



Fraser Coast
REGIONAL COUNCIL

Building better communities together.



2023/24

BUDGET

Amended December 2023



Building better communities together.

2023-2028 CORPORATE PLAN





Acknowledgement of Country

Fraser Coast Regional Council acknowledges the Traditional Custodians of this region, the Butchulla (Badtjala) people to the east, and the Kabi Kabi (Gubbi Gubbi) people to the west.

We recognise the cultural and spiritual practices of Aboriginal and Torres Strait Islander peoples across our nation, and their continuing connection to the lands in which we live and work today.

We pay our respects to all elders past, present and emerging.

Table of Contents

Acknowledgement of Country	2
Foreword	4
Regional Snapshot	5
Meet Our Councillors	6
Our Region's Divisions	7
Our Organisation	8
Our Corporate Plan	9
Our Vision	10
The Corporate Plan Explained	11
Focus Area 1 Connected, Inclusive Communities and Spaces	12
Focus Area 2 Resilient and Environmentally Responsible Region	13
Focus Area 3 Focused Service Delivery	14
Focus Area 4 Focused Organisation and Leadership	15
Focus Area 5 Engaged and Agile Workforce	16
Our Ongoing Commitment	17
Snapshot of Key Deliverables	18

Foreword

Our vision of *building better communities together* is the foundation stone of our new 2023-28 Corporate Plan. It will underpin everything we do as a council, ensuring our region and its communities continue to flourish.

In developing this new plan, we have listened to what our community and staff want to see over the next 5 years. This has provided clear direction; to preserve the relaxed Fraser Coast lifestyle while protecting our wonderful natural environment.

**We are committed to our vision.
We are committed to enhancing the region so that future generations can continue to call it home. We will work with Council staff and the broader community to make sure we get it right, balancing our current needs with the needs of the future.**

The 2023-28 Corporate Plan includes five key areas that Council will focus on. These focus areas are based on what our staff and community told us were most important. Each focus area is supported by a range of objectives, key deliverables and performance indicators, so we can hold ourselves accountable for the delivery of the plan.

Our annual Operational Plans and Budgets cascade from our five-year Corporate Plan and organisational priorities, making meaningful connections to how we deliver our projects and initiatives.

We are thrilled to share our 2023-28 Corporate Plan with you. And we are confident that our shared vision and strong strategic direction will guide us to serve the community to the very best of our abilities.

Together we will continue to ensure the Fraser Coast is a great place to visit and an even better place to live. A place that is prosperous, resilient and connected. A place we simply love to call home.



Cr George Seymour
Mayor



Ken Diehm
Chief Executive Officer

Regional Snapshot

The Fraser Coast is continually growing and changing.

A dynamic region with a diverse economy and communities, the Fraser Coast is one of the fastest growing areas in Queensland. With pristine natural environments and a carefree lifestyle, it's no wonder over 110,000 people love to call the Fraser Coast home, and where millions love to visit.

Key statistics as at the commencement of this Corporate Plan:



438

Council owned and operated buildings and community facilities



293km

of coastline and foreshore



1,419

open space and environmental areas including reserves and parkland



2,700km

of roads and footpaths



7,105km²

total land size



112,362

population, that's 15.75 people per km²



51 years

median age



1.84 million

visitors per year



Meet Our Councillors

Our Council consists of the **Mayor** and **10 Councillors**, each representing their local division. Residents have the opportunity to elect a divisional Councillor and a Mayor every four years.



Cr George Seymour
Mayor



Cr James Hansen
Division 1



Cr David Lewis
Division 6



Cr Phil Truscott
Division 2



Cr Darren Everard
Division 7



Cr Paul Truscott
Division 3



Cr Denis Chapman
Division 8



Cr Daniel Sanderson
Division 4



Cr David Lee
Division 9



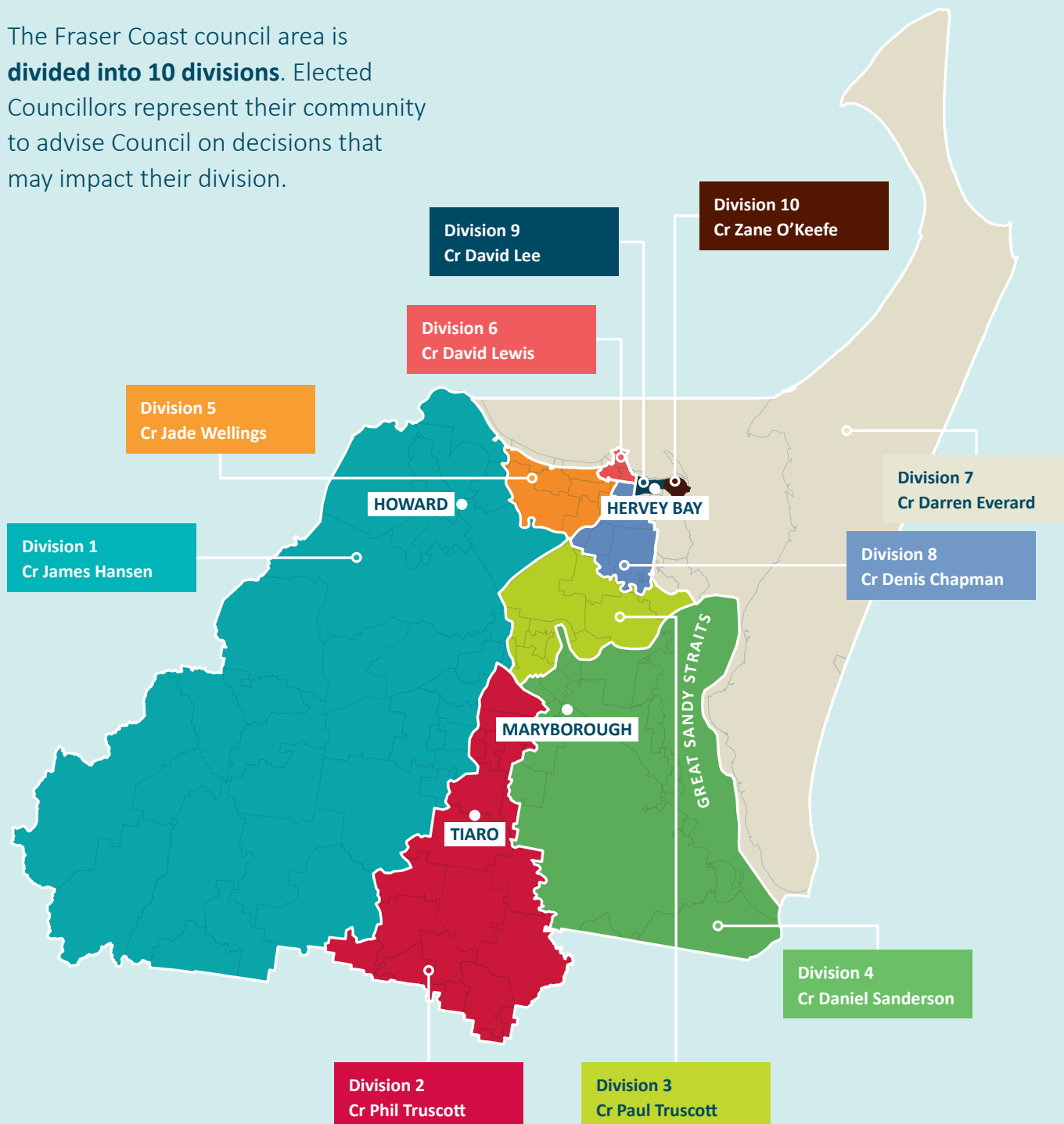
Cr Jade Wellings
Division 5



Cr Zane O'Keefe
Division 10

Our Region's Divisions

The Fraser Coast council area is **divided into 10 divisions**. Elected Councillors represent their community to advise Council on decisions that may impact their division.



Our Organisation

Fraser Coast Regional Council is proud to serve the region as we work towards building better communities together.

Our core values of trust, respect, accountability, initiative, teamwork and service drive the way in which we operate. These values, or **TRAITS**, serve to guide our Corporate Plan and to help Council achieve its goals.



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

Council has a workforce of just over **1000 staff** and **five functional areas** that work together to serve the community.

These are:



Development
and Community



Infrastructure
Services



Office of the Chief
Executive Officer



Organisational
Services



Wide Bay Water
and Waste Services



Commercial Business Unit

Within the Wide Bay Water and Waste Services directorate exists Wide Bay Water, a commercial business unit that provides water and sewerage services to the region. Wide Bay Water is governed by an Executive Management team and Non-Executive Advisory Committee, consisting of external members and Councillors.

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.

Our Corporate Plan

The Corporate Plan for 2023-2028 (the Plan) is Fraser Coast Regional Council’s (Council) key strategic document. It provides a clear framework to guide Council in decision making and policy directions, prioritising and delivering services, programs, projects, and facilities to the community.

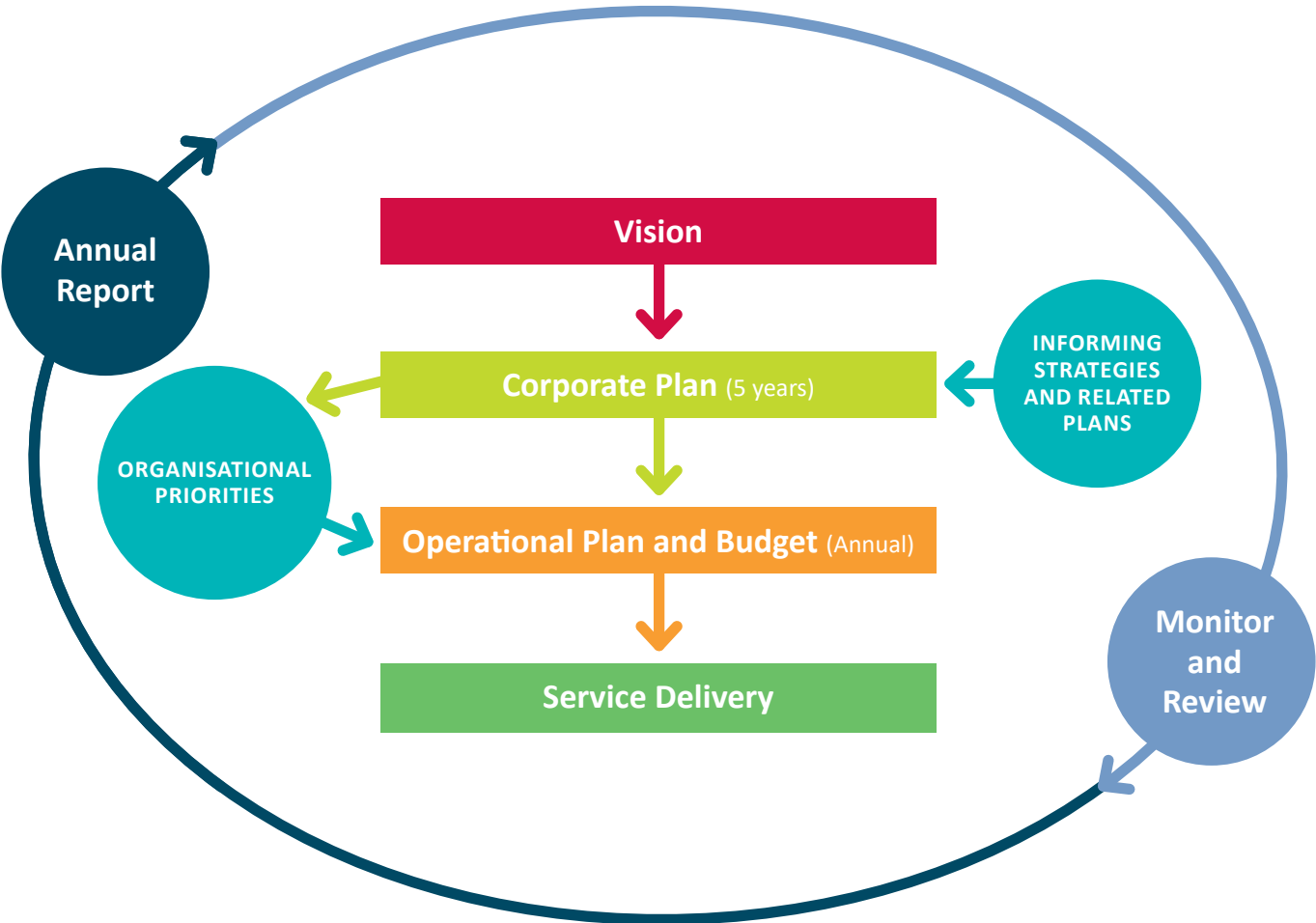
The Plan has been developed by our elected members, and informed by engagement with community, key stakeholders and staff, to ensure it delivers meaningful outcomes and is clearly linked to the organisation’s Annual Operational Plan and Budget.

Through the engagement undertaken to develop the 2023-2028 Corporate Plan, we have learnt that residents want the future of the Fraser Coast to be balanced, protecting our unique natural environment and maintaining our wonderful, relaxed lifestyle.

Residents also told us that they want the Fraser Coast to be connected and safe, a place that current and future generations are proud to call home. These learnings have formed the basis of Council’s focus areas in the Corporate Plan.

Strategic Alignment

The Corporate Plan is part of our broader Strategic Planning Framework. The framework connects our strategic direction with operational service delivery. The relationship between the Vision, Corporate Plan, Operational Plan, Budget and Corporate Reporting is explained below.



Our **Vision** is at the heart of Council. It influences everything we do.

Building better communities together.

Council is committed to *building better communities together*. This means continuously improving our region to promote community wellbeing and prosperity, while protecting the unique natural environment and lifestyle we enjoy.

The **Corporate Plan** is the umbrella under which Council's annual Operational Plan and Budgets are prepared. It defines the strategic direction and vision of the council for a period of five years.

The **Operational Plan** expands the Corporate Plan into more detailed activities and provides an annual program of works based on identified Corporate Plan priority areas.

The **Budget** ensures that all identified planned activities are fully funded and that proper consideration is given to ensuring Council remains financially sustainable.

Organisational priorities act as a lens for operational planning and budgeting. These priorities aim to help Council balance the needs of the present with the needs of the future.



Informing Strategies and Related Plans

In addition to the Corporate and Operational Plans, Council has a range of issue specific Informing Strategies and Related Plans to support delivering the services, assets and projects required by the community.

Monitor and Review

Each year the Annual Report provides a scorecard of our achievements against the Corporate Plan.

The Corporate Plan Explained

Our Corporate Plan 2023-2028 is structured around five focus areas that describe our aspirations for the future of the Fraser Coast region and the Fraser Coast Regional Council. The Focus Areas are the foundation stones of Council's Corporate Plan. They indicate what Council will focus on to bring our vision to life and serve the community.

The focus areas have been developed to help council prioritise service delivery, programs and projects over the next five years. Each focus area contains key objectives which will inform Council's annual Operational Plan and Budget. These focus areas are:



For each focus area, the Corporate Plan nominates:

A STATEMENT OF INTENT

A concise and focused statement of Council's intended outcome for that focus area.

OBJECTIVES

Targeted activities or operations designed to deliver on the Corporate Plan Focus Areas.

KEY DELIVERABLES

Key actions to be taken to ensure Council is delivering on the Objectives.

PERFORMANCE INDICATORS

Important indicators that demonstrate what success looks like over the life of the plan.

TIMEFRAMES

Timeframes are indicated as annually, ongoing or within a given financial year (e.g. July 2023-June 2024).

Connected, Inclusive Communities and Spaces

STATEMENT OF INTENT

To embrace the Fraser Coast way of life and create connected communities through our places, spaces and people.

Objectives	Key Deliverables	Performance Indicators
Create vibrant community spaces to encourage community activation.	- By 2025, develop a regional library and administration centre, including disaster resilience centre in Hervey Bay City Centre. - By 2028, develop a new library facility in Maryborough City Centre. - By 2028, develop a new satellite administration office in Maryborough City Centre.	- Achievement of key deliverables. - Private sector investment and approvals in Maryborough and Hervey Bay City Centres. - Council facilities visitation statistics.
Shape the region's natural and built environment to enhance the liveability of our communities and regional lifestyle.	- By 2024, complete a parks hierarchy study to ensure equitable access to open space, parks and amenities. - By 2025, advocate to secure government funding for a large multi-sports and event facility/stadium within the Fraser Coast Sports and Recreation Precinct.	- Service standards established for parks and open spaces. - Funding acquired for Fraser Coast Sports Precinct.
Enhance connectivity to encourage healthy movement.	- Annual completion of stages that form part of the Mary to Bay Rail Trail. - Ongoing extension and connection of shared paths.	Number of additional kilometres of paths constructed.
Provide inclusive cultural, sporting and recreation opportunities to encourage community participation.	- By 2026, complete a review of community hall needs. - By 2027, expand the range of sporting facilities within the Fraser Coast. - By 2027, complete a performance space review and conduct a needs analysis for a Performance Theatre in Hervey Bay.	- Future Community and Performance spaces are planned and have been scheduled for delivery. - Increase in community sporting facilities.

Resilient and Environmentally Responsible Region

STATEMENT OF INTENT

To shape a healthy future for the Fraser Coast region and create a destination for future generations to come.

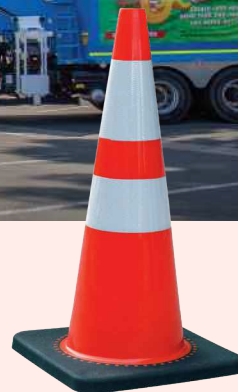


Objectives	Key Deliverables	Performance Indicators
Plan for and provide community infrastructure to support growth, connectivity and liveability.	• By 2024, complete a Water Demand Management Strategy to improve water security and reliability through non-infrastructure solutions. • By 2025, adopt a new Planning Scheme. • By 2025, complete the Integrated Transport Strategy in partnership with the State Government. • By 2026, implement a rolling 3 year forward design program to develop shovel ready infrastructure projects. • By 2026, finalise planning and commenced a project to improve water security and reliability through the proposed interconnection of the Hervey Bay and Maryborough Water Service Areas.	• Achievement of key deliverables. • Percentage of completed designs for future works. • Water restriction frequency at or below Council's modelled water security Level of Service.
Strengthen the region's identity as a place to work, visit and do business.	• By 2024, develop a development concierge service to assist investors and developers to navigate the Council approval process. • By 2024, develop and progressively implement targeted investment attraction plans.	• Achievement of key deliverables. • Number and value of development incentives approved. • Number of registered businesses in the Fraser Coast region.
Partner with community and industry to protect and enhance our natural environment for future generations to enjoy.	• By 2024, develop and progressively implement natural environment conservation strategy. • By 2027, manage our natural areas, including our biosphere, in partnership with traditional owners. • By 2028, develop and progressively implement coastal communities hazard adaption implement plans.	• Achievement of key deliverables. • Agreement with Butchulla Native Title Aboriginal Corporation (BNTAC) for the management of natural areas. • Number of coastal hazard adaption plans developed and implemented.
Manage our activities in a way that reduces our environmental footprint.	• Annually improved landfill diversion rates and uptake in recycling. • By 2025, Council has commissioned a new Material Recovery Facility to reduce waste to landfill. • By 2025, Council has undertaken a major review of the Fraser Coast Waste and Resource Recovery Strategy. • By 2028, reduce Council's environmental footprint.	• Annual reduction in Councils environmental footprint. • Reduction in the amount of waste that goes to landfill.

Focused Service Delivery

STATEMENT OF INTENT

To provide positive customer experiences, deliver services and infrastructure to meet the unique needs of our growing community.



Objectives	Key Deliverables	Performance Indicators
Focus on service delivery to promote a positive customer experience.	• Ongoing improvement in customer service across council services. • Reduction in customer service wait times.	• Improvement in the biannual customer satisfaction and service survey. • Average customer service wait times are reduced.
Design flexible and innovative services to meet the diverse community needs.	• By 2025, increase the number of services offered out of normal business hours. • By 2026, implement on-line customer self-service technology.	• Improvement in the biannual customer satisfaction and service survey. • Percentage of online services being utilised. • Number of services offered out of normal business hours.
Effectively manage and maintain our assets to reduce asset failure.	• By 2026, complete strategic asset management plans for all classes of assets. • By 2026, develop annual asset inspection programs. • Ongoing maintenance program to reduce reactive maintenance costs.	• Number of unplanned failures. • Number of annual asset inspection programs developed and % implemented. • Reactive maintenance costs are reduced.
Improve our project management processes to deliver our budgeted commitments.	• Annual capital works programs are robust and delivered in accordance with the Operational Plan and Budget. • By 2026, implement an organisational wide Project Management Framework.	• 90% of projects are delivered on time and within Budget annually. • Project Management Framework delivered.



Focused Organisation and Leadership

STATEMENT OF INTENT

To be a leader in local government, instilling confidence in the community we serve and the stakeholders we partner with.

Objectives	Key Deliverables	Performance Indicators
Grow the region through partnerships, advocacy and changemaking for the community.	• By 2024, establish regular meetings with local State and Federal Members to improve and sustain positive working relationships and advocate on matters of importance to our region. • By 2024, establish annual state and federal government delegations to advocate on matters of importance to our region. • By 2024, actively engage with the higher education sector to increase presence in the region.	• Number of meetings held with state and federal members with clear outcomes. • Number of formal delegations. • Number of engagements with key stakeholders.
Ensure sound financial management to maintain our long-term financial sustainability.	• Achieve the State government financial sustainability benchmarks annually.	• Achievement of long-term financial sustainability thresholds. • Annual Budget is achieved.
Demonstrate good leadership, and effective and ethical decision-making to foster confidence within our community.	• Ongoing professional development for Councillors to better equip them to fulfil their role. • By 2024, complete the local law review. • By 2024, complete a review of Council's range and level of services. • By 2025, develop and implement a Capital Investment Prioritisation Framework.	• Achievement of key deliverables. • Amount of Councillors professional development budget spent. • Improvement in the biannual customer satisfaction and service survey.

Engaged and Agile Workforce

STATEMENT OF INTENT

To attract, engage and retain the best people, empowering our capable workforce and volunteers to serve and support our community now and into the future.

Objectives	Key Deliverables	Performance Indicators
Embed a values-based culture to enable employees and volunteers to work to the peak of their ability.	• Annual employee engagement survey. • Ongoing implementation of cultural improvement initiatives.	• Yearly base point improvement in the employee engagement survey. • Number of cultural improvement initiatives implemented.
Become an employer of choice to attract and retain high performing people.	• By 2024, develop and implement a focused Skills/Professional Development Training Program for all employees. • By 2025, review and implement the Employee Value Proposition. • By 2026, implement new information technology systems to better support the activities of Council.	• Employee turnover/retention. • Increased employee satisfaction. • Coast2Cloud implementation timeframes achieved. • Average recruitment time.
Improve workplace health and safety, and employee wellbeing to better support the physical and mental health of our employees.	• Annual Program to reduce lag and lead workplace safety indicators. • By 2025, develop and commence a program that focuses on the mental health and wellbeing of our employees. • By 2025, finalise the Work Health and Safety Strategy. • Ongoing and readily available access to Employee Assistance Programs.	• Lower than industry average safety indicators. • Lower than industry average workers compensation claims. • Initiatives delivered to improve workplace safety.

Our Ongoing Commitment

Council is committed to serving the people of the Fraser Coast Region through implementing the Corporate Plan.

As part of our ongoing commitment, we will continually review and monitor the Plan through regular audits and reporting, including engagement with community, staff and key stakeholders. We will ensure all this is available to the Fraser Coast community.

We acknowledge that some events or instances outside our control may impact Council's ability to implement the Plan fully. Any instances where Council cannot implement any commitment made in the plan will be reported and provided to the community. The plan will be regularly updated to reflect changes in priorities and external factors.

Snapshot of Key Deliverables

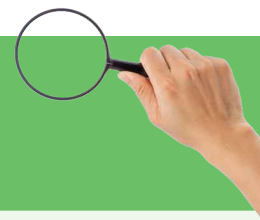
The following snapshot of key deliverables lists Council's commitment.

	 FOCUS AREA 1 Connected, Inclusive Communities and Spaces	 FOCUS AREA 2 Resilient and Environmentally Responsible Region	 FOCUS AREA 3 Focused Service Delivery
2024	Complete a parks hierarchy study to ensure equitable access to open space, parks and amenities.	- Complete a Water Demand Management Strategy to improve water security and reliability through non-infrastructure solutions. - Develop a development concierge service to assist investors and developers to navigate the Council approval process. - Develop and progressively implement targeted investment attraction plans. - Develop and progressively implement natural environment conservation strategy.	Capital works programs are robust and delivered in accordance with the Operational Plan and Budget.
2025	- Develop a regional library and administration centre, including disaster resilience centre in Hervey Bay City Centre. - Advocate to secure government funding for a large multi-sports and event facility/stadium within the Fraser Coast Sports and Recreation Precinct.	- Adopt a new Planning Scheme. - Complete the Integrated Transport Strategy in partnership with the State Government. - Council has commissioned a new Material Recovery Facility to reduce waste to landfill. - Council has undertaken a major review of the Fraser Coast Waste and Resource Recovery Strategy.	- Increase the number of services offered out of normal business hours. - Capital works programs are robust and delivered in accordance with the Operational Plan and Budget.
2026	Complete a review of community hall needs.	- Implement a rolling 3 year forward design program to develop shovel ready infrastructure projects. - Finalise planning and commenced a project to improve water security and reliability through the proposed interconnection of the Hervey Bay and Maryborough Water Service Areas.	- Implement on-line customer self-service technology. - Complete strategic asset management plans for all classes of assets. - Develop annual asset inspection programs. - Implement an organisational wide Project Management Framework. - Capital works programs are robust and delivered in accordance with the Operational Plan and Budget.
2027	- Expand the range of sporting facilities within the Fraser Coast. - Complete a performance space review and conduct a needs analysis for a Performance Theatre in Hervey Bay.	Manage our natural areas, including our biosphere, in partnership with traditional owners.	Capital works programs are robust and delivered in accordance with the Operational Plan and Budget.
2028	- Develop a new library facility in Maryborough City Centre. - Develop a new satellite administration building in Maryborough City Centre. - Completion of stages that form part of the Mary to Bay Rail Trail. - Extension and connection of shared paths.	- Develop and progressively implement coastal communities hazard adaption implement plans. - Reduce Council's environmental footprint. - Improved landfill diversion rates and uptake in recycling.	- Improvement in customer service across council services. - Reduction in customer service wait times. - Maintenance program to reduce reactive maintenance costs. - Capital works programs are robust and delivered in accordance with the Operational Plan and Budget.

FOCUS AREA 4 Focused Organisation and Leadership



FOCUS AREA 5 Engaged and Agile Workforce



2024	- Establish regular meetings with local State and Federal Members to improve and sustain positive working relationships and advocate on matters of importance to our region. - Establish annual state and federal government delegations to advocate on matters of importance to our region. - Actively engage with the higher education sector to increase presence in the region. - Complete the local law review. - Complete a review of Council's range and level of services. - Professional development for Councillors to better equip them to fulfil their role. - Achieve the State government financial sustainability benchmarks.	- Develop and implement a focused Skills/Professional Development Training Program for all employees. - Employee engagement survey. - Program to reduce lag and lead workplace safety indicators.
2025	- Develop and implement a Capital Investment Prioritisation Framework. - Professional development for Councillors to better equip them to fulfil their role. - Achieve the State government financial sustainability benchmarks.	- Review and implement the Employee Value Proposition. - Develop and commence a program that focuses on the mental health and wellbeing of our employees. - Finalise the Work Health and Safety Strategy. - Employee engagement survey. - Program to reduce lag and lead workplace safety indicators.
2026	- Professional development for Councillors to better equip them to fulfil their role. - Achieve the State government financial sustainability benchmarks.	- Implement new Information Technology systems to better support the activities of Council. - Employee engagement survey. - Program to reduce lag and lead workplace safety indicators.
2027	- Professional development for Councillors to better equip them to fulfil their role. - Achieve the State government financial sustainability benchmarks.	- Employee engagement survey. - Program to reduce lag and lead workplace safety indicators.
2028	- Professional development for Councillors to better equip them to fulfil their role. - Achieve the State government financial sustainability benchmarks.	- Readily available access to Employee Assistance Programs. - Employee engagement survey. - Implementation of cultural improvement initiatives. - Program to reduce lag and lead workplace safety indicators.



Building better communities together.

Visit frasercoast.qld.gov.au

Email enquiry@frasercoast.qld.gov.au

Call **1300 79 49 29**





Building better communities together.

2023/24 OPERATIONAL PLAN



A photograph of two humpback whales swimming in deep blue water. The whales are seen from below, with their heads and backs visible. They are moving towards the right side of the frame. The water is a deep, clear blue, and the lighting creates a sense of depth and tranquility.

Acknowledgement of Country

Fraser Coast Regional Council acknowledges the Traditional Custodians of this region, the Butchulla (Badtjala) people to the east, and the Kabi Kabi (Gubbi Gubbi) people to the west.

We recognise the cultural and spiritual practices of Aboriginal and Torres Strait Islander peoples across our nation, and their continuing connection to the lands in which we live and work today.

We pay our respects to all elders past, present and emerging.

Table of Contents

Acknowledgement of Country	2
Message from the Chief Executive Officer	4
Strategic Planning Framework	5
The Operational Plan Explained	6
Commercial Business Unit	6
Monitoring and Review	8
Managing Operational Risk	8
Our Activities	9
Connected, Inclusive Communities and Spaces	9
Resilient and Environmentally Responsible Region	10
Focused Service Delivery	12
Focused Organisation and Leadership	13
Engaged and Agile Workforce	14

Message from the Chief Executive Officer

Council is committed to *building better communities together*. This means continually improving our region to promote community wellbeing and prosperity, while protecting the unique natural environment and lifestyle we enjoy.

This vision is at the heart of our new five-year Corporate Plan, and this Operational Plan outlines what we will do over the next 12 months.

The 2023-28 Corporate Plan includes five key areas that Council will focus on:

1. **Connected, Inclusive Communities and Spaces**
2. **Resilient and Environmentally Responsible Region**
3. **Focused Service Delivery**
4. **Focused Organisation and Leadership**
5. **Engaged Agile Workforce**

Overarching these key focus areas, is the Council's commitment to:

- **Effectively manage and maintain our assets**
- **Plan for the future**
- **Provide focused service delivery**
- **Maintain financial sustainability**

The Operational Plan translates the focus areas into measurable actions for the year ahead.

It includes an annual performance plan for each commercial business unit, states how Council will manage operational risks and how it will implement the goals of the relevant period of the five-year corporate plan.

Council has one commercial business unit, Wide Bay Water. The Annual Performance Plan for Wide Bay Water is presented within this Operational Plan.

We will work with the Mayor, Councillors, Council staff and the broader community to deliver the specific outcomes of this plan.

Together we will work to ensure the Fraser Coast continues to flourish, that we remain prosperous, resilient and connected, and that future generations can continue to call our region home.

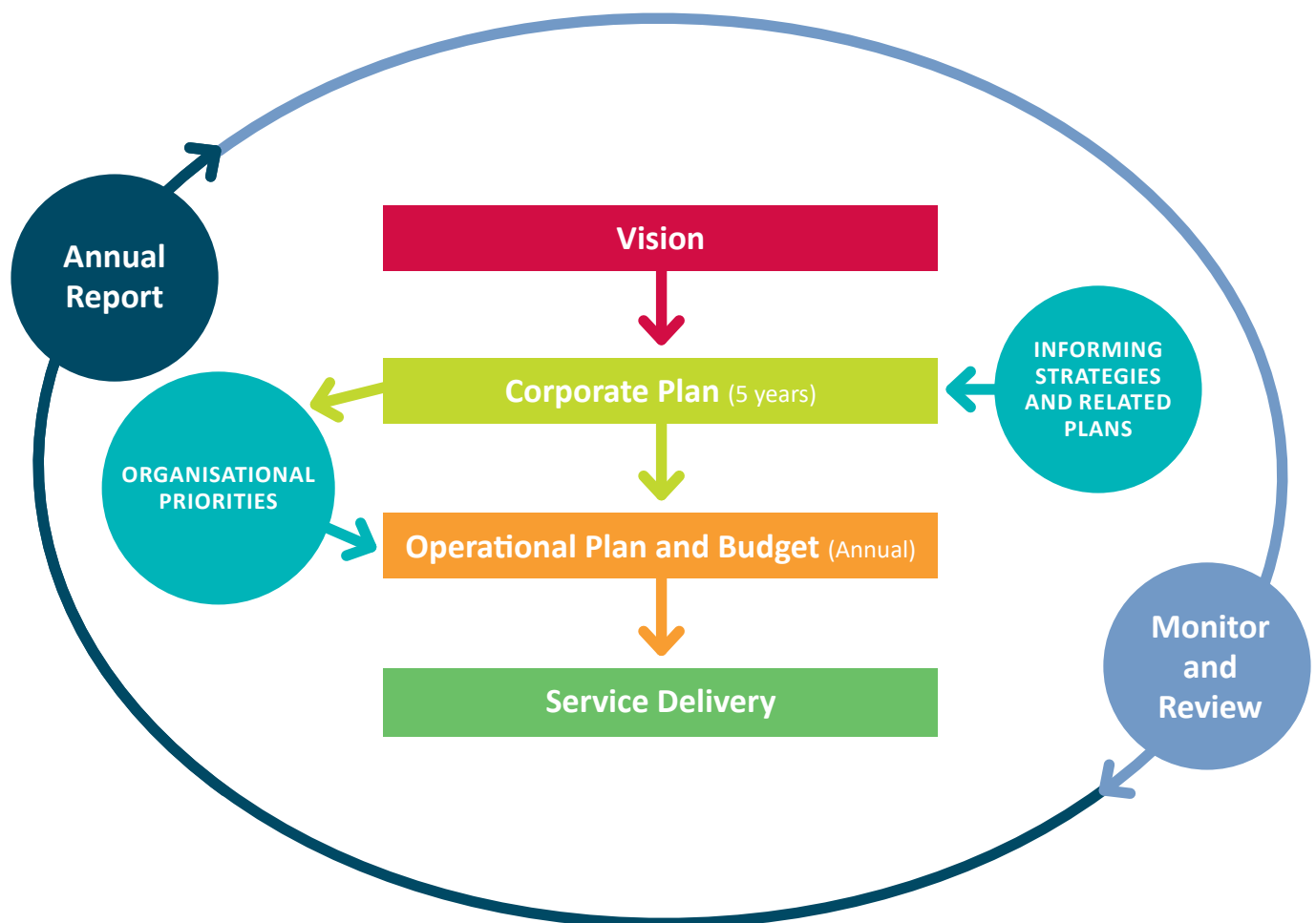


Ken Diehm
Chief Executive Officer

Strategic Planning Framework

The **Operational Plan** is a key component of Council's strategic planning framework.

The 2023/24 Operational Plan details the actions Council will take in the first year of the new 2023-2028 Corporate Plan. Council's strategic planning framework is represented in the following diagram:



The Corporate Plan sets our strategic direction over the five-year period with five focus areas supported by a range of objectives. It is the umbrella under which Council's **annual operational plan** is prepared.

The **Operational Plan** Explained

The Operational Plan translates priorities from the Corporate Plan into measurable actions for the year ahead. Capturing these activities in a single document allows Council to communicate to our community and to our staff, the priorities that will be given the most attention during that year.

The annual operational plan must be consistent with our annual budget, include an annual performance plan for each commercial business unit, state how we will manage operational risks and how we will progress implementation of the five-year corporate plan during the period of the annual operational plan.

We have one **commercial business unit**, Wide Bay Water. The Wide Bay Water Annual Performance Plan is published on our website at: www.frasercoast.qld.gov.au

The Operational Plan is structured around the **five key focus areas** in the Corporate Plan:



Each focus area contains key objectives which inform Council’s annual Operational Plan. For each objective, the Operational Plan nominates:

 Activities	 Lead Responsibility	 Timeframes for Delivery
The tangible actions that staff in the organisation will take to achieve the objectives for each focus area within the corporate plan.	Responsible work group for delivering the respective activity.	Indicates the date the activity is scheduled to commence and be completed within the financial year.

Activities are the layer of the operational plan that describe what we will do to accomplish the objectives. Our activities cascade from the five-year corporate plan and organisational priorities. The Organisational priorities are:



Monitoring and Review

We will review our progress in completing the activities contained in the Operational Plan 2023-2024, on a quarterly basis. The outcome of this review will be reported regularly throughout the year to Council and the community through quarterly performance reports and Council's Annual Report.

This reporting meets the requirements of section 174(3) Local Government Regulation 2012, which requires that a written assessment of progress towards implementing the operational plan is presented at a council meeting held at regular intervals of not more than three months.

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.



Connected, Inclusive Communities and Spaces

1.1 Create vibrant community spaces to encourage community activation

Activity	Lead Responsibility	Timeframes for Delivery
Complete a library staff business case to support the expanded library facilities in the new building	Community & Culture	Jul-23 to Dec-23
Implement technology to support the needs of the new regional library and administration centre	Information Services	Jul-23 to Jun-24
Commence construction of the regional library and administration centre	Corporate Projects	Jul-23 to Jun-24

1.2 Shape the region's natural and built environment to enhance the liveability of our communities and regional lifestyle

Activity	Lead Responsibility	Timeframes for Delivery
Plan and deliver educational community events to encourage registration of dogs, desexing and microchipping on the Fraser Coast as part of the Domestic Animal Management Strategy	Regulatory Services	Oct-23 to Jun-24

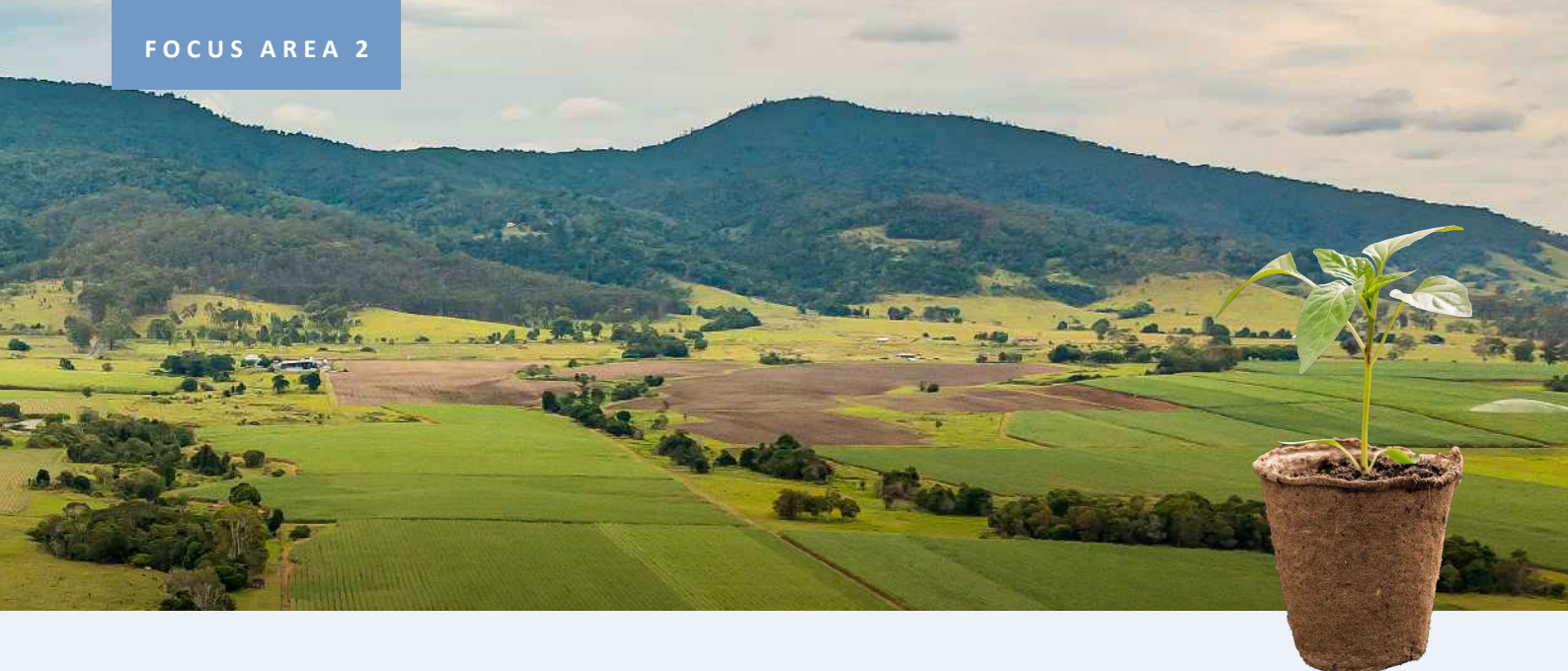
1.4 Provide inclusive cultural, sporting and recreation opportunities to encourage community participation

Activity	Lead Responsibility	Timeframes for Delivery
Complete works as approved from the Hervey Bay Aquatic Centre Master Plan	Open Space & Environment	Jul-23 to Jun-24
Develop a Brolga Theatre Strategic Plan to articulate the future direction of the Brolga Theatre	Community & Culture	Jul-23 to Jun-24

Resilient and Environmentally Responsible Region

2.1 Plan for and provide community infrastructure to support growth, connectivity and liveability.

Activity	Lead Responsibility	Timeframes for Delivery
Review and update Drought Management Framework	Engineering & Technical Services	Jul-23 to Dec-23
Complete the preliminary evaluation and commence business case development for the Fraser Coast Water Grid	Engineering & Technical Services	Jul-23 to Mar-24
Undertake a flood inundation and risk study for the Burrum and Cherwell Rivers to inform the new Planning Scheme	Engineering Services	Jul-23 to Jun-24
Complete traffic modelling for the whole of Fraser Coast Region to inform the development of the Fraser Coast Integrated Transport Strategy (FITS) in future years	Engineering Services	Jul-23 to Jun-24
Complete redevelopment of the Scarness Caravan Park	Property & Commercial Services	Jul-23 to Jun-24
Review the Receiving Environment Monitoring Programme for all of Council's applicable Waste and Sewage Treatment Facilities	Engineering & Technical Services	Jul-23 to Jun-24
Refurbishment/reintroduction of operations of disaster affected Council facilities	Community & Culture	Jul-23 to Jun-24
Develop and implement a program for the delivery of detailed designs for projects listed in the first three (3) years of the Infrastructure Services Capital Program	Capital Delivery	Jul-23 to Jun-24
Implement GIS change requirements in relation to the new Planning Scheme	Information Services	Jul-23 to Jun-24
Implement cyber measure to increase the maturity and resilience of organisation	Information Services	Jul-23 Jun-24
Undertake a flood inundation and risk study for the Mary River to inform the new Planning Scheme	Engineering Services	Jul-23 to Jun-24
Complete the Fraser Coast Planning Scheme 2024	Development & Planning	Jul-23 to Jun-24
Commence development of a Water Demand Management Strategy	Engineering & Technical Services	Jul-23 to Jun-24
Implement appropriate Enterprise Architecture practices to support the planned business transformation and technology improvement initiatives	Information Services	Jul-23 to Jun-24



2.2 Strengthen the region's identity as a place to work, visit and do business

Activity	Lead Responsibility	Timeframes for Delivery
Implement programs to attract private sector investment to Fraser Coast City and Town Centres	Tourism, Economic Development & Partnerships	Jul-23 to Jun-24
Deliver a Jobs Ready Program to the community to provide jobs ready employees	Tourism, Economic Development & Partnerships	Jul-23 to Jun-24

2.3 Partner with community and industry to protect and enhance our natural environment for future generations to enjoy

Activity	Lead Responsibility	Timeframes for Delivery
Develop a system to capture location, size and service details of onsite treatment plants across the region	Regulatory Services	Jul-23 to Jun-24
Undertake modelling, detailed design and other studies to support preparation of application to source sand from Dayman spit	Infrastructure Planning	Jul-23 to Apr-24
Create an effective sediment erosion control policy and program	Regulatory Services	Oct-23 to Mar-24
Create a suite of natural environmental control options for the management of Salvinia	Regulatory Services	Apr-24 to Jun-24

2.4 Manage our activities in a way that reduces our environmental footprint

Activity	Lead Responsibility	Timeframes for Delivery
Develop a feasibility assessment, business case and implementation plan for a separate organic waste collection service	Waste Services	Jul-23 to Jun-24
Plant 50,000 trees as part of the 100,000 trees by 2030 program	Open Space & Environment	Jul-23 to Jun-24
Complete the expression of interest process for recycled water on Vanderwolf Road alignment	Process Operations	Jan-24 to Jun-24

Focused Service Delivery



3.1 Focus on service delivery to promote a positive customer experience

Activity	Lead Responsibility	Timeframes for Delivery
Conduct a staged rollout of software across multiple customer-facing business areas	Information Services	Jul-23 to Jun-24

3.3 Effectively manage and maintain our assets to reduce asset failure

Activity	Lead Responsibility	Timeframes for Delivery
Complete the asset management plan for the water network	Network Operations & Maintenance	Jul-23 to Jun-24
Deliver reactive and scheduled roads and drainage maintenance activities to achieve 95% expenditure across the operations program	Operations	Jul-23 to Jun-24
Improvement of CCTV maintenance and management	Information Services	Jul-23 to Jun-24
Complete the referrable dam operational study	Process Operations	Jul-23 to Jun-24
Complete the asset management plan for clear water reservoirs	Network Operations & Maintenance	Jul-23 to Jun-24
Implement upgrades and replacements of core systems with high business continuity risk	Information Services	Jul-23 to Jun-24
Review and update of Council's Smart Water Meter Strategy as a pillar of the Water Supply Strategy	Engineering & Technical Services	Oct-23 to Jun-24

Focused Organisation and Leadership



4.1 Grow the region through partnerships, advocacy and changemaking for the community

Activity	Lead Responsibility	Timeframes for Delivery
Collaborate with Federal and State Governments, LGAQ, ALGA, Regional Capitals Australia for matters of regional importance	Office of the CEO	Jul-23 to Jun-24

4.2 Ensure sound financial management to maintain our long-term financial sustainability

Activity	Lead Responsibility	Timeframes for Delivery
Deliver the budget and long term financial plan ensuring Council remains financially sustainable	Financial Services	Jul-23 to Jun-24

4.3 Demonstrate good leadership, and effective and ethical decision-making to foster confidence within our community

Activity	Lead Responsibility	Timeframes for Delivery
Complete the updating of local laws 1 to 7 inclusively	Governance & Customer Service	Jul-23 to Dec-23
Organise professional development and ongoing training for Councillors	Office of the CEO	Jul-23 to Jun-24
Support the Electoral Commission Queensland in the management of the 2024 Local Government Election	Governance & Customer Service	Oct-23 to Jun-24

Engaged and Agile Workforce

5.1 Embed a values-based culture to enable employees to work to the peak of their ability

Activity	Lead Responsibility	Timeframes for Delivery
Implement the adopted People Strategy	Organisational Development & Culture	Jul-23 to Jun-24

5.2 Become an employer of choice to attract and retain high performing people

Activity	Lead Responsibility	Timeframes for Delivery
Deliver the next stage of the Business & Systems Transformation Program as per approved Business Case	Business Transformation Program	Jul-23 to Jun-24
Identify, source and implement new technology to improve the delivery and governance of managing Councils infringement process	Regulatory Services	Mar-24 to Jun-24

5.3 Improve workplace health and safety, and employee wellbeing to better support the physical and mental health of our employees

Activity	Lead Responsibility	Timeframes for Delivery
Implement the Safety & Wellbeing Strategy to provide a safe working environment focused on safety leadership and culture, systems thinking and hazard prevention and providing a holistic wellbeing experience	Organisational Development & Culture	Jul-23 to Jun-24





Building better communities together.

Visit frasercoast.qld.gov.au

Email enquiry@frasercoast.qld.gov.au

Call 1300 79 49 29





A Business Unit of  Fraser Coast
REGIONAL COUNCIL

water today  water tomorrow

2023/24

Annual Performance Plan

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 2023/24 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 2023/24 Wide Bay Water is focused on contributing toward the achievement of Council's Corporate Plan 2023/2028 Focus Areas 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 2023/24.



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 Catchments - Three Dams (Lenthall Dam & Cassava 1 & 2) and Four Weirs (Burrum Weir 1 & 2, Teddington, Tallegalla)



Four Water Treatment Plants;



17 Reservoirs Sites;



>1120km of Water mains;



21 Pump Stations;



Reticulated Supply Network;



>39,000 Water Service Connections.

SEWERAGE SERVICE



>810km of Sewerage Mains (Gravity and Rising);



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

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

For 2023/24 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
Total Distribution to FCRC	Annual	\$m	\$16.42		
- Dividends			\$5,200,000	Paid to Owner (FCRC) from after tax profits	Refer "Dividend Ratio" above
- Tax			\$10,703,167	Paid to Owner (FCRC)	In accordance with LGTER regime legislation
- Competitive Neutrality			\$517,050	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
Water		
Continuity and reliability of water supply		
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
Water quality		
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%
New service connections - water		
Installation of all 20mm and 25mm diameter property connections within maximum 20 working days.	%	90%
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 2023/24 are forecast to include:

COMMUNITY SERVICE OBLIGATION	ESTIMATED ANNUAL COST	REFERENCE
Utility charge concession/discount – community group	\$556,082	Community Group Concession Policy v17
Utility charge concession - other	\$10,000	Water Charge Relief Policy v7
Developer Contribution – discount/incentive	\$665,533	Infrastructure Charges Incentives Council Policy March 2022 v1

Proposed Major Investments

MAJOR INVESTMENTS PLANNED FOR THE 2023/24 FINANCIAL YEAR INCLUDE:

WATER SUPPLY

Water Pump Stations **\$1.5M**



Water Reservoirs **\$0.4M**



Water Mains - Non-trunk **\$4M**



Water Mains - Trunk **\$3.7M**



Water Treatment **\$7.0M**



Water Collection **\$1.2M**



SEWERAGE

Sewerage Pump Stations **\$0.4M**



Sewerage Collection - Trunk **\$0.8M**



Sewerage Collection - Non-trunk
\$0.7M



Sewerage Treatment **\$6.4M**



EFFLUENT REUSE

Effluent Reuse **\$1M**





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 \$26,268,157 as at 31st March 2023. Projected borrowings for 2023/24 are \$20M. These borrowings are included in the Council's Long Term Financial Plan.

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 2023/24

Operational Plan Action for 2023-2024	Directorate Measures of Success	Completion FY	Responsible Officer
RESILIENT AND ENVIRONMENTALLY RESPONSIBLE REGION			
To shaping a healthy future for the Fraser Coast region and creating a destination for generations to come.			
Plan for and provide high quality public infrastructure to keep pace with growth.	Completion of the Preliminary Evaluation and Business Case development of a Fraser Coast Water Grid.	2023-2024	Executive Manager Engineering & Technical Services
Plan for and provide high quality public infrastructure to keep pace with growth.	Review and update Drought Management Framework as a pillar of Council's Water Supply Strategy.	2023-2024	Executive Manager Engineering & Technical Services
Plan for and provide high quality public infrastructure to keep pace with growth.	Completion of Granville Security of supply study.	2023-2024	Executive Manager Engineering & Technical Services
Plan for and provide high quality public infrastructure to keep pace with growth.	Completion of Trade Waste Planning Report.	2023-2024	Executive Manager Engineering & Technical Services
Manage our activities in a way that reduces our environmental footprint.	Expression of Interest process for recycled water on Vanderwolf Road alignment.	2023-2024	Executive Manager Process Operations
FOCUSED SERVICE DELIVERY			
To provide positive customer experiences and deliver services and infrastructure to meet the unique needs of our growing community.			
Effectively manage and maintain our assets to reduce asset failure.	Review and update of Council's Smart Water Meter Strategy as a pillar in Council's Water Supply Strategy.	2023-2024	Executive Manager Engineering & Technical Services
Effectively manage and maintain our assets to reduce asset failure.	Development of a Water Reservoir Asset Management Plan including an adopted investment strategy.	2023-2024	Executive Manager Network Operations and Maintenance
Effectively manage and maintain our assets to reduce asset failure.	Finalisation of the Water Network Asset Management Plan including an adopted investment strategy.	2023-2024	Executive Manager Network Operations and Maintenance
Effectively manage and maintain our assets to reduce asset failure.	Develop an Operational Technology Strategy.	2023-2024	Executive Manager Process Operations
FOCUSED ORGANISATION AND LEADERSHIP			
To be a leader in local government, instilling confidence in the community we serve and the stakeholders we partner with.			
Demonstrate good leadership, and effective and ethical decision making to foster confidence within our community.	New Business Plan for the WBWWS Business.	2023-2024	Director/Business Services Manager
ENGAGED AND AGILE WORKFORCE			
To attract, engage and retain the best people, empowering our capable workforce to serve and support our community now and into the future.			
Improve workplace health and safety, and employee wellbeing to better support the physical and mental health of our employees.	Completion of an Arc Flash Hazard Analysis	2023-2024	Executive Manager Network Operations and Maintenance



29-31 Ellengowan Street,
Urangan, Hervey Bay Qld 4655

☎ 1300 79 49 29

☎ 07 4197 4455

✉ wbw.controlroom@frasercoast.qld.gov.au

💻 www.frasercoast.qld.gov.au/wide-bay-water



A Business Unit of  **Fraser Coast**
REGIONAL COUNCIL

water today  water tomorrow



2023/24

OPERATIONAL BUDGET

	Local Government Regulation 2012 reference	Page
REVENUE POLICY	s169(2)(c)	6-8
REVENUE STATEMENT	s169(2)(b)	9-24
Definitions		9
Rating Categories and Descriptions		13
Criteria to decide Cost-Recovery and Goods and Services charges		19
General Rates		20
Special Charges		20
Utility charges		21
Separate Charges		21
Concessions		21
Limitation on Increase of rates and charges		22
Other Items		23
BUDGETED FINANCIAL STATEMENTS		25-30
Statement of Income and Expenditure	s169(1)(b)(iii)	26
Statement of Financial Position	s169(1)(b)(i)	27
Statement of Cash Flows	s169(1)(b)(ii)	28
Statement of Changes in Equity	s169(1)(b)(iv)	29
LONG-TERM FINANCIAL FORECAST		31-38
Statement of Income and Expenditure	s171(1)(a)&(b)	34
Statement of Financial Position	s171(1)(c)	35
Statement of Cash Flows		36
Measures of Financial Sustainability	s169(4)&(5)	37
OTHER LEGISLATIVE REQUIREMENTS		39-42
Commercial Business Unit - Wide Bay Water	s169(3)(i)(ii)	40
Significant Business Activity - Waste Services	s169(3)(i)(iii)	41
Value of the change in Rates and Utility Charges	s169(6)	42



2023/24

BUDGET AND REVENUE STATEMENT

Amended December 2023



Revenue Policy & Revenue Statement Amended Budget 2023/24

	COUNCIL POLICY	
	Revenue Council Policy	
	Policy Number	CP031
	Directorate	Organisational Services
	Owner	Executive Manager Financial Services
	Last Approved	28/06/2023
	Review Due	Budget 2024/25

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	CP031
	Directorate	Organisational Services
	Owner	Executive Manager Financial Services
	Last Approved	28/06/2023
	Review Due	Budget 2024/2025

8. PURPOSE

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

9. SCOPE

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

10. HEAD OF POWER

Local Government Act 2009

Local Government Regulation 2012

11. 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.

“Car Parking Facility” means a cleared area designated by markings or signage for the parking of vehicles.

“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” as referenced within Council’s Waste Management Policy.

“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 Retail development (including a single, stand-alone store) with 70 or more Car Parking Facilities.

“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 2000m²;
 - a floor area of greater than 500m²;
 - 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 where:
 - i. at least one natural person who owns the dwelling or home unit who resides and intends to reside there for at least 245 days per year; or
 - ii. at least one natural person who is a life tenant of the dwelling or home unit who resides and intends to reside there for at least 245 days per year; or
- (b) a Single Residential Dwelling or Home Unit:
 - i. in which the natural person owner or a life tenant predominantly lived immediately before being admitted to a nursing or convalescence institution; and
 - ii. at which the natural person owner or the life tenant will resume living upon being discharged from the nursing or convalescence institution; and
 - iii. that remains unoccupied throughout the period of the natural person 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*.

“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.

“Residential Park” means:

- (a) 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) premises 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.

“Retail” means the sale of goods or services to consumers.

“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 as a single living unit on only one allotment or built over the common boundary of two contiguous allotments used solely for domestic accommodation. 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.

“Structure Over Boundary” means where a certified permanent building structure is built over the boundary of more than one contiguous allotment.

“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.

12. 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.

D. 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 3c 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 3c – Limited Development (Constrained Land) Vacant Land - Urban

Description: Vacant Land zoned Limited Development (Constrained Land) in Council's Planning Scheme 2014. The Land must be within the water area and also be within the State Government Emergency Management Levy district class A.

Category: Category 3d – Limited Development (Constrained Land) Vacant Land – Non-Urban

Description: Vacant Land zoned Limited Development (Constrained Land) in Council's Planning Scheme 2014.

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.

Category: Category 6c – Commercial - Large Retail – Urban

Description: Land used as a Large Shopping Centre with a minimum land area of 2.5 hectares.

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

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.

E. 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;¹ 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.

F. 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)).

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

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.

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.

G. 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 2023/24 pursuant to a 10-year overall plan (1 July, 2014 to 30 June, 2024) and 2023/2024 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 2023/24;

- Disaster Management Levy – for the purposes of raising revenue in accordance with Council's Disaster Management Levy Policy.

H. 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:

5. 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.

6. 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.

7. 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.

8. 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.

9. 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.

10. 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.

11. 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;

1. the transfer of ownership of the Land, or
2. 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, or
3. increases resulting from a property inspection or internal audit.

I. 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, or
- c) increases resulting from a property inspection or internal audit, or
- d) changes relating to Principal Place of Residence status, or
- e) changes to the configuration of the Land Area which results in an increase to the valuation.

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.

J. 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 from the day when the decision is made.

All other adjustments in respect of rates and charges may be made from the date of effect of any such change, including adjustments made under the Principal Place of Residence Policy.

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.

13. 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
Waste Management Policy

14. 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.

Version Control Version Number	Key Changes	Approval Authority	Approval Date	Document Number
1	New Policy	Council	16/07/2008	876741
2	Amendment – Adoption of 2009/10 Budget	Council	26/06/2009	876741
3	Amendment – Adoption of 2010/11 Budget	Council	21/06/2010	876741
4	Amendment – Adoption of 2011/12 Budget	Council	01/06/2011	876741
5	Amendment – Adoption of 2012/13 Budget	Council	12/07/2012	876741
6	Amendment – Adoption of 2013/14 Budget	Council	03/07/2013	876741
7	Amendment – Adoption of 2014/15 Budget	Council	11/06/2014	876741
8	Amendment – Adoption of 2015/16 Budget	Council	17/06/2015	876741
9	Amendment – Adoption of 2016/17 Budget	Council	19/07/2016	876741
10	Amendment – Adoption of 2016/17 Budget (dup)	Council	19/07/2016	876741
11	Amendment – Adoption of 2017/18 Budget	Council	19/07/2017	876741
12	Amendment – Adoption of 2018/19 Budget	Council	27/06/2018	876741
13	Amendment – Risk Assessment & Dates	Council	18/07/2018	876741
14	Amendment – Adoption of 2019/20 Budget	Council	24/06/2019	876741
15	Amendment – Adoption of 2020/21 Budget	Council	23/06/2020	876741
16	Amendment – Adoption of 2022/23 Budget	Council	14/06/2022	876741
17	Amendment – Adoption of 2023/24 Budget	Council	28/06/2023	876741
18				



Budgeted Financial Statements Amended Budget 2023/24

**Budgeted Statement of Income and Expenditure as
 amended by Council December 2023**

	Actual 2022-23 \$'000	Budget 2023-24 \$'000	Forecast 2024-25 \$'000	Forecast 2025-26 \$'000
Income				
Revenue				
Recurrent Revenue				
Rates Levies and charges	197,387	215,793	234,788	254,813
Discounts and rebates	(3,700)	(3,883)	(3,922)	(3,952)
Fees and Charges	25,836	26,794	28,619	30,204
Rental Income	1,066	1,141	1,219	1,286
Interest revenue	6,875	7,780	5,858	5,344
Sales revenue	5,187	3,659	3,908	3,900
Other income	5,274	5,725	6,115	6,454
Grants, subsidies, contributions and donations	11,306	8,417	7,731	8,140
Total recurrent revenue	249,231	265,426	284,316	306,189
Expense				
Recurrent expenses				
Employee benefits	80,933	88,868	93,060	96,579
Materials and service	102,068	104,743	112,697	119,346
Finance costs	4,622	4,504	5,094	6,226
Depreciation and amortisation	65,209	72,667	77,386	80,829
Total recurrent expense	252,832	270,782	288,237	302,980
Operating Result	(3,601)	(5,356)	(3,921)	3,209
Capital revenue				
Grants and subsidies	29,611	28,119	46,605	27,103
Developer contributions	42,640	32,423	33,128	33,848
Other capital income	2,553	902	920	939
Total capital revenue	74,804	61,444	80,653	61,890
Capital expense	19,534	15,257	15,562	15,874
Net result	51,669	40,831	61,170	49,225
Other Comprehensive income				
Increase in asset revaluation surplus	257,973	57,271	1,196	75,684
Total comprehensive income	309,642	98,102	62,366	124,909

**Budgeted Statement of Financial Position
 as amended by Council December 2023**

	Actual 2022-23 \$'000	Budget 2023-24 \$'000	Forecast 2024-25 \$'000	Forecast 2025-26 \$'000
Assets				
Current assets				
Cash and cash equivalents	180,214	140,072	102,717	99,672
Trade and other receivables	28,962	25,584	27,351	29,208
Inventories	2,891	3,089	3,301	3,076
Total current assets	212,067	168,745	133,369	131,956
Non-current assets				
Trade and other receivables	1,285	1,342	1,402	1,465
Property, plant and equipment	3,049,900	3,194,947	3,308,358	3,463,616
Right of use assets	815	445	147	77
Intangible assets	790	2,497	3,032	3,836
Biological assets	923	923	923	923
Total non-current assets	3,053,713	3,200,154	3,313,862	3,469,917
Total assets	3,265,780	3,368,899	3,447,231	3,601,873
Liabilities				
Current liabilities				
Trade and other payables	38,188	34,686	37,422	39,691
Contract liabilities	10,181	9,977	9,777	9,581
Lease liabilities	386	308	73	58
Borrowings	11,301	5,159	5,524	5,427
Provisions	18,665	20,714	27,550	27,705
Other liabilities	7,239	7,239	7,239	7,239
Total current liabilities	85,960	78,083	87,585	89,701
Non-current liabilities				
Borrowings	22,072	33,737	44,982	76,955
Provisions	43,179	44,688	39,980	35,683
Other liabilities	8,635	8,635	8,635	8,635
Lease liabilities	436	156	83	24
Total non-current liabilities	74,322	87,216	93,680	121,297
Total liabilities	160,282	165,299	181,265	210,998
Net community assets	3,105,498	3,203,600	3,265,966	3,390,875
Community equity				
Asset revaluation surplus	1,060,095	1,117,366	1,118,562	1,194,246
Retained surplus	2,045,403	2,086,234	2,147,404	2,196,629
Total community equity	3,105,498	3,203,600	3,265,966	3,390,875

	Actual 2022-23 \$'000	Budget 2023-24 \$'000	Forecast 2024-25 \$'000	Forecast 2025-26 \$'000
Cash flows from operating activities				
Receipts from customers	235,748	250,653	267,482	289,826
Payments to suppliers and employees	(190,264)	(195,662)	(202,987)	(213,693)
	45,484	54,991	64,495	76,133
Investment and interest revenue received	5,319	7,780	5,858	5,344
Rental income	1,157	1,177	1,212	1,281
Non-capital grants and contributions	11,504	8,996	7,786	8,107
Borrowing costs	(3,306)	(2,140)	(2,643)	(3,699)
Payment of provision	-	(257)	(357)	(6,632)
Net cash inflow from operating activities	60,158	70,547	76,351	80,534
Cash flows from investing activities				
Proceeds from sale of property, plant and equipment	1,623	902	920	939
Capital grants, subsidies, contributions and donations	47,563	43,984	62,818	43,670
Purchase/construction of property, plant and equipment	(109,703)	(158,931)	(187,926)	(158,821)
Payments for intangible assets	-	(1,810)	(820)	(1,170)
Net cash outflow from investing activities	(60,517)	(115,855)	(125,008)	(115,382)
Cash flows from financing activities				
Proceeds from borrowings	-	17,000	17,000	38,000
Repayment of borrowings	(12,752)	(11,476)	(5,391)	(6,124)
Repayment of leases	(375)	(358)	(308)	(74)
Net cash inflow (outflow) from financing activities	(13,127)	5,166	11,301	31,802
Net increase (decrease) for the year	(13,486)	(40,142)	(37,356)	(3,046)
Cash and cash equivalents at the beginning of the financial year	193,700	180,214	140,073	102,718
Total Cash and cash equivalents at the end of the financial year	180,214	140,072	102,717	99,672

**Budgeted Statement of Changes in Equity as
 amended by Council December 2023**

	Actual 2022-23 \$'000	Budget 2023-24 \$'000	Forecast 2024-25 \$'000	Forecast 2025-26 \$'000
Asset revaluation surplus				
Opening balance	802,122	1,060,095	1,117,366	1,118,562
Increase in asset revaluation surplus	257,973	57,271	1,196	75,684
Closing balance	1,060,095	1,117,366	1,118,562	1,194,246
Retained surplus				
Opening balance	1,993,734	2,045,403	2,086,234	2,147,404
Net result	51,669	40,831	61,170	49,225
Closing balance	2,045,403	2,086,234	2,147,404	2,196,629
Total				
Opening balance	2,795,856	3,105,498	3,203,600	3,265,966
Net result	51,669	40,831	61,170	49,225
Increase in asset revaluation surplus	257,973	57,271	1,196	75,684
Closing balance	3,105,498	3,203,600	3,265,966	3,390,875



2023/24

LONG TERM FINANCIAL FORECAST

Amended December 2023



Long Term Financial Forecast Amended Budget 2023/24

Long Term Financial Forecast Statement of Income and Expenditure as amended by Council December 2023

	Actual 2022-23 \$'000	Budget 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	Forecast 2032-33 \$'000
Income											
Revenue											
Recurrent Revenue											
Rates Levies and charges	197,387	215,793	234,788	254,813	269,052	282,419	296,459	310,452	323,538	337,182	351,398
Discounts and rebates	(3,700)	(3,883)	(3,922)	(3,952)	(3,979)	(4,007)	(4,035)	(4,063)	(4,091)	(4,119)	(4,147)
Fees and Charges	25,836	26,794	28,619	30,204	31,783	33,283	34,854	36,499	38,037	39,641	41,313
Rental Income	1,066	1,141	1,219	1,286	1,354	1,418	1,485	1,555	1,620	1,688	1,760
Interest revenue	6,875	7,780	5,858	5,344	5,189	5,268	5,364	5,877	6,515	7,166	8,247
Sales revenue	5,187	3,659	3,908	3,900	4,131	4,545	4,760	4,762	4,987	5,219	5,460
Other income	5,274	5,725	6,115	6,454	6,792	7,112	7,448	7,799	8,128	8,471	8,828
Grants, subsidies, contributions and donations	11,306	8,417	7,731	8,140	8,566	8,970	9,393	9,837	10,251	10,684	11,134
Total recurrent revenue	249,231	265,426	284,316	306,189	322,888	339,008	355,728	372,718	388,985	405,932	423,993
Expense											
Recurrent expenses											
Employee benefits	80,933	88,868	93,060	96,579	100,933	104,978	109,919	114,833	119,913	125,481	130,727
Materials and services	102,068	104,743	112,697	119,346	126,047	132,571	139,411	147,797	154,624	161,236	167,928
Finance costs	4,622	4,504	5,094	6,226	6,656	6,227	5,646	5,105	4,735	4,413	4,162
Depreciation and amortisation	65,209	72,667	77,386	80,829	85,899	89,976	92,548	97,600	101,639	104,551	107,807
Total recurrent expense	252,832	270,782	288,237	302,980	319,535	333,752	347,524	365,335	380,911	395,681	410,624
Operating result	(3,601)	(5,356)	(3,921)	3,209	3,353	5,256	8,204	7,383	8,074	10,251	13,369
Capital revenue											
Grants and subsidies	29,611	28,119	46,605	27,103	23,611	24,130	24,661	25,204	25,758	26,325	26,904
Developer contributions	42,640	32,423	33,128	33,848	34,585	35,337	36,106	36,893	37,697	38,519	39,359
Other capital income	2,553	902	920	939	958	977	996	1,016	1,037	1,057	1,078
Total capital revenue	74,804	61,444	80,653	61,890	59,154	60,444	61,763	63,113	64,492	65,901	67,341
Capital expense	19,534	15,257	15,562	15,874	16,192	16,516	16,845	17,182	17,527	17,877	18,234
Net result	51,669	40,831	61,170	49,225	46,315	49,184	53,122	53,314	55,039	58,275	62,476
Other Comprehensive income											
Increase in asset revaluation surplus	257,973	57,271	1,196	75,684	92,541	3,865	75,296	102,858	27,889	44,004	82,580
Total comprehensive income	309,642	98,102	62,366	124,909	138,856	53,049	128,418	156,172	82,928	102,279	145,056

Long Term Financial Forecast Statement of Financial Position as amended by Council December 2023

	Actual 2022-23 \$'000	Budget 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	Forecast 2032-33 \$'000
Assets											
Current assets											
Cash and cash equivalents	180,214	140,072	102,717	99,672	103,625	100,017	115,767	139,244	160,615	201,708	263,734
Trade and other receivables	28,962	25,584	27,351	29,208	30,661	31,883	33,319	34,628	35,910	37,158	38,640
Inventories	2,891	3,089	3,301	3,076	2,866	3,062	3,271	3,048	2,840	2,645	2,463
Total current assets	212,067	168,745	133,369	131,956	137,152	134,962	152,357	176,920	199,365	241,511	304,837
Non-current assets											
Trade and other receivables	1,285	1,342	1,402	1,465	1,461	1,395	1,332	1,332	1,392	1,455	1,521
Property, plant and equipment	3,049,900	3,194,947	3,308,358	3,463,616	3,603,963	3,652,065	3,756,268	3,884,311	3,941,367	3,999,131	4,081,205
Right of use assets	815	445	147	77	23	-	-	-	-	-	-
Intangible assets	790	2,497	3,032	3,836	4,366	5,357	6,841	6,840	6,811	7,415	6,191
Biological assets	923	923	923	923	923	923	923	923	923	923	923
Total non-current assets	3,053,713	3,200,154	3,313,862	3,469,917	3,610,736	3,659,740	3,765,364	3,893,406	3,950,493	4,008,924	4,089,840
Total assets	3,265,780	3,368,899	3,447,231	3,601,873	3,747,888	3,794,702	3,917,721	4,070,326	4,149,858	4,250,435	4,394,677
Liabilities											
Current liabilities											
Trade and other payables	38,188	34,686	37,422	39,691	41,982	44,090	46,549	49,303	51,642	53,788	56,278
Contract liabilities	10,181	9,977	9,777	9,581	9,389	9,201	9,017	8,837	8,660	8,487	8,317
Lease liabilities	386	308	73	58	25	-	-	-	-	-	-
Borrowings	11,301	5,159	5,524	5,427	5,888	5,647	5,951	4,587	3,499	3,693	3,888
Provisions	18,665	20,714	27,550	27,705	25,788	25,918	24,438	25,765	25,464	25,327	26,007
Other liabilities	7,239	7,239	7,239	7,239	7,239	7,239	7,239	7,239	7,239	7,239	7,239
Total current liabilities	85,960	78,083	87,585	89,701	90,311	92,095	93,194	95,731	96,504	98,534	101,729
Non-current liabilities											
Borrowings	22,072	33,737	44,982	76,955	85,830	80,183	74,232	69,644	66,146	62,453	58,565
Provisions	43,179	44,688	39,980	35,683	33,381	31,009	30,462	28,945	28,275	28,235	28,115
Other liabilities	8,635	8,635	8,635	8,635	8,635	8,635	8,635	8,635	8,635	8,635	8,635
Lease liabilities	436	156	83	24	-	-	-	-	-	-	-
Total non-current liabilities	74,322	87,216	93,680	121,297	127,846	119,827	113,329	107,224	103,056	99,323	95,315
Total liabilities	160,282	165,299	181,265	210,998	218,157	211,922	206,523	202,955	199,560	197,857	197,044
Net community assets	3,105,498	3,203,600	3,265,966	3,390,875	3,529,731	3,582,780	3,711,198	3,867,371	3,950,298	4,052,578	4,197,633
Community equity											
Asset revaluation surplus	1,060,095	1,117,366	1,118,562	1,194,246	1,286,787	1,290,652	1,365,948	1,468,807	1,496,695	1,540,700	1,623,279
Retained surplus	2,045,403	2,086,234	2,147,404	2,196,629	2,242,944	2,292,128	2,345,250	2,398,564	2,453,603	2,511,878	2,574,354
Total community equity	3,105,498	3,203,600	3,265,966	3,390,875	3,529,731	3,582,780	3,711,198	3,867,371	3,950,298	4,052,578	4,197,633

Long Term Financial Forecast Statement of Cash Flows as amended by Council December 2023

	Actual 2022-23 \$'000	Budget 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	Forecast 2032-33 \$'000
Cash flows from operating activities											
Receipts from customers	235,748	250,653	267,482	289,826	306,645	321,967	337,880	354,343	369,564	385,380	401,596
Payments to suppliers and employees	(190,264)	(195,662)	(202,987)	(213,693)	(224,697)	(235,501)	(246,863)	(259,905)	(272,233)	(284,615)	(296,205)
	45,484	54,991	64,495	76,133	81,948	86,466	91,017	94,438	97,331	100,765	105,391
Investment and interest revenue received	5,319	7,780	5,858	5,344	5,189	5,268	5,364	5,877	6,515	7,166	8,247
Rental income	1,157	1,177	1,212	1,281	1,348	1,413	1,479	1,549	1,615	1,683	1,753
Non-capital grants and contributions	11,504	8,996	7,786	8,107	8,531	8,939	9,356	9,800	10,217	10,650	11,095
Borrowing costs	(3,306)	(2,140)	(2,643)	(3,699)	(4,594)	(4,622)	(4,303)	(3,998)	(3,696)	(3,507)	(3,313)
Payment of provision	-	(257)	(357)	(6,632)	(6,273)	(3,788)	(3,378)	(1,267)	(1,975)	(1,038)	(250)
Net cash inflow from operating activities	60,158	70,547	76,351	80,534	86,149	93,676	99,535	106,399	110,007	115,719	122,923
Cash flows from investing activities											
Proceeds from sale of property, plant and equipment	1,623	902	920	939	958	977	996	1,016	1,037	1,057	1,078
Capital grants, subsidies, contributions and donations	47,563	43,984	62,818	43,670	40,541	41,571	42,480	43,410	44,240	45,212	46,205
Purchase/construction of property, plant and equipment	(109,703)	(158,931)	(187,926)	(158,821)	(131,959)	(132,343)	(119,386)	(120,433)	(128,326)	(115,734)	(104,487)
Payments for intangible assets	-	(1,810)	(820)	(1,170)	(1,014)	(1,576)	(2,227)	(964)	(998)	(1,662)	-
Net cash outflow from investing activities	(60,517)	(115,855)	(125,008)	(115,382)	(91,474)	(91,371)	(78,137)	(76,971)	(84,047)	(71,127)	(57,204)
Cash flows from financing activities											
Proceeds from borrowings	-	17,000	17,000	38,000	15,000	-	-	-	-	-	-
Repayment of borrowings	(12,752)	(11,476)	(5,391)	(6,124)	(5,664)	(5,888)	(5,647)	(5,951)	(4,587)	(3,499)	(3,693)
Repayment of leases	(375)	(358)	(308)	(74)	(57)	(25)	-	-	-	-	-
Net cash inflow (outflow) from financing activities	(13,127)	5,166	11,301	31,802	9,279	(5,913)	(5,647)	(5,951)	(4,587)	(3,499)	(3,693)
Net increase (decrease) for the year	(13,486)	(40,142)	(37,356)	(3,046)	3,954	(3,608)	15,751	23,477	21,373	41,093	62,026
Cash and cash equivalents at the beginning of the financial year	193,700	180,214	140,073	102,718	99,671	103,625	100,016	115,767	139,242	160,615	201,708
Total Cash and cash equivalents at the end of the financial year	180,214	140,072	102,717	99,672	103,625	100,017	115,767	139,244	160,615	201,708	263,734

Long Term Financial Forecast Measures of Financial Sustainability as amended by Council December 2023

	Actual 2022-23	Budget 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	Forecast 2032-33
Operating surplus ratio 0% to 10%	-1.4%	-2.0%	-1.4%	1.0%	1.0%	1.6%	2.3%	2.0%	2.1%	2.5%	3.2%
Asset sustainability ratio > 90%	52.9%	89.2%	108.1%	119.2%	100.7%	93.0%	88.3%	89.8%	92.9%	94.1%	85.5%
Net financial liabilities ratio ≤ 60%	-20.8%	-1.3%	16.8%	25.8%	25.1%	22.7%	15.2%	7.0%	0.0%	-10.8%	-25.4%



Other Legislative Requirements Amended Budget 2023/24

**Budgeted Statement Of Income and Expenditure
 as amended by Council in December 2023
 Commercial Business Unit - Wide Bay Water**

	Budget 2022-23 \$	Budget 2023-24 \$	Forecast 2024-25 \$	Forecast 2025-26 \$
Income				
Revenue				
Recurrent Revenue				
Rates Levies and charges	84,846,708	93,796,346	101,773,090	110,172,824
Discounts and rebates	(544,185)	(608,347)	(660,083)	(714,562)
Fees and Charges	1,167,018	1,396,753	1,543,473	1,701,731
Interest revenue	1,699,112	2,052,082	1,580,535	1,461,413
Sales revenue	1,602,500	1,700,000	1,814,823	1,914,700
Other income	431,694	500,264	542,808	587,608
Internal transfers	1,866,150	1,910,478	2,015,555	2,106,255
Community service obligations	635,180	566,082	617,709	674,079
Grants, subsidies, contributions and donations	162,434	141,145	150,326	158,223
Total recurrent revenue	91,866,611	101,454,803	109,378,236	118,062,271
Expense				
Recurrent expenses				
Employee benefits	13,498,417	14,482,982	15,207,132	16,035,989
Materials and services	22,195,422	21,946,569	23,153,630	24,195,543
Finance costs	1,683,881	1,506,585	2,237,906	3,459,540
Depreciation and amortisation	25,853,349	29,269,531	30,508,851	31,258,482
Corporate Overheads / SLA Costs	2,454,777	2,552,968	2,693,381	2,814,583
Competitive Neutrality Costs	517,050	517,050	768,896	1,032,816
Internal Transfers	1,525,474	1,737,617	1,833,186	1,915,679
Total recurrent expense	67,728,370	72,013,302	76,402,982	80,712,632
Operating result	24,138,241	29,441,501	32,975,254	37,349,639
Capital revenue				
Grants, subsidies, contributions and donations	12,050,117	12,145,799	12,069,443	12,334,971
Total capital revenue	12,050,117	12,145,799	12,069,443	12,334,971
Capital expense	1,899,531	1,842,199	1,879,044	1,916,625
Net result before tax	34,288,827	39,745,100	43,165,653	47,767,985
Income Tax Payable	10,703,167	10,703,167	11,611,713	12,849,756
Dividends	5,200,000	5,200,000	6,595,051	7,469,928
Net result after tax and dividends	18,385,660	23,841,934	24,958,889	27,448,301
Operating result				
Operating revenue	91,866,611	101,454,803	109,378,236	118,062,271
Operating expenses	67,728,370	72,013,302	76,402,982	80,712,632
Operating result	24,138,241	29,441,501	32,975,254	37,349,639

Community Service Obligations - Wide Bay Water				
Community concessions on Water Charges	105,500	107,534	115,599	124,269
Community concessions on Sewerage Charges	441,000	458,548	502,110	549,810
Discounts and Incentives on Infrastructure Charges	88,680	-	-	-
	635,180	566,082	617,709	674,079

**Budgeted Statement Of Income and Expenditure
 as amended by Council in December 2023
 Significant Business Activity - Waste Services**

	Budget 2022-23 \$	Budget 2023-24 \$	Forecast 2024-25 \$	Forecast 2025-26 \$
Income				
Revenue				
Recurrent Revenue				
Rates Levies and charges	22,420,789	25,054,970	27,185,725	29,429,470
Fees and Charges	6,709,000	7,856,206	8,681,447	9,571,590
Interest revenue	120,000	81,738	88,689	96,009
Other income	2,171,580	3,361,097	3,646,936	3,947,932
Community service obligations	420,924	392,170	352,279	369,105
Grants, subsidies, contributions and donations	48,000	30,000	31,951	33,630
Total recurrent revenue	31,890,293	36,776,180	39,987,027	43,447,736
Expense				
Recurrent expenses				
Employee benefits	2,682,884	2,921,708	3,067,794	3,235,003
Materials and services	20,070,377	25,689,414	27,102,332	28,321,937
Finance costs	141,006	122,827	102,804	82,547
Depreciation and amortisation	876,738	959,006	1,103,876	1,346,625
Corporate Overheads / SLA Costs	848,518	882,459	930,994	972,889
Internal Transfers	176,702	146,701	154,770	161,735
Total recurrent expense	24,796,226	30,722,116	32,462,570	34,120,736
Operating result	7,094,068	6,054,065	7,524,457	9,327,000
Capital revenue				
Grants, subsidies, contributions and donations	90,000	120,000	120,000	120,000
Total capital revenue	90,000	120,000	120,000	120,000
Capital expense	2,916	3,671	-	-
Finance costs (restoration)	1,336,121	1,849,534	1,907,511	1,959,317
Net result before tax	5,845,031	4,320,860	5,736,946	7,487,683
Income Tax Payable	1,536,499	1,536,499	1,873,676	2,322,530
Dividends	1,171,734	1,171,734	1,093,680	1,355,680
Net result after tax and dividends	3,136,798	1,612,627	2,769,590	3,809,473
Operating result				
Operating revenue	31,890,293	36,776,180	39,987,027	43,447,736
Operating expenses	24,796,226	30,722,116	32,462,570	34,120,736
Operating result	7,094,068	6,054,065	7,524,457	9,327,000

Community Service Obligations - Waste Services				
Supply of mulch to community organisations	2,100	1,223	1,290	1,348
Maintaining/servicing of bins at community facilities	152,412	218,947	229,894	242,424
Waste vouchers for free disposal by charities	266,412	117,000	121,095	125,333
	420,924	337,170	352,279	369,105

**Value of the Change in Rates and
Utility Charges as amended by
Council December 2023**

Rates and charges	Amended Budget 2022-23	Amended Budget 2023-24	% increase including growth
General and Waste fund			
Recurrent Revenue			
General Rates (incl. Infrastructure Levy)	89,244,739	95,754,614	7.29%
Disaster Management Levy	1,103,180	1,432,521	29.85%
Kingfisher Parade, Toogoom Revetment Seawall special rate	45,165	36,684	(18.78%)
Waste Charges	22,420,789	25,054,970	11.75%
General and Waste fund total rates and charges	112,813,873	122,278,789	8.39%
Water Fund			
Water Charges	43,493,171	47,720,402	9.72%
Sewerage Charges	40,719,002	45,407,113	11.51%
Trade Waste	634,535	668,831	5.40%
Total Rates and Charges	197,660,581	216,075,135	9.32%