55,370	63,368
Closing balance	1,993,734	2,032,496	2,087,866	2,151,234
<b>Total</b>				
Opening balance	2,631,881	2,795,506	2,852,767	2,944,171
Net result	32,726	38,762	55,370	63,368
Increase in asset revaluation surplus	130,899	18,499	36,034	5,491
Closing balance	2,795,506	2,852,767	2,944,171	3,013,030







2022/23

# LONG TERM FINANCIAL FORECAST

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# Long Term Financial Forecast Amended Budget 2022/23

## Long Term Financial Forecast Statement of Income and Expenditure as amended by Council December 2022

	Actual 2021-22 \$'000	Budget 2022-23 \$'000	Forecast 2023-24 \$'000	Forecast 2024-25 \$'000	Forecast 2025-26 \$'000	Forecast 2026-27 \$'000	Forecast 2027-28 \$'000	Forecast 2028-29 \$'000	Forecast 2029-30 \$'000	Forecast 2030-31 \$'000	Forecast 2031-32 \$'000
<b>Income</b>											
<b>Revenue</b>											
<b>Recurrent Revenue</b>											
Rates Levies and charges	186,506	197,173	212,555	223,773	233,350	242,019	251,007	260,326	269,992	280,013	290,412
Discounts and rebates	(3,699)	(3,690)	(3,876)	(4,058)	(4,212)	(4,352)	(4,496)	(4,646)	(4,801)	(4,962)	(5,129)
Fees and Charges	25,269	25,025	26,149	27,325	28,483	29,541	30,638	31,776	32,955	34,179	35,448
Rental Income	975	1,028	1,075	1,124	1,172	1,215	1,261	1,307	1,356	1,406	1,458
Interest revenue	2,192	6,050	6,059	5,411	5,211	4,668	4,701	4,987	5,092	5,343	5,696
Sales revenue	3,683	4,950	5,149	5,357	5,559	5,766	5,980	6,202	6,432	6,671	6,919
Other income	5,185	4,861	5,081	5,312	5,539	5,745	5,958	6,179	6,409	6,647	6,894
Grants, subsidies, contributions and donations	15,566	9,998	9,224	8,574	8,941	9,273	9,617	9,974	10,345	10,728	11,127
<b>Total recurrent revenue</b>	<b>235,677</b>	<b>245,395</b>	<b>261,416</b>	<b>272,818</b>	<b>284,043</b>	<b>293,875</b>	<b>304,666</b>	<b>316,105</b>	<b>327,780</b>	<b>340,025</b>	<b>352,825</b>
<b>Expense</b>											
<b>Recurrent expenses</b>											
Employee benefits	80,903	82,888	85,424	87,995	89,777	92,469	95,058	98,506	101,970	105,240	109,466
Materials and services	90,448	97,840	102,551	107,886	112,501	116,485	120,725	126,233	130,901	135,598	140,411
Finance costs	4,386	4,306	3,703	3,019	3,959	3,646	3,345	3,972	3,858	2,955	2,503
Depreciation and amortisation	60,144	64,300	67,646	70,407	74,311	78,957	82,987	85,697	89,875	93,782	96,102
<b>Total recurrent expense</b>	<b>235,881</b>	<b>249,334</b>	<b>259,324</b>	<b>269,307</b>	<b>280,548</b>	<b>291,557</b>	<b>302,115</b>	<b>314,408</b>	<b>326,604</b>	<b>337,575</b>	<b>348,482</b>
<b>Operating result</b>	<b>(204)</b>	<b>(3,939)</b>	<b>2,092</b>	<b>3,511</b>	<b>3,495</b>	<b>2,318</b>	<b>2,551</b>	<b>1,697</b>	<b>1,176</b>	<b>2,450</b>	<b>4,343</b>
<b>Capital revenue</b>											
Grants and subsidies	13,073	26,958	37,463	43,979	24,507	25,046	25,597	26,160	26,735	27,324	27,925
Developer contributions	35,307	30,957	31,638	32,334	33,045	33,772	34,515	35,275	36,051	36,844	37,655
Other capital income	3,919	902	938	976	1,005	1,035	1,067	1,099	1,127	1,156	1,186
<b>Total capital revenue</b>	<b>52,299</b>	<b>58,817</b>	<b>70,039</b>	<b>77,289</b>	<b>58,557</b>	<b>59,853</b>	<b>61,179</b>	<b>62,534</b>	<b>63,913</b>	<b>65,324</b>	<b>66,766</b>
Capital expense	19,369	16,116	16,761	17,432	17,955	18,493	19,049	19,620	20,130	20,653	21,190
<b>Net result</b>	<b>32,726</b>	<b>38,762</b>	<b>55,370</b>	<b>63,368</b>	<b>44,097</b>	<b>43,678</b>	<b>44,681</b>	<b>44,611</b>	<b>44,959</b>	<b>47,121</b>	<b>49,919</b>
<b>Other Comprehensive income</b>											
Increase in asset revaluation surplus	134,438	18,499	36,034	5,491	60,674	52,588	13,394	68,199	59,796	46,263	69,282
<b>Total comprehensive income</b>	<b>167,164</b>	<b>57,261</b>	<b>91,404</b>	<b>68,859</b>	<b>104,771</b>	<b>96,266</b>	<b>58,075</b>	<b>112,810</b>	<b>104,755</b>	<b>93,384</b>	<b>119,201</b>

# Long Term Financial Forecast Statement of Financial Position as amended by Council December 2022

	Actual 2021-22 \$'000	Budget 2022-23 \$'000	Forecast 2023-24 \$'000	Forecast 2024-25 \$'000	Forecast 2025-26 \$'000	Forecast 2026-27 \$'000	Forecast 2027-28 \$'000	Forecast 2028-29 \$'000	Forecast 2029-30 \$'000	Forecast 2030-31 \$'000	Forecast 2031-32 \$'000
<b>Assets</b>											
<b>Current assets</b>											
Cash and cash equivalents	193,700	166,027	124,614	118,658	88,142	92,574	102,824	102,459	107,553	117,856	129,750
Trade and other receivables	27,483	22,132	23,384	24,423	25,356	26,203	27,015	27,992	28,936	29,916	30,854
Inventories	2,579	2,579	2,579	2,579	2,579	2,579	2,579	2,579	2,579	2,579	2,579
<b>Total current assets</b>	<b>223,762</b>	<b>190,738</b>	<b>150,577</b>	<b>145,660</b>	<b>116,077</b>	<b>121,356</b>	<b>132,418</b>	<b>133,030</b>	<b>139,068</b>	<b>150,351</b>	<b>163,183</b>
<b>Non-current assets</b>											
Land held for development for sale	2,799	2,799	2,799	2,799	2,799	2,799	2,799	2,799	2,799	2,799	2,799
Trade and other receivables	1,288	1,288	1,288	1,288	1,288	1,288	1,288	1,288	1,288	1,288	1,288
Property, plant and equipment	2,725,340	2,798,569	2,931,137	3,013,682	3,161,519	3,265,515	3,309,441	3,417,531	3,514,094	3,596,301	3,703,018
Right of use assets	571	161	-	-	-	-	-	-	-	-	-
Intangible assets	896	2,267	3,852	4,263	4,975	5,389	6,252	7,588	7,429	7,262	7,634
Biological assets	857	857	857	857	857	857	857	857	857	857	857
<b>Total non-current assets</b>	<b>2,731,751</b>	<b>2,805,941</b>	<b>2,939,933</b>	<b>3,022,889</b>	<b>3,171,438</b>	<b>3,275,848</b>	<b>3,320,637</b>	<b>3,430,063</b>	<b>3,526,467</b>	<b>3,608,507</b>	<b>3,715,596</b>
<b>Total assets</b>	<b>2,955,513</b>	<b>2,996,679</b>	<b>3,090,510</b>	<b>3,168,549</b>	<b>3,287,515</b>	<b>3,397,204</b>	<b>3,453,055</b>	<b>3,563,093</b>	<b>3,665,535</b>	<b>3,758,858</b>	<b>3,878,779</b>
<b>Liabilities</b>											
<b>Current liabilities</b>											
Trade and other payables	36,080	31,263	32,895	34,787	36,356	37,743	39,104	41,007	42,615	44,249	45,787
Contract liabilities	11,205	11,205	11,205	11,205	11,205	11,205	11,205	11,205	11,205	11,205	11,205
Lease liabilities	321	154	-	-	-	-	-	-	-	-	-
Borrowings	12,832	11,246	5,042	5,322	4,516	4,941	4,622	4,849	3,402	2,231	2,327
Provisions	15,258	13,934	15,535	14,597	14,696	15,121	17,810	17,353	16,314	16,745	17,227
Other liabilities	6,882	6,882	6,882	6,882	6,882	6,882	6,882	6,882	6,882	6,882	6,882
<b>Total current liabilities</b>	<b>82,578</b>	<b>74,684</b>	<b>71,559</b>	<b>72,793</b>	<b>73,655</b>	<b>75,892</b>	<b>79,623</b>	<b>81,296</b>	<b>80,418</b>	<b>81,312</b>	<b>83,428</b>
<b>Non-current liabilities</b>											
Borrowings	33,292	22,124	26,908	33,387	44,604	54,413	49,791	44,942	41,540	39,309	36,983
Provisions	34,149	37,348	38,112	39,579	41,695	43,071	41,738	42,143	44,110	45,387	46,316
Other liabilities	9,734	9,734	9,734	9,734	9,734	9,734	9,734	9,734	9,734	9,734	9,734
Lease liabilities	254	22	26	26	26	26	26	26	26	26	26
<b>Total non-current liabilities</b>	<b>77,429</b>	<b>69,228</b>	<b>74,780</b>	<b>82,726</b>	<b>96,059</b>	<b>107,244</b>	<b>101,289</b>	<b>96,845</b>	<b>95,410</b>	<b>94,456</b>	<b>93,059</b>
<b>Total liabilities</b>	<b>160,007</b>	<b>143,912</b>	<b>146,339</b>	<b>155,519</b>	<b>169,714</b>	<b>183,136</b>	<b>180,912</b>	<b>178,141</b>	<b>175,828</b>	<b>175,768</b>	<b>176,487</b>
<b>Net community assets</b>	<b>2,795,506</b>	<b>2,852,767</b>	<b>2,944,171</b>	<b>3,013,030</b>	<b>3,117,801</b>	<b>3,214,068</b>	<b>3,272,143</b>	<b>3,384,952</b>	<b>3,489,707</b>	<b>3,583,090</b>	<b>3,702,292</b>
<b>Community equity</b>											
Asset revaluation surplus	801,772	820,271	856,305	861,796	922,470	975,059	988,453	1,056,651	1,116,447	1,162,709	1,231,992
Retained surplus	1,993,734	2,032,496	2,087,866	2,151,234	2,195,331	2,239,009	2,283,690	2,328,301	2,373,260	2,420,381	2,470,300
<b>Total community equity</b>	<b>2,795,506</b>	<b>2,852,767</b>	<b>2,944,171</b>	<b>3,013,030</b>	<b>3,117,801</b>	<b>3,214,068</b>	<b>3,272,143</b>	<b>3,384,952</b>	<b>3,489,707</b>	<b>3,583,090</b>	<b>3,702,292</b>

# Long Term Financial Forecast Statement of Cash Flows as amended by Council December 2022

	Actual 2021-22 \$'000	Budget 2022-23 \$'000	Forecast 2023-24 \$'000	Forecast 2024-25 \$'000	Forecast 2025-26 \$'000	Forecast 2026-27 \$'000	Forecast 2027-28 \$'000	Forecast 2028-29 \$'000	Forecast 2029-30 \$'000	Forecast 2030-31 \$'000	Forecast 2031-32 \$'000
<b>Cash flows from operating activities</b>											
Receipts from customers	243,579	232,822	243,744	256,622	267,821	277,903	288,305	298,895	310,077	321,603	333,639
Payments to suppliers and employees	(178,401)	(186,254)	(186,479)	(194,058)	(201,068)	(207,668)	(214,567)	(222,879)	(231,340)	(239,311)	(248,406)
	65,178	46,568	57,265	62,564	66,753	70,235	73,738	76,016	78,737	82,292	85,233
Investment and interest revenue received	3,124	6,050	6,059	5,411	5,211	4,668	4,701	4,987	5,092	5,343	5,696
Rental income	1,014	1,067	1,071	1,119	1,168	1,212	1,257	1,303	1,352	1,402	1,454
Non-capital grants and contributions	15,771	10,806	9,289	8,625	8,910	9,245	9,591	9,943	10,314	10,697	11,097
Borrowing costs	(3,680)	(2,458)	(1,798)	(1,726)	(2,009)	(2,378)	(2,433)	(2,192)	(1,965)	(1,745)	(1,639)
Payment of provision	-	736	595	(695)	625	635	587	(1,788)	(888)	604	613
<b>Net cash inflow from operating activities</b>	81,407	62,769	72,481	75,298	80,658	83,617	87,441	88,269	92,642	98,593	102,454
<b>Cash flows from investing activities</b>											
Proceeds from sale of property, plant and equipment	1,693	902	938	976	1,005	1,035	1,067	1,099	1,127	1,156	1,186
Capital grants, subsidies, contributions and donations	35,377	38,572	49,333	56,110	36,904	37,716	38,546	39,394	40,261	41,147	42,052
Purchase/construction of property, plant and equipment	(86,191)	(115,285)	(160,756)	(144,250)	(158,259)	(127,111)	(110,247)	(122,253)	(123,106)	(126,185)	(129,961)
Payments for intangible assets	-	(1,478)	(1,840)	(850)	(1,236)	(1,061)	(1,617)	(2,251)	(982)	(1,007)	(1,605)
<b>Net cash outflow from investing activities</b>	(49,121)	(77,289)	(112,325)	(88,014)	(121,586)	(89,421)	(72,251)	(84,011)	(82,700)	(84,889)	(88,328)
<b>Cash flows from financing activities</b>											
Proceeds from borrowings	-	-	10,000	12,000	16,000	15,000	-	-	-	-	-
Repayment of borrowings	(12,113)	(12,754)	(11,420)	(5,241)	(5,588)	(4,766)	(4,941)	(4,622)	(4,849)	(3,402)	(2,231)
Repayment of leases	(298)	(399)	(150)	-	-	-	-	-	-	-	-
<b>Net cash inflow (outflow) from financing activities</b>	(12,411)	(13,153)	(1,570)	6,759	10,412	10,234	(4,941)	(4,622)	(4,849)	(3,402)	(2,231)
<b>Net increase (decrease) for the year</b>	19,875	(27,673)	(41,414)	(5,957)	(30,516)	4,430	10,249	(364)	5,093	10,302	11,895
Cash and cash equivalents at the beginning of the financial year	173,825	193,700	166,028	124,615	118,658	88,144	92,575	102,823	102,460	107,554	117,855
<b>Total Cash and cash equivalents at the end of the financial year</b>	193,700	166,027	124,614	118,658	88,142	92,574	102,824	102,459	107,553	117,856	129,750



	Actual 2021-22	Budget 2022-23	Forecast 2023-24	Forecast 2024-25	Forecast 2025-26	Forecast 2026-27	Forecast 2027-28	Forecast 2028-29	Forecast 2029-30	Forecast 2030-31	Forecast 2031-32
Operating surplus ratio 0% to 10%	-0.1%	-1.6%	0.8%	1.3%	1.2%	0.8%	0.8%	0.5%	0.4%	0.7%	1.2%
Asset sustainability ratio > 90%	71.9%	92.5%	87.0%	78.8%	96.9%	94.4%	89.8%	96.1%	93.5%	97.1%	108.4%
Net financial liabilities ratio <= 60%	-27.1%	-19.1%	-1.6%	3.6%	18.9%	21.0%	15.9%	14.3%	11.2%	7.5%	3.8%





# Other Legislative Requirements Amended Budget 2022/23

**Budgeted Statement Of Income and Expenditure  
as amended by Council December 2022  
Commercial Business Unit - Wide Bay Water**

	Budget 2021-22 \$	Budget 2022-23 \$	Forecast 2023-24 \$	Forecast 2024-25 \$
<b>Income</b>				
<b>Revenue</b>				
<b>Recurrent Revenue</b>				
Rates Levies and charges	80,442,404	84,846,708	93,755,348	98,681,556
Discounts and rebates	(561,428)	(544,185)	(601,323)	(632,918)
Fees and Charges	1,013,120	1,167,018	1,233,534	1,298,348
Interest revenue	945,310	1,699,112	1,719,894	1,559,045
Sales revenue	1,479,800	1,602,500	1,674,608	1,750,038
Other income	361,777	431,694	456,299	480,274
Internal transfers	1,800,550	1,866,150	1,978,119	2,067,134
Community service obligations	738,642	635,180	661,088	688,056
Grants, subsidies, contributions and donations	-	162,434	173,803	183,370
<b>Total recurrent revenue</b>	<b>86,220,175</b>	<b>91,866,611</b>	<b>101,051,370</b>	<b>106,074,903</b>
<b>Expense</b>				
<b>Recurrent expenses</b>				
Employee benefits	12,946,444	13,498,417	13,903,369	14,320,470
Materials and services	17,900,401	22,195,422	23,527,147	24,585,869
Finance costs	2,799,238	1,683,881	1,238,632	1,332,500
Depreciation and amortisation	23,165,996	25,853,349	27,314,318	27,939,311
Corporate Overheads / SLA Costs	2,383,279	2,454,777	2,602,064	2,719,157
Competitive Neutrality Costs	564,486	517,050	471,494	517,404
Internal Transfers	1,520,428	1,525,474	1,617,002	1,689,767
<b>Total recurrent expense</b>	<b>61,280,271</b>	<b>67,728,370</b>	<b>70,674,025</b>	<b>73,104,478</b>
<b>Operating result</b>	<b>24,939,904</b>	<b>24,138,241</b>	<b>30,377,345</b>	<b>32,970,425</b>
<b>Capital revenue</b>				
Grants, subsidies, contributions and donations	11,641,200	12,050,117	12,211,402	12,480,052
<b>Total capital revenue</b>	<b>11,641,200</b>	<b>12,050,117</b>	<b>12,211,402</b>	<b>12,480,052</b>
Capital expense	1,990,741	1,899,531	1,975,511	2,054,532
<b>Net result before tax</b>	<b>34,590,363</b>	<b>34,288,827</b>	<b>40,613,235</b>	<b>43,395,946</b>
Income Tax Payable	8,400,000	10,703,167	12,677,314	13,545,930
Dividends	4,743,000	5,200,000	6,075,469	6,594,085
<b>Net result after tax and dividends</b>	<b>21,447,363</b>	<b>18,385,660</b>	<b>21,860,452</b>	<b>23,255,931</b>
<b>Operating result</b>				
Operating revenue	86,220,175	91,866,611	101,051,370	106,074,903
Operating expenses	61,280,271	67,728,370	70,674,025	73,104,478
Operating result	24,939,904	24,138,241	30,377,345	32,970,425

<b>Community Service Obligations - Wide Bay Water</b>				
Community concessions on Water Charges	106,569	105,500	109,902	114,488
Community concessions on Sewerage Charges	449,953	441,000	459,402	478,572
Discounts and Incentives on Infrastructure Charges	182,120	88,680	91,784	94,996
	<b>738,642</b>	<b>635,180</b>	<b>661,088</b>	<b>688,056</b>

**Budgeted Statement Of Income and Expenditure  
as amended by Council December 2022  
Significant Business Activity - Waste Services**

	Budget 2021-22 \$	Budget 2022-23 \$	Forecast 2023-24 \$	Forecast 2024-25 \$
<b>Income</b>				
<b>Revenue</b>				
<b>Recurrent Revenue</b>				
Rates Levies and charges	21,016,973	22,420,789	24,774,902	26,076,655
Fees and Charges	5,847,500	6,709,000	7,091,392	7,463,997
Interest revenue	153,577	120,000	132,600	139,567
Other income	1,483,433	2,171,580	2,295,353	2,415,958
Community service obligations	439,096	420,924	435,656	450,904
Grants, subsidies, contributions and donations	-	48,000	51,360	54,187
<b>Total recurrent revenue</b>	<b>28,940,579</b>	<b>31,890,293</b>	<b>34,781,263</b>	<b>36,601,268</b>
<b>Expense</b>				
<b>Recurrent expenses</b>				
Employee benefits	2,422,436	2,682,884	2,763,371	2,846,272
Materials and services	16,813,851	20,070,377	21,274,600	22,231,957
Finance costs	166,553	141,006	122,327	102,796
Depreciation and amortisation	621,004	876,738	982,513	1,023,518
Corporate Overheads / SLA Costs	823,804	848,518	899,429	939,903
Internal Transfers	250,000	176,702	187,304	195,733
<b>Total recurrent expense</b>	<b>21,097,648</b>	<b>24,796,226</b>	<b>26,229,544</b>	<b>27,340,179</b>
<b>Operating result</b>	<b>7,842,931</b>	<b>7,094,068</b>	<b>8,551,719</b>	<b>9,261,089</b>
<b>Capital revenue</b>				
Grants, subsidies, contributions and donations	-	90,000	90,000	90,000
<b>Total capital revenue</b>	<b>-</b>	<b>90,000</b>	<b>90,000</b>	<b>90,000</b>
Capital expense	4,422	2,916	-	-
Finance costs (restoration)	673,346	1,336,121	1,362,312	725,935
<b>Net result before tax</b>	<b>7,165,163</b>	<b>5,845,031</b>	<b>7,279,407</b>	<b>8,625,154</b>
Income Tax Payable	1,536,499	1,536,499	1,829,749	1,981,528
Dividends	1,171,734	1,171,734	1,110,274	1,202,372
<b>Net result after tax and dividends</b>	<b>4,456,930</b>	<b>3,136,798</b>	<b>4,339,384</b>	<b>5,441,254</b>
<b>Operating result</b>				
Operating revenue	28,940,579	31,890,293	34,781,263	36,601,268
Operating expenses	21,097,648	24,796,226	26,229,544	27,340,179
Operating result	7,842,931	7,094,068	8,551,719	9,261,089
<b>Community Service Obligations - Waste Services</b>				
Supply of mulch to community organisations	7,030	2,100	2,174	2,250
Maintaining/servicing of bins at community facilities	33,369	152,412	157,746	163,267
Waste vouchers for free disposal by charities	398,696	266,412	275,736	285,387
	<b>439,095</b>	<b>420,924</b>	<b>435,656</b>	<b>450,904</b>



<b>Rates and charges</b>	<b>Budget 2021-22</b>	<b>Amended Budget 2022-23</b>	<b>% increase including growth</b>
<b>General and Waste fund</b>			
<b>Recurrent Revenue</b>			
General Rates	80,804,369	85,258,014	5.51%
Disaster Management Levy	1,127,732	1,103,180	(2.18%)
Infrastructure Levy	3,939,066	3,986,725	1.21%
Kingfisher Parade, Toogoom Revetment Seawall special rate	72,246	45,165	(37.48%)
Waste Charges	21,016,973	22,420,789	6.68%
<b>General and Waste fund total rates and charges</b>	<b>106,960,386</b>	<b>112,813,873</b>	<b>5.47%</b>
<b>Water Fund</b>			
Water Charges	41,439,059	43,493,171	4.96%
Sewerage Charges	38,398,676	40,719,002	6.04%
Trade Waste	604,670	634,535	4.94%
<b>Total Rates and Charges</b>	<b>187,402,791</b>	<b>197,660,581</b>	<b>5.47%</b>