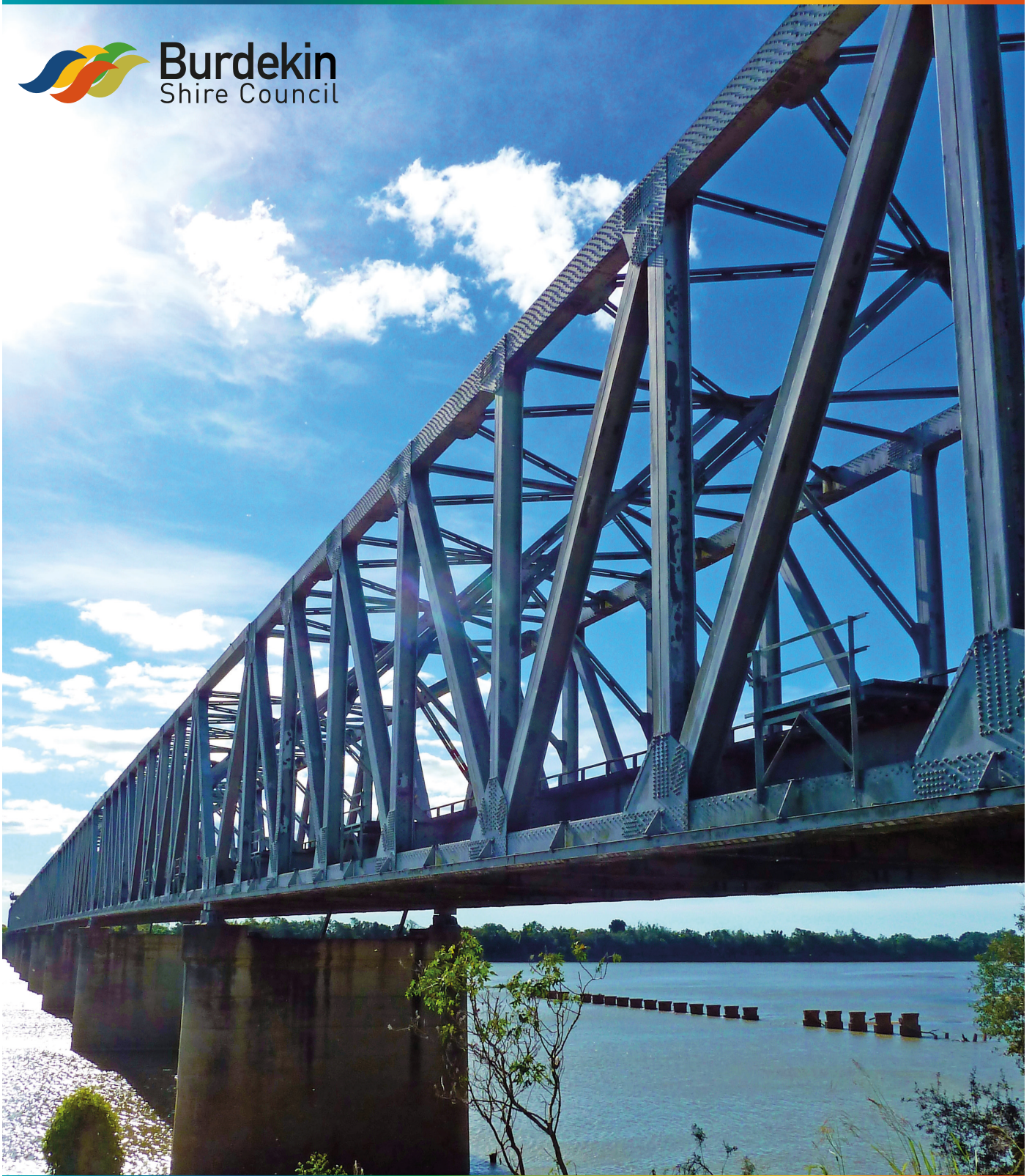




Burdekin
Shire Council



Budget 2017/18

>>Strengthen community, support innovation, grow liveability



Budget Meeting

Date/Time: Tuesday, June 27, 2017 at 9am.

Location: John Drysdale Chamber, Burdekin Shire Council
145 Young Street, Ayr

Purpose of Meeting

In accordance with the provisions of the Local Government Act 2009 and the Local Government Regulation 2012, the Council will adopt its Budget for the 2017-18 financial year.

Council will consider, at the Budget Meeting, documents providing details of the Council's financial operations and financial position for the previous financial year, the 2017-18 financial year and for the two forecast years for 2018-19 and 2019-20; relevant measures of financial sustainability for the financial years 2017-18 to 2026-27 and the long-term financial forecast covering the period 2017-18 to 2026-27.

Table of Contents

<i>1. Items of Business and Recommendations</i> (white)	6
<i>2. Mayor's 2017-18 Budget Address</i> (white)	14
<i>3. Budget Snapshot</i> (white)	16
<i>4. 2017-18 Budget Documents</i> (buff)	17
• Original Budget for three years including financial ratios for 10 years	
• The Relevant Measures of Financial Sustainability for the Financial Years 2017-18 to 2026-27	
• Long-Term Financial Forecast detailing income, expenditure and the value of assets, liabilities and equity for the financial years 2017-18 to 2026-27 including amended estimates for year ended June 30, 2017	
<i>5. Revenue Statement</i> (yellow)	27
<i>6. Debt Policy</i> (orange)	47
<i>7. Investment Policy</i> (orange)	49
<i>8. Revenue Policy</i> (orange)	52
• Adopted by Council at its meeting held on May 23, 2017.	
<i>9. Budget at a Glance - Rates and Charges</i> (green)	57
<i>10. Capital Road Works Program 2017-18</i> (green)	58
<i>11. Budget Media Releases</i> (blue)	59

Items of Business and Recommendations

1. Mayor's 2017-18 Budget Address

Recommendation – that the Mayor's 2017/18 Budget Address be received

2. Adoption of Budget for the 2017/18 Financial Year

Recommendation – that in accordance with Sections 169 and 170 of the *Local Government Regulation 2012*, adopt Council's Budget for the 2017/18 financial year, incorporating:

- i. Statement of Comprehensive Income and Expenditure;
- ii. Statement of Financial Position;
- iii. Statement of Cash Flows;
- iv. Statement of Changes in Equity;
- v. The relevant measures of financial sustainability;
- vi. The total value of the change, expressed as a percentage, in the rates and utility charges levied for the financial year compared with the rates and utility charges levied in the previous budget; and
- vii. The long-term financial forecast which includes the Statement of Comprehensive Income, Statement of Financial Position, Statement of Cash Flows and Statement of Changes in Equity
- viii. Revenue Policy (adopted by Council resolution on 23 May 2017)

3. Adoption of the Revenue Statement for the 2017/18 Financial Year

Recommendation – that the Council in accordance with Section 169 of the *Local Government Regulation 2012* adopt the Revenue Statement for the 2017/18 financial year.

4. Adoption of Differential General Rates for the 2017/18 Financial Year

Recommendation – that the Council in accordance with Section 81 of the *Local Government Regulation 2012* adopt the categories in to which rateable land is categorised and the description of each of the rating categories as follows:

Category	Description	Identification
A - Residential	Land which is used or intended to be used for residential purposes.	Land with land use codes 01-06, 08, 09, 21, 72 and 97 and/or a property type of Urban Residential or Urban Vacant and as identified by the CEO, but excluding the following properties with assessment numbers: 1872, 3085, 3094, 3097, 3100, 3112, 6214, 6215, 6220, 6221, 6781, 6782, 12390, 12391, 12463 to 12465, 12580 to 12594, 15251 and 15252.
A1 – Rural Residential	Land which is used or intended to be used for rural residential purposes.	Land with land use codes 01, 02, 04-06, 09, and 72 and/or a property type of Rural Residential or Rural Vacant and as identified by the CEO.

Category	Description	Identification
B – Commercial and Industrial	Land used, or intended to be used, for commercial and/or industrial purposes other than land included with category B1.	Land with land use codes 07, 10-20, 22-59, 90-92, 96 and 99 and as identified by the CEO, and including the following properties with assessment numbers: 1872, 3085, 3094, 3097, 3100, 3112, 6214, 6215, 6220, 6221, 6781, 6782, 12390, 12391, 12463 to 12465, 12580 to 12594, 15251 and 15252.
B1 – Shopping Centre	Land used, or intended to be used, for the purposes of a shopping centre, or as a part of a shopping centre, having a gross floor area greater than 4,500 square metres, and on-site car parking for more than 80 vehicles	Land with land use code 16 and as identified by the CEO.
C – Grazing and Livestock	Land used for the purposes of grazing or livestock.	Land with land use codes 60-69, 85-87 and 89 and as identified by the CEO.
D – Sugar Cane	Land used for the purposes of growing sugar cane.	Land with land use code 75 and as identified by the CEO.
E – Rural (Other) - less than 20 hectares	Land used for rural purposes, other than land included in category C or D, with an area of less than 20 hectares.	Land with land use codes 70-71, 73-74, 76-84, 88, 93, 94 and as identified by the CEO.
E1 – Rural (Other) - 20 hectares or more	Land used for rural purposes, other than land included in category C or D, with an area of 20 hectares or greater.	Land with land use codes 70-71, 73-74, 76-84, 88, 93-94 and as identified by the CEO.
F – Sugar Milling	Land used, or intended to be used, for the purposes of sugar milling, including land used in connection or in association with sugar milling.	Land identified by the CEO.
G1 – Water (less than 10 hectares)	Land used, or intended to be used, for the extraction, storage, delivery, transport or drainage of water, with an area of less than 10 hectares.	Land with land use code 95 and as identified by the CEO.
G2 – Water (10 hectares or more)	Land used, or intended to be used, for the extraction, storage, delivery, transport or drainage of water, with an area of 10 hectares or greater.	Land with land use code 95 and as identified by the CEO
H – Other	Land not otherwise categorised.	Land identified by the CEO.

5. Making and Levying of Mount Kelly Rural Fire Brigade Special Charge for the 2017/18 Financial Year

Recommendation – that the Council in accordance with Section 94 of the *Local Government Act 2009* and Section 94 of the *Local Government Regulation 2012* and Section 128A of the *Fire and Emergency Services Act 1990*, make and levy a special charge of \$15 on land within the area marked on plan number RF2009 to fund the ongoing provision and maintenance of rural fire fighting equipment for the rural fire brigades that operate in the Mount Kelly area.

The overall plan for the special charge is as follows:

- (a) The special charge is levied to fund the cost of providing rural fire fighting services to properties in the Mount Kelly area.
- (b) The rateable land to which the special charge applies is every parcel of rateable land shown on plan number RF2009 (as annexed hereto).
- (c) The estimated cost of carrying out the overall plan is \$2,295.
- (d) The time for carrying out the overall plan is 12 months ending 30 June 2018.

6. Making and Levying of Scott Rural Fire Brigade Special Charge for the 2017/18 Financial Year

Recommendation – that the Council in accordance with Section 94 of the *Local Government Act 2009* and Section 94 of the *Local Government Regulation 2012* and Section 128A of the *Fire and Emergency Services Act 1990*, make and levy a special charge of \$50 on land within the area marked on plan number RF0425 to fund the ongoing provision and maintenance of rural fire fighting equipment for the rural fire brigades that operate in the Scott area.

The overall plan for the special charge is as follows:

- (a) The special charge is levied to fund the cost of providing rural fire fighting services to properties in the Scott area.
- (b) The rateable land to which the special charge applies is every parcel of rateable land shown on plan number RF0425 (as annexed hereto).
- (c) The estimated cost of carrying out the overall plan is \$4,400.
- (d) The time for carrying out the overall plan is 12 months ending 30 June 2018.

7. Making and Levying Environment Separate Charge for the 2017/18 Financial Year

Recommendation – that the Council, in accordance with Section 94 of the *Local Government Act 2009* and Section 103 of the *Local Government Regulation 2012*, make and levy an Environment Separate Charge in the sum of \$10 for every parcel of rateable land within the Shire to fund projects that have an environmental benefit to the Burdekin community, including but not limited to the following environmental improvement and natural resources conservation initiatives:

- (a) Rehabilitation, care or maintenance of the natural environment in areas such as tree planting; fish restocking; aquatic weed management; wetland management; herbicide subsidy; and natural resource management.
- (b) Preservation or remediation of environmentally important areas.
- (c) Acquisition of land that has particular environmental value.
- (d) Promotion and encouragement of sustainable practices such as energy efficiency and waste minimisation.

8. Making and Levying of Rates and Charges for the 2017/18 Financial Year

Recommendation – that the Council, in accordance with Section 94 of the *Local Government Act 2009*, make and levy the following differential general rates, minimum general rates, utility charges for waste services, utility charges for sewerage charges, utility charges for water, environment separate charge and rural fire brigade special charges for the 2017/18 financial year:

Rates and Charges	2017/18
General Rate (Cents in the Dollar)	
Category A - Residential	1.446
Category A1 - Rural Residential	1.405
Category B - Commercial & Industrial	1.581
Category B1 - Shopping Centre	2.454
Category C - Grazing & Livestock	2.467
Category D - Sugar Cane	3.898
Category E - Rural (Other) - less than 20 hectares	2.180
Category E1 - Rural (Other) - 20 hectares or more	3.898
Category F - Sugar Milling	27.376
Category G1 - Water (less than 10 hectares)	20.295
Category G2 - Water (10 hectares or more)	67.780
Category H - Other	1.446
Minimum General Rate	
Category A - Residential	\$1,035
Category A1 - Rural Residential	\$1,035
Category B - Commercial & Industrial	\$1,056
Category B1 - Shopping Centre	\$30,450
Category C - Grazing & Livestock	\$1,056
Category D - Sugar Cane	\$1,056
Category E - Rural (Other) - less than 20 hectares	\$1,056
Category E1 - Rural (Other) - 20 hectares or more	\$1,056
Category F - Sugar Milling	\$152,250
Category G1 - Water (less than 10 hectares)	\$1,056
Category G2 - Water (10 hectares or more)	\$4,904
Category H - Other	\$1,035
Waste Service Charges	
140L Rural Residential 2 Bin Service	\$406
240L Rural Residential 2 Bin Service	\$512
140L Residential 3 Bin Service	\$463
240L Residential 3 Bin Service	\$569
240L Commercial 2 Bin Service	\$448
240L Commercial 3 Bin Service	\$505
140L Multiple Residential 2 Bin Service	\$406
240L Multiple Residential 2 Bin Service	\$512
Additional 140L Residential Refuse Bin	\$332
Additional 240L Residential Refuse Bin	\$438
Additional 240L Commercial Refuse Bin	\$351
Additional Residential Recycle Bin	\$74
Additional Commercial Recycle Bin	\$97
Additional Green Waste Bin	\$57
Waste Access Charge	\$16

Waste Legacy Landfill Charge	\$20
Sewerage Charge	\$535
Water Access Charge	\$447
Water Consumption Charge (cents per 1,000L)	
For usage up to 1,000,000 litres	\$0.22
For usage above 1,000,000 litres	\$1.10
Environment Separate Charge	\$10
Mount Kelly Rural Fire Brigade Special Charge	\$15
Scott Rural Fire Brigade Special Charge	\$50

9. Adoption of Interest on overdue Rates or Charges

Recommendation – that pursuant to Section 133 of the *Local Government Regulation 2012*, compound interest be charged on all overdue rates as that term is defined in the *Local Government Regulation 2012* at the rate of eleven percent (11%) per annum, calculated and charged on daily rests from the day they become overdue.

10. Adoption of when Rates or Charges must be paid

Recommendation – that in accordance with Section 118 of the *Local Government Regulation 2012* and Section 114 of the *Fire and Emergency Services Act 1990*, Council's rates and charges, and the State Government's Emergency Management Levy, be paid within 30 days of the date of issue of the rates notice.

11. Adoption of Pensioner Concessions

Recommendation - that in accordance with Chapter 4, Part 10 of the *Local Government Regulation 2012*, Council shall grant rating concessions for eligible pensioners with respect to a property which is the principal place of residence of the eligible pensioner.

Eligibility

The concession shall only be granted with respect to a property which is owned solely by eligible pensioner/s and where the property is the principal place of residence of the eligible pensioner/s.

An eligible pensioner is one who is in receipt of a full pension/allowance, who produces a Pensioner Concession Card or a DVA Health Card (All Conditions within Australia or Totally & Permanently Incapacitated) issued by Centrelink or the Department of Veterans' Affairs.

This rebate shall also extend to:

- War Widows who are the holders of a Gold Card;
- Eligible pensioners who occupy a dwelling in respect to which a life tenancy has been granted by way of Will and providing there is no provision in the Will which relieves the life tenant of the obligation to pay the rates and charges; and
- Eligible pensioners who reside in an Institution caring for the aged, including hospitals and Blue Nursing Units, or are in family care irrespective of whether or not the property is occupied on a paid tenancy basis.

The pensioner rebate is to be calculated as half the sum of the relevant General Rates, Water Charges, and Sewerage Charges up to the maximum rebate set at \$358.

Council may, in its discretion, consider any case on its merits where special circumstances apply; and allow such rebate as it sees fit up to the maximum remission.

Applications for rate concessions by qualifying applicants who own relevant properties on 1 July 2017 are to be dealt with in the following manner:

1. for existing eligible pensioners, the details currently held continue to be used for annual verification with Centrelink/Department of Veterans' Affairs;
2. for new eligible Pensioners, an initial application is required to be made; and
3. for pensioners requesting a rebate due to special circumstances, an annual application is required to be made.

The amount of pension payable at time of the verification from Centrelink/Department of Veterans' Affairs will determine the eligibility for the Council rebate.

Any rebate granted pursuant to this section is only applicable for the period of time that the eligible pensioner is the owner of the property and all requirements set out above remain fulfilled. If the principal place of residence is disposed of during the financial year, a supplementary rates notice will be issued to the new owner of the property representing the proportionate share of the remission from date of sale to 30 June next.

12. Adoption of Donations to Not for Profit Community Organisations

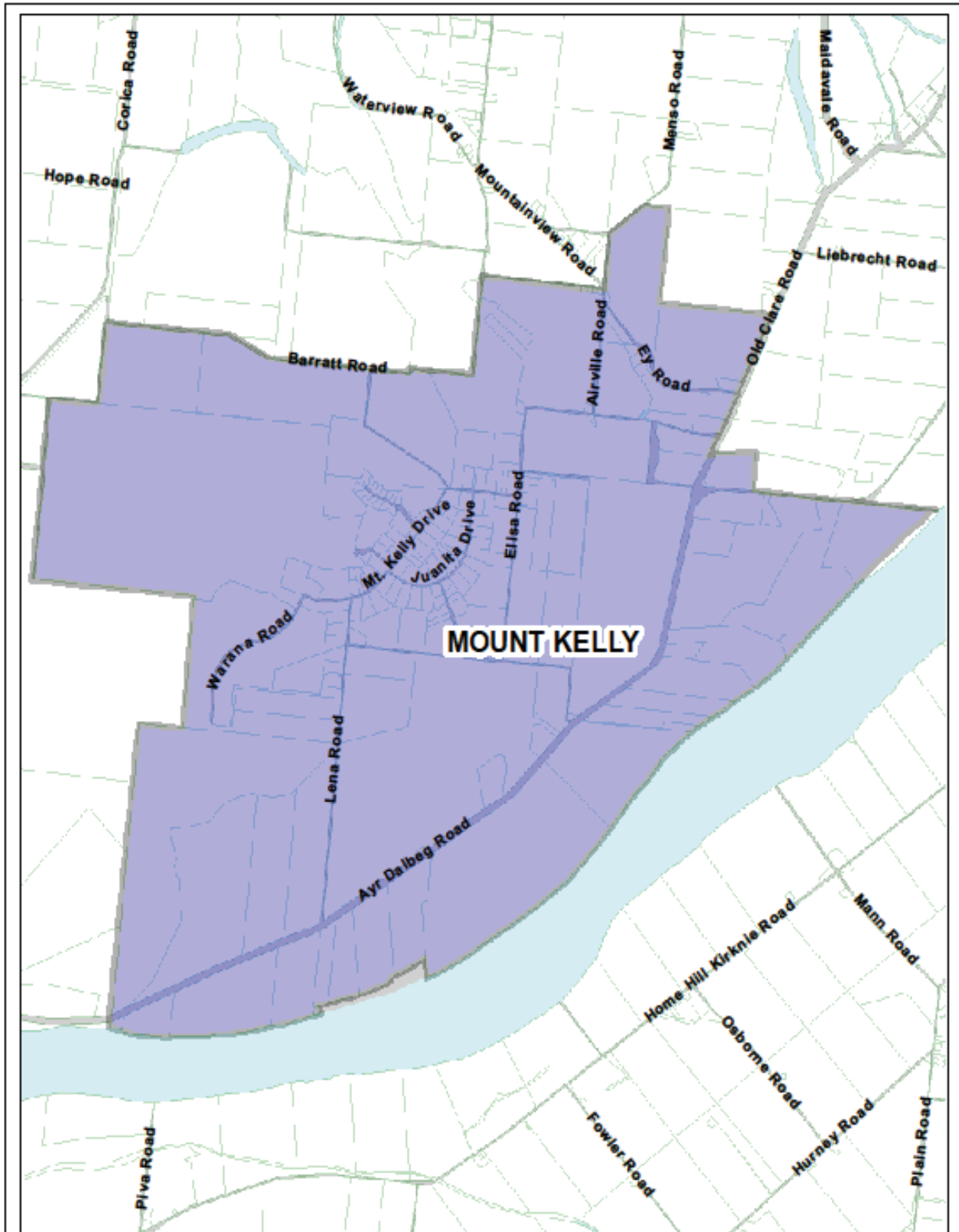
Recommendation – that in accordance with Chapter 4, Part 10 of the *Local Government Regulation 2012*, donations equivalent to 45% of the sum of the relevant sewerage charges in respect of second and subsequent pedestals and/or urinals at premises or land used for private schools, churches, welfare and youth organisations, sporting purposes and public halls, excluding premises licensed under the *Liquor Act 1992* will be made to the relevant community organisations for each financial year immediately upon payment in full of all levied rates and charges, together with any overdue rates and charges, if any. Council may, at its discretion, consider any case on its merits where special circumstances apply and make such donations as Council considers appropriate.

13. Adoption of the Debt Policy for 2017/18 Financial Year

Recommendation – that the Council in accordance with Section 192 of the *Local Government Regulation 2012* adopt the Debt Policy which states the new borrowings planned for the 2017/18 financial year and the next nine (9) financial years; and the timeover which the local government plan to repay existing and new borrowings.

14. Adoption of the Investment Policy for 2017/18 Financial Year

Recommendation – that the Council in accordance with Section 191 of the *Local Government Regulation 2012* adopt the Investment Policy for the 2017/18 financial year.



Mount Kelly Rural Fire Brigade Area



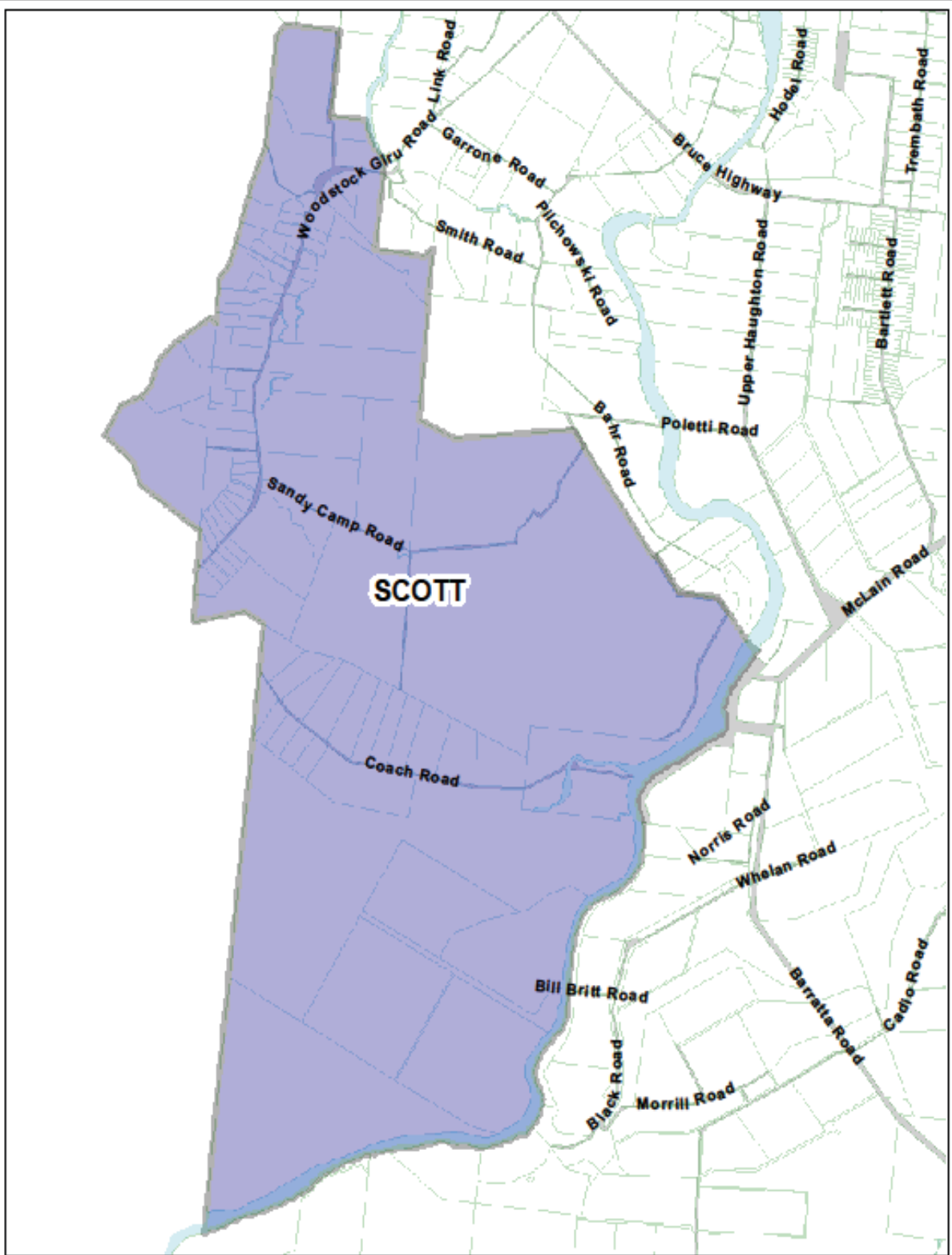
Map Reference: RF2009



Burdekin Shire Council 1 April 2016

No warranty given in relation to the data (including accuracy, reliability, completeness or suitability) and no liability accepted including without limitation, liability in negligence) for any loss, damage or costs (including consequential damage) relating to any use of the data. Data must not be used for direct marketing or be used in breach of the privacy laws. External contributors to data listed at www.dnm.qld.gov.au/mapping-data OR www.burdekin.qld.gov.au.

145 Young Street AYR QLD 4807
 Ph: (07) 4783 9800
 Fax: (07) 4783 9999
 E-mail: burdekin@burdekin.qld.gov.au



Scott Rural Fire Brigade Area



Map Reference: RF0425



Burdekin Shire Council 1 April 2016

No warranty given in relation to the data (including accuracy, reliability, completeness or suitability) and no liability accepted including without limitation, liability in negligence) for any loss, damage or costs (including consequential damage) relating to any use of the data. Data must not be used for direct marketing or be used in breach of the privacy laws. External contributors to data listed at www.dnm.qld.gov.au/mapping-data OR www.burdekin.qld.gov.au.

145 Young Street AYR QLD 4807
 Ph: (07) 4783 9800
 Fax: (07) 4783 9999
 E-mail: burdekin@burdekin.qld.gov.au

Mayor's Budget Address

I would like to welcome Councillors, Chief Executive Officer, Staff and Community Members to the Budget Meeting. It is with much pleasure that I present the 2017-2018 Budget for Council's consideration and adoption.

Council recognises that residents and businesses live in times of change and continue to face challenging financial circumstances. Council is also faced with increased costs and more legislative demands. These are key factors in Council's budget deliberations, while still ensuring that the high level of service is maintained and funds are allocated for asset replacement whilst still delivering new projects that enhance the liveability and vibrancy of the Burdekin Shire for residents and visitors.

The 2017-2018 Budget provides for a very modest average general rate rise of 1.5%. As explained in previous years, this does not mean that everyone will receive a 1.5% increase as each rate notice is based upon the land valuation which is determined by the Department of Natural Resources and Mines. The Department did not issue new valuations this year.

In last year's Budget, Council undertook a major review of differential categories. These categories have been maintained and no further changes were made this year.

This Budget includes a Capital Works program of \$15.6 million which will be achieved with no new debt. This includes \$7.24 million for roads and drainage, \$1.46 million for refurbishment and replacement of water supply assets and \$2.31 million to improve sewerage network reliability. Council's debt with Queensland Treasury Corporation is \$5.1 million.

The State Government recently provided funding of \$2.93 million under the Works for Queensland program with 20 projects to be completed by 30 November 2017. This new initiative supports regional Councils to undertake job creating maintenance and minor infrastructure projects, which otherwise would not have been incorporated due to funding restraints. Projects that Council will be undertaking from the current funding include the Plantation Park Nature Based Play Space, Kerb and Channelling of Fourth Street, Home Hill and upgrade of water supply infrastructure in Giru to improve resilience during times of disaster.

Council thanks the State Government for allocating further funds in the recent State Budget for the next two years for the Works for Queensland program to continue.

The charge for sewerage has increased by \$6 from \$529 to \$535 – this is a weekly increase of 11 cents. Council will spend \$2.3 million on sewerage projects including \$485,000 on mechanical and civil infrastructure at the Ayr/Brandon and Home Hill Wastewater Treatment Plants.

The water access charge has been kept to a minimum increasing by \$9 from \$438 to \$447. This is a weekly increase of 17 cents. Increases in bulk water purchase charges and projected electricity tariff increases have impacted on supply and pumping costs. This has led to an increase of 2 cents per kilolitre to 22 cents for water consumption for the first 1,000 kilolitres used and an increase of 10 cents per kilolitre to \$1.10 for each kilolitre used over 1,000 kilolitres. Burdekin Shire Council is still able to offer residents some of the most affordable water rates in the State. It is important for residents to understand the importance of treating water as a valuable resource to be used wisely.

In addition to the works at the Giru Water Tower being undertaken as part of the Works for Queensland program, Council will spend \$1.1 million on water projects including \$300,000 for the replacement of infrastructure to improve water supply reliability for the Mt Kelly area.

Council is progressing with the development of a Water Demand Management Strategy and continues to investigate options to mitigate future impacts of forecast energy cost increases. It is important that ratepayers consider their consumption and regularly review their meter to ensure water is being used as efficiently as possible.

Council is very pleased to announce that there will be no increase in charges for waste collection as a result of a very competitive tender process for this service having just been completed. Also, there will be no increase in the Waste Legacy Landfill Charge which remains at \$20 or the Environment Separate Charge which stays at \$10. However, I would flag that Council has an obligation to reduce the environmental and human health risks associated with former landfill sites and will be attempting to address this issue in current and future budgets. In addition, Council will be reviewing its landfill and transfer station licences with the Department of Environment and Heritage Protection and implementing operational and infrastructure changes where required.

Last year Council announced an increase in the pensioner rebate in recognition of the ongoing pressures pensioners face. Council has again increased the rebate a further \$8 this year and has flagged the intention to increase the rebate over the next two years. For a pensioner eligible for a maximum rate remission, this decision equates to an annual rate remission of up to \$358 a year from Council. The pensioner remission costs Council approximately \$295,000 per year. Pensioners may also be eligible for the State Government pensioner subsidy of \$200 and a 20 percent discount on their State Government Emergency Management Levy.

Council acknowledges the great work being undertaken by numerous volunteer organisations throughout the Shire and will continue to lobby for funding and provide assistance on behalf of organisations wherever possible.

A new project in this budget supporting the community is an investment of \$50,000 for the CCTV Pilot Program which will see installation of up to 10 new closed circuit television cameras at key locations across the shire. The aim of the program is to improve public safety, deter vandals and discourage anti-social behaviour.

The Federal Government has confirmed that indexation will be returned to Financial Assistance Grants following a three year freeze. This increases vital funding to Local Governments and allows Council to continue to plan and invest in important infrastructure and projects within the community.

Again, this year I am delighted to announce that Council's Budget will deliver an appropriate mix of fiscal restraint – keeping rate rises at a minimum, retaining existing services, delivering a capital works program, introducing some new initiatives and will not adversely impact Council's sound financial position going forward. We will continue to work towards better efficiencies and cost savings. This is a budget for the times. It is a budget that will keep the Burdekin on the path of a financially sustainable future.

I would like to take this opportunity to sincerely thank and acknowledge the commitment from Councillors and the Senior Leadership team in working closely together throughout preparations of the 2017-2018 Budget. I would also like to pass on Council's appreciation to the Chief Executive Officer Mr Terry Brennan and Senior Management Team, noting the tireless efforts and hard work of the experienced Finance Manager, Kim Olsen and the Finance Department staff.

I present the 2017-2018 Budget documents for your consideration.

Councillor L. A. McLaughlin
MAYOR

Budget Snapshot

Burdekin Shire Council plans to deliver approximately \$15.6 million in capital expenditure including:

\$9.54 million Roads and drainage

for capital works on roads, drainage and reseals



\$2.5 million Works for Queensland projects

including Plantation Park Nature Based Play Space; kerb and channelling at Fourth Street, Home Hill; and replacement of Low Level Tank at Giru Water Tower



\$2.3 million Sewerage projects

for refurbishment or replacement of sewerage assets to improve network reliability

\$1.1 million Water projects

for upgrades and maintenance of water supply assets to improve network reliability.

\$634,336 Community support

including welfare donations, community events and in-kind support

\$227,000 Burdekin Theatre and Burdekin Memorial Hall upgrades

including new audio system for Burdekin Theatre foyer and replacement of tables at Burdekin Memorial Hall

\$50,000 CCTV Pilot Program

For the installation of 10 Closed Circuit Television (CCTV) cameras to improve public safety, deter vandals and discourage anti-social behaviour



BURDEKIN SHIRE COUNCIL

Budgeted Statement of Comprehensive Income

For the periods ending 30 June

	RBUD 2016/17	2017/18	2018/19	2019/20
	\$	\$	\$	\$
Revenue				
Rates and utility charges	37,750,045	38,410,232	39,190,164	39,973,118
Less Pensioner Remissions	(292,000)	(295,000)	(303,000)	(311,000)
Net rates and utility charges	37,458,045	38,115,232	38,887,164	39,662,118
User fees and charges	1,903,775	1,923,070	1,961,531	2,000,760
Operating grants, subsidies and contributions	4,058,116	3,961,547	4,046,442	4,148,870
Interest revenue	1,724,600	1,717,800	1,729,030	1,692,415
Sales of contract and recoverable works	1,825,000	1,695,000	1,728,900	1,763,478
Other Income	203,959	130,150	132,753	135,405
TOTAL OPERATING REVENUES	47,173,495	47,542,799	48,485,820	49,403,046
Expenses				
Employee benefits	(19,054,443)	(20,129,602)	(20,641,600)	(21,184,988)
Materials and services	(14,831,135)	(14,686,885)	(14,726,054)	(15,239,931)
Depreciation and Amortisation	(10,448,100)	(10,756,900)	(11,004,523)	(11,221,641)
Finance Costs	(382,029)	(305,375)	(219,809)	(134,501)
TOTAL OPERATING EXPENSES	(44,715,707)	(45,878,762)	(46,591,986)	(47,781,061)
Operating surplus (deficit)	2,457,788	1,664,037	1,893,834	1,621,985
Capital income and expenditure:				
Cash capital grants, subsidies and contributions	5,407,635	4,273,541	3,194,419	1,277,000
Other capital expenses	(3,787,800)			
Net result for the period	4,077,623	5,937,578	5,088,253	2,898,985

BURDEKIN SHIRE COUNCIL**Budgeted Statement of Financial Position**

As at the periods ending 30 June

	RBUD 2016/17	2017/18	2018/19	2019/20
	\$	\$	\$	\$
Current Assets				
Cash and deposits	41,893,835	41,750,995	40,138,200	42,235,886
Receivables	3,896,129	3,896,129	3,896,129	3,896,129
Inventories	677,742	892,742	892,742	892,742
	46,467,706	46,539,866	44,927,071	47,024,757
Non-Current Assets				
Receivables	157,104	157,104	157,104	157,104
Property, plant and equipment	481,020,323	485,372,323	490,569,661	490,186,359
Intangible assets	1,060,204	1,131,604	991,943	986,304
Capital Work in Progress	4,276,727	4,276,727	4,276,727	4,276,727
	486,514,358	490,937,758	495,995,435	495,606,494
TOTAL ASSETS	532,982,064	537,477,624	540,922,506	542,631,251
Current Liabilities				
Trade and other payables	3,931,023	4,021,946	4,069,225	4,129,506
Interest bearing liabilities	1,664,431	1,752,779	1,329,735	358,700
Provisions	2,618,000	2,733,711	2,788,385	2,858,094
	8,213,454	8,508,436	8,187,345	7,346,300
Non-Current Liabilities				
Interest bearing liabilities	3,441,214	1,688,435	358,700	
Provisions	17,577,733	17,593,512	17,600,967	17,610,472
	21,018,947	19,281,947	17,959,667	17,610,472
TOTAL LIABILITIES	29,232,401	27,790,383	26,147,012	24,956,772
NET COMMUNITY ASSETS	503,749,663	509,687,241	514,775,494	517,674,479
Community Equity				
Asset revaluation reserve	272,810,103	272,810,103	272,810,103	272,810,103
Accumulated surplus/(deficiency)	230,939,560	236,877,138	241,965,391	244,864,376
TOTAL COMMUNITY EQUITY	503,749,663	509,687,241	514,775,494	517,674,479

BURDEKIN SHIRE COUNCIL**Budgeted Statement of Cash Flows**

For the periods ending 30 June

	RBUD 2016/17	2017/18	2018/19	2019/20
	\$	\$	\$	\$
Cash Flows from Operating Activities				
Receipts				
Net rates and utility charges	37,458,045	38,115,232	38,887,164	39,662,118
Total fees and charges	1,903,775	1,923,070	1,961,531	2,000,760
Sales of contract and recoverable works	1,825,000	1,695,000	1,728,900	1,763,478
Interest revenue	1,724,600	1,717,800	1,729,030	1,692,415
Contributions and donations	221,487	246,482	253,876	261,492
Government subsidies and grants	3,836,629	3,715,065	3,792,566	3,887,378
Other Income	203,959	130,150	132,753	135,405
	47,173,495	47,542,799	48,485,820	49,403,046
Payments				
Employee benefits	(18,838,106)	(19,907,189)	(20,532,192)	(21,045,493)
Materials and services	(14,831,135)	(14,686,885)	(14,726,054)	(15,239,931)
Finance costs	(382,029)	(305,375)	(219,809)	(134,501)
Land and Development costs		(215,000)		
	(34,051,270)	(35,114,449)	(35,478,055)	(36,419,925)
Cash provided by / (used in) operational activities	13,122,225	12,428,350	13,007,765	12,983,121
Cash Flow from Investing Activities:				
Proceeds from sale of capital assets	566,000	420,000	505,000	505,000
Government grants and subsidies	5,407,635	4,273,541	3,194,419	1,277,000
Payments for property, plant and equipment	(18,155,083)	(15,360,300)	(16,537,200)	(11,167,700)
Payments for intangibles	(214,708)	(240,000)	(30,000)	(170,000)
Net cash provided by investing activities	(12,396,156)	(10,906,759)	(12,867,781)	(9,555,700)
Cash Flow from Financing Activities:				
Repayment of borrowings	(1,582,778)	(1,664,431)	(1,752,779)	(1,329,735)
Net cash provided by financing activities	(1,582,778)	(1,664,431)	(1,752,779)	(1,329,735)
Net Increase (Decrease) in Cash Held	(856,709)	(142,840)	(1,612,795)	2,097,686
Cash at beginning of reporting period	42,750,544	41,893,835	41,750,995	40,138,200
Cash at end of Reporting Period	41,893,835	41,750,995	40,138,200	42,235,886

BURDEKIN SHIRE COUNCIL**Budgeted Statement of Changes in Equity**

For the periods ending 30 June

	RBUD 2016/17	2017/18	2018/19	2019/20
	\$	\$	\$	\$
TOTAL COMMUNITY EQUITY				
Balance at the beginning of period	499,672,040	503,749,663	509,687,241	514,775,494
Increase (decrease) in net result	4,077,623	5,937,578	5,088,253	2,898,985
Balance at the end of period	503,749,663	509,687,241	514,775,494	517,674,479
Retained Surplus/Deficit				
Balance at the beginning of period	226,861,937	230,939,560	236,877,138	241,965,391
Increase (decrease) in net result	4,077,623	5,937,578	5,088,253	2,898,985
Balance at the end of period	230,939,560	236,877,138	241,965,391	244,864,376
Asset Revaluation Surplus				
Balance at the beginning of period	272,810,103	272,810,103	272,810,103	272,810,103
Increase (decrease) in net result				
Balance at the end of period	272,810,103	272,810,103	272,810,103	272,810,103

BURDEKIN SHIRE COUNCIL

Financial Ratios of the Budget

For the year ended 30 June

	RBUD 2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
	%	%	%	%	%	%	%	%	%	%	%
Operating Surplus Ratio											
<u>Net operating surplus</u>											
Total operating revenue	5.2%	3.5%	3.9%	3.3%	3.3%	3.1%	3.2%	3.3%	3.3%	3.4%	3.0%
The extent to which operating revenue covers operational expenses.											
Target: Between 0% and 10% per annum (on average over the long term)											
Asset sustainability ratio											
<u>Expenditure on Replacement Assets</u>											
Depreciation expense	143.4%	120.0%	102.9%	77.8%	74.0%	84.3%	73.0%	73.5%	82.3%	72.9%	71.3%
The extent to which the infrastructure assets are being replaced as they reach the end of their useful lives.											
Target: >90% per annum (on average over the long term)											
Net Financial Liabilities Ratio											
<u>Total liabilities-Current Assets</u>											
Operating revenue	-36.5%	-39.4%	-38.7%	-44.7%	-48.4%	-54.4%	-62.7%	-68.5%	-74.3%	-77.3%	-84.8%
Measures the extent to which the net financial liabilities of Council can be serviced by operating revenues.											
Target: <60% per annum (on average over the long term)											
Net rates & utility charges original budget prior year		37,468,045	38,115,232	38,887,164	39,662,118	40,453,561	41,269,855	42,103,372	42,954,491	43,823,601	44,711,098
Net rates & utility charges budgeted for current year		38,115,232	38,887,164	39,662,118	40,453,561	41,269,855	42,103,372	42,954,491	43,823,601	44,711,098	45,617,389
Change rates and utility charges net of discounts		647,187	771,932	774,954	791,443	816,294	833,517	851,119	869,110	887,497	906,291
Percentage change		1.7%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%

BURDEKIN SHIRE COUNCIL**Budgeted Statement of Comprehensive Income**

For the periods ending 30 June

	RBUD 2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revenue											
Rates and utility charges	37,750,045	38,410,232	39,190,164	39,973,118	40,772,561	41,588,855	42,422,372	43,273,491	44,142,601	45,030,098	45,936,389
Less Pensioner Remissions	(292,000)	(295,000)	(303,000)	(311,000)	(319,000)	(319,000)	(319,000)	(319,000)	(319,000)	(319,000)	(319,000)
Net rates and utility charges	37,458,045	38,115,232	38,887,164	39,662,118	40,453,561	41,269,855	42,103,372	42,954,491	43,823,601	44,711,098	45,617,389
User fees and charges	1,903,775	1,923,070	1,961,531	2,000,760	2,040,772	2,081,583	2,123,210	2,165,670	2,208,979	2,253,154	2,298,213
Operating grants, subsidies and contributions	4,058,116	3,961,547	4,046,442	4,148,870	4,253,896	4,361,587	4,472,010	4,585,236	4,701,337	4,820,382	4,942,450
Interest revenue	1,724,600	1,717,800	1,729,030	1,692,415	1,735,040	1,837,107	1,966,320	2,137,781	2,276,195	2,421,865	2,521,996
Sales of contract and recoverable works	1,825,000	1,695,000	1,728,900	1,763,478	1,798,747	1,834,721	1,871,415	1,908,843	1,947,019	1,985,959	2,025,678
Other Income	203,959	130,150	132,753	135,405	138,110	140,869	143,683	146,554	149,482	152,468	155,515
TOTAL OPERATING REVENUES	47,173,495	47,542,799	48,485,820	49,403,046	50,420,126	51,525,722	52,680,010	53,898,575	55,106,613	56,344,926	57,561,241
Expenses											
Employee benefits	(19,054,443)	(20,129,602)	(20,641,600)	(21,184,988)	(21,714,606)	(22,120,295)	(22,702,606)	(23,126,756)	(23,735,563)	(24,328,945)	(24,937,163)
Materials and services	(14,831,135)	(14,686,885)	(14,726,054)	(15,239,931)	(15,549,174)	(16,091,649)	(16,340,186)	(16,830,686)	(17,323,199)	(17,688,391)	(18,219,040)
Depreciation and Amortisation	(10,448,100)	(10,756,900)	(11,004,523)	(11,221,641)	(11,445,359)	(11,659,560)	(11,862,793)	(12,090,651)	(12,134,925)	(12,365,312)	(12,582,450)
Finance Costs	(382,029)	(305,375)	(219,809)	(134,501)	(68,932)	(64,945)	(66,243)	(67,567)	(68,918)	(70,296)	(71,701)
TOTAL OPERATING EXPENSES	(44,715,707)	(45,878,762)	(46,591,986)	(47,781,061)	(48,778,071)	(49,936,449)	(50,971,828)	(52,115,660)	(53,262,605)	(54,452,944)	(55,810,354)
Operating surplus (deficit)	2,457,788	1,664,037	1,893,834	1,621,985	1,642,055	1,589,273	1,708,182	1,782,915	1,844,008	1,891,982	1,750,887
Capital income and expenditure:											
Cash capital grants, subsidies and contributions	5,407,635	4,273,541	3,194,419	1,277,000	777,000	777,000	777,000	1,227,000	777,000	777,000	777,000
Other capital expenses	(3,787,800)										
Net result for the period	4,077,623	5,937,578	5,088,253	2,898,985	2,419,055	2,366,273	2,485,182	3,009,915	2,621,008	2,668,982	2,527,887

BURDEKIN SHIRE COUNCIL**Budgeted Statement of Financial Position**

As at the periods ending 30 June

	RBUD 2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Current Assets											
Cash and deposits	41,893,835	41,750,995	40,138,200	42,235,886	44,332,883	48,080,761	53,243,725	57,266,672	61,462,696	64,230,988	69,650,328
Receivables	3,896,129	3,896,129	3,896,129	3,896,129	3,896,129	3,896,129	3,896,129	3,896,129	3,896,129	3,896,129	3,896,129
Inventories	677,742	892,742	892,742	892,742	892,742	892,742	892,742	892,742	892,742	892,742	892,742
	46,467,706	46,539,866	44,927,071	47,024,757	49,121,754	52,869,632	58,032,596	62,055,543	66,251,567	69,019,859	74,439,199
Non-Current Assets											
Receivables	157,104	157,104	157,104	157,104	157,104	157,104	157,104	157,104	157,104	157,104	157,104
Property, plant and equipment	481,020,323	485,372,323	490,569,661	490,186,359	490,405,066	489,318,572	486,968,145	486,148,339	484,679,564	484,744,402	482,036,852
Intangible assets	1,060,204	1,131,604	991,943	986,304	873,938	696,072	518,206	447,561	497,611	493,661	473,961
Capital Work in Progress	4,276,727	4,276,727	4,276,727	4,276,727	4,276,727	4,276,727	4,276,727	4,276,727	4,276,727	4,276,727	4,276,727
	486,514,358	490,937,758	495,995,435	495,606,494	495,712,835	494,448,475	491,920,182	491,029,731	489,611,006	489,671,894	486,944,644
TOTAL ASSETS	532,982,064	537,477,624	540,922,506	542,631,251	544,834,589	547,318,107	549,952,778	553,085,274	555,862,573	558,691,753	561,383,843
Current Liabilities											
Trade and other payables	3,931,023	4,021,946	4,069,225	4,129,506	4,191,294	4,241,960	4,306,560	4,359,532	4,427,071	4,496,299	4,567,257
Interest bearing liabilities	1,664,431	1,752,779	1,329,735	358,700							
Provisions	2,618,000	2,733,711	2,788,385	2,858,094	2,929,546	2,988,136	3,062,839	3,124,095	3,202,197	3,282,251	3,364,307
	8,213,454	8,508,436	8,187,345	7,346,300	7,120,840	7,230,096	7,369,399	7,483,627	7,629,268	7,778,550	7,931,564
Non-Current Liabilities											
Interest bearing liabilities	3,441,214	1,688,435	358,700								
Provisions	17,577,733	17,593,512	17,600,967	17,610,472	17,620,215	17,628,204	17,638,390	17,646,743	17,657,393	17,668,309	17,679,498
	21,018,947	19,281,947	17,959,667	17,610,472	17,620,215	17,628,204	17,638,390	17,646,743	17,657,393	17,668,309	17,679,498
TOTAL LIABILITIES	29,232,401	27,790,383	26,147,012	24,956,772	24,741,055	24,858,300	25,007,789	25,130,370	25,286,661	25,446,859	25,611,062
NET COMMUNITY ASSETS	503,749,663	509,687,241	514,775,494	517,674,479	520,093,534	522,459,807	524,944,989	527,954,904	530,575,912	533,244,894	535,772,781
Community Equity											
Asset revaluation reserve	272,810,103	272,810,103	272,810,103	272,810,103	272,810,103	272,810,103	272,810,103	272,810,103	272,810,103	272,810,103	272,810,103
Accumulated surplus/(deficiency)	230,939,560	236,877,138	241,965,391	244,864,376	247,283,431	249,649,704	252,134,886	255,144,801	257,765,809	260,434,791	262,962,678
TOTAL COMMUNITY EQUITY	503,749,663	509,687,241	514,775,494	517,674,479	520,093,534	522,459,807	524,944,989	527,954,904	530,575,912	533,244,894	535,772,781

BURDEKIN SHIRE COUNCIL
Budgeted Statement of Cash Flows
For the periods ending 30 June

	RBUD 2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Cash Flows from Operating Activities											
Receipts											
Net rates and utility charges	37,458,045	38,115,232	38,887,164	39,662,118	40,453,561	41,269,855	42,103,372	42,954,491	43,823,601	44,711,098	45,617,389
Total fees and charges	1,903,775	1,923,070	1,961,531	2,000,760	2,040,772	2,081,583	2,123,210	2,165,670	2,208,979	2,253,154	2,298,213
Sales of contract and recoverable works	1,825,000	1,695,000	1,728,900	1,763,478	1,798,747	1,834,721	1,871,415	1,908,843	1,947,019	1,985,959	2,025,678
Interest revenue	1,724,600	1,717,800	1,729,030	1,692,415	1,735,040	1,837,107	1,966,320	2,137,781	2,276,195	2,421,865	2,521,996
Contributions and donations	221,487	246,482	253,876	261,492	269,336	277,416	285,738	294,310	303,139	312,232	321,599
Government subsidies and grants	3,836,629	3,715,065	3,792,566	3,887,378	3,984,560	4,084,171	4,186,272	4,290,926	4,398,198	4,508,150	4,620,851
Other Income	203,959	130,150	132,753	135,405	138,110	140,869	143,683	146,554	149,482	152,468	155,515
	47,173,495	47,542,799	48,485,820	49,403,046	50,420,126	51,525,722	52,680,010	53,898,575	55,106,613	56,344,926	57,561,241
Payments											
Employee benefits	(18,838,106)	(19,907,189)	(20,532,192)	(21,045,493)	(21,571,623)	(22,003,050)	(22,553,117)	(23,004,175)	(23,579,272)	(24,168,747)	(24,772,960)
Materials and services	(14,831,135)	(14,686,885)	(14,726,054)	(15,239,931)	(15,549,174)	(16,091,649)	(16,340,186)	(16,830,686)	(17,323,199)	(17,688,391)	(18,219,040)
Finance costs	(382,029)	(305,375)	(219,809)	(134,501)	(68,932)	(64,945)	(66,243)	(67,567)	(68,918)	(70,296)	(71,701)
Land and Development costs		(215,000)									
	(34,051,270)	(35,114,449)	(35,478,055)	(36,419,925)	(37,189,729)	(38,159,644)	(38,959,546)	(39,902,428)	(40,971,389)	(41,927,434)	(43,063,701)
Cash provided by / (used in) operational activities	13,122,225	12,428,350	13,007,765	12,983,121	13,230,397	13,366,078	13,720,464	13,996,147	14,135,224	14,417,492	14,497,540
Cash Flow from Investing Activities											
Proceeds from sale of capital assets	566,000	420,000	505,000	505,000	505,000	505,000	505,000	505,000	505,000	505,000	505,000
Contributions											
Government grants and subsidies	5,407,635	4,273,541	3,194,419	1,277,000	777,000	777,000	777,000	1,227,000	777,000	777,000	777,000
Payments for property, plant and equipment	(18,155,083)	(15,360,300)	(16,537,200)	(11,167,700)	(11,991,200)	(10,900,200)	(9,839,500)	(11,588,200)	(11,156,200)	(12,916,200)	(10,360,200)
Payments for intangibles	(214,708)	(240,000)	(30,000)	(170,000)	(65,500)			(117,000)	(65,000)	(15,000)	
Payments for rehabilitation work											
Net cash provided by investing activities	(12,396,156)	(10,906,759)	(12,867,781)	(9,555,700)	(10,774,700)	(9,618,200)	(8,557,500)	(9,973,200)	(9,939,200)	(11,649,200)	(9,078,200)
Cash Flow from Financing Activities											
Repayment of borrowings	(1,582,778)	(1,664,431)	(1,752,779)	(1,329,735)	(358,700)						
Net cash provided by financing activities	(1,582,778)	(1,664,431)	(1,752,779)	(1,329,735)	(358,700)	-	-	-	-	-	-
Net Increase (Decrease) in Cash Held	(856,709)	(142,840)	(1,612,795)	2,097,686	2,096,997	3,747,878	5,162,964	4,022,947	4,196,024	2,768,292	5,419,340
Cash at beginning of reporting period	42,750,544	41,893,835	41,750,995	40,138,200	42,235,886	44,332,883	48,080,761	53,243,725	57,266,672	61,462,696	64,230,988
Cash at end of Reporting Period	41,893,835	41,750,995	40,138,200	42,235,886	44,332,883	48,080,761	53,243,725	57,266,672	61,462,696	64,230,988	69,650,328

BURDEKIN SHIRE COUNCIL**Budgeted Statement of Changes in Equity**

For the periods ending 30 June

	RBUD 2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
TOTAL COMMUNITY EQUITY											
Balance at the beginning of period	499,672,040	503,749,663	509,687,241	514,775,494	517,674,479	520,093,534	522,459,807	524,944,989	527,954,904	530,575,912	533,244,894
Increase (decrease) in net result	4,077,623	5,937,578	5,088,253	2,898,985	2,419,055	2,366,273	2,485,182	3,009,915	2,621,008	2,668,982	2,527,887
Balance at the end of period	503,749,663	509,687,241	514,775,494	517,674,479	520,093,534	522,459,807	524,944,989	527,954,904	530,575,912	533,244,894	535,772,781
Accumulated surplus/(deficiency)											
Balance at the beginning of period	226,861,937	230,939,560	236,877,138	241,965,391	244,864,376	247,283,431	249,649,704	252,134,886	255,144,801	257,765,809	260,434,791
Increase (decrease) in net result	4,077,623	5,937,578	5,088,253	2,898,985	2,419,055	2,366,273	2,485,182	3,009,915	2,621,008	2,668,982	2,527,887
Balance at the end of period	230,939,560	236,877,138	241,965,391	244,864,376	247,283,431	249,649,704	252,134,886	255,144,801	257,765,809	260,434,791	262,962,678
Asset Sustainability Reserve											
Balance at the beginning of period	272,810,103	272,810,103	272,810,103	272,810,103	272,810,103	272,810,103	272,810,103	272,810,103	272,810,103	272,810,103	272,810,103
Increase (decrease) in net result											
Balance at the end of period	272,810,103	272,810,103	272,810,103	272,810,103	272,810,103	272,810,103	272,810,103	272,810,103	272,810,103	272,810,103	272,810,103

A. GENERAL RATES - OVERVIEW

In accordance with section 94(1)(a) of the *Local Government Act 2009* and section 80(1) of the *Local Government Regulation 2012*, Council will levy differential general rates on all rateable land within the Shire.

For the 2017/18 financial year, Council has determined that it will, in accordance with section 81 of the *Local Government Regulation 2012*, adopt twelve (12) differential categories.

In making general rates, Council raises an amount of revenue it sees as being appropriate to maintain and improve assets and provide services to the Shire as a whole. In deciding how that revenue is raised, Council takes into account the following factors –

- the use of the land and the economic value of that use;
- the location of the land;
- the level of services provided to that land;
- the access that the land has to services; and
- the rateable value of land, including the potential for the land to produce income.

The annual valuation made by the Department of Natural Resources and Mines of all lands in the Shire shall have force and effect for the period of twelve months commencing on 1 July 2017.

Council determines that a method of differential general rating be applied to all rateable land in the Shire on the bases set out hereunder.

B. DIFFERENTIAL GENERAL RATING CATEGORIES

In accordance with section 81 of the *Local Government Regulation 2012*, the categories into which rateable land is categorised, the description of those categories and the method by which land is to be identified and included in its appropriate category is set out in the following table.

Category	Description	Identification
A - Residential	Land which is used or intended to be used for residential purposes.	Land with land use codes 01-06, 08, 09, 21, 72 and 97 and/or a property type of Urban Residential or Urban Vacant and as identified by the CEO, but excluding the following properties with assessment numbers: 1872, 3085, 3094, 3097, 3100, 3112, 6214, 6215, 6220, 6221, 6781, 6782, 12390, 12391, 12463 to 12465, 12580 to 12594, 15251 and 15252.
A1 – Rural Residential	Land which is used or intended to be used for rural residential purposes.	Land with land use codes 01, 02, 04-06, 09, and 72 and/or a property type of Rural Residential or Rural Vacant and as identified by the CEO.
B – Commercial and Industrial	Land used, or intended to be used, for commercial and/or industrial purposes other than land included with category B1.	Land with land use codes 07, 10-20, 22-59, 90-92, 96 and 99 and as identified by the CEO, and including the following properties with assessment numbers: 1872, 3085, 3094, 3097, 3100, 3112, 6214, 6215, 6220, 6221, 6781, 6782, 12390, 12391, 12463 to 12465, 12580 to 12594, 15251 and 15252.

Category	Description	Identification
B1 – Shopping Centre	Land used, or intended to be used, for the purposes of a shopping centre, or as a part of a shopping centre, having a gross floor area greater than 4,500 square metres, and on-site car parking for more than 80 vehicles	Land with land use code 16 and as identified by the CEO.
C – Grazing and Livestock	Land used for the purposes of grazing or livestock.	Land with land use codes 60-69, 85-87 and 89 and as identified by the CEO.
D – Sugar Cane	Land used for the purposes of growing sugar cane.	Land with land use code 75 and as identified by the CEO.
E – Rural (Other) - less than 20 hectares	Land used for rural purposes, other than land included in category C or D, with an area of less than 20 hectares.	Land with land use codes 70-71, 73-74, 76-84, 88, 93, 94 and as identified by the CEO.
E1 – Rural (Other) - 20 hectares or more	Land used for rural purposes, other than land included in category C or D, with an area of 20 hectares or greater.	Land with land use codes 70-71, 73-74, 76-84, 88, 93-94 and as identified by the CEO.
F – Sugar Milling	Land used, or intended to be used, for the purposes of sugar milling, including land used in connection or in association with sugar milling.	Land identified by the CEO.
G1 – Water (less than 10 hectares)	Land used, or intended to be used, for the extraction, storage, delivery, transport or drainage of water, with an area of less than 10 hectares.	Land with land use code 95 and as identified by the CEO.
G2 – Water (10 hectares or more)	Land used, or intended to be used, for the extraction, storage, delivery, transport or drainage of water, with an area of 10 hectares or greater.	Land with land use code 95 and as identified by the CEO
H – Other	Land not otherwise categorised.	Land identified by the CEO.

The land use codes referred to under the “Identification” column in the table above, are those land use codes used by the Department of Natural Resources and Mines to classify land within the Shire boundaries during the period of the valuation which becomes effective for rating purposes from 1 July 2017.

Council delegates its power, under section 81(4) of the *Local Government Regulation 2012*, to identify the rating category to which each parcel of rateable land within the Shire belongs to the Chief Executive Officer.

C. DIFFERENTIAL GENERAL RATES AND MINIMUM GENERAL RATES

In accordance with section 77 and section 80 of the *Local Government Regulation 2012*, the differential general rate and minimum general rate for each differential rating category is set out in following table.

Category	Rate (cents) in the dollar (\$)	Minimum General Rate (\$)
A – Residential	1.446	\$1,035
A1 – Rural Residential	1.405	\$1,035
B – Commercial and Industrial	1.581	\$1,056
B1 – Shopping Centre	2.454	\$30,450
C – Grazing and Livestock	2.467	\$1,056
D – Sugar Cane	3.898	\$1,056
E – Rural (Other) less than 20 hectares	2.180	\$1,056
E1 – Rural (Other) 20 hectares or more	3.898	\$1,056
F – Sugar Milling	27.376	\$152,250
G1 – Water (less than 10 hectares)	20.295	\$1,056
G2 – Water (10 hectares or more)	67.78	\$4,904
H – Other	1.446	\$1,035

D. LIMITATION OF INCREASE IN RATES LEVIED

Council has, in accordance with section 116 of the *Local Government Regulation 2012*, resolved not to limit the increase in general rates.

E. REBATES AND CONCESSIONS
(a) Rate Concession – Pensioner Rebate

For the 2017/18 financial year, Council has determined that, in accordance with chapter 4, part 10 of the *Local Government Regulation 2012*, it shall grant rating concessions for eligible pensioners with respect to a property which is the principal place of residence of the eligible pensioner.

Eligibility

The concession shall only be granted with respect to a property which is owned solely by eligible pensioner/s and where the property is the principal place of residence of the eligible pensioner/s.

An eligible pensioner is one who is in receipt of a full pension/allowance, who produces a Pensioner Concession Card or a DVA Health Card (All Conditions within Australia or Totally & Permanently Incapacitated) issued by Centrelink or the Department of Veterans' Affairs.

This rebate shall also extend to:

- War Widows who are the holders of a Gold Card;
- Eligible pensioners who occupy a dwelling in respect to which a life tenancy has been granted by way of Will and providing there is no provision in the Will which relieves the life tenant of the obligation to pay the rates and charges; and
- Eligible pensioners who reside in an Institution caring for the aged, including hospitals and Blue Nursing Units, or are in family care irrespective of whether or not the property is occupied on a paid tenancy basis.

The pensioner rebate is to be calculated as half the sum of the relevant General Rates, Water Charges, and Sewerage Charges up to the maximum rebate set at **\$358**.

Council may, in its discretion, consider any case on its merits where special circumstances apply; and allow such rebate as it sees fit up to the maximum remission.

Applications for rate concessions by qualifying applicants who own relevant properties on 1 July 2017 are to be dealt with in the following manner:

1. for existing eligible pensioners, the details currently held continue to be used for annual verification with Centrelink/Department of Veterans' Affairs;
2. for new eligible Pensioners, an initial application is required to be made; and
3. for pensioners requesting a rebate due to special circumstances, an annual application is required to be made.

The amount of pension payable at time of the verification from Centrelink/Department of Veterans' Affairs will determine the eligibility for the Council rebate.

Any rebate granted pursuant to this section is only applicable for the period of time that the eligible pensioner is the owner of the property and all requirements set out above remain fulfilled. If the principal place of residence is disposed of during the financial year, a supplementary rates notice will be issued to the new owner of the property representing the proportionate share of the remission from date of sale to 30 June next.

State Government Subsidy:

For the year ending 30 June 2018, an approved pensioner as defined in guidelines for the State Government's Pensioner Rate Subsidy Scheme shall be entitled to a State Government subsidy equivalent to 20 per cent of the cost of rates and charges levied, excluding any amount in excess of \$1,000 per annum levied. The maximum entitlement is **\$200**.

Donations to Not for Profit Community Organisations:

For each financial year donations equivalent to 45% of the sum of the relevant sewerage charges in respect of second and subsequent pedestals and/or urinals at premises or land used for private schools, churches, welfare and youth organisations, sporting purposes and public halls, excluding premises licensed under the *Liquor Act 1992* will be made to the relevant community organisations immediately upon payment in full of all levied rates and charges, together with any overdue rates and charges, if any. Council may, at its discretion, consider any case on its merits where special circumstances apply and make such donations as Council considers appropriate.

(b) Application for Rates Relief on Grounds of Hardship

Ratepayers may apply for rate relief with an application on the basis of hardship supported by relevant documentation. Council's policy governing the consideration of any application for relief on the grounds of hardship is currently as follows:-

1. an applicant will be eligible for consideration of rates concession on the grounds of financial hardship upon complying with the following criteria:-
 - a. the applicant does not have reasonable assets external to the land upon which the application for relief on the grounds of hardship applies to; and
 - b. payment of rates by the applicant would cause financial hardship within the next twelve (12) months;
2. applicants will be required to disclose private financial documentation including, where applicable, the previous two (2) years tax returns, profit and loss statement and balance sheet as prepared by a registered accountant or tax agent; and
3. for ratepayers experiencing difficulties with payment of rates, Council may consider allowing delayed payment of rates, charges and interest over a period of up to two (2) years, upon written application to the Chief Executive Officer for a periodic payment plan.

Further, if there is evidence acceptable to Council that any eligible pensioner is unable to meet rate obligations and is unable to enter into a periodic payment plan for payment of overdue rates, Council may, in exceptional circumstances agree to the overdue rates remaining a charge on the land to be recovered following the death of an eligible pensioner/pensioners or as a result of sale/transfer of the land, providing such property is the principal place of residence of the pensioner.

F. WASTE MANAGEMENT UTILITY CHARGE**1.0 DEFINITIONS**

'Authorised Officer' means a person authorised under the *Environmental Protection Act 1994*, the *Waste Reduction & Recycling Act 2001*, *Local Government Act 2009* and all Council Local Laws & Subordinate Local Laws.

'Commercial Waste' means waste (other than green waste, recyclable waste, interceptor waste or waste discharged to a sewer) produced as a result of the ordinary use or occupation of the premises, being –

- (a) a hotel, motel, caravan park, café, food store or canteen;
- (b) an assembly building, institutional building, kindergarten, child minding centre, school or other building used for education;
- (c) premises where a sport or game is ordinarily played in public;
- (d) an exhibition ground, showground or racecourse; or
- (e) an office, shop or other premises where business or work, other than a manufacturing process, is carried out.

'Defined Service Area' means the sections of the Burdekin Shire that are provided with a waste service as shown in Schedule 1 of Council's Waste Management Policy.

'Domestic Waste' means waste (other than domestic clean-up waste, green waste, recyclable waste, interceptor waste or waste discharged to a sewer) resulting from the ordinary domestic use or occupation of any premises or any part thereof, being—

- (a) a single unit private dwelling;
- (b) premises containing two or more separate flats, apartments or other dwelling units; or
- (c) a boarding house, hostel, lodging house or guest house.

'Green Waste' means grass clippings, trees, bushes, shrubs, loppings of trees, bushes or shrubs, or similar matter produced as a result of the ordinary use or occupation of premises.

'Industrial Waste' means interceptor waste and waste other than—

- (a) commercial waste;
- (b) domestic clean-up waste;
- (c) domestic waste;
- (d) green waste;
- (e) recyclable interceptor waste;
- (f) recyclable waste;
- (g) waste discharged to a sewer.

'Occupied Land' means land other than vacant land and includes land with a shed, caravan or similar structure, where people may reside, regardless of the length of time.

'Rates' includes supplementary rates.

'Three-Bin Service Area' means a designated area where one 140L mobile bin of refuse is collected and disposed of weekly, one 240L mobile bin of recyclables and one 240L mobile bin of green waste is collected and disposed of fortnightly.

'Two-Bin Service Area' means a designated area where one 140L mobile bin of refuse is collected and disposed of weekly and one 240L mobile bin of recyclables is collected and disposed of fortnightly.

'Waste Service' refers to the storage, collection and conveyance of waste and the disposal thereof.

'Waste Services Charges' means the charges set by Council in this Revenue Statement.

2.0 DOMESTIC SERVICES

2.1 General

Only bins supplied and rated by Burdekin Shire Council are eligible for Council's collection service. The Council will not service ineligible bins that residents leave out for collection, including bins that residents bring from other councils or buy privately.

The bins supplied to a property are to remain at that property when there are changes in occupants, including with the sale of the property.

2.2 Kerbside Service

The kerbside service for the Shire is either a Three-Bin Service or a Two-Bin Service. Schedule 1 of the Waste Management Policy defines the service areas.

The Two-Bin Service consists of:

- a 140 litre kerbside refuse service, or alternatively a 240 litre service (bin with red lid)* collected weekly; and
- a 240 litre kerbside recycling service (bin with yellow lid) collected fortnightly.

The Three-Bin Service includes the following in addition to the above service:

- a 240 litre kerbside green waste service (bin with light green lid) collected on alternate fortnights.

* Residents may request to change to the 240 litre general waste bin. The larger bin will incur a higher charge.

2.3 Levying of Charges for Kerbside Waste Collection

Council will provide waste services to occupied land only.

The owner of any residential premises or land within the defined service area that is capable of producing waste will be levied a waste service charge. The type of waste service charge will depend on whether the premise is located within a Three-Bin Service or a Two-Bin Service area.

For a residential premise or land outside of these areas, the owner or occupier is required to service their own refuse bins on a weekly basis. Fees may apply for the disposal of these wastes at Council's waste facilities. Waste Fees & Charges are available on Council's website.

2.4 Services Based on Type of Residential Premise

House or House with Granny Flat

All houses must have, at least, a single waste service: i.e. within a Three-Bin Service Area - 1 x 140L mobile refuse bin, 1 x 240L mobile recycling bin, and 1 x 240L mobile green waste bin; and within a Two-Bin Service Area – 1 x 140L mobile refuse bin and 1 x 240L mobile recycling bin.

Multi-Residential Premise including Duplexes

Multi-residential premises include two or more permanently constructed residential units (single occupancy per unit).

Council will supply each unit with 1 x 140L mobile refuse bin and 1 x 240L mobile recycling bin. Council's authorised officer will determine the provision of a green waste service for premises within the Three-Bin Service area. Consideration will be given for the properties' potential to generate green waste.

The green waste service for multi-residential premises will be a communal service with the bins shared between the units. The owner or the owner's representative may make a written request for an extra green waste service for a particular unit.

Alternatively, a bulk waste bin may be provided (through a private contractor) for the general waste portion of the service. The bulk bin must be the equivalent of the calculated volume of the 140L mobile refuse bins, rounded up to the next bulk bin size.

Example

Multi-Residential Premise of five units (5 x 140L = 700L) is required to have at least 5 x 140L mobile refuse bins or the equivalent in bulk waste bin, serviced at least once per week; and at least 5 x 240L mobile recycling bins and a sufficient number of 240L mobile green waste bins (as determined by the Council's authorised officer), serviced at least once per fortnight.

Residential Unit attached to Commercial/Industrial Premises

The commercial/industrial portion of the premises shall receive a commercial/industrial service (refer to Commercial/Industrial Requirements). The residential unit shall receive the appropriate domestic kerbside service (refer to Domestic Services Requirements).

2.5 Residential Premises not within the Defined Service Area

All occupied land within the Shire that is outside the defined service area, and therefore not receiving a regular waste collection service, may be required to pay for the disposal of their waste at Council's waste facilities.

Residents who would like to receive a domestic waste service are required to submit a request in writing.

When determining the request, Council's authorised officers will consider the following:

- (i) if the collection vehicles can access the area;
- (ii) whether it is economically viable for the contractor to provide the requested service; and
- (iii) if there is support from 65% of property owners in the road in favour of receiving the service.

3.0 COMMERCIAL AND INDUSTRIAL SERVICES

Commercial and industrial premises within the defined service area, as described in Schedule 1 of the Waste Management Policy, are required to have a general waste service with a minimum collection frequency of weekly.

Each premise shall have either, a 240 litre mobile refuse bin or equivalent service provided by an approved private contractor plus a recycling service supplied through Council or an equivalent service provided by an approved private contractor.

Where it is deemed by the Manager of Governance and Local Laws that the replacement general waste or recycle service provided by a private contractor are not an equivalent service, then waste charges levied will consist of the relevant component as detailed in the revenue statement.

Item specific recycling services e.g. bulk cardboard, scrap metal and the like may be available through a private contractor.

4.0 GENERAL ISSUES

4.1 Change to service level

The owner may request a change to the service in writing or via Council's Customer Service Centre. The charges for these services are set annually in Council's Revenue Statement and Council will levy the amount via the rates notice.

The minimum charge levied for the change to service level will be 50% of the annual waste service charge of the service requested.

4.2 Lost or stolen bins

The replacement of lost or stolen bins will be at the discretion of the Manager Governance and Local Laws.

Repeated incidences of lost/stolen bins for a single property may incur a replacement fee.

4.3 Cancelling a service

Cancelling of a waste service will only occur where the building has been demolished or is unfit for occupation. The cancelling of a waste service will not occur where the premises are unoccupied for a period.

A commercial or industrial premise may cancel their waste service provided they are to receive an equivalent waste and recycling service from an approved private contractor. The premises must provide a copy of their waste service agreement as proof of alternative service.

Cancelling a service will lead to a proportional reduction or refund of the annual levied charge.

4.4 Commencing a service

Waste service charges will apply from the date of commencement or availability of service. New services commenced during the year are pro-rata levied.

4.5 Bulk Bin service

Commercial premises that require a bulk bin service may contact an approved waste contractor to arrange a service at their own cost.

4.6 Variations under this Policy

The Manager Governance and Local Laws will assess written requests for an exemption, refund, part refund or variation under this policy. Assessments are to take into account the waste generated at the premises.

4.7 Requirements to kerbside collection

- Place bins on the kerb prior to 6:00am on collection day, and brought back within the property boundaries as soon as possible after collection, preferably by dusk.
- Place bins approximately one (1) metre apart and are not to be located near trees, parked cars or other obstacles that may prevent the truck from emptying the bin.
- Bins that are overfull (with the lid open more than 45 degrees); or too heavy (weigh more than 55 kilograms) will not be collected. Residents will need to take their waste to the landfill or transfer station, as the truck will not return to empty the bin. Disposal costs may apply.
- The following items are not to be placed into the kerbside collection bins but may be accepted at Council's Waste Facilities (details are available on Council's website):
 - Paints, solvents, motor and cooking oils
 - Asbestos or other hazardous material
 - Concrete, bricks, timber
 - Soil and rocks (large amounts)
 - Gas bottles and fire extinguishers
 - EPIRBs and marine flares
 - Firearms and ammunition
 - Car parts and batteries

4.8 Bin contamination

- Recycling and green waste bins must only contain the products listed on the lid and/or in the brochure provided, which is also available on Council's website. Bins contaminated with unsuitable material may be issued with a notice and information brochure advising of the contamination.

Where the premises receives three contamination notices in any 12-month period (which starts on the day of any notice), the service may be suspended by Council:

- (i) initially for one month; and
- (ii) for an additional month if the premises receives a notice within 3 months of the service being reinstated

at the discretion of the Manager Governance and Local Laws.

- Charges will not be removed where green waste or recycling services have been suspended under this clause.

5.0 BIN CHARGES

The levying of a charge will occur on all lands and/or premises within the defined service area.

5.1 Consistent commencement of charges

The levy for all waste and recycling charges will apply on a pro-rata basis from the date of delivery of the bins to the property.

Where Council identifies that a domestic structure or occupied land is without a general waste, recycling or green waste collection charge, the charge will be levied pro-rata from the time that the structure was completed, or the occupied land was capable of producing waste.

5.2 Removal of charges

Removal of any waste and recycling charge on a pro-rata basis will only occur:

- a) When Council identifies that the domestic or commercial structure has been demolished or is unfit for occupation; or
- b) Upon supply of written evidence (e.g. copy of new waste contract) that a commercial premise has an equivalent service provided by an alternative waste service provider.

Waste Service Charges

The following waste service charges shall apply in the defined service area.

140L Rural Residential 2 Bin Service	\$406
240L Rural Residential 2 Bin Service	\$512
140L Residential 3 Bin Service	\$463
240L Residential 3 Bin Service	\$569
240L Commercial 2 Bin Service	\$448
240L Commercial 3 Bin Service	\$505
140L Multiple Residential 2 Bin Service	\$406
240L Multiple Residential 2 Bin Service	\$512
Multiple Residential Green Waste Service as determined by Council authorised Officer and in proportion to residences serviced	
Additional 140L Residential Refuse Bin	\$332
Additional 240L Residential Refuse Bin	\$438
Additional 240L Commercial Refuse Bin	\$351
Additional Residential Recycle Bin	\$ 74
Additional Commercial Recycle Bin	\$ 97
Additional Green Waste Bin	\$ 57

6.0 WASTE ACCESS CHARGE

A Waste Access Charge of **\$16** shall be levied on each rateable property without an existing refuse service in Category A (Residential), Category A1 (Rural Residential), Category C (Grazing & Livestock), Category D (Sugar Cane), Category E (Rural (Other) less than 20 hectares) and Category E1 (Rural (Other) 20 hectares or more) for access to free sorted domestic dumping at Landfill and Transfer Stations.

7.0 WASTE LEGACY LANDFILL CHARGE

In accordance with section 92(4) of the *Local Government Act 2009* and Section 99 of the *Local Government Regulation 2012*, Council shall levy a charge on every parcel of rateable land in the Shire to fund expenditure and projects that assist in remediating or reducing the environmental and human health risks associated with former landfill sites located in the Shire, including further detailed assessment of sites if required. For the 2017/18 financial year, the amount of the charge shall be **\$20**.

G. SEWERAGE UTILITY CHARGE

In accordance with section 94(1)(b)(ii) of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012*, Council shall levy a sewerage charge on each rateable property, both vacant and occupied, that Council has or is able to provide with sewerage services.

A charge is set, subject to the provisions hereunder, and referred to as classes of buildings in accordance with the "Building Code of Australia" as amended, for each pedestal in residential dwellings and residential lots under the *Body Corporate and Community Management Act 1997*, or other community titles act that are connected to Council's sewerage system. Where sewerage services are provided to the common property of sewerage scheme land within the meaning of the *Body Corporate and Community Management Act 1997*, the Body Corporate shall be levied a charge on each pedestal.

(a) The Sewerage Area shall consist of: -

All land situated in the Shire of Burdekin that Council is prepared to sewer. A parcel of land shall be deemed to be within a sewerage area if Council is prepared to sewer any part of the land.

Such charges shall be levied to defray the cost of constructing sewerage including the payment of interest on and redemption of, the instalments into a sinking fund, in respect of any loan money borrowed for or in respect of such function and the cost of operating, maintaining, and managing sewerage.

The charges shall also apply in respect of any land or any structure, building or place on land that is not rateable under Section 93 of the *Local Government Act 2009*.

In this subsection reference is made to classes of Buildings. Buildings and portions of buildings shall be classified in accordance with the "Building Code of Australia", as amended as follows -

Class 1: one or more buildings which in association constitute -

(a) Class 1a - a single dwelling being -

(i) a detached house; or

(ii) one of a group of two or more attached dwellings, each being a building, separated by a fire resisting wall, including a row house, terrace house, town house or villa unit; or

(b) Class 1b -

(i) a boarding house, guest house, hostel or the like -

(A) with a total area of all floors not exceeding 300 m² measured over the enclosing walls of the Class 1b; and

(B) in which not more than 12 persons would ordinarily be resident; or

(ii) 4 or more single dwellings located on one allotment and used for short-term holiday accommodation,

which are not located above or below another dwelling or another Class

of building other than a private garage.

Class 2: a building containing 2 or more sole-occupancy units each being a separate dwelling.

- Class 3: a residential building, other than a building of Class 1 or 2, which is a common place of long term or transient living for a number of unrelated persons, including: -
- (a) a boarding house, guest house, hostel, lodging house or backpackers' accommodation; or
 - (b) a residential part of a hotel and motel; or
 - (c) a residential part of a school; or
 - (d) accommodation for the aged, children or people with disabilities; or
 - (e) a residential part of a health-care building which accommodates members of staff; or
 - (f) a residential part of a detention centre.
- Class 4: a dwelling in a building that is Class 5, 6, 7, 8, or 9 if it is the only dwelling in the building.
- Class 5: an office building used for professional or commercial purposes, excluding buildings of Class 6, 7, 8, or 9.
- Class 6: a shop or other building for the sale of goods by retail or the supply of services direct to the public, including -
- (a) an eating room, cafe, restaurant, milk or soft drink bar; or
 - (b) a dining room, bar area that is not an assembly building, shop or kiosk part of a hotel or motel; or
 - (c) a hairdresser's or barber's shop, public laundry, or undertaker's establishment; or
 - (d) market or sale room, showroom, or service station.
- Class 7: a building which is -
- (a) Class 7a - a car park; or
 - (b) Class 7b - for storage, or display of goods or produce for sale by wholesale.
- Class 8: a laboratory, or a building in which a handicraft or process for the production, assembling, altering, repairing, packing, finishing, or cleaning of goods or produce is carried on for trade, sale, or gain.
- Class 9: a building of a public nature -
- (a) Class 9a - a health-care building, including those parts of the building set aside as a laboratory; or
 - (b) Class 9b - an assembly building, including a trade workshop, laboratory or the like in a primary or secondary school, but excluding any other parts of the building that are of another Class; or
 - (c) Class 9c - an aged care building.
- Class 10: a non-habitable building or structure -
- (a) Class 10a - a non-habitable building being a private garage, carport, shed, or the like; or
 - (b) Class 10b - a structure being a fence, mast, antenna, retaining or free-standing wall, swimming pool or the like; or
 - (c) Class 10c - a private bushfire shelter.

- (b) The charges in the Sewerage Area shall be:-

A charge of **\$535** shall be made where sewerage is provided for a full year to Class 1a or Class 4 buildings and portion of buildings and to a single dwelling unit of a Class 2 building. This charge shall apply subject to Clause (c) hereunder. In respect of each and every parcel of vacant land separately valued for rating purposes, a charge of **\$535** for a full year shall be made.

A charge of **\$535** shall be made where sewerage is provided for a full year to a Lot contained in a *Body Corporate and Community Management Act 1997* or another community title Act. This charge shall apply subject to Clause (c) hereunder. This charge shall be payable from the date of registration of the community titles scheme and shall be payable by the owner.

A **pro rata charge** based on **\$535** per annum shall apply in respect of any parcel of land to which sewerage supply is or is not connected and which becomes separately valued during the financial year or to which the Chief Executive Officer deems shall be separately valued during the financial year. Such charge is to take effect from the date of possession or date of effect of valuation, whichever is the earlier.

A **pro rata charge** based on **\$535** per annum shall apply in respect of any parcel of land to which sewerage supply is connected.

- (c) Two or more water closet pans installed at Class 1a or Class 4 buildings or portions of buildings and to a single dwelling unit of a Class 2 building shall be permitted without the imposition of charges other than those in Clause (b).
- (d) A charge of **\$535** shall be made for each water closet pan and/or each 1,800 mm of urinal or part thereof (as defined by the Standard Sewerage By-laws) connected, proposed to be connected or required to be connected (in accordance with the minimum number/s of water closet pans and/or urinals specified in the Building Code of Australia) at Classes 1b, 3, 5, 6, 7, 8 & 9 buildings, or portions of buildings, where sewerage is available for a full year or on a pro rata basis according to the proportion of the year for which sewerage is available. In this sub- clause, the charge of **\$535** shall also apply in respect of three wall urinals or part thereof.
- (e) Notwithstanding the above, a charge of **\$535** shall be made for the first three and a charge of **\$267.50** for subsequent water closet pans and/or each 1,800 mm of urinal and/or part thereof (as defined by the Standard Sewerage By-laws) connected, proposed to be connected or required to be connected (in accordance with the minimum number/s of water closet pans and/or urinals specified in the "Building Code of Australia") at premises listed in the **Schedule** below, or as Council may determine by resolution.

Schedule

Motels, Hotels, Taverns, Accommodation Units, Caravan Parks, Service Stations, Non-Government Offices (includes combined workshops, warehouse), Shops, Restaurants, Drive-In Theatres, Factory, Foundry, Private Day Care Centres, Sporting Bodies with permanent liquor licences, Ayr Anzac Club – RSL Premises.

- i. In relation to the Burdekin Delta Cinema, the sewerage charge shall be calculated on the basis that there exists, in total, seven water closet pans and/or 1,800 mm of urinal or part thereof.*

- (f) A charge of **\$535** shall be made in respect of each separately valued parcel of land on which any building and portions of buildings are erected, and not being chargeable as hereinbefore set out.
- (g) Within the Sewerage Area, for premises that pump septic tank effluent to the sewer system, an annual charge equivalent to 60% of the standard sewerage charge of **\$535** which equates to **\$321** shall apply. Provided that approval of Council is received to dispose of the effluent as aforesaid. Provided also that Council shall apply an infrastructure contribution charge to be set as a General Charge by resolution of Council.

- (h) Sewerage charges to be levied on sporting and other organisations (including the Burdekin Race Club, Home Hill) located outside the sewerage areas where these organisations provide their own pumping facilities and sewer line for the conveyance of sewage from their premises into Council's Sewerage System be based on one-third (to the next) of the sum of the number of water closet pans plus each 1,800 mm of urinal installed for use at the premises at the rate of **\$535** per water closet pan.

H. WATER UTILITY CHARGE

- (1) In accordance with section 94(1)(b)(ii) of the *Local Government Act 2009* and section 99 and section 101 of the *Local Government Regulation 2012*, Council has resolved to charge a utility charge for the provision of water services.
- (2) The charge shall be levied as a two-part charge with the following components:-
- (a) an access charge levied irrespective of the volume of water used; and
 - (b) a consumption charge calculated according to the metered volume of water used.
- (3) The charge shall be levied on every parcel of rateable land within the water area. The water area consists of all land to which Council is prepared to supply water including the Ayr/Brandon, Home Hill, Mt. Kelly and Giru Water Supply Schemes and the Airdmillan, Klondyke, Colevale, Groper Creek, Alva and Sutcliffe Water Supply Extensions (“**the Water Area**”).
- (4) A parcel of land shall be deemed to be within a water area if Council is prepared to supply water to any part of the land.

Access Charge

- (5) For the 2017/18 financial year, an access charge of **\$447** shall be levied on all land within the Water Area.

Consumption Charge

- (6) A consumption charge shall apply for each kilolitre consumed as registered by a meter installed by Council in respect of water consumed. For any rates assessment with more than one (1) meter, consumption charges shall be calculated individually on the basis of water consumption of each meter. No summing of consumption for that rates assessment will occur.
- (7) For the 2017/18 financial year, the following charges shall apply:
- (a) water usage up to and including 1,000,000 litres - **22 cents** per 1,000 litres; and
 - (b) water usage above 1,000,000 litres - **\$1.10** per 1,000 litres.
- (8) The charge for consumption shall be payable in addition to the minimum access charge.
- (9) For premises containing Lots under the *Body Corporate and Community Management Act 1997* or another community title Act, where each Lot and Common Property is capable of separate measurement of water, consumption charges shall be calculated from the individual water meters serving each lot and common property.
- (10) For premises containing Lots under the *Body Corporate and Community Management Act 1997* or another community title Act, where each Lot and Common Property is not capable of separate measurement of water, consumption charges shall be calculated from the property primary water meter and charged to the lots proportional to the lot entitlement schedule for the Community Title unless an agreement between the Body Corporate and Council has been entered into pursuant to section 196(4) of the *Body Corporate and Community Management Act 1997*. Each such lot shall attract water consumption charges in accordance with clause (6) above.

- (11) In respect of fire hose reel services, all existing services are to have meters fitted retrospectively where practicable. All such services will be then capable of being measured in respect of their water consumption and Council will levy a consumption charge for each kilolitre consumed. Dedicated fire mains are to be installed with no meter and they are not intended to be metered for consumption. Where a fire hose reel is connected off a dedicated fire main, a combination meter is to be installed and the consumption measurement is to be taken from the low flow (fire hose reel) meter only.

Other Matters

- (12) Water meters are read twice per year in October/November (half year reading) and May/June (end of year reading).
- (13) Council resolves, in accordance with section 102(2) of the *Local Government Regulation 2012*, that a meter shall be taken to have been read on a day which starts two (2) weeks before, and ends two (2) weeks after, the date the meter is actually read.
- (14) If any meter in use ceases to register or is reported by an officer of Council to be out of order or registering inaccurately, the Chief Executive Officer may estimate the charge for the water supplied during the period such meter was not in working order by considering the daily average consumption of a comparative period selected by the engineer or the whole of the previous financial year, whichever is the lowest, and multiplying this average by the number of days the meter is out of order or registering inaccurately. Notwithstanding the above, the Chief Executive Officer may cause a check meter to be installed and estimate the charge upon the registration thereof.
- (15) In the case where the Chief Executive Officer is satisfied, on reasonable grounds, that there was a previously undetected leak within the property boundaries, the Chief Executive Officer, in accordance with delegated powers from Council, will determine the basis for charging consumption charges. His determination, entirely in his discretion, and if he is satisfied as to the bona fides of the claim, may provide a reduction of a maximum 50% of the difference between the consumption for the billing period and the average of the previous consumption history as recorded by Council over the preceding three (3) years.

I. ENVIRONMENT SEPARATE CHARGE

- (1) In accordance with section 94(1)(b)(iii) of the *Local Government Act 2009* and section 103 of the *Local Government Regulation 2012*, Council shall levy a separate charge on every parcel of rateable land within the Shire to fund projects that have an environmental benefit to the Burdekin community, including but not limited to the following environmental improvement and natural resources conservation initiatives:
- (a) Rehabilitation, care or maintenance of the natural environment in areas such as tree planting; fish restocking; aquatic weed management; wetland management; herbicide subsidy; and natural resource management.
 - (b) Preservation or remediation of environmentally important areas.
 - (c) Acquisition of land that has particular environmental value.
 - (d) Promotion and encouragement of sustainable practices such as energy efficiency and waste minimisation.
- (2) For the 2017/18 financial year, the amount of the charge shall be **\$10**.

J. MOUNT KELLY RURAL FIRE BRIGADE SPECIAL CHARGE

- (1) In accordance with section 94(1)(b)(i) of the *Local Government Act 2009* and section 94 of the *Local Government Regulation 2012* and section 128A of the *Fire and Emergency Services Act 1990*, Council will levy a special charge on land within the area marked on plan number RF2009 (as annexed hereto) to fund the ongoing provision and maintenance of rural fire fighting equipment for the rural fire brigades that operate in the Mount Kelly area (“**the Service**”).
- (2) The land the subject of the special charge specially benefits from the provision of the Service, because this land is not otherwise serviced by urban fire fighting brigades.
- (3) For the 2017/18 financial year, the amount of the charge shall be **\$15**.
- (4) The overall plan for the special charge is as follows:
 - (a) The special charge is levied to fund the cost of providing rural fire fighting services to properties in the Mount Kelly area.
 - (b) The rateable land to which the special charge applies is every parcel of rateable land shown on plan number RF2009 (as annexed hereto).
 - (c) The estimated cost of carrying out the overall plan is \$2,295.
 - (d) The time for carrying out the overall plan is 12 months ending 30 June 2018.

K. SCOTT RURAL FIRE BRIGADE SPECIAL CHARGE

- (1) In accordance with section 94(1)(b)(i) of the *Local Government Act 2009* and section 94 of the *Local Government Regulation 2012* and section 128A of the *Fire and Emergency Services Act 1990*, Council will levy a special charge on land within the area marked on plan number RF0425 (as annexed hereto) to fund the ongoing provision and maintenance of rural fire fighting equipment for the rural fire brigades that operate in the Scott area (“**the Service**”).
- (2) The land the subject of the special charge specially benefits from the provision of the Service, because this land is not otherwise serviced by urban fire fighting brigades.
- (3) For the 2017/18 financial year, the amount of the charge shall be **\$50**.
- (4) The overall plan for the special charge is as follows:
 - (a) The special charge is levied to fund the cost of providing rural fire fighting services to properties in the Scott area.
 - (b) The rateable land to which the special charge applies is every parcel of rateable land shown on plan number RF0425 (as annexed hereto).
 - (c) The estimated cost of carrying out the overall plan is \$4,400.
 - (d) The time for carrying out the overall plan is 12 months ending 30 June 2018.

L. TIME WITHIN WHICH RATES MUST BE PAID

Rates and charges must be paid by the due date, with the due date being thirty (30) days after the rate notices have been issued.

M. OVERDUE RATES AND CHARGES

Rates and charges will become overdue if not paid by the due date.

N. INTEREST ON RATES AND CHARGES

It is Council's policy to ensure that the interests of ratepayers are protected by discouraging the avoidance of responsibility for payment of rates and charges when due. To this end, Council will impose interest on rates and charges from the day they become overdue.

The rate of interest to be charged on overdue rates and charges shall be **11%** compound interest charged on daily rests. The interest rate will be the maximum rate prescribed in the *Local Government Regulation 2012*.

O. RECOVERY OF OVERDUE RATES AND CHARGES

Council requires payment of rates and charges by the due date.

Overdue rates will attract interest calculated daily and added to the account monthly.

Legal action for rates and charges recovery may commence where ratepayers have overdue rates.

P. PERIODIC PAYMENTS POLICY

In arrears

Council will allow landowners who are unable to pay their rates by the due date to enter into an arrangement to make periodic payments in arrears following the levy of the rates and charges. Such arrangements are to be approved by the Chief Executive Officer by way of delegated powers from Council, with no recovery action being taken while the arrangement is being maintained.

In advance

Council further states that there is no reason landowners cannot make periodic payments in advance of the levy of the rates and charges.

Q. REGULATORY, COST RECOVERY, COMMERCIAL AND OTHER FEES

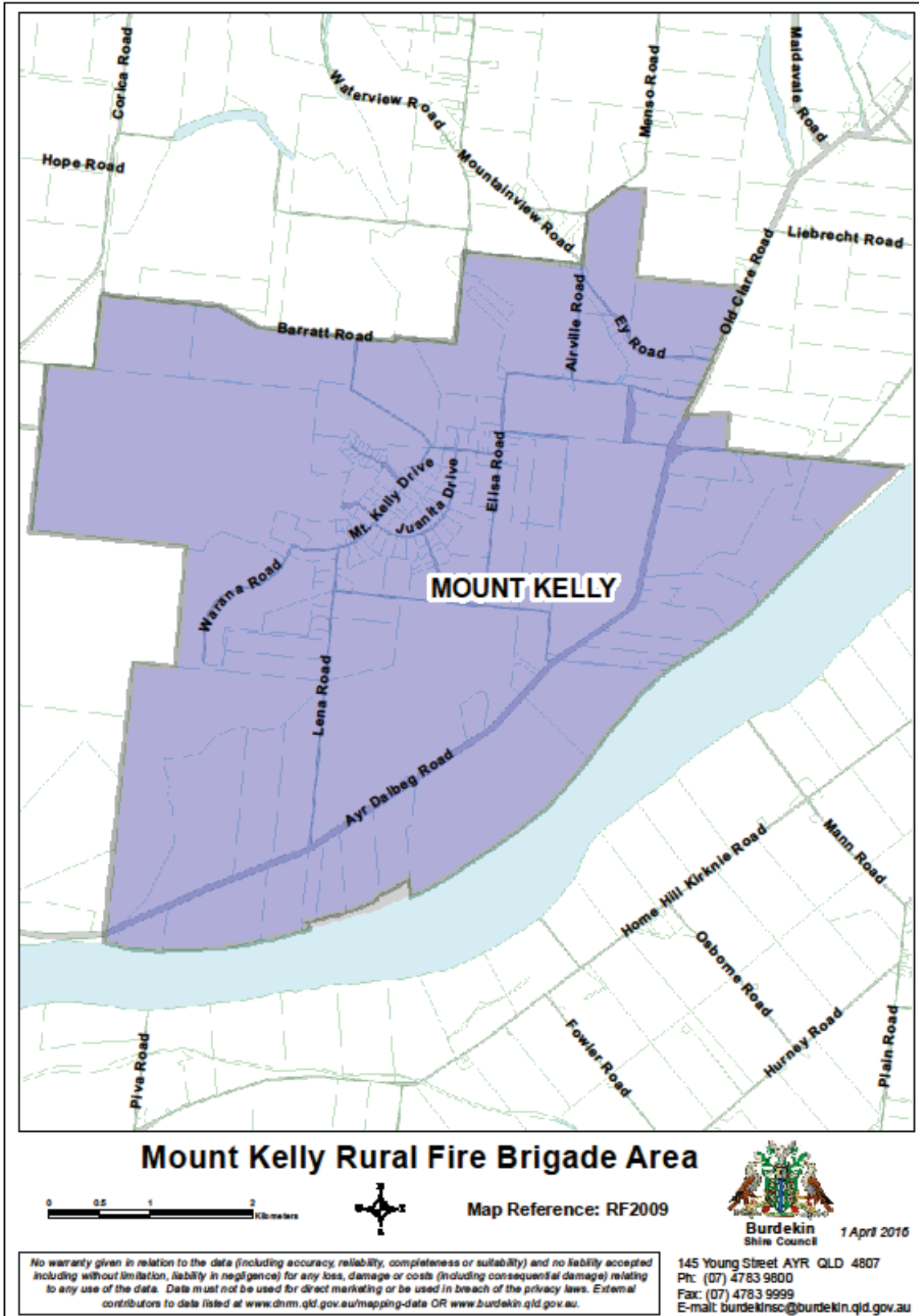
Council shall by resolution fix regulatory fees for services and facilities including but not limited to, an application for, or the issue of, an approval, consent, licence, permission, registration or other authority under a local government act. Such charges will generally be contained in the Register of Regulatory Fees as adopted by Council from time to time in the Fees and Charges schedule.

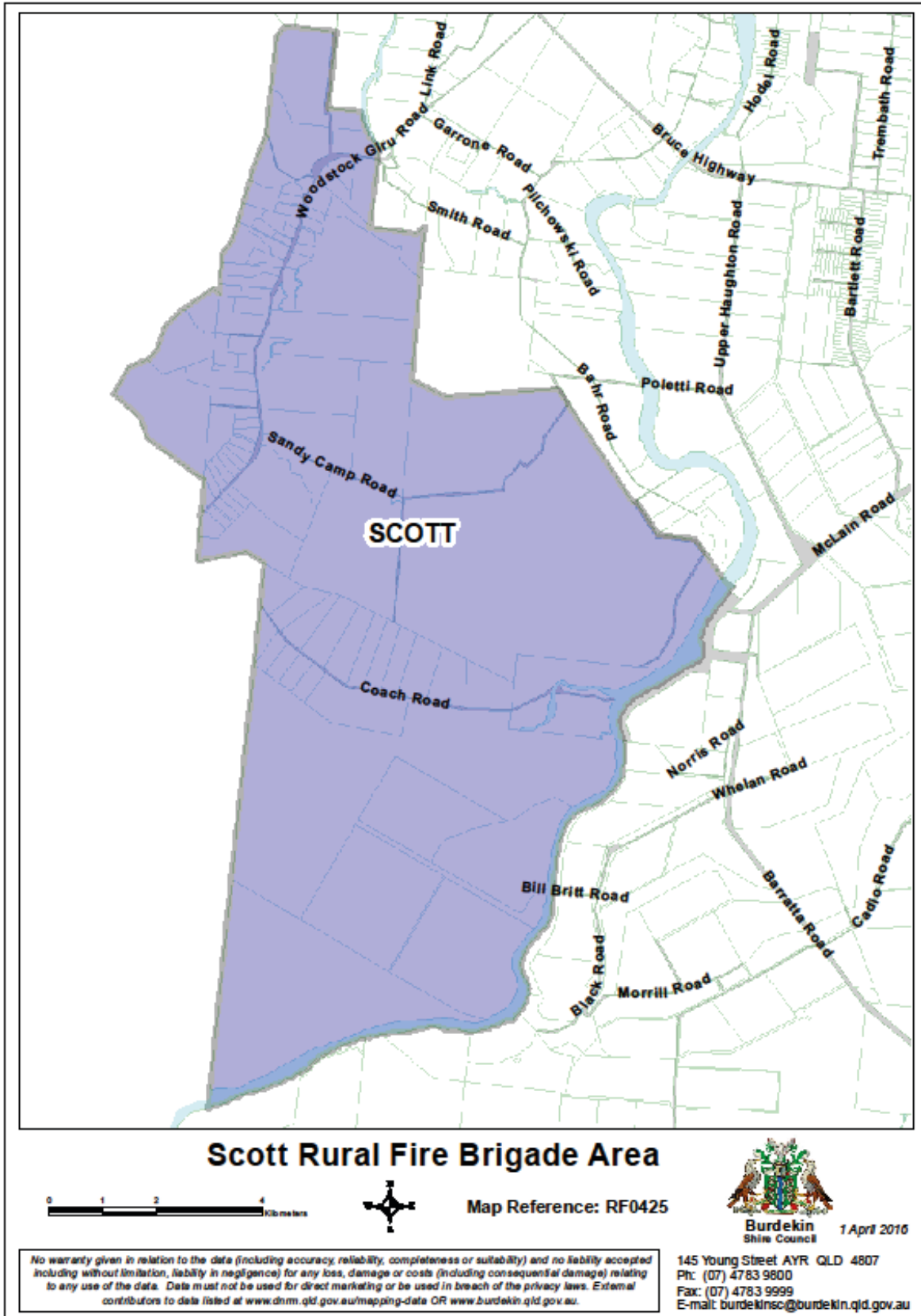
The regulatory and cost recovery fees shall be no more than the cost to the local government of providing the service or taking the action for which the fee is charged.

In accordance with Council's general corporate and contractual powers under the *Local Government Act 2009*, Council shall by resolution fix a fee for the commercial or other voluntary supply and acquisition of goods and services.

END

ANNEX





Policy Type	Statutory
Function	Financial Management
Policy Owner	Manager Financial and Administrative Services
Policy Contact	Financial Accountant Systems
Review Schedule	12 Months
Resolution No.	

1. Purpose

The objective of this policy is to ensure the sound management of Council's existing and future debt.

2. Scope

This policy applies to borrowings for capital works by Burdekin Shire Council.

3. Policy Statement

- All external borrowing shall be obtained through the Queensland Treasury Corporation and Council shall continue to use the full range of Queensland Treasury Corporation's fund management services in order to enhance Council's loan/redemption procedures.
- Council aims to finance capital works and new assets to the greatest extent possible from revenue, grants and subsidies or any specific reserves primarily established to fund capital works.
- Council will not use long-term debt to finance operating activities or recurrent expenditure.
- Council will always be mindful of the additional cost incurred by the community when assets are acquired through borrowings, which increases the cost of providing capital infrastructure.
- The repayment period for new and existing borrowings will be set at 10 years or less except in the case of borrowings for major long-life infrastructure assets where a repayment period will be determined on an individual basis.
- Council will review the level of debt to ensure its relevant financial sustainability indicators do not exceed the minimum limits recommended by the Queensland Treasury Corporation.
- Detailed capital works and asset acquisition programs for the next 10 years together with the 10 year financial model will provide the basis for determination of funding options.

3.1 Planned Borrowings

There are no planned borrowings in 2017/18 or during the next 9 financial years.

3.2 Existing Borrowings

As at 31st March 2017, Council's existing borrowings and expected final repayment dates are as follows:-

Loan	Debt Pool	Expected Completion Date
General 2015	GDP – Fixed Rate Loan	15 September 2020
Waste	GDP – Fixed Rate Loan	17 June 2019

4. Legislation

Local Government Act 2009

Local Government Regulation 2012

Statutory Bodies Financial Arrangements Act 1982

Statutory Bodies Financial Arrangements Regulation 2007

Policy Type	Statutory
Function	Financial Management
Policy Owner	Manager Financial and Administrative Services
Policy Contact	Financial Accountant Systems
Review Schedule	12 Months
Resolution No.	

1. Purpose

This policy provides guidance and a framework for the prudent and appropriate investment of surplus funds controlled by Council that are not required for operational or capital purposes in the short to medium term.

2. Scope

This policy applies to Council officers involved in the investment of surplus funds in accordance with Council's investment objectives and risk philosophy.

3. Exceptions

Not applicable.

4. Definitions

Unless otherwise indicated, all terms used in this policy are to have the meaning outlined in:

- Local Government Act 2009
- Local Government Regulation 2012
- Statutory Bodies Financials Arrangements Act 1982
- Statutory Bodies Financial Arrangements Regulation 2007

5. Objectives

To maximise investment returns with agreed risk parameters and statutory constraints while meeting Burdekin Shire Council liquidity requirements.

Maintain a diversified portfolio of investments to manage interest rate risk, liquidity risk and credit risk.

Maintain the value of capital invested.

6. Policy Statement

Council is required to prepare an Investment Policy under section 191 of the Local Government Regulation 2012 and section 104(5)(c) of the Local Government Act 2009.

Council aims to maximise investment returns on all surplus cash within agreed risk parameters. Capital preservation and liquidity management are the key consideration when entering into investment transactions.

Council is committed to:

- Investing only in investments as authorised under current legislation
- Investing only with approved institutions
- Investing to facilitate diversification and minimise portfolio risk
- Investing to facilitate working capital requirements, and
- Maintaining documentary evidence of investments

Overall the amount invested with individual institutions should not exceed the following percentage as outlined in the below table:

Long Term Rating (Standards & Poors)	Short Term Rating (Standards & Poors)	Investment Limit
AAA to AA-	A1+	30%
A+ to A	A1	20%
A- to BBB+	A2	5%
Qualifying Local Financial Institution	Unrated or below A2	15%
QTC Cash Management Fund	No Limit	No Limit

Qualifying Local Financial Institutions (QLFI)

In order to qualify for investment, local institutions must meet the following criteria:

- Provide a benefit to the local community, outside of standard financial institution services; and
- Be able to provide competitive term deposit rates that rival those able to be obtained from rated institutions.

Investment limits relative to their ratings will apply. If unrated or below A2 the investment limit will be 15%.

Council's Qualifying Local Financial Institutions include:

- Queensland Country Credit Union, and
- Bendigo Bank

Authorised Institutions

Only those institutions identified as suitable under the Category 1 Investment Powers conferred by the Statutory Bodies Financial Arrangements Act 1982 S44(1) and listed on the APRA website as Authorised Deposit Taking Institutions (ADIs).

Term to Maturity

The term of maturity of any Council investment may range from 'At Call' to 1 year.

Quotations

With the exception of monies held with QTC, at least 3 quotations shall be sought from authorised institutions whenever an investment is proposed. The best quote will be assessed based on the objectives detailed above.

While having regard to the above, Council is a local community service organisation and at times will invest in QLFIs to ensure their continued support of and presence in the local community. These investments will not be subject to competitive quoting but must still provide a reasonable return to Council.

7. Principles

“Fair value” means receiving an appropriate, or fair return for the risk inherent in the investment and is based on four key considerations

- Credit rating of the institution
- Amount of the investment
- Term of the investment, and
- Interest rate offered

8. Procedures

Council is at all times to have in place appropriate internal controls to prevent the fraudulent use of public money. The following internal controls are required to be in place:

- A person is to be identified as the responsible officer for the investment function
- All investments are to be authorised by the Chief Executive Officer or nominated delegate
- Confirmation advices from the financial institution are to be attached to the Investment Authorisation Form providing evidence that the investment is in the name of Burdekin Shire Council, and
- A person other than the responsible officer is to perform the bank reconciliation at the end of each month.

9. Legislation

Local Government Act 2009

Local Government Regulation 2012

Statutory Bodies Financial Arrangements Act 1982

Statutory Bodies Financial Arrangements Regulation 2007

10. Associated Documents

Council must keep records that show it has invested in the way most appropriate in all circumstances and retain documentary evidence of the investment.

Policy Type	Statutory
Function	Financial Management
Policy Owner	Manager Financial and Administrative Services
Policy Contact	Manager Financial and Administrative Services
Review Schedule	12 Months
Resolution No.	1391915

1. Purpose

The Revenue Policy identifies the principles that Council intends to apply in the preparation and adoption of the 2017/2018 budget.

2. Scope

This policy will identify the principles Council intends to apply for—

- levying rates and charges,
- granting concessions for rates and charges,
- recovering overdue rates and charges, and
- cost-recovery methods.

The policy also addresses –

- the purpose for concessions, and
- the extent to which physical and social infrastructure costs for a new development are to be funded by charges for the development.

3. Definitions

Refer to dictionary schedules located in the *Local Government Act 2009* and *Local Government Regulation 2012*.

4. Policy Statement

4.1 Principles used for levying rates and charges

In levying rates and charges Council will apply the principles of –

- **Clarity** – making clear Council's and each ratepayer's responsibility to the rating regime;
- **Simplicity** – making the levying system simple and inexpensive to administer; and
- **Equity** – through flexible payment arrangements for ratepayers with a lower capacity to pay.

4.1.1 Making rates and charges

In making rates and charges, Council will raise an amount of revenue appropriate to maintain and improve assets and provide services to the Shire as a whole. In deciding how that revenue is raised, Council will take into account the following factors:

- the rateable value of land, including valuation relativities among land, and the rates that would be payable if only one general rate was adopted; and
- the level of services provided to that land and the cost of providing the services compared to the rate burden that would apply under a single general rate; and
- the use of the land in so far as it relates to the extent of utilisation of Council services; and
- the relative economic value of different land uses within the Shire; and
- location and access to services; and
- with an extensive road network, particularly in rural areas of the Shire and demands on Council to upgrade the standard of roads for harvesting, transportation of rural products, processing and services associated with the sugar, grazing, horticulture and aquaculture industries, Council considers those areas benefiting from access to improved road and infrastructure standards should contribute appropriately to Council's revenue base to maintain the high level of road services expected; and
- at the same time, Council acknowledges and again has taken into account that improved services including but not limited to: recreation and sporting, swimming pools, community, cultural, library, welfare services, public halls, environmental health services and amenities, parks and playgrounds, cemeteries, Council's public buildings, Council's economic development initiatives, improvements and development work in the Council's principal towns are local government services that should be met by the whole community.

4.1.2 Valuations and General Rates

The Council is of the opinion that a system of differential general rating will achieve a fairer and more equitable distribution of the rating burden, rather than if only one general rate was adopted. A differential general rate system will exhibit the following features:

- Flexible – so that Council can adapt its rating system to the economic circumstances of the community's rateable properties as a whole and/or the circumstances of particular sectors;
- Equitable – in relation to the benefits rateable properties receive from expenditure of rates;
- Simple and easily understood;
- Economical to administer, relative to the revenue derived; and
- Ensures that similar rateable properties are treated in a like manner.

In determining the rating burden to be shared by the differential rating categories, the Council acknowledges the following:

- New valuations issued from time to time may produce a shift in relativities between the various differential rating categories in respect of their share of the rating burden;
- New valuations may also lead to shifts in relativities between properties within the differential rating categories;

- New valuations issued from time to time may also result in a differential rating category contributing less of the rating burden than in the preceding year.

Council proposes to continue to levy differential general rates to ensure that the rate burden is distributed in a fair and equitable way. Council will continue to gather data to further consider and refine this process.

4.1.3 Minimum General Rates

The Council considers that each property in the Shire benefits to some extent from the facilities and services provided by the Council, including the governance costs in administering the Shire. Such expenditure is limited to that funded by the general rate.

Therefore, minimum general rates are made and levied to recover the costs of such services and facilities.

4.1.4 Charges

In general, Council will be guided by the 'user pays' principle in the making of charges to minimise the impact of rating within the local economy.

Council will have regard to the principles of—

- **Transparency** – in the making of charges;
- **Simplicity** – having in place a charging regime that is simple and inexpensive to administer;
- **Flexibility** – to take into account local economic conditions; and
- **Full cost recovery** – of associated expenses, including a reasonable return on capital.

Council has resolved to charge for water services under a two-part consumption based pricing policy. The outcomes of this form of water supply demand management are aimed at community benefit from:

- Establishment of a charging system more closely aligned to the principles of user pays;
- Reduced water consumption resulting in:
 - reduced operational costs,
 - deferment of future augmentation works for water treatment plants and delivery systems, and
 - an improved environmental balance of ground water reserves for future generations.

Council has resolved to eliminate any concessions for any section of the community in respect of consumption based charging.

4.1.5 Special Charges

When providing services or undertaking activities that can reasonably be seen to benefit only a part of the rate base, the Council considers it advantageous to recover those costs from those properties. To facilitate this principle, special charges are used to recover the costs for these services or activities.

4.1.6 Separate Charges

The Council acknowledges that there are various service provisions and infrastructure that the cost recovery of would seem to be unfair if made in accordance with property valuation and are more closely aligned with the concept of equal benefit per property. As a consequence, separate charges are used so that each property in the Shire, regardless of size, pays the same amount towards cost recovery. Separate charges are used to recover costs for these service provisions or infrastructure.

4.1.7 Interest

Council ensures that the interests of ratepayers in general are protected by charging interest, under the *Local Government Regulation 2012* (currently 11% compounded daily), on rates and utility charges that remain overdue immediately after the due date for payment on the rates notice.

4.2 Principles used for granting rebates and concessions

In considering the application of concessions, Council will be guided by the principles of –

- **Equity** - by having regard to the different levels of capacity to pay among the lands of the local community;
- **Consistency** - in treatment for ratepayers receiving concessional rating; and
- **Transparency** - by making clear the requirements necessary to receive concessions.

In accordance with the above principles, Council has developed policies in respect of the following:

- Application for rates relief on the grounds of hardship
- Pensioner Rebate rate concession for pensioners

Council accepts 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.

Council also recognises that there are organisations which operate for the general benefit of the community with limited financial resources including private schools, churches, welfare, youth organisations and sporting organisations. Such organisations may receive a donation based on their sewerage charges.

Notwithstanding the above, individual cases will arise and Council has the discretion to consider each case on its merits.

4.3 Principles used for recovery of unpaid rates and charges

Council will exercise its rate recovery powers in order to treat all ratepayers equitably. It will be guided by the principles of—

- **Transparency** - by making clear the obligations of ratepayers and the processes used by Council in assisting it to meet its financial obligations;
- **Simplicity** - making the processes used to recover overdue rates and charges clear, simple to administer and cost effective;
- **Capacity to pay** - in determining appropriate arrangements for ratepayers; and
- **Equity** - by treating all ratepayers in the same way.

4.4 Principles used for cost-recovery methods

Council recognises the validity of fully imposing the user pays principle for its cost-recovery fees, unless the imposition of the fee is contrary to its express social, economic, environment and other corporate goals. This is considered to be the most equitable and effective revenue approach and is founded on the basis that the Shire's rating base cannot subsidise the specific users or clients of Council's regulatory products and services.

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

4.5 Funding of infrastructure for new development

Mechanisms for the planning and funding of infrastructure for urban growth are contained within the Sustainable Planning Act 2009 (SPA) and Planning Act 2016 (PA).

The statutory framework enables Council to fund the establishment cost of trunk infrastructure associated with those trunk infrastructure networks covered by the Council's infrastructure planning instruments. This is achieved through the levying of charges for development infrastructure on development.

Pursuant to the provisions of the SPA and the PA, and Council's relevant planning instruments, developers are required to pay costs associated with the following:

- Any increased demand upon the available capacity of existing trunk infrastructure due to any new development; and/or
- Any additional trunk infrastructure required due to any new development; and
- Where appropriate, a contribution towards social infrastructure changes required to cater for the increase or changes in population caused by new development.

5. Procedures

Procedures arising from this policy are contained in Council's Revenue Statement for 2017/2018.

6. Legislation

The *Local Government Act 2009* and *Local Government Regulation 2012* require Council to review its revenue policy annually and in sufficient time to allow an annual budget that is consistent with the revenue policy to be adopted for the next financial year.

2017/18 Budget at a Glance

Rates and Charges	2016/17	2017/18
General Rate (Cents in the Dollar)		
Category A - Residential	1.424	1.446
Category A1 - Rural Residential	1.384	1.405
Category B - Commercial & Industrial	1.558	1.581
Category B1 - Shopping Centre	2.418	2.454
Category C - Grazing & Livestock	2.431	2.467
Category D - Sugar Cane	3.840	3.898
Category E - Rural (Other) - less than 20 hectares	2.148	2.180
Category E1 - Rural (Other) - 20 hectares or more	3.840	3.898
Category F - Sugar Milling	26.971	27.376
Category G1 - Water (less than 10 hectares)	20.000	20.295
Category G2 - Water (10 hectares or more)	66.775	67.780
Category H - Other	1.424	1.446
Minimum General Rate		
Category A - Residential	\$1,020	\$1,035
Category A1 - Rural Residential	\$1,020	\$1,035
Category B - Commercial & Industrial	\$1,040	\$1,056
Category B1 - Shopping Centre	\$30,000	\$30,450
Category C - Grazing & Livestock	\$1,040	\$1,056
Category D - Sugar Cane	\$1,040	\$1,056
Category E - Rural (Other) - less than 20 hectares	\$1,040	\$1,056
Category E1 - Rural (Other) - 20 hectares or more	\$1,040	\$1,056
Category F - Sugar Milling	\$150,000	\$152,250
Category G1 - Water (less than 10 hectares)	\$1,040	\$1,056
Category G2 - Water (10 hectares or more)	\$4,832	\$4,904
Category H - Other	\$1,020	\$1,035
Waste Service Charges		
140L Rural Residential 2 Bin Service	\$406	\$406
240L Rural Residential 2 Bin Service	\$512	\$512
140L Residential 3 Bin Service	\$463	\$463
240L Residential 3 Bin Service	\$569	\$569
240L Commercial 2 Bin Service	\$448	\$448
240L Commercial 3 Bin Service	\$505	\$505
140L Multiple Residential 2 Bin Service	\$406	\$406
240L Multiple Residential 2 Bin Service	\$512	\$512
Additional 140L Residential Refuse Bin	\$332	\$332
Additional 240L Residential Refuse Bin	\$438	\$438
Additional 240L Commercial Refuse Bin	\$351	\$351
Additional Residential Recycle Bin	\$74	\$74
Additional Commercial Recycle Bin	\$97	\$97
Additional Green Waste Bin	\$57	\$57
Waste Access Charge	\$16	\$16
Waste Legacy Landfill Charge	\$20	\$20
Sewerage Charge	\$529	\$535
Water Access Charge	\$438	\$447
Water Consumption Charge (cents per 1,000L)		
For usage up to 1,000,000 litres	\$0.20	\$0.22
For usage above 1,000,000 litres	\$1.00	\$1.10
Environment Separate Charge	\$10	\$10
Wunjunga SBS Translator Special Charge	\$5.68	-
Mount Kelly Rural Fire Brigade Special Charge	\$15	\$15
Scott Rural Fire Brigade Special Charge	\$50	\$50
Due Date for Payment	30 Days	30 Days
Interest Charged on Overdue Rates	11.00%	11.00%
State Government Pensioner Subsidy (Maximum)	\$200	\$200
Council Pensioner Rebate (Maximum)	\$350	\$358

2017/18 Capital Roadworks Program

Kerb and channel bitumen widening program

- Fourth Street, Home Hill - Eleventh Avenue to Fifteenth Avenue \$ 400,000
- Fifteenth Avenue, Home Hill - Fourth Street to Ford Gully \$ 30,000

Urban upgrades

- Bitumen sealing of internal roads at Plantation Park including additional carparking \$ 165,000
- Albert and Mackenzie Street upgrades and resurfacing \$ 200,000

Traffic management improvements

- Construction of a large rural roundabout at the intersection of Five Ways and Ivory Roads \$ 425,000
- Construction of roundabout at intersection of Macmillan and Young Streets \$ 200,000

Pathways

- Construction of dual use pathway in Seventh Avenue Home Hill from Sixteenth Street towards Milburn Road \$ 202,000
- Construction of concrete pathways in Munro and Wilmington Streets from Coles to Parker Street \$ 92,000
- Replacement of footpaths in urban areas as identified by Council's asset management framework \$ 200,000
- Extension of Burdekin Be-Active Trail from Beach Road to Clayton Street \$ 360,000
- Walkway at Inkerman Hill \$ 220,000

Rural upgrades

- Reconstruction of sections of Mitchell Road and Lena Road \$ 1,005,000
- Reconstruction of 1.2km section of Hodel Road \$ 700,000
- Completion of Inkerman Hill Road upgrade \$ 613,000
- Completion of bridge repair program \$ 200,000
- Continuation of road drainage culvert replacement program as identified by Council's asset management framework \$ 300,000

Drainage

- Duplication of stormwater drainage system in Edwards Street from Wilmington Street to Graham Street \$ 400,000
- Provision of new and upgraded drainage associated with kerb and channel projects and drainage improvements in South Ayr \$ 250,000

Resurfacing program

- Renewal of bitumen seal and asphalt surfacing to rural and urban roads \$ 900,000

Improvements to transport and drainage networks

Burdekin Shire Council will spend \$10.5 million upgrading and maintaining the Shire's transport and drainage networks in the 2017/18 financial year.

Burdekin Shire Council Mayor Lyn McLaughlin said \$6.6 million, which includes funding from Works for Queensland, was earmarked for capital renewals and improvements for roads, pathways and bridges.

"Council has allocated \$830,000 to complete its upgrade of Mount Inkerman Road and construct a walking track up the hill," Cr McLaughlin said.

"A major revamp of the Mount Inkerman scenic lookout is currently underway and upgrading the road to make the site more accessible to locals and visitors alike is an important component of this project.

"The road is used by many residents walking the hill for fitness and recreation and by tourists and investors seeking a picture perfect view of our region."

Council has also set aside \$625,000 for traffic management improvements.

Cr McLaughlin said the construction of a large rural roundabout at the intersection of Five Ways and Ivory Roads would boost road safety.

"This will create a safer intersection and help to manage the growing volume of traffic using this route," Cr McLaughlin said.

"Another \$2 million will be spent on rural road upgrades and rehabilitation including sections of Hodel, Lena and Mitchell Roads."

Council will also carry out upgrades to urban streets, including the installation of kerbing and channelling in Fourth Street and Fifteenth Avenue in Home Hill, with \$630,000 set aside for the works.

Another \$200,000 has been allocated to complete repairs to Council traffic bridges and \$900,000 will be spent resurfacing rural and urban roads.

"Council has also allocated \$850,000 for pathways, including a major upgrade on Seventh Avenue from Sixteenth Street towards Milburn Road and an extension to the Burdekin Be Active Trail," Cr McLaughlin said.

In 2017/18, Council will also spend \$650,000 conducting capital works on drainage networks.

"This will include drainage improvements in South Ayr and the provision of new and upgraded drainage associated with kerb and channel projects," Cr McLaughlin said.

\$227,000 for Theatre, Memorial Hall upgrades

Burdekin Shire Council has budgeted \$227,000 to upgrade two of the Shire's most popular community venues.

The Burdekin Theatre and Burdekin Memorial Hall will both receive refurbishments so they can attract even more shows and events to the Burdekin.

The Burdekin Theatre will receive a \$117,000 upgrade which will see it fitted with a new audio system in the foyer, enhanced stage communication and a new bar till system.

Burdekin Shire Council Mayor Lyn McLaughlin said Council was committed to growing the Burdekin Theatre's reputation as a premier regional theatre venue in North Queensland.

"The Burdekin Theatre is the home of arts and entertainment in the Burdekin playing host to a diverse range of performances, conferences, meetings and many local events every year," Cr McLaughlin said.

"The theatre is a fantastic asset for our local community and, through this upgrade, Council will continue to grow its potential."

The Burdekin Memorial Hall will receive \$110,000 worth of refurbishment works, including the replacement of tables and the installation of a stair climber to allow all ability access to the stage.

The building's ageing gable roof is also being replaced.

"The Burdekin Memorial Hall has been at the heart of the district's social scene for generations and hosts many events in the community, from balls and dance concerts to school formals, weddings and meetings," Cr McLaughlin said.

Works for Queensland funding delivers on projects

A Nature Based Play Space will be developed at Plantation Park, thanks to funding through the Queensland Government's Works for Queensland program.

Burdekin Shire Council will deliver \$2,480,000 of capital and operational projects through the Works for Queensland program in the 2017/18 financial year.

Burdekin Shire Council Mayor Lyn McLaughlin said Works for Queensland supported regional councils to undertake job-creating maintenance and minor infrastructure projects.

"Plantation Park will be transformed with a \$469,000 Nature Based Play Space featuring an interactive water play area and a multi-level fortress complete with hiding nooks and rock and rope climbs," Cr McLaughlin said.

"An additional \$165,000 will be spent on sealing roads and creating more car parks at Plantation Park in the area around the Nature Based Play Space."

Giru and Home Hill skate parks will also receive shade covers thanks to a \$60,000 allocation.

"This funding will help to protect skate park users by sheltering them from the North Queensland sun," Cr McLaughlin said.

Another \$200,000 has been earmarked for a roundabout at the intersection of Young and Macmillan Streets, improving safety for motorists.

Cr McLaughlin said \$200,000 had been allocated to replace footpaths at various locations around the Shire, while a public amenity would be installed at the top of Mount Inkerman for \$80,000.

Cr McLaughlin said these works, and many more, would not be possible without the support of the Queensland Government.

"Council would like to thank the Queensland Government for this funding, which will allow us to deliver a whole range of wonderful projects in the 2017/18 financial year," Cr McLaughlin said.

Closed Circuit Television (CCTV) Pilot Program to boost safety

Burdekin Shire Council has budgeted \$50,000 to install up to 10 new Closed Circuit Television (CCTV) cameras at key locations across the Shire.

The CCTV Pilot Program aims to improve public safety, deter vandals and discourage anti-social behaviour.

The units would be relocatable, could be moved at minimal cost and used to help promote public safety during public events and other Council and community activities.

Burdekin Shire Council Mayor Lyn McLaughlin said Council was committed to providing a safe and secure environment for residents and visitors.

“Up to 10 all-in-one CCTV units will be purchased for a pilot program looking to increase public safety,” Cr McLaughlin said.

“The use of CCTV facilitates incident monitoring and protection of Council property but crime deterrence is also a major factor.

“When someone sees a CCTV camera they may be less likely to engage in criminal behaviour. We know that it can be an effective preventative measure.”

A workshop will be held to determine locations for the CCTV units across the Shire.

“They could be used around Council venues, in parks or at public landmarks, for example,” Cr McLaughlin said.

\$3.5 million for sewerage and water projects

Burdekin Shire Council will spend \$3.5 million on sewerage and water projects, with major works set to improve water supply networks across the Shire.

Burdekin Shire Council Mayor Lyn McLaughlin said Council had allocated \$175,000 to boost water supply continuity for the township of Giru and outlying areas.

This commitment will complement \$350,000 of funds already allocated by Council from the State Government Works for Queensland program.

Cr McLaughlin said when completed, the Giru water supply network would operate with improved redundancy measures to ensure continuity of water supply during disasters and floods, as well as during required maintenance works.

“The works will increase on-site water storage capacity but also include the installation of an emergency power generator, a new switchboard and variable speed drive pressure pumps. These pumps provide pressurised water supply to the township when the elevated water tower is offline for maintenance,” she said.

Cr McLaughlin said residents of Mount Kelly would also benefit from improved continuity of supply, with \$300,000 set aside to replace 1350 metres of the existing water delivery main to the Mount Kelly water storage reservoir.

“A heavier duty main will replace the existing thin walled PVC main and improve continuity of supply to residents of Mount Kelly,” she said.

Council has also committed to the investigation and detailed design of a sedimentation and filtration treatment system at the South Ayr Water Treatment Plant to combat raw water quality issues with iron and manganese from the Ayr Racecourse borefield.

“The budget commitment will provide Council with a set of detailed plans and estimates with which to go forward and seek funding from the State or Federal Government to commence the necessary infrastructure build,” Cr McLaughlin said.

“By reducing the concentration of iron and manganese in the raw water, historical issues with discoloured water in the townships of Ayr and Brandon will be significantly reduced.”

Another \$485,000 will be spent upgrading mechanical and civil infrastructure at the Ayr/Brandon and Home Hill Wastewater Treatment plants.

“These works are evidence of Council’s ongoing commitment to meeting environmental licence conditions and asset management strategies,” Cr McLaughlin said.

Council to conduct aquatic weed control

Burdekin Shire Council has allocated \$65,050 to continue its work clearing aquatic weeds from the Shire's waterways.

Burdekin Shire Council Mayor Lyn McLaughlin said Council had set aside the funds to conduct aquatic weed control activities in nine coastal creek systems across the lower Burdekin.

“The Burdekin Shire Council area has numerous varieties of aquatic pest plants and infestations of those in our lagoons and waterways can cause major problems,” Cr McLaughlin said.

“Weed control activities include aerial spraying, edge spraying from boat and land, and mechanical removal using the weed harvester and excavator.

“Council conducts these works with the support of contributing landholders, NQ Dry Tropics, Sun Water and Lower Burdekin Water and is appreciative of the financial and in-kind assistance offered to assist with this important work.”

Council undertakes a number of natural resource management activities and works closely with landholders in the region.

Cr McLaughlin said in 2017/18, Council would be reviewing its Herbicide Subsidy Policy to ensure landowners have a greater chance of accessing available funds.

“We'll also be continuing our work in the areas of vector/mosquito management and in assisting landowners with feral pig and wild dog control,” she said.

Council to spend more than \$630,000 supporting the community

More than \$630,000 will be spent supporting the Burdekin community, including growing local events and tourism products, in the 2017/18 financial year.

Burdekin Shire Council Mayor Lyn McLaughlin said Council had allocated \$121,000 for welfare donations, \$40,000 for community events and \$58,500 to cover in-kind support costs, such as setting up for events with bins and signage.

“We have \$144,800 in standing donations to community and sporting organisations,” Cr McLaughlin said.

“Council has allocated \$65,000 to growing tourism and lifestyle experiences in the community. Council is committed to the promotion of our region and to working with tourism operators to developing opportunities in the shire.

“These funds will include CBD enhancement works such as updating Queen Street banners and improvements to directional signage to the district.”

Cr McLaughlin said Council valued the contribution of the Burdekin’s community organisations, sporting and not-for-profit groups.

"Our volunteers bring immeasurable value to the community," she said.

“Volunteers, through numerous community and sporting groups, support some of our most vulnerable residents, provide opportunities for sports, leisure and education and make our community a wonderful place to live,” she said.

