

Budget Meeting

***June 24, 2014
11am***



Burdekin Shire Council

***Mayoral Address &
Budget Statements***

Budget Meeting

Date/Time: Tuesday, 24th June at 11:00am

Location: John Drysdale Chamber, Burdekin Shire Council Chambers
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 2014-15 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 2014-15 financial year and the two forecast years for 2015-16 and 2016-17; relevant measures of financial sustainability for the financial years 2013-14 to 2023-24; and the long-term financial forecast covering the period 2014-15 to 2023-24.

Items of Business and Recommendations

1. **Mayor’s 2014-15 Budget Address.** (white pages)

Recommendation – that the Mayor’s 2014-15 Budget Address be received.

2. **Adoption of 2014-15 Budget.** (buff pages)

Recommendation – that the Council in accordance with Sections 169, 170 & 171 of the Local Government Regulation 2012 adopt the following:-

- i. Statement of Comprehensive Income, Statement of Financial Position, Statement of Cash Flows and Statement of Changes in Equity for the 2014-15 Budget and 2015-16 to 2016-17 forecast years including amended estimates for the 2013-14 financial year; and
- ii. the relevant measures of financial sustainability for the financial years 2013-14 to 2023-24; and
- iii. 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 for the 2014-15 Budget and 2015-16 to 2023-24 forecast years including amended estimates for the 2013-14 financial year.

3. **Adoption of the Revenue Statement for 2014-15 Financial Year.** (yellow pages)

Recommendation – that the Council in accordance with Section 169 of the Local Government Regulation 2012 adopt the Revenue Statement for 2014-15 financial year.

4. **Making and Levying of Rates and Charges for 2014-15 Financial Year.**

Recommendation – that the Council in accordance with Section 94 of the Local Government Act 2009 make and levy the rates and charges outlined in the Revenue Statement for 2014-15.

5. **Adoption of the Debt Policy for 2014-15 to 2023-24 Financial Years.** (pink pages)

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 2014-15 financial year and the next nine (9) financial years; and the time over which the local government plans to repay existing and new borrowings.

6. **Adoption of the Investment Policy for 2014-15 Financial Year.** (pink pages)

Recommendation - that the Council in accordance with Section 191 of the Local Government Regulation 2012 adopt the Investment Policy for the 2014-15 financial year.

Table of Contents

Budget Documentation

1. **2014-15 Mayor’s Budget Address** (white)

2. **2014-15 Budget Documents** (buff)
 - 2014-15 Budget and two (2) Forecast Years including amended estimates for year ended 30th June, 2014;
 - the relevant measures of financial sustainability for the financial years 2013-14 to 2023-24;
 - a long-term financial forecast detailing income, expenditure and the value of assets, liabilities and equity for the financial years 2014-15 to 2023-24 including amended estimates for year ended 30th June, 2014; and
 - additional management information to assist in analysis of the Budget.

3. **Revenue Statement** (yellow)

4. **Debt Policy** (pink)

5. **Investment Policy** (pink)

Supporting Documentation

6. **Revenue Policy** (pink)
 - Adopted by Council at its meeting held on 10th June 2014.

7. **Budget at a Glance – Rates and Charges** (buff)

8. **Budget Media Releases** (buff)

9. **Capital Road Works Programme 2014-15** as at 20 June 2014 (buff)

2014-15 Mayor’s Budget Address

Councillors, staff, ladies and gentlemen,

I present to you today the 2014-15 Budget for the Burdekin Shire Council.

Unfortunately, the backdrop to local government budgets has been Federal and State budgets proposing austerity measures and passing cost increases onto all including local government.

Regardless of whether we believe the fiscal restraint shown by the State and Federal Governments is necessary, we as a local government are affected. We have no magic wand to wave if we wish to retain the standard of infrastructure and level of services that we currently enjoy.

To put it simply, the cost of living is increasing.

The combination of the effects of the Federal, State and Local Government budgets and the continuing cost increases for the ratepayer highlight the urgent need for Council to seriously consider the level of infrastructure assets and levels of service provided to the community.

If the community is not willing to pay the existing level of rates to support the existing infrastructure and levels of service, then an extensive review is required to determine what is affordable. This will be an important initiative during 2014-15 that will inform the 2015-16 budget.

Overview

Major cost impacts on our budget this year include:-

- Depreciation increase of \$941,899. The Shire has approximately \$592M worth of assets that will need to be replaced at some stage. We have to fund that replacement. The impact of this alone on the general rate is a 3.3% increase.
- A freezing of the Financial Assistance Grant (FAG) by the Federal Government. This represents a 0.7% increase on the general rate.
- Electricity is budgeted to increase by approximately \$235,000 across the board. The impact on the general rate is about a 0.5% increase.

These impacts alone combine to represent a 4.5% increase on the general rate.

The budget forecasts the following increases to our main rates and charges:-

General Rate	6.5% average across the Shire
Waste Service Charge	3.0%
Sewerage Charge	4.0%
Water Access Charge	5.0%

Greater detail on the rates and charges are found in the ‘*Budget at a Glance*’ document.

Our total budgeted rates and charges increase compared to Budget 2013-14 is 5.5%. This is quite an achievement considering the factors mentioned above.

All of our funds are balanced or have operating surpluses which help demonstrate sustainability. The general fund which includes the general, special and separate rates shows a 5.9% increase in rates.

The minimum general rate has increased 6.5% to \$952.

I believe the proposed Budget provides a good balance between the competing needs of maintaining our community assets and infrastructure and the delivery of services and programs to the community.

Valuations and General Rating

The new valuations effective from 1 July 2014 showed a slight 1.49% reduction overall. Most sectors remained the same except for the residential and grazing and livestock sectors which showed a slight decrease. Variations in valuation changes within these sectors will produce some general rate variations.

Council has introduced 2 new differential rating categories this year, being the Drive-in Shopping Centre and Primary Production categories. The table below shows the projected general rates increase per category.

<u>Category</u>	<u>Increase for 2014-15</u>
Residential	5.48%
Commercial & Industrial	14.71%
Drive-in Shopping Centre	N/A
Grazing & Livestock	5.69%
Rural – Sugar Cane	5.51%
Rural – Other	5.81%
Primary Production	N/A
Sugar Milling	5.57%
Commercial Water Business	5.57%

In considering the rating burden that each category should pay, Council has signalled its intent for the Rural Other and Primary Production category to gradually approach but not surpass the Rural Sugar Cane rate in the dollar, thus reducing a perceived inequity between the agricultural categories.

Council also intends to review the rates in the dollar of all categories especially the Commercial & Industrial and Drive-in Shopping Centre Categories, to ensure a fair and equitable contribution to the general rate.

We will continue to monitor and refine this process in future years.

The net general rate and charge increases in the main rating categories (excluding the 2 new categories) based on an average valuation for that category, are as follows:

Category	\$ Increase Year	\$Increase Week
Residential	\$110-97	\$2-13
Commercial & Industrial	\$353-79	\$6-80
Grazing & Livestock	\$138-43	\$2-66
Sugar Cane	\$623-52	\$11-99
Rural Other	\$110-93	\$2-13

Main Highlights

The 2014-15 budget includes approximately \$45 M in operational expenditure (including about \$10.2 M in depreciation and amortisation) and capital expenditure of approximately \$20.5 M.

This is a significant spend in our local community. Some of the major projects include the following:

- Allocation of \$9.6 M for maintenance and capital works on roads, drainage and reseals.
- An allocation of \$3.8 M for flood damaged restoration works approved under the Natural Disaster Relief and Recovery Arrangements and funded by the State and Commonwealth.
- Continuation of an 8 year programme to provide kerbing and channelling and bitumen widening to urban streets that do not require major underground drainage at a cost of \$1.17 M.
- Drainage projects totalling \$820,000 including Spiller Street, Ayr and Clayton Street, Ayr.
- Construction of Stage 2 of the Burdekin Rural Multi Tenant Service Centre (PCYC) with State Government funding \$650,000.

- Completion of the dual purpose cyclone shelter at the Ayr Showgrounds with total State Government funding of \$2.7M.
- Replacement (if required) of the air conditioning system at the Ayr Library \$150,000.
- Provision for street lighting \$515,000.
- Sewerage projects of \$900,000 include:-
 - the continuation of the sewerage pipe relining \$200,000;
 - refurbish the Ayr Waste Water Treatment Plant Primary Clarifier \$150,000;
 - Survey and design of the Ayr No 1 Sewerage Pump Station Rising Main duplication \$200,000; and
 - general refurbishment of the sewerage pump stations \$350,000.
- Water projects include general refurbishment of assets at \$300,000.
- Waste infrastructure projects include:-
 - New Kirknie Road Landfill Cell Liner \$2M;
 - Home Hill Transfer Station – installation of 2nd bin \$50,000;
 - Ayr Transfer Station boom gates \$25,000.
- Continue program of targeted improvement to playground equipment and park furniture \$155,000.
- Upgrade Columbarium including roof cover, concrete work and access path \$70,000.
- Refurbish existing depot building to provide amenities for workforce \$80,000.
- Refurbish Ayr Pool on the basis of grant funding being provided - \$2M
- Refurbish Millaroo Pool - \$50,000
- Support for welfare and community. Funding up to an estimated \$688,000 will be distributed to various welfare, cultural, sporting and community based organizations in the Shire through grants, in-kind services or sewerage charge rebates.

A Sustainable Budget

Our budget is sustainable in that we are funding our depreciation and maintaining our assets. We have made budget cuts where we can.

Sustainability must also raise the issue of affordability. I have already flagged a review of the level of infrastructure assets and levels of service.

In addition to this, we are focussing efforts on other cost saving measures such as energy efficiencies and revised operating and management arrangements for the Burdekin Theatre and Burdekin Memorial Hall.

Council is aware of what our community is telling us. There is also awareness that we are the custodians of the community’s assets. We therefore need to take care of the assets we have and make sure they last for future generations.

Permanent savings can be made by opting out of services or reducing service levels. Such decisions are more difficult as they affect ratepayers and the community, and this is one area that all councillors, staff and the community need to be aware of.

A factor in a sustainable financial future is debt level. We are expecting to borrow \$2 M this year and our expected external debt level will be \$7.94 M. This compares to a debt level of \$12.1 M in 2005-06. This gives us the capacity to raise additional borrowings in future years for infrastructure upgrades.

I wish to sincerely thank the Chief Executive Officer, directors, managers, senior officers and finance officers for their continued cooperation, helpful guidance and professional input into the preparation of this budget.

I also wish to record my thanks to my fellow councillors for their support in setting priorities for the future and making what have been sometimes difficult decisions.

On behalf of Burdekin Shire Council, I commend the 2014-15 Budget to you for adoption.

Cr. W.C. Lewis
MAYOR

Burdekin Shire Council
24 June 2014

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

For the periods ending 30 June

	RBUD 2013/14	2014/15	2015/16	2016/17
	\$	\$	\$	\$
Revenue				
Rates and utility charges	33,775,968	35,479,721	37,642,330	39,048,649
Less Discounts	(280,100)	(281,000)	(281,000)	(281,000)
Net rates and utility charges	33,495,868	35,198,721	37,361,330	38,767,649
User fees and charges	2,316,335	2,368,480	2,486,903	2,586,378
Operating grants, subsidies and contributions	3,424,619	5,157,609	3,789,947	3,802,915
Interest revenue	1,706,100	1,670,000	1,634,605	1,639,173
Sales of contract and recoverable works	1,410,000	1,590,000	1,653,600	1,703,208
Other Income	223,717	180,925	189,970	197,567
TOTAL OPERATING REVENUES	42,576,639	46,165,735	47,116,355	48,696,890
Expenses				
Employee benefits	(17,818,087)	(18,470,398)	(19,608,961)	(20,197,224)
Materials and services	(14,815,626)	(15,970,224)	(15,566,030)	(16,188,667)
Depreciation and Amortisation	(9,497,120)	(10,162,017)	(10,731,387)	(11,151,857)
Finance Costs	(463,840)	(454,270)	(416,976)	(371,971)
TOTAL OPERATING EXPENSES	(42,594,673)	(45,056,909)	(46,323,354)	(47,909,719)
Operating surplus (deficit)	(18,034)	1,108,826	793,001	787,171
Capital income and expenditure:				
Cash capital grants, subsidies and contributions	25,244,846	10,295,101	3,875,000	818,000
Net result for the period	25,226,812	11,403,927	4,668,001	1,605,171

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

As at the periods ending 30 June

	RBUD 2013/14	2014/15	2015/16	2016/17
	\$	\$	\$	\$
Current Assets				
Cash and deposits	21,629,545	23,796,442	23,298,752	25,099,831
Receivables	4,814,922	4,814,922	4,814,922	4,814,922
Inventories	1,078,025	1,078,025	1,078,025	1,078,025
	27,522,492	29,689,389	29,191,699	30,992,778
Non-current - Assets classified as held for sale	264,250	264,250	264,250	264,250
	27,786,742	29,953,639	29,455,949	31,257,028
Non-Current Assets				
Receivables	261,602	261,602	261,602	261,602
Property, plant and equipment	469,929,133	479,758,301	484,188,750	483,324,588
Intangible assets	923,977	978,777	848,577	964,974
Capital Work in Progress	4,690,504	4,690,504	4,690,504	4,690,504
	475,805,216	485,689,184	489,989,433	489,241,668
TOTAL ASSETS	503,591,958	515,642,823	519,445,382	520,498,696
Current Liabilities				
Trade and other payables	3,156,910	3,156,910	3,205,851	3,256,260
Interest bearing liabilities	1,728,392	1,564,894	1,705,793	1,543,297
Provisions	215,387	215,387	221,848	228,503
Other	25	25	25	25
	5,100,714	4,937,216	5,133,517	5,028,085
Non-Current Liabilities				
Trade and other payables	714,077	862,077	887,939	914,577
Interest bearing liabilities	5,851,643	6,380,079	5,224,286	4,680,989
Provisions	15,845,416	15,979,416	16,047,604	16,117,838
	22,411,136	23,221,572	22,159,829	21,713,404
TOTAL LIABILITIES	27,511,850	28,158,788	27,293,346	26,741,489
NET COMMUNITY ASSETS	476,080,108	487,484,035	492,152,036	493,757,207
Community Equity				
Capital account	210,142,056	220,018,596	225,691,249	226,006,787
Asset revaluation reserve	245,294,169	245,294,169	245,294,169	245,294,169
Restricted capital reserves	12,180,820	11,472,906	12,247,443	12,851,400
Other capital reserves	5,326,041	4,804,854	2,828,330	3,305,853
Recurrent reserves	3,103,640	5,891,908	6,084,709	6,295,466
Accumulated surplus/(deficiency)	33,382	1,602	6,136	3,532
TOTAL COMMUNITY EQUITY	476,080,108	487,484,035	492,152,036	493,757,207

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

For the periods ending 30 June

	RBUD 2013/14	2014/15	2015/16	2016/17
	\$	\$	\$	\$
Cash Flows from Operating Activities				
Receipts				
Net rates and utility charges	33,495,868	35,198,721	37,361,330	38,767,649
Total fees and charges	2,316,335	2,368,480	2,486,903	2,586,378
Sales of contract and recoverable works	1,410,000	1,590,000	1,653,600	1,703,208
Interest revenue	1,706,100	1,670,000	1,634,605	1,639,173
Contributions and donations	186,542	155,740	161,968	166,827
Government subsidies and grants	3,238,077	5,001,869	3,627,979	3,636,088
Other Income	223,717	180,925	189,970	197,567
	42,576,639	46,165,735	47,116,355	48,696,890
Payments				
Employee benefits	(17,584,087)	(18,188,398)	(19,459,509)	(20,043,288)
Materials and services	(14,815,626)	(15,970,224)	(15,566,030)	(16,188,667)
Finance costs	(463,840)	(454,270)	(416,976)	(371,971)
	(32,863,553)	(34,612,892)	(35,442,515)	(36,603,926)
Cash provided by / (used in) operational activities	9,713,086	11,552,843	11,673,840	12,092,964
Cash Flow from Investing Activities:				
Proceeds from sale of capital assets	402,000	500,000	720,000	755,000
Contributions	14,376			
Government grants and subsidies	25,230,470	10,295,101	3,875,000	818,000
Payments for property, plant and equipment	(49,435,416)	(20,360,985)	(15,751,636)	(10,903,092)
Payments for intangibles	(222,538)	(185,000)		(256,000)
Net proceeds (cost) from advances and cash investments	7,000,000			
Net cash provided by investing activities	(17,011,108)	(9,750,884)	(11,156,636)	(9,586,092)
Cash Flow from Financing Activities:				
Proceeds from borrowings	1,920,000	2,000,000	550,000	1,000,000
Repayment of borrowings	(1,593,260)	(1,635,062)	(1,564,894)	(1,705,793)
Net cash provided by financing activities	326,740	364,938	(1,014,894)	(705,793)
Net Increase (Decrease) in Cash Held	(6,971,282)	2,166,897	(497,690)	1,801,079
Cash at beginning of reporting period	28,600,827	21,629,545	23,796,442	23,298,752
Cash at end of Reporting Period	21,629,545	23,796,442	23,298,752	25,099,831

BURDEKIN SHIRE COUNCIL

Budgeted Statement of Changes in Equity

For the periods ending 30 June

	Total				Retained Surplus/Deficit				Capital			
	RBUD 2013/14 \$	2014/15 \$	2015/16 \$	2016/17 \$	RBUD 2013/14 \$	2014/15 \$	2015/16 \$	2016/17 \$	RBUD 2013/14 \$	2014/15 \$	2015/16 \$	2016/17 \$
Balance at the beginning of period	450,853,296	476,080,108	487,484,035	492,152,036	14,051	33,382	1,602	6,136	170,352,452	210,142,056	220,018,596	225,691,249
Increase (decrease) in net result	25,226,812	11,403,927	4,668,001	1,605,171	25,226,812	11,403,927	4,668,001	1,605,171				
Other transfers to Capital and reserves					(34,491,543)	(15,363,404)	(4,663,467)	(1,607,775)	5,961,279	1,438,058	363,676	376,742
Transfers from capital and reserves					9,284,062	3,927,697						
Transfers between capital and reserves									33,828,325	8,438,482	5,308,977	(61,204)
Balance at the end of period	476,080,108	487,484,035	492,152,036	493,757,207	33,382	1,602	6,136	3,532	210,142,056	220,018,596	225,691,249	226,006,787

	Asset Revaluation Surplus				Reserves			
	RBUD 2013/14 \$	2014/15 \$	2015/16 \$	2016/17 \$	RBUD 2013/14 \$	2014/15 \$	2015/16 \$	2016/17 \$
Balance at the beginning of period	245,294,169	245,294,169	245,294,169	245,294,169	35,192,624	20,610,501	22,169,668	21,160,482
Increase (decrease) in net result								
Other transfers to Capital and reserves					28,530,264	13,925,346	4,299,791	1,231,033
Transfers from capital and reserves					(9,284,062)	(3,927,697)		
Transfers between capital and reserves					(33,828,325)	(8,438,482)	(5,308,977)	61,204
Balance at the end of period	245,294,169	245,294,169	245,294,169	245,294,169	20,610,501	22,169,668	21,160,482	22,452,719

BURDEKIN SHIRE COUNCIL

Financial Ratios of the Budget

For the year ended 30 June

	RBUD 2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
	%	%	%	%	%	%	%	%	%	%	%
Operating Surplus Ratio											
<u>Net operating surplus</u>											
Total operating revenue	0.0%	2.4%	1.7%	1.6%	1.3%	1.4%	1.1%	1.0%	1.1%	1.1%	0.9%
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	323.1%	124.2%	104.4%	80.3%	97.9%	84.8%	87.2%	84.4%	86.5%	81.6%	83.6%
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	-0.6%	-3.9%	-4.6%	-9.3%	-12.8%	-12.4%	-14.8%	-17.9%	-20.3%	-20.4%	-21.3%
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)											
Interest Coverage Ratio											
<u>Net interest expense</u>											
Operating Revenue	-3.0%	-2.7%	-2.7%	-2.7%	-2.9%	-2.9%	-2.9%	-3.0%	-3.0%	-3.0%	-3.0%
Indicates the extent to which Council's operating revenues are committed to net interest expense											
Working Capital Ratio											
<u>Unrestricted current assets</u>											
Current liabilities	5.2 : 1	6.0 : 1	5.7 : 1	6.2 : 1	6.3 : 1	6.4 : 1	6.7 : 1	7.2 : 1	7.5 : 1	7.7 : 1	7.8 : 1
Measures the extent to which Council has liquid assets available to meet short term financial obligations											
Net rates & utility charges original budget prior year		33,348,868	35,198,721	37,361,330	38,767,649	40,167,660	41,461,869	42,830,648	44,510,323	45,956,237	47,570,494
Net rates & utility charges budgeted for current year		<u>35,198,721</u>	<u>37,361,330</u>	<u>38,767,649</u>	<u>40,167,660</u>	<u>41,461,869</u>	<u>42,830,648</u>	<u>44,510,323</u>	<u>45,956,237</u>	<u>47,570,494</u>	<u>49,460,079</u>
Change rates and utility chages net of discounts		<u>1,849,853</u>	<u>2,162,609</u>	<u>1,406,319</u>	<u>1,400,011</u>	<u>1,294,209</u>	<u>1,368,779</u>	<u>1,679,675</u>	<u>1,445,914</u>	<u>1,614,257</u>	<u>1,889,585</u>
Percentage change		5.5%	6.1%	3.8%	3.6%	3.2%	3.3%	3.9%	3.2%	3.5%	4.0%

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

For the periods ending 30 June

	RBUD 2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revenue											
Rates and utility charges	33,775,968	35,479,721	37,642,330	39,048,649	40,448,660	41,742,869	43,111,648	44,791,323	46,237,237	47,851,494	49,741,079
Less Discounts	(280,100)	(281,000)	(281,000)	(281,000)	(281,000)	(281,000)	(281,000)	(281,000)	(281,000)	(281,000)	(281,000)
Net rates and utility charges	33,495,868	35,198,721	37,361,330	38,767,649	40,167,660	41,461,869	42,830,648	44,510,323	45,956,237	47,570,494	49,460,079
User fees and charges	2,316,335	2,368,480	2,486,903	2,586,378	2,689,829	2,797,419	2,909,313	3,025,682	3,146,704	3,272,568	3,403,468
Operating grants, subsidies and contributions	3,424,619	5,157,609	3,789,947	3,802,915	3,917,000	4,034,508	4,155,540	4,280,203	4,408,606	4,540,861	4,677,084
Interest revenue	1,706,100	1,670,000	1,634,605	1,639,173	1,736,658	1,808,645	1,900,983	2,010,749	2,100,311	2,232,286	2,343,958
Sales of contract and recoverable works	1,410,000	1,590,000	1,653,600	1,703,208	1,754,304	1,806,933	1,861,140	1,916,974	1,974,483	2,033,717	2,094,728
Other Income	223,717	180,925	189,970	197,567	205,466	213,682	222,226	231,113	240,355	249,967	259,963
TOTAL OPERATING REVENUES	42,576,639	46,165,735	47,116,355	48,696,890	50,470,917	52,123,056	53,879,850	55,975,044	57,826,696	59,899,893	62,239,280
Expenses											
Employee benefits	(17,818,087)	(18,470,398)	(19,608,961)	(20,197,224)	(20,803,134)	(21,427,219)	(22,070,030)	(22,732,122)	(23,414,078)	(24,116,492)	(24,839,982)
Materials and services	(14,815,626)	(15,970,224)	(15,566,030)	(16,188,667)	(17,076,208)	(17,519,252)	(18,220,017)	(19,188,813)	(19,716,360)	(20,505,012)	(21,565,208)
Depreciation and Amortisation	(9,497,120)	(10,162,017)	(10,731,387)	(11,151,857)	(11,620,225)	(12,086,180)	(12,581,366)	(13,075,144)	(13,596,465)	(14,135,873)	(14,723,089)
Finance Costs	(463,840)	(454,270)	(416,976)	(371,971)	(330,328)	(347,911)	(395,651)	(403,123)	(441,763)	(468,901)	(525,761)
TOTAL OPERATING EXPENSES	(42,594,673)	(45,056,909)	(46,323,354)	(47,909,719)	(49,829,895)	(51,380,562)	(53,267,064)	(55,399,202)	(57,168,666)	(59,226,278)	(61,654,040)
Operating surplus (deficit)	(18,034)	1,108,826	793,001	787,171	641,022	742,494	612,786	575,842	658,030	673,615	585,240
Capital income and expenditure:											
Cash capital grants, subsidies and contributions	25,244,846	10,295,101	3,875,000	818,000	4,518,000	818,000	600,000	600,000	600,000	600,000	1,065,000
Net result for the period	25,226,812	11,403,927	4,668,001	1,605,171	5,159,022	1,560,494	1,212,786	1,175,842	1,258,030	1,273,615	1,650,240

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

As at the periods ending 30 June

	RBUD 2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Current Assets											
Cash and deposits	21,629,545	23,796,442	23,298,752	25,099,831	26,179,145	27,846,857	29,751,420	31,714,751	33,748,523	35,959,672	37,203,597
Receivables	4,814,922	4,814,922	4,814,922	4,814,922	4,814,922	4,814,922	4,814,922	4,814,922	4,814,922	4,814,922	4,814,922
Inventories	1,078,025	1,078,025	1,078,025	1,078,025	1,078,025	1,078,025	1,078,025	1,078,025	1,078,025	1,078,025	1,078,025
	27,522,492	29,689,389	29,191,699	30,992,778	32,072,092	33,739,804	35,644,367	37,607,698	39,641,470	41,852,619	43,096,544
Non-current - Assets classified as held for sale	264,250	264,250	264,250	264,250	264,250	264,250	264,250	264,250	264,250	264,250	264,250
	27,786,742	29,953,639	29,455,949	31,257,028	32,336,342	34,004,054	35,908,617	37,871,948	39,905,720	42,116,869	43,360,794
Non-Current Assets											
Receivables	261,602	261,602	261,602	261,602	261,602	261,602	261,602	261,602	261,602	261,602	261,602
Property, plant and equipment	469,929,133	479,758,301	484,188,750	483,324,588	486,592,598	488,274,348	487,956,026	487,266,493	486,928,611	487,873,737	488,509,066
Intangible assets	923,977	978,777	848,577	964,974	921,930	778,886	780,802	638,524	490,246	341,968	338,822
Capital Work in Progress	4,690,504	4,690,504	4,690,504	4,690,504	4,690,504	4,690,504	4,690,504	4,690,504	4,690,504	4,690,504	4,690,504
	475,805,216	485,689,184	489,989,433	489,241,668	492,466,634	494,005,340	493,688,934	492,857,123	492,370,963	493,167,811	493,799,994
TOTAL ASSETS	503,591,958	515,642,823	519,445,382	520,498,696	524,802,976	528,009,394	529,597,551	530,729,071	532,276,683	535,284,680	537,160,788
Current Liabilities											
Trade and other payables	3,156,910	3,156,910	3,205,851	3,256,260	3,308,182	3,361,661	3,416,745	3,473,481	3,531,919	3,592,111	3,654,108
Interest bearing liabilities	1,728,392	1,564,894	1,705,793	1,543,297	1,547,386	1,672,840	1,657,578	1,548,872	1,539,426	1,578,454	1,578,454
Provisions	215,387	215,387	221,848	228,503	235,358	242,418	249,690	257,180	264,895	272,841	281,026
Other	25	25	25	25	25	25	25	25	25	25	25
	5,100,714	4,937,216	5,133,517	5,028,085	5,090,951	5,276,944	5,324,038	5,279,558	5,336,265	5,443,431	5,513,613
Non-Current Liabilities											
Trade and other payables	714,077	862,077	887,939	914,577	942,014	970,274	999,382	1,029,363	1,060,243	1,092,050	1,124,811
Interest bearing liabilities	5,851,643	6,380,079	5,224,286	4,680,989	3,663,603	5,020,763	5,243,185	5,134,313	5,254,887	6,766,433	6,802,979
Provisions	15,845,416	15,979,416	16,047,604	16,117,838	16,190,179	16,264,690	16,341,437	16,420,486	16,501,907	16,585,770	16,672,149
	22,411,136	23,221,572	22,159,829	21,713,404	20,795,796	22,255,727	22,584,004	22,584,162	22,817,037	24,444,253	24,599,939
TOTAL LIABILITIES	27,511,850	28,158,788	27,293,346	26,741,489	25,886,747	27,532,671	27,908,042	27,863,720	28,153,302	29,887,684	30,113,552
NET COMMUNITY ASSETS	476,080,108	487,484,035	492,152,036	493,757,207	498,916,229	500,476,723	501,689,509	502,865,351	504,123,381	505,396,996	507,047,236
Community Equity											
Capital account	210,142,056	220,018,596	225,691,249	226,006,787	230,602,560	231,016,162	230,850,106	230,593,383	230,353,605	229,957,389	230,910,536
Asset revaluation reserve	245,294,169	245,294,169	245,294,169	245,294,169	245,294,169	245,294,169	245,294,169	245,294,169	245,294,169	245,294,169	245,294,169
Restricted capital reserves	12,180,820	11,472,906	12,247,443	12,851,400	12,978,265	13,647,682	14,393,937	15,233,755	16,159,306	17,178,716	18,307,085
Other capital reserves	5,326,041	4,804,854	2,828,330	3,305,853	3,849,702	4,063,025	4,433,703	4,815,692	5,208,881	5,539,434	4,844,295
Recurrent reserves	3,103,640	5,891,908	6,084,709	6,295,466	6,165,699	6,422,031	6,684,888	6,894,682	7,088,727	7,398,495	7,662,859
Accumulated surplus/(deficiency)	33,382	1,602	6,136	3,532	25,834	33,654	32,706	33,670	18,693	28,793	28,292
TOTAL COMMUNITY EQUITY	476,080,108	487,484,035	492,152,036	493,757,207	498,916,229	500,476,723	501,689,509	502,865,351	504,123,381	505,396,996	507,047,236

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

For the periods ending 30 June

	RBUD 2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Cash Flows from Operating Activities											
Receipts											
Net rates and utility charges	33,495,868	35,198,721	37,361,330	38,767,649	40,167,660	41,461,869	42,830,648	44,510,323	45,956,237	47,570,494	49,460,079
Total fees and charges	2,316,335	2,368,480	2,486,903	2,586,378	2,689,829	2,797,419	2,909,313	3,025,682	3,146,704	3,272,568	3,403,468
Sales of contract and recoverable works	1,410,000	1,590,000	1,653,600	1,703,208	1,754,304	1,806,933	1,861,140	1,916,974	1,974,483	2,033,717	2,094,728
Interest revenue	1,706,100	1,670,000	1,634,605	1,639,173	1,736,658	1,808,645	1,900,983	2,010,749	2,100,311	2,232,286	2,343,958
Contributions and donations	186,542	155,740	161,968	166,827	171,832	176,988	182,297	187,766	193,399	199,201	205,178
Government subsidies and grants	3,238,077	5,001,869	3,627,979	3,636,088	3,745,168	3,857,520	3,973,243	4,092,437	4,215,207	4,341,660	4,471,906
Other Income	223,717	180,925	189,970	197,567	205,466	213,682	222,226	231,113	240,355	249,967	259,963
	42,576,639	46,165,735	47,116,355	48,696,890	50,470,917	52,123,056	53,879,850	55,975,044	57,826,696	59,899,893	62,239,280
Payments											
Employee benefits	(17,584,087)	(18,188,398)	(19,459,509)	(20,043,288)	(20,644,579)	(21,263,909)	(21,901,819)	(22,558,866)	(23,235,624)	(23,932,684)	(24,650,660)
Materials and services	(14,815,626)	(15,970,224)	(15,566,030)	(16,188,667)	(17,076,208)	(17,519,252)	(18,220,017)	(19,188,813)	(19,716,360)	(20,505,012)	(21,565,208)
Finance costs	(463,840)	(454,270)	(416,976)	(371,971)	(330,328)	(347,911)	(395,651)	(403,123)	(441,763)	(468,901)	(525,761)
	(32,863,553)	(34,612,892)	(35,442,515)	(36,603,926)	(38,051,115)	(39,131,072)	(40,517,487)	(42,150,802)	(43,393,747)	(44,906,597)	(46,741,629)
Cash provided by / (used in) operational activities	9,713,086	11,552,843	11,673,840	12,092,964	12,419,802	12,991,984	13,362,363	13,824,242	14,432,949	14,993,296	15,497,651
Cash Flow from Investing Activities											
Proceeds from sale of capital assets	402,000	500,000	720,000	755,000	793,000	833,000	875,000	920,000	966,000	1,014,300	1,014,300
Contributions	14,376										
Government grants and subsidies	25,230,470	10,295,101	3,875,000	818,000	4,518,000	818,000	600,000	600,000	600,000	600,000	1,065,000
Payments for property, plant and equipment	(49,435,416)	(20,360,985)	(15,751,636)	(10,903,092)	(15,538,191)	(14,457,886)	(12,989,960)	(13,157,333)	(14,076,305)	(15,947,021)	(16,219,572)
Payments for intangibles	(222,538)	(185,000)		(256,000)	(100,000)		(150,000)	(6,000)			(150,000)
Net proceeds (cost) from advances and cash investments	7,000,000										
Net cash provided by investing activities	(17,011,108)	(9,750,884)	(11,156,636)	(9,586,092)	(10,327,191)	(12,806,886)	(11,664,960)	(11,643,333)	(12,510,305)	(14,332,721)	(14,290,272)
Cash Flow from Financing Activities											
Proceeds from borrowings	1,920,000	2,000,000	550,000	1,000,000	530,000	3,030,000	1,880,000	1,440,000	1,660,000	3,090,000	1,615,000
Repayment of borrowings	(1,593,260)	(1,635,062)	(1,564,894)	(1,705,793)	(1,543,297)	(1,547,386)	(1,672,840)	(1,657,578)	(1,548,872)	(1,539,426)	(1,578,454)
Net cash provided by financing activities	326,740	364,938	(1,014,894)	(705,793)	(1,013,297)	1,482,614	207,160	(217,578)	111,128	1,550,574	36,546
Net Increase (Decrease) in Cash Held	(6,971,282)	2,166,897	(497,690)	1,801,079	1,079,314	1,667,712	1,904,563	1,963,331	2,033,772	2,211,149	1,243,925
Cash at beginning of reporting period	28,600,827	21,629,545	23,796,442	23,298,752	25,099,831	26,179,145	27,846,857	29,751,420	31,714,751	33,748,523	35,959,672
Cash at end of Reporting Period	21,629,545	23,796,442	23,298,752	25,099,831	26,179,145	27,846,857	29,751,420	31,714,751	33,748,523	35,959,672	37,203,597

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

For the periods ending 30 June

	Total										
	RBUD 2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at the beginning of period	450,853,296	476,080,108	487,484,035	492,152,036	493,757,207	498,916,229	500,476,723	501,689,509	502,865,351	504,123,381	505,396,996
Increase (decrease) in net result	25,226,812	11,403,927	4,668,001	1,605,171	5,159,022	1,560,494	1,212,786	1,175,842	1,258,030	1,273,615	1,650,240
Other transfers to Capital and reserves											
Transfers from capital and reserves											
Transfers between capital and reserves											
Balance at the end of period	476,080,108	487,484,035	492,152,036	493,757,207	498,916,229	500,476,723	501,689,509	502,865,351	504,123,381	505,396,996	507,047,236

	Retained Surplus/Deficit										
	RBUD 2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at the beginning of period	14,051	33,382	1,602	6,136	3,532	25,834	33,654	32,706	33,670	18,693	28,793
Increase (decrease) in net result	25,226,812	11,403,927	4,668,001	1,605,171	5,159,022	1,560,494	1,212,786	1,175,842	1,258,030	1,273,615	1,650,240
Other transfers to Capital and reserves	(34,491,543)	(15,363,404)	(4,663,467)	(1,607,775)	(5,296,720)	(1,552,674)	(1,213,734)	(1,334,878)	(1,273,007)	(1,263,515)	(1,810,741)
Transfers from capital and reserves	9,284,062	3,927,697			160,000			160,000			160,000
Transfers between capital and reserves											
Balance at the end of period	33,382	1,602	6,136	3,532	25,834	33,654	32,706	33,670	18,693	28,793	28,292

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

For the periods ending 30 June

	Reserves										
	RBUD 2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at the beginning of period	35,192,624	20,610,501	22,169,668	21,160,482	22,452,719	22,993,666	24,132,738	25,512,528	26,944,129	28,456,914	30,116,645
Increase (decrease) in net result											
Other transfers to Capital and reserves	28,530,264	13,925,346	4,299,791	1,231,033	4,772,832	1,203,772	884,568	986,614	805,327	940,900	1,514,220
Transfers from capital and reserves	(9,284,062)	(3,927,697)			(160,000)			(160,000)			(160,000)
Transfers between capital and reserves	(33,828,325)	(8,438,482)	(5,308,977)	61,204	(4,071,885)	(64,700)	495,222	604,987	707,458	718,831	(656,626)
Balance at the end of period	20,610,501	22,169,668	21,160,482	22,452,719	22,993,666	24,132,738	25,512,528	26,944,129	28,456,914	30,116,645	30,814,239

**THE FOLLOWING REPORTS DO NOT FORM PART OF THE
BUDGET STATEMENTS. THEY HAVE BEEN PROVIDED AS
ADDITIONAL MANAGEMENT INFORMATION TO ASSIST
THE READER IN THEIR ANALYSIS OF THE BUDGET.**

BURDEKIN SHIRE COUNCIL

STATEMENT OF ORIGINAL BUDGET BY PROGRAM

For the periods ending 30 June

Functions :	Waste										
	RBUD 2013/14 \$	2014/15 \$	2015/16 \$	2016/17 \$	2017/18 \$	2018/19 \$	2019/20 \$	2020/21 \$	2021/22 \$	2022/23 \$	2023/24 \$
Operating Revenue											
Rates and utility charges	3,440,900	3,551,661	3,658,210	3,767,956	3,899,834	4,016,829	4,137,333	4,261,452	4,389,295	4,520,973	4,656,602
Less Discounts											
Total fees and charges	313,500	329,100	345,555	359,377	373,752	388,702	404,250	420,420	437,236	454,725	472,914
Interest revenue	94,800	94,000	151,610	173,135	193,366	214,125	238,601	263,295	286,706	311,636	337,585
Internal interest revenue											
Contributions and donations											
Government grants and subsidies		15,300	15,682	16,074	16,556	17,052	17,563	18,089	18,631	19,189	19,764
Sales of contract and recoverable works											
Other operating revenue	38,500	40,450	42,472	44,170	45,936	47,773	49,683	51,670	53,736	55,885	58,120
Internal service provider revenue											
Internal revenue distribution	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000
Total Operating Revenue	4,017,700	4,160,511	4,343,529	4,490,712	4,659,444	4,814,481	4,977,430	5,144,926	5,315,604	5,492,408	5,674,985
Operating Expenses											
Employee benefits	203,100	211,800	222,390	229,061	235,932	243,009	250,299	257,807	265,541	273,507	281,712
Goods and services	2,540,000	2,772,025	2,882,906	2,998,222	3,118,150	3,242,876	3,372,591	3,507,494	3,647,793	3,793,704	3,945,452
Internal service provider payments	221,000	232,050	241,332	248,572	256,029	263,709	271,620	279,768	288,161	296,805	305,709
External finance expense	23,945	43,386	52,762	36,092	19,000	48,587	75,525	51,992	27,517	56,373	86,427
Internal interest expense											
Depreciation	450,110	453,810	477,662	481,266	486,212	501,066	505,372	509,807	514,867	529,636	534,800
Total Operating Costs	3,438,155	3,713,071	3,877,052	3,993,213	4,115,323	4,299,247	4,475,407	4,606,868	4,743,879	4,950,025	5,154,100
Surplus / (deficit) from operations	579,545	447,440	466,477	497,499	544,121	515,234	502,023	538,058	571,725	542,383	520,885
Capital contributions and donations											
Government capital grants and subsidies											
Net Result	579,545	447,440	466,477	497,499	544,121	515,234	502,023	538,058	571,725	542,383	520,885
Appropriations :											
Retained surplus (deficit) from prior years											
Net Result	579,545	447,440	466,477	497,499	544,121	515,234	502,023	538,058	571,725	542,383	520,885
Funds (utilities for) created from - capital funding	(411,470)	(515,234)	(363,676)	(376,742)	(523,888)	(348,902)	(329,166)	(348,264)	(467,680)	(322,615)	(296,521)
Transfers (to) reserves	(264,570)		(102,801)	(120,757)	(20,233)	(166,332)	(172,857)	(189,794)	(104,045)	(219,768)	(224,364)
Transfers from reserves		67,794									
Interfunction transfers	96,495										
Retained surplus (deficit) at period end											
Capital Funding Sources											
Disposal proceeds of non current assets											
Capital sustainability reserve	92,600	96,300	120,152	123,756	128,702	143,556	147,862	152,297	157,357	172,126	177,290
Govt capital grants and subsidies expended											
Developer Contributions expended											
Funds expended from reserves											
Loans for capital projects expended		2,000,000				2,000,000				2,000,000	
Movement in Inter-function capital loans											
Funds from general revenue required	411,470	515,234	363,676	376,742	523,888	348,902	329,166	348,264	467,680	322,615	296,521
Total capital funding sources utilised	504,070	2,611,534	483,828	500,498	652,590	2,492,458	477,028	500,561	625,037	2,494,741	473,811
Capital Funding Applications											
Land & Improvements	80,000	2,000,000			100,000	2,000,000			100,000	2,000,000	
Buildings											
Plant and Equipment											
Road and Bridge Network											
Water											
Sewerage											
Drainage											
Other Assets	121,495	75,000			35,000						
Intangible assets											
Total non current asset expenditure	201,495	2,075,000			135,000	2,000,000			100,000	2,000,000	
Principal loan repayments	302,575	536,534	483,828	500,498	517,590	492,458	477,028	500,561	525,037	494,741	473,811
Total capital funding applications	504,070	2,611,534	483,828	500,498	652,590	2,492,458	477,028	500,561	625,037	2,494,741	473,811
Future Capital Sustainability Reserve											
Funds held in council general reserves	1,046,257	978,463	1,081,264	1,202,021	1,222,254	1,388,586	1,561,443	1,751,237	1,855,282	2,075,050	2,299,414
Unspent loans fund reserve											
Revenue received in advance											
Retained surplus (deficit)											
Cash backing of rehabilitation provisions	746,640	1,104,150	1,461,660	1,819,170	2,176,680	2,534,190	2,891,700	3,249,210	3,606,720	3,964,230	4,321,740
Working capital cash											
Total cash held at end of year	1,792,897	2,082,613	2,542,924	3,021,191	3,398,934	3,922,776	4,453,143	5,000,447	5,462,002	6,039,280	6,621,154

BURDEKIN SHIRE COUNCIL

STATEMENT OF ORIGINAL BUDGET BY PROGRAM

For the periods ending 30 June

Functions :	Sewerage										
	RBUD 2013/14 \$	2014/15 \$	2015/16 \$	2016/17 \$	2017/18 \$	2018/19 \$	2019/20 \$	2020/21 \$	2021/22 \$	2022/23 \$	2023/24 \$
Operating Revenue											
Rates and utility charges	3,474,100	3,609,000	3,771,405	4,001,460	4,157,516	4,323,816	4,475,149	4,622,828	4,770,758	4,937,734	5,095,741
Less Discounts											
Total fees and charges	115,000	120,000	126,000	131,040	136,281	141,732	147,401	153,297	159,428	165,805	172,437
Interest revenue	461,200	454,000	531,245	451,883	466,591	466,158	477,538	501,297	527,557	557,228	589,747
Internal interest revenue											
Contributions and donations	15,000	15,000	15,600	16,068	16,550	17,047	17,558	18,085	18,628	19,187	19,763
Government grants and subsidies											
Sales of contract and recoverable works											
Other operating revenue	1,200										
Internal service provider revenue											
Internal revenue distribution											
Total Operating Revenue	4,066,500	4,198,000	4,444,250	4,600,451	4,776,938	4,948,753	5,117,646	5,295,507	5,476,371	5,679,954	5,877,688
Operating Expenses											
Employee benefits	1,074,000	1,165,750	1,259,010	1,296,780	1,335,683	1,375,753	1,417,025	1,459,535	1,503,321	1,548,420	1,594,872
Goods and services	1,020,700	1,040,885	1,082,520	1,125,820	1,170,852	1,217,686	1,266,393	1,317,048	1,369,729	1,424,518	1,481,498
Internal service provider payments	596,000	625,800	650,832	670,357	690,468	711,183	732,519	754,495	777,129	800,443	824,456
External finance expense											
Internal interest expense											
Depreciation	1,310,500	1,362,900	1,450,780	1,506,279	1,567,885	1,629,628	1,690,941	1,754,372	1,819,992	1,887,877	1,958,101
Total Operating Costs	4,001,200	4,195,335	4,443,142	4,599,236	4,764,888	4,934,250	5,106,878	5,285,450	5,470,171	5,661,258	5,858,927
Surplus / (deficit) from operations	65,300	2,665	1,108	1,215	12,050	14,503	10,768	10,057	6,200	18,696	18,761
Capital contributions and donations											
Government capital grants and subsidies											
Net Result	65,300	2,665	1,108	1,215	12,050	14,503	10,768	10,057	6,200	18,696	18,761
Appropriations :											
Retained surplus (deficit) from prior years											
Net Result	65,300	2,665	1,108	1,215	12,050	14,503	10,768	10,057	6,200	18,696	18,761
Funds (utilities for) created from - capital funding											
Transfers (to) reserves	(211,076)	(146,050)	(33,029)	(1,215)	(12,050)	(14,503)	(10,768)	(10,057)	(6,200)	(18,696)	(18,761)
Transfers from reserves											
Interfunction transfers	145,776	143,385	31,921								
Retained surplus (deficit) at period end											
Capital Funding Sources											
Disposal proceeds of non current assets											
Capital sustainability reserve	1,013,160	700,000	950,000	1,200,000	1,650,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
Govt capital grants and subsidies expended											
Developer Contributions expended											
Funds expended from reserves	117,325	200,000	2,500,000	30,000		250,000					
Loans for capital projects expended											
Movement in Inter-function capital loans											
Funds from general revenue required											
Total capital funding sources utilised	1,130,485	900,000	3,450,000	1,230,000	1,650,000	1,450,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
Capital Funding Applications											
Land & Improvements											
Buildings											
Plant and Equipment											
Road and Bridge Network											
Water											
Sewerage	1,130,485	900,000	3,450,000	1,230,000	1,650,000	1,450,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
Drainage											
Other Assets											
Intangible assets											
Total non current asset expenditure	1,130,485	900,000	3,450,000	1,230,000	1,650,000	1,450,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
Principal loan repayments											
Total capital funding applications	1,130,485	900,000	3,450,000	1,230,000	1,650,000	1,450,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
Future Capital Sustainability Reserve	6,908,005	7,570,905	8,071,685	8,377,964	8,295,849	8,725,477	9,216,418	9,770,790	10,390,782	11,078,659	11,836,760
Funds held in council general reserves	3,480,551	3,426,601	959,630	930,845	942,895	707,398	718,166	728,223	734,423	753,119	771,880
Unspent loans fund reserve											
Revenue received in advance											
Retained surplus (deficit)											
Cash backing of rehabilitation provisions											
Working capital cash											
Total cash held at end of year	10,388,556	10,997,506	9,031,315	9,308,809	9,238,744	9,432,875	9,934,584	10,499,013	11,125,205	11,831,778	12,608,640

BURDEKIN SHIRE COUNCIL

STATEMENT OF ORIGINAL BUDGET BY PROGRAM

For the periods ending 30 June

Functions :	Water										
	RBUD 2013/14 \$	2014/15 \$	2015/16 \$	2016/17 \$	2017/18 \$	2018/19 \$	2019/20 \$	2020/21 \$	2021/22 \$	2022/23 \$	2023/24 \$
Operating Revenue											
Rates and utility charges	3,300,500	3,357,000	3,642,345	3,762,542	3,894,230	4,030,528	4,167,565	4,313,429	4,481,652	4,634,028	4,824,023
Less Discounts											
Total fees and charges	97,300	71,000	74,550	77,532	80,633	83,858	87,212	90,700	94,328	98,101	102,025
Interest revenue	388,700	382,000	278,970	315,657	356,219	387,912	418,310	447,365	462,867	510,865	526,609
Internal interest revenue	29,197	128,934	135,270	121,509	107,506	92,872	77,789	61,587	44,849	27,335	9,303
Contributions and donations	15,000	15,000	15,600	16,068	16,550	17,047	17,558	18,085	18,628	19,187	19,763
Government grants and subsidies											
Sales of contract and recoverable works											
Other operating revenue	32,940	7,500	7,875	8,190	8,517	8,857	9,211	9,579	9,962	10,360	10,774
Internal service provider revenue											
Internal revenue distribution											
Total Operating Revenue	3,863,637	3,961,434	4,154,610	4,301,498	4,463,655	4,621,074	4,777,645	4,940,745	5,112,286	5,299,876	5,492,497
Operating Expenses											
Employee benefits	948,350	1,020,600	1,102,248	1,135,315	1,169,374	1,204,455	1,240,588	1,277,805	1,316,139	1,355,623	1,396,291
Goods and services	1,631,900	1,727,150	1,796,236	1,868,085	1,942,808	2,020,520	2,101,340	2,185,393	2,272,808	2,363,720	2,458,268
Internal service provider payments	623,000	654,150	680,316	700,725	721,746	743,398	765,699	788,670	812,330	836,700	861,801
External finance expense											
Internal interest expense											
Depreciation	529,500	550,700	574,889	594,353	615,218	636,784	659,075	682,114	705,927	731,397	770,042
Total Operating Costs	3,732,750	3,952,600	4,153,689	4,298,478	4,449,146	4,605,157	4,766,702	4,933,982	5,107,204	5,287,440	5,486,402
Surplus / (deficit) from operations	130,887	8,834	921	3,020	14,509	15,917	10,943	6,763	5,082	12,436	6,095
Capital contributions and donations											
Government capital grants and subsidies	325,000										450,000
Net Result	455,887	8,834	921	3,020	14,509	15,917	10,943	6,763	5,082	12,436	456,095
Appropriations :											
Retained surplus (deficit) from prior years											
Net Result	455,887	8,834	921	3,020	14,509	15,917	10,943	6,763	5,082	12,436	456,095
Funds (utilities for) created from - capital funding	(2,469,974)	(862,824)									
Transfers (to) reserves	(659,731)	(206,874)	(198,961)	(201,061)	(212,549)	(114,937)	(10,943)	(6,763)	(5,082)	(12,436)	(456,095)
Transfers from reserves	2,475,777	862,824									
Interfunction transfers	198,041	198,040	198,040	198,041	198,040	99,020					
Retained surplus (deficit) at period end											
Capital Funding Sources											
Disposal proceeds of non current assets											
Capital sustainability reserve	882,684	300,000	300,000	300,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000
Govt capital grants and subsidies expended	325,000										450,000
Developer Contributions expended											
Funds expended from reserves	900,000	(205,713)	(291,486)	(305,247)	(319,250)	(333,883)	(348,967)	(365,169)	(381,907)	(399,421)	719,995
Loans for capital projects expended											
Movement in Inter-function capital loans	(2,469,974)	(657,111)	291,486	305,247	319,250	333,883	348,967	365,169	381,907	399,421	330,005
Funds from general revenue required	2,469,974	862,824									
Total capital funding sources utilised	2,107,684	300,000	300,000	300,000	400,000	400,000	400,000	400,000	400,000	500,000	1,900,000
Capital Funding Applications											
Land & Improvements											
Buildings											
Plant and Equipment											
Road and Bridge Network											
Water	2,107,684	300,000	300,000	300,000	400,000	400,000	400,000	400,000	400,000	500,000	1,900,000
Sewerage											
Drainage											
Other Assets											
Intangible assets											
Total non current asset expenditure	2,107,684	300,000	300,000	300,000	400,000	400,000	400,000	400,000	400,000	500,000	1,900,000
Principal loan repayments											
Total capital funding applications	2,107,684	300,000	300,000	300,000	400,000	400,000	400,000	400,000	400,000	500,000	1,900,000
Future Capital Sustainability Reserve	3,519,468	3,770,168	4,045,057	4,339,410	4,554,628	4,791,412	5,050,487	5,332,601	5,638,528	5,969,925	6,339,967
Funds held in council general reserves	1,599,215	1,148,978	1,639,425	2,145,733	2,677,532	3,126,352	3,486,262	3,858,194	4,245,183	4,557,040	3,843,140
Unspent loans fund reserve											
Revenue received in advance											
Retained surplus (deficit)											
Cash backing of rehabilitation provisions											
Working capital cash											
Total cash held at end of year	5,118,683	4,919,146	5,684,482	6,485,143	7,232,160	7,917,764	8,536,749	9,190,795	9,883,711	10,526,965	10,183,107

REVENUE STATEMENT FOR 2014/15

A. Differential General Rates

General rates (including differential rates) are for services, facilities and activities that are supplied or undertaken for the benefit of the community in general (rather than a particular person) as stated in the Local Government Act 2009 at Section 92.

Council supports nine (9) differential categories which enable Council to address the economic circumstances of the community as a whole and/or the circumstances of particular sectors.

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 rateable value of land, including valuation relativities among land, and the rates which would be payable if only one general rate was adopted.
- 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.
- The use of the land in so far as it relates to the extent of utilisation of Council services.
- Location and access to services.
- 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 product, 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.
- In the case of sugar milling operations, Council has taken into account that the increased costs of infrastructure associated with maintaining and upgrading roads including tramway corridors, cane sidings and other infrastructure associated with these operations, contribute to Council's costs in maintaining and upgrading the standards of roads within the Shire.
- In the case of commercial water supply business, Council has taken into account that the existence of predominantly above-ground water delivery and drainage infrastructure within or adjacent to road reserves impacts directly on Council roads and associated drainage, and contributes particularly to Council's costs in maintaining and upgrading the standard of roads and drainage.
- 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 which should be met by the whole community.

The annual valuation made by the Department of Natural Resources and Mines of all lands in the Burdekin Shire area shall have force and effect for the period of twelve months commencing on 1 July 2014.

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

- (a) The categories and criteria for each category are:-

Category A – Residential : Land used for purposes described by the land use codes in Category A of the Table below and within the townships of Ayr, Home Hill, Brandon, Clare, Millaroo, Dalbeg, Giru and other localities within the Shire.

Category B – Commercial and Industrial: Land used for purposes described by the land use codes in Category B of the Table below and predominantly located in the principal towns of Ayr and Home Hill.

Category B1 – Drive-in Shopping Centres: Land used for purposes described by the land use code of 16, with a gross floor area greater than 4,500 m² and predominantly located in the principal towns of Ayr and Home Hill.

Category C – Grazing and Livestock: Land used for purposes described by the land use codes in Category C of the Table below and located outside urban areas.

Category D – Rural – Sugar Cane: Land used for the purpose described by the land use code in Category D of the Table below being the district's principal agricultural crop of sugar cane within the Pioneer, Kalamia, Inkerman and Invicta Mill areas.

Category E – Rural – Other: Land less than 20ha used for the purposes described by the land use codes in Category E of the Table below predominantly being for the district's produce, other than sugar cane, grazing and livestock.

Category E1 – Primary Production: Land 20ha or greater described by the land use codes in Category E1 of the Table below being for primary production, other than sugar cane, grazing and livestock.

Category F – Sugar Milling: Land used for the Pioneer, Kalamia, Inkerman and Invicta sugar mills and predominantly used for the processing of sugar cane.

Category G –Commercial Water Business: Land used for purposes of and incidental to commercial water delivery and drainage.

- (b) The Council has identified the category in which each parcel of rateable land in the area is included, applying the criteria specified in Section A (a) above, as set out in the Table on page 4.

In the Table, "Land Use Codes" means 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 2014.

- (c) Under Chapter 4, Part 5 of the Local Government Regulation 2012, the Council advises as follows –

- (i) The categories of rateable land in the Shire and the criteria by which the land is categorised is outlined in Section A(a) above;
- (ii) The category in which the land to which the rate notice applies is shown on the rate notice;
- (iii) The category in which the land is included was identified by the Burdekin Shire Council;
- (iv) If owners of rateable land consider their land should have been included in another category, they may object against that categorisation by lodging with the Chief Executive Officer, Burdekin Shire Council, a notice of objection in the prescribed form within thirty (30) days of the date of issue of the rate notice (forms are available through Council's Rates Section);

- (v) The only ground for objecting is that the owner considers the land should belong to a different rating category;
- (vi) The owner is liable to pay the amount in the rate notice even if the owner gives an objection notice;
- (vii) If the rating category of the owner's land is changed because of the objection, the rates will be adjusted at that time;
- (viii) If the objection to categorisation is not allowed, the Chief Executive Officer will advise the landowner of the decision and will also advise the landowner they may appeal the decision in the Land Court;
- (ix) The making of an objection, or the starting of an appeal, does not stop the levying and recovery of rates on the land; and
- (x) Postal address of the Chief Executive Officer, Burdekin Shire Council is PO Box 974, AYR Q4807.
- (d) Differential general rates are hereby made and levied on the unimproved value (UV) or site value (SV) of all rateable land in the Shire included in the specified category as set out hereunder :-
- | | |
|---|--|
| Category A – RESIDENTIAL | 1.284 cents in the \$ on the value of the land. |
| Category B – COMMERCIAL & INDUSTRIAL | 1.339 cents in the \$ on the value of the land. |
| Category B1 – DRIVE-IN SHOPPING CENTRES | 1.877 cents in the \$ on the value of the land. |
| Category C – GRAZING & LIVESTOCK | 2.325 cents in the \$ on the value of the land. |
| Category D – RURAL SUGAR CANE | 3.747 cents in the \$ on the value of the land. |
| Category E – RURAL OTHER | 2.073 cents in the \$ on the value of the land. |
| Category E1 – PRIMARY PRODUCTION | 2.635 cents in the \$ on the value of the land. |
| Category F – SUGAR MILLING | 27.903 cents in the \$ on the value of the land. |
| Category G - COMMERCIAL WATER BUSINESS | 71.911 cents in the \$ on the value of the land. |

B. Limitation of Increase in Rates Levied

The Council has not resolved to exercise the powers conferred under Local Government Regulation 2012 Section 116 – Limitation of increase in rates or charges levied.

C. Minimum General Rates

Local Government Regulation 2012 Section 77 provides that *"The local government may identify parcels of rateable land to which a minimum amount of general rates applies in any way the local government considers appropriate"*.

Council also has power, where differential general rates are made and levied, to apply a different level of minimum general rate for each category of land.

The Council considers that the following minimum general rates are reasonable to recover Council's administrative costs and appropriate revenue for services provided by the Council to all properties irrespective of their rateable value, and which lend themselves to recovery of rates by a minimum general rate.

The following minimum general rates shall apply:

Categories A, B, B1, C, D, E & E1 -	\$ 952
Category F -	\$15,762
Category G -	\$ 2,668

TABLE	
COLUMN 1	COLUMN 2
Category	Identification
A - RESIDENTIAL	<p>Land having any of the following Land Use Codes excluding property numbers 1872, 6214, 6215, 6220, 6221, 6781, 6782, 12390, 12391, 12463 to 12465 and 12580 to 12594:-</p> <p>01 - Vacant Urban Land; 02 - Single Unit Dwelling; 03 - Multiple Dwelling (Flats); 04 - Large Homesite – Vacant (less than 10ha); 05 - Large Homesite – Dwelling; 06 - Outbuilding; 08 – Building Units; 09 - Group Title; 21 – Residential Institutions (Non-Medical Care); 72 - Residential Subdivisions; 97 - Welfare Homes/Institutions.</p>
B - COMMERCIAL & INDUSTRIAL	<p>Land having any of the following Land Use Codes including property numbers 1872, 6214, 6215, 6220, 6221, 6781, 6782, 12390, 12391, 12463 to 12465 and 12580 to 12594:-</p> <p>07 – Guest House/Private Hotel; 10 - Combined Multi-Dwelling & Shops; 11 – Shop - Single; 12 - Shops - Shopping Group (more than 6 shops); 13 - Shopping Group (2 to 6 shops); 14 - Shops - Main Retail; 15 - Shops - Secondary Retail; 16 - Drive-in Shopping Centres (gross floor area less than 4,500 m2); 17 - Restaurant; 18 - Special Tourist Attraction; 19 – Walkway; 20 - Marina; 22 – Car Park; 23 - Retail Warehouse; 24 - Sales Area Outdoor; 25 Offices; 26 - Funeral Parlours; 27 - Hospitals, Conv. Homes (Medical Care) (Private); 28 – Warehouses & Bulk Stores; 29 – Transport Terminal; 30 - Service Station; 31 - Oil Depots; 32 – Wharves; 33 - Builders' Yard/Contractors' Yard; 34 Cold Stores - Iceworks; 35 General Industry; 36 - Light Industry; 37 – Noxious/Offensive Industry; 38 - Advertising - Hoarding; 39 – Harbour Industries; 40 – Extractive; 41 - Child Care; 42 - Hotel/Tavern; 43 - Motel; 44 – Nurseries; 45 - Theatres and Cinemas; 46 - Drive-in Theatre; 47 - Licensed Clubs; 48 - Sports Clubs/Facilities; 49 - Caravan Parks; 50 - Other Clubs Non-Business; 51 - Religious; 52 - Cemeteries; 53 - Secondary Land Use Code for Commonwealth ownership; 54 - Secondary Land Use Code for State ownership; 55 - Library; 56 - Showgrounds/Racecourses/Airfields; 57 – Parks and Gardens; 58 - Educational; 59 - Secondary Land Use Code for Local Authorities; 90 - Stratum; 91 - Transformers; 92 - Defence Force Establishments; 96 - Public Hospital; 99 - Community Protection Centre.</p>
B1 - DRIVE-IN SHOPPING CENTRES	<p>Land having any of the following Land Use Codes:-</p> <p>16 - Drive-in Shopping Centres (gross floor area 4,500 m2 or greater).</p>
C - GRAZING & LIVESTOCK	<p>Land having any of the following Land Use Codes :-</p> <p>60 - Sheep Grazing - Dry; 61 - Sheep Breeding; 64 - Cattle Grazing – Breeding; 65 - Cattle Breeding and Fattening; 66 Cattle Fattening; 67 Goats; 68 - Dairy Cattle – Quota Milk; 69 Dairy Cattle – None Quota Milk; 85 Pigs; 86 - Horses; 87 – Poultry, 89 – Animals Special.</p>

D - RURAL - SUGAR CANE	<p>Land having any of the following Land Use Codes:-</p> <p>75 - Sugar Cane.</p>
E - RURAL – OTHER	<p>Land (less than 20ha) having any of the following Land Use Codes:-</p> <p>70 - Cream; 71 – Oil Seeds; 73 - Grains; 74 – Turf Farms; 76 - Tobacco; 77 - Cotton; 78 - Rice; 79 - Orchards; 80 - Tropical Fruits; 81 – Pineapple; 82 - Vineyards; 83 - Small Crops and Fodder Irrigated; 84 - Small Crops Fodder Non-Irrigated; 88 - Forestry and Logs; 93 - Peanuts; and also 04 - Large Homesite – Vacant (10ha or greater); 94 - Vacant Rural Land; 95 - Reservoir, Dam, Bores (excluding property numbers contained in Category G.</p>
E1 - PRIMARY PRODUCTION	<p>Land (20ha or greater) having any of the following Land Use Codes:-</p> <p>70 - Cream; 71 – Oil Seeds; 73 - Grains; 74 – Turf Farms; 76 - Tobacco; 77 - Cotton; 78 - Rice; 79 - Orchards; 80 - Tropical Fruits; 81 – Pineapple; 82 - Vineyards; 83 - Small Crops and Fodder Irrigated; 84 - Small Crops Fodder Non-Irrigated; 88 - Forestry and Logs; 93 - Peanuts.</p>
F - SUGAR MILLING	<p>Land having any of the following Property Numbers:-</p> <p>10565, 10566, 10567 and 10569</p>
G – COMMERCIAL WATER BUSINESS	<p>Land having any of the following Property Numbers:-</p> <p>2400, 2568, 2577, 2588, 2788, 2921, 8597, 8750, 9013, 14387 and 16723.</p>

The above minimum general rate provisions shall not apply to any land under the ownership of the North Burdekin Water Board and the South Burdekin Water Board and used for channel and ancillary Water Board purposes.

D. Rebates and Concessions

(a) Remission of Rates and Charges

It is the Council's policy to provide assistance by way of a remission of rates to eligible pensioners who comply with the policies of Council as identified hereunder.

Council Remission

For the year ended 30 June 2015 a bona fide pensioner, who is in receipt of a full pension/allowance, who produces a Pensioner Concession Card from Centrelink or a Pensioner Concession Card or a Repatriation Health Card – For All Conditions issued by the Department of Veteran Affairs, will be allowed a rates remission on property which is the principal place of residence of the pensioner and is owned by the pensioner. This policy shall also extend to bona fide pensioners who either have another bona fide pensioner(s) residing with them under the same roof or have any other person or persons earning an income residing under the same roof and to War Widows who are the holders of a Gold Card.

Such rates remission to be calculated as **half the sum** of the relevant General Rates, Water Charges, Sewerage Charges, Septic Charges, and CBD 2 Separate Charge (excluding Waste Charges, Environment Separate Charge, Alva Beach Rural Fire Brigade, Clare Rural Fire Brigade, Mount Kelly Rural Fire Brigade, Scott Rural Fire Brigade, Wunjunga SBS Translator Special Charge and Emergency Management, Fire and Rescue Levy) in respect of a bona fide full pensioner(s) to the maximum allowable rates remission set at **\$342**.

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

A remission shall be allowed to a bona fide pensioner who is in receipt of a pension/allowance, who produces a Pensioner Concession Card from Centrelink or a Pensioner Concession Card or a Repatriation Health Card – For All Conditions issued by the Department of Veteran Affairs, and who occupies a dwelling in respect to which a **life tenancy** has been granted by way of Will only and providing there is no provision in the Will which relieves the life tenant of the obligation to pay the rates and charges levied in respect of the property and providing such property is the principal place of residence of the pensioner.

A remission shall be allowed to a bona fide pensioner who is a **resident of an Institution caring for the aged**, including hospitals and Blue Nursing Units, or is in **family care** irrespective of whether or not the principal place of residence is occupied on a paid tenancy basis.

Applications for remission of rates and charges by qualifying applicants who own relevant properties on 1 July 2014 are to be dealt with in the following manner:

- a. For existing bona fide Pensioners, the details currently held continue to be used for annual verification with Centrelink/Department of Veteran Affairs; and
- b. For new bona fide Pensioners or Pensioners requesting Council remission due to special circumstances, an annual application is required to be made and received.

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

A remission granted pursuant to this section is only applicable for the period of time that the applicant 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 year, a supplementary rates notice will be issued to the 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 2015, 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**. Notwithstanding the provisions of this clause, eligible pensioners will be entitled to the State Government subsidy up to an amount of \$200, even if Council rates are not paid by the Due Date.

Donations' Policies :

For each financial year in the sewerage areas of Ayr, Brandon and Home Hill, donations equivalent to 90% of the remission of half 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 will be made to the relevant community organisations immediately upon payment in full, together with arrears if any, of all levied rates and charges. The Council may, in 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. The Council's policy governing the consideration of any application for relief on the grounds of hardship is currently as follows :-

- A. An applicant will be eligible for consideration of rates remission on the grounds of financial hardship upon complying with the following criteria:-
- (i) 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
 - (ii) Payment of rates by the applicant would cause financial hardship within the next twelve (12) months;
- B. 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;
- C. For ratepayers experiencing difficulties with payment of rates, the Council may consider allowing delayed payment of rates and any arrears 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.

E. Waste Service**1.0 DEFINITIONS**

'Authorised Officer' means a person authorised under the *Environmental Protection Act 1994*.

'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, cafe, 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, show ground 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.

'Special Event' refers to a community event held by a charitable or non-profit community group.

'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/Access Charges' means the charges set by Council in this Revenue Statement.

2.0 DOMESTIC SERVICES

2.1 General

Only bins supplied by Burdekin Shire Council are eligible for Council's collection service. The Council may impound 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;
- 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. A Waste Access Charge shall be levied on each rateable property without an existing refuse service in certain rating categories. Refer to Section 8.0.

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.

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 the number of mobile green waste bins as determined by Council's authorised officer, serviced at least once per fortnight.

Council's authorised officers will determine the minimum refuse services that the owner must provide.

Residential Unit attached to Commercial/Industrial Premises

Council's authorised officers will determine the waste services for residential unit/s. The commercial/industrial portion of the premises shall receive a commercial/industrial service (refer to Commercial/Industrial Requirements).

2.5 Residential Premises not within the Defined Service Area

Residents occupying land within the Shire that is outside the defined service area, and therefore not receiving a regular waste collection service, 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.

Where council has been notified that a private contractor undertakes waste collection services and the general waste service is cancelled as per section 6.3, waste charges levied will consist of the relevant recycling service component as detailed in the revenue statement.

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

4.0 CHARITIES AND COMMUNITY GROUPS

Council's authorised officers may grant an exemption, refund, or part refund on payments for waste service charges or for a waste service charge for a 'special event' by charities and non-profit community groups meeting the following criteria:

- The organisation must be based in and provide services to the residents of the Burdekin Shire.
- A charity and non-profit community group includes:
 - Church, ministry and church-administered institutions for non-profit and charitable purposes,
 - Scouts and Girl Guides,
 - Veteran and War Widow Associations,
 - Voluntary, non-profit community and welfare organisations,
 - Volunteer bush fire brigades, and
 - Voluntary sporting organisations.
- Organisations that hold a commercial liquor licence or gaming licence do not qualify for an exemption.
- Organisations, the main activity of which is the responsibility of another level of government, do not qualify for an exemption.

5.0 BIN ENCLOSURES

Refer to Council's Waste Management Planning Scheme Policy for more information.

6.0 GENERAL ISSUES

6.1 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 six months.

6.2 Lost or stolen bins

The replacement of lost or stolen bins will be at the discretion of the Manager Environment and Health.

The owner of the lost or stolen bin is to make a Police report in accordance with the Procedure for Lost and/or Stolen Bins.

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

6.3 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 a waste and recycling service from a private contractor.

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

6.4 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.

6.5 Assessment of bin quota/service level

Council's authorised officers have the discretion to amend waste management services depending on the needs of the residents and the waste generated.

6.6 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.

6.7 Variations under this Policy

The Manager Environment and Health will assess written requests for an exemption, refund, part refund or variation under the Waste Management Policy.

6.8 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 not located near trees, parked cars or other obstacles that may prevent the truck from emptying the bins.
- 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 will apply.
- 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.

When three (3) notices of contamination are issued, in a financial year the service may be suspended either for:

- (i) initially for one (1) month;
- (ii) for three (3) months if a further three (3) notices are left; or
- (iii) permanently,

at the discretion of the Manager Environment and Health.

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

7.0 BIN CHARGES

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

7.1 Consistent commencement of charges

- a) 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.
- b) 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. The backdating of charges will be for a maximum of one year.

7.2 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 and the land is unoccupied; or
- b) Upon supply of written evidence (eg. 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	\$386
240L Rural Residential 2 Bin Service	\$486
140L Residential 3 Bin Service	\$440
240L Residential 3 Bin service	\$540
240L Commercial 2 Bin Service	\$424
240L Commercial 3 Bin Service	\$478
140L Multiple Residential 2 Bin Service	\$386
240L Multiple Residential 2 Bin Service	\$486
Multiple Residential Green Waste Service as determined by Council authorised officer and in proportion to residences serviced	
Additional 140L Residential Refuse Bin	\$315
Additional 240L Residential Refuse Bin	\$415
Additional 240L Commercial Refuse Bin	\$332
Additional Residential Recycle Bin	\$ 71
Additional Commercial Recycle Bin	\$ 92
Additional Green Waste Bin	\$ 54

8.0 WASTE ACCESS CHARGE

A Waste Access Charge of **\$15.50** shall be levied on each rateable property without an existing refuse service in Category A (Residential), Category C (Grazing & Livestock), Category D (Rural Sugar Cane), and Category E (Rural Other) and Category E1 (Primary Production) for access to free sorted domestic dumping at Landfill and Transfer Stations.

F. Sewerage Scheme

Council is applying partial cost recovery, including a reasonable return on capital, as the basis for utility charges.

A sewerage charge will be levied on each rateable property, both vacant and occupied, that Council has or is able to provide with sewerage services and identified hereunder.

The sewerage charge is set to recover all of the costs associated with the provision of sewerage and waste water services provided by Council in the financial year. These costs include loan interest, depreciation and the cost of on-going maintenance and operation of the system, including treatment plant operations.

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 the Council is prepared to sewer. A parcel of land shall be deemed to be within a sewerage area if the 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 two 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, show room, 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 **\$494** 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 **\$494** for a full year shall be made.

A charge of **\$494** 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 **\$494** 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 **\$494** 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 **\$494** shall be made for each water closet pan and/or each 1800mm 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 **\$494** shall also apply in respect of three wall urinals or part thereof.
- (e) Notwithstanding the above, a charge of **\$494** shall be made for the first three and a charge of **\$247** for subsequent water closet pans and/or each 1,800 mm of urinal and 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 the Council may determine by resolution.

Schedule

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

- (f) A charge of **\$494** 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 **\$494** which equates to **\$296.40** shall apply. Provided that approval of the Council is received to dispose of the effluent as aforesaid. Provided also that the Council shall apply an infrastructure contribution charge to be set as a General Charge by resolution of the 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 the Council's Sewerage System be based on one-third (to the next) of the sum of the number of water closet pans plus each 1800mm of urinal installed for use at the premises at the rate of **\$494** per water closet pan.

G. Water Supply Scheme

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

- o Establishment of a charging system more closely aligned to equitable user pays principles;
- o 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 is applying partial full cost recovery, including a reasonable return on capital, as the basis for utility charges.

Council has adopted a two-part water pricing regime with an annual base allowance of zero kilolitres per meter for a minimum access charge of **\$406**.

- (a) The Council has resolved to introduce a consistent water charging regime for the provision of water and makes water charges on the bases set out below to be levied on all land within the Water Area as described below.

The Water Area shall consist of:

All land situated in the Shire to which the 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. A parcel of land shall be deemed to be within a water area if the Council is prepared to supply water to any part of the land.

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

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

- (b) The basis of the water charges in the Water Area shall be: -
- (i) a minimum access charge; and
 - (ii) a consumption charge for each kilolitre consumed as registered by a meter installed by Council.
- (c) Except as hereinunder provided, a minimum access charge of **\$406** shall be payable in respect of a water connection to any land and building (or part thereof) or other structure whether occupied or not and a minimum access charge of **\$406** shall be payable in respect of every parcel of vacant land separately valued for rating purposes to which the water supply is or is not connected.
- (d) 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, a minimum access charge of **\$406** shall be payable in respect of each and every individual metered water connection point.
- (e) 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, a minimum access charge of **\$406** shall be payable in respect of each Lot as if each Lot was provided with an individual metered water connection point.
- (f) The minimum access charge shall be payable from the date of registration of the community titles scheme and shall be payable by the owner.
- (g) Notwithstanding Clause (c) above, in respect of any land connected to the Groper Creek Water Supply Scheme, the minimum access charge of **\$406** shall not be payable until such time as any land or building (or part thereof) commences to draw water from the water supply scheme.
- (h) A **pro rata charge** based on **\$406** per annum for all land situated in the Water Area shall apply in respect of any parcel of land to which water 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.
- (i) A building, any part of which is separately occupied or capable of being separately occupied, shall be levied with a minimum access charge in respect of each and every individual metered water connection point, provided the building is in single title ownership.
 - (j) Where more than one building is erected on a parcel of land, one of which may be used for residential purposes and any others for business purposes, one minimum access charge shall be levied on such parcel of land in respect of each and every individual metered water connection point provided.
- (k) Council does not levy a minimum access charge in respect of fire hose reels.

Consumption Readings and Charges

- (l) Water meters are read twice per year in October/November (half year reading) and May/June (end of year reading).

Consumption Charges for Water Consumed in the 2013/2014 Financial Year:

- (m) Water consumed between the May/June 2013 reading and May/June 2014 reading will be deemed to have been consumed in the 2013/2014 financial year and a consumption charge shall apply based on the charge made at the Budget Meeting for the 2013/2014 financial year.

Consumption Charges for Water Consumed in the 2014/2015 Financial Year:

- (n) A consumption charge shall apply for each kilolitre consumed as registered by a meter installed by the Council in respect of water consumed in the 2014/2015 financial year.

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.

- (o) Water consumed between the May/June 2014 reading and May/June 2015 reading will be deemed to have been consumed in the 2014/2015 financial year and the charge for all water supplied to any land or structure, building or place for which a consumption charge is to be levied shall be based on the following -

For water usage up to and including 1,000,000 litres - **16 cents** per 1,000 litres.

For water usage above 1,000,000 litres - **80 cents** per 1,000 litres.

- (p) The charge for consumption shall be payable in addition to the minimum access charge.
- (q) 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.

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 (o) above.

- (r) 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.

- (s) The Council intends to undertake two water meter readings per year based on the current format of October/November and May/June as an initial frequency and increased readings be considered as consumption trends and predictions are identified accurately and with confidence. Following the October/November meter reading a consumption charge (if applicable) shall be levied on the landowner based on the relevant consumption charges for water consumed in that financial year. Following the May/June meter reading, a consumption charge shall be levied on the landowner based on the relevant consumption charges. The calculation of the latter consumption charge will take into account total consumption and the levy of previous charges, if any.
- (t) If any meter in use ceases to register or is reported by an officer of the 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.
- (u) 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 the Council, will determine the basis for charging consumption charges. His determination, entirely in his discretion, shall be made either upon the basis of annual consumption over the previous three year period or where there is not a history of consumption water charges prior to detection of the leak, and where the Chief Executive Officer is satisfied as to the bona fides of the claim, on the basis that the Chief Executive Officer shall reduce the consumption charges up to an amount of 50% of the amount otherwise payable

H. Environment Separate Charge

The Environment Separate Charge to meet the ongoing and proposed funding commitments towards environment improvement and natural resource conservation initiatives shall be **\$30** and shall apply equally to all rateable assessments.

I. CBD 2 Separate Charge

The CBD 2 Separate Charge to meet the ongoing payment of interest on and redemption of any instalments in respect of any loan money borrowed for or in respect of cost of constructing and implementing Stage 2 of the CBD Revitalisation Project shall be **\$10-03** and shall apply equally to all rateable assessments per annum **until 2014/15**.

J. Wunjunga SBS Translator Special Charge

The Wunjunga SBS Translator Supply Special Charge to meet the ongoing cost of repairs, maintenance and electricity supply to the SBS television translator shall be **\$4-07**. The benefited area is defined in a schedule of benefited properties (held by Council's Rates office).

K. Clare Rural Fire Brigade Special Charge

The Clare Rural Fire Brigade Special Charge shall be **\$5** and will be levied on all rateable land within the area marked on Plan No. RF0463 (held by Council's Rates office) for the purposes of raising funds for the Clare Rural Fire Brigade. Funds collected are for the purpose of contributing to the purchase and maintenance of equipment and infrastructure by the Brigade. The Council is of the opinion that all land within the area receives a special benefit from those activities. The levy is based on the requirements of the Brigade as set out in its budget and agreed to annually by the Council.

L. Mount Kelly Rural Fire Brigade Special Charge

The Mount Kelly Rural Fire Brigade Special Charge shall be \$35 and will be levied on all rateable land within the area marked on Plan No. RF2009 (held by Council's rates office) for the purposes of raising funds for the Mount Kelly Rural Fire Brigade. Funds collected are for the purpose of contributing to the purchase and maintenance of equipment and infrastructure by the Brigade. The Council is of the opinion that all land within the area receives a special benefit from those activities. The levy is based on the requirements of the Brigade as set out in its budget and agreed to annually by the Council.

M. Scott Rural Fire Brigade Special Charge

The Scott Rural Fire Brigade Special Charge shall be \$50 and will be levied on all rateable land within the area marked on Plan No. RF0425 (held by Council's Rates office) for the purposes of raising funds for the Scott Rural Fire Brigade. Funds collected are for the purpose of contributing to the purchase and maintenance of equipment and infrastructure by the Brigade. The Council is of the opinion that all land within the area receives a special benefit from those activities. The levy is based on the requirements of the Brigade as set out in its budget and agreed to annually by the Council.

N. 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.

O. Overdue Rates and Charges

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

P. 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 at daily rests. The interest rate will be the maximum rate prescribed in the Local Government Regulation 2012.

Q. 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 from a previous financial year.

R. 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 the 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.

S. 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, the Council shall by resolution fix a fee for the commercial or other voluntary supply and acquisition of goods and services.

END

Debt Policy

Commencement Date: 1 July 2014

Function: Financial Management

RESPONSIBILITIES

Policy Owner	<i>Director - Corporate & Community Services</i>
Policy Contact	<i>Manager – Financial Services</i>
Approval Authority	<i>Council</i>
Next Review Date	<i>1 June 2015</i>

REVISION HISTORY

Rev	Status	Date	Approver / Meeting	Resolution / Document No.
0	<i>Approved</i>	<i>9 July 2013</i>	<i>Council Budget Meeting</i>	
1	<i>Revised Draft</i>	<i>4 June 2014</i>		

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

- 3.1. 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.
- 3.2. 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.
- 3.3. It is Council's intention to fully fund depreciation which is a significant source of funding.
- 3.4. Council will not use long-term debt to finance operating activities or recurrent expenditure.
- 3.5. 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.
- 3.6. 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.
- 3.7. 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.

Planned Borrowings

Planned borrowings for asset acquisition and replacement for the current financial year and the next nine financial years are as follows:

Year of Borrowing	Function	Amount	Term
30/06/2015	Waste	\$2,000,000	4 years
30/06/2016	General	\$550,000	10 years
30/06/2017	General	\$1,000,000	10 years
30/06/2018	General	\$530,000	10 years
30/06/2019	General	\$1,030,000	10 years
30/06/2019	Waste	\$2,000,000	4 years
30/06/2020	General	\$1,880,000	10 years
30/06/2021	General	\$1,440,000	10 years
30/06/2022	General	\$1,660,000	10 years
30/06/2023	General	\$1,090,000	10 years
30/06/2023	Waste	\$2,000,000	4 years
30/06/2024	General	\$1,615,000	10 years

Existing Borrowings

As at 31st March 2014, Council's existing borrowings and expected terms for repayment are as follows:-

Loan	Debt Pool	Expected Loan Term
CBD Revitalisation 2	FRDP	0.14
Roadworks 4	FRDP	0.49
Waste	FRDP	1.16
SES	3 Year	3.11
Drainage 2	3 Year	3.21
Drainage 3	3 Year	4.16
General	3 Year	3.30
General 2010	6 Year	6.09
General 2011	6 Year	7.15
General 2012	9 Year	7.93
General 2013	9 Year	9.14

4 LEGISLATION

Local Government Act 2009

Local Government Regulation 2012

Statutory Bodies Financial Arrangements Act 1982

Statutory Bodies Financial Arrangements Regulation 2007

Investment Policy

Commencement Date: 1 July 2014

Function: Financial Management

RESPONSIBILITIES

Policy Owner	<i>Director Corporate & Community Services</i>
Policy Contact	<i>Manager Financial Services</i>
Approval Authority	<i>Council</i>
Next Review Date	<i>1 June 2015</i>

REVISION HISTORY

Rev	Status	Date	Approver / Meeting	Resolution / Document No.
0	<i>Adopted</i>	<i>9 July 2013</i>	<i>Council Budget Meeting</i>	
1	<i>Draft</i>	<i>4 June 2014</i>	<i>Council Budget Meeting</i>	

1 PURPOSE

The purpose of this policy is to maximise earnings from authorised investments of surplus funds after assessing market and minimising risks.

2 SCOPE

This policy applies to investment of surplus funds by the Manager Financial Services within Council's risk philosophy.

3 EXCEPTIONS

Not applicable

4 DEFINITIONS

Definitions are contained within the applicable legislation.

5 POLICY STATEMENT

Council's philosophy for investments is to protect the capital value of investments, with the objective of maximising returns, through an active investment strategy within the overall risk philosophy.

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
- Maintaining documentary evidence of investments
- No more than 30% of Council's investments will be held with one financial institution or one fund manager for investments outside of Queensland Treasury Corporation

6 OBJECTIVES

Council's investment objectives are to meet or exceed the fair value for each investment, as measured by Queensland Treasury Corporation's Fair Value Calculator.

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
- Interest rate offered

8 PROCEDURES

Procedures are evidenced by the investment documents.

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

Documentary evidence of investments



2014/2015 Revenue Policy

Commencement Date: 1 July 2014

Function: Financial Management

RESPONSIBILITIES

Policy Owner	<i>Director – Corporate & Community Services</i>
Policy Contact	<i>Manager – Financial Services</i>
Approval Authority	<i>Council</i>
Next Review Date	<i>1 June 2015 (12 months)</i>

REVISION HISTORY

Rev	Status	Date	Approver / Meeting	Resolution / Document No.
0	<i>Adopted</i>	<i>09/07/2013</i>	<i>Council Budget Meeting</i>	
1		<i>10/06/2014</i>	<i>Council Meeting</i>	

1 PURPOSE

The Revenue Policy identifies the principles that Council intends to apply in the preparation and adoption of the 2014/2015 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
- setting cost-recovery fees.

This policy also addresses—

- the purpose for concessions,
- the extent to which physical and social infrastructure costs for a new development are to be funded by charges for the development, and
- the amount of each reserve to be kept in the operating fund and the way in which the local government intends to ensure funding is available to support the purpose of each reserve.

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
- 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.
- In the case of sugar milling operations, Council has taken into account that the increased costs of infrastructure associated with maintaining and upgrading roads including tramway corridors, cane sidings and other infrastructure associated with these operations, contribute to Council's costs in maintaining and upgrading the standards of roads within the Burdekin Shire.
- In the case of commercial water supply business, Council has taken into account that the existence of (predominantly) above-ground water delivery and drainage infrastructure within or adjacent to road reserves impacts directly on Council roads and associated drainage, and contributes particularly to Council's costs in maintaining and upgrading the standard of roads and drainage.
- 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 has formed the opinion, following the release of the Department of Natural Resources and Mines valuations of land report, which became effective on 1 July 2014, that the valuations at that time would lead to rating inequities and a distortion of relativities in the amount of rates paid in various areas of the Shire, if only one general rate was adopted.

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, and 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 the 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. In such cases, Council acknowledges that the property valuation is a fair indicator of the general rating burden to be met by that property;
- 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 acknowledges this circumstance as unfair or inequitable to the other differential rating categories and accordingly will manually intervene to produce at least up to a one percent (1%) increase in the rating burden for that category over the previous year;
- Council intends the Rural Other and Primary Production category rates in the dollar to gradually approach but not surpass the Rural Sugar Cane category rate in the dollar, thus reducing a perceived inequity between the agricultural categories;
- Council intends to review the rates in the dollar of all categories especially the Commercial & Industrial and Drive-in Shopping Centre Categories, to ensure a fair and equitable contribution to the general rate.

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.

The Council further considers that the benefit received by each property within the differential rating categories is substantially equal.

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 monthly), on rates and utility charges that remain outstanding immediately after the due date for payment on the rates assessment 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 relief on the grounds of hardship
- Remission of rates and charges 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 outstanding 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 setting cost-recovery fees

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)*.

The regulated infrastructure charges schedule enables Council to fund the establishment cost of trunk infrastructure associated with those trunk infrastructure networks covered by the Priority Infrastructure Plan. This is achieved through the levying of regulated infrastructure charges on development.

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

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

4.6 Operating fund reserves

Council currently maintains seven (7) reserves within its operating fund. The reserves and projected amounts held at 30 June 2014 are:

Reserve	Projected amount (\$) held at 30 June 2014
<i>Future Capital Sustainability Reserve</i>	10,856,846
<i>Constrained Works Reserve</i>	1,251,271
<i>Carryover Capital Works Reserve</i>	212,939
<i>Sewerage Reserve</i>	3,480,551
<i>Water Reserve</i>	1,599,215
<i>Recurrent Maintenance Reserve</i>	3,103,640
<i>Capital Maintenance Reserve</i>	33,336

During its budget deliberations, Council examines the purposes of its reserves to ensure that the reserves are still required for their stated purpose. Those reserves that are intended to be ongoing will be supported by transfers from operations and these transfers will be included in Council's adopted budget.

5 PROCEDURES

Procedures arising from this policy are contained in Council's Revenue Statement for 2014/2015.

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.

END

Budget at a Glance

<u>Rates and Charges</u>	2013/14	2014/15
General Rate (Cents in the Dollar)		
Category A - Residential	1.189	1.284
Category B - Commercial & Industrial	1.153	1.339
Category B1 - Drive-In Shopping Centres	-	1.877
Category C - Grazing & Livestock	2.116	2.325
Category D - Rural Sugar Cane	3.551	3.747
Category E - Rural Other	1.968	2.073
Category E1 - Primary Production	-	2.635
Category F - Sugar Milling	26.431	27.903
Category G - Commercial Water Business	68.119	71.911
Minimum General Rate		
Category A - Residential	\$894.00	\$952.00
Category B - Commercial & Industrial	\$894.00	\$952.00
Category B1 - Drive-In Shopping Centres	-	\$952.00
Category C - Grazing & Livestock	\$894.00	\$952.00
Category D - Rural Sugar Cane	\$894.00	\$952.00
Category E - Rural Other	\$894.00	\$952.00
Category E1 - Primary Production	-	\$952.00
Category F - Sugar Milling	\$14,800.00	\$15,762.00
Category G - Commercial Water Business	\$2,505.00	\$2,668.00
Waste Service Charges		
140L Rural Residential 2 Bin Service	\$375.00	\$386.00
240L Rural Residential 2 Bin Service	\$472.00	\$486.00
140L Residential 3 Bin Service	\$427.00	\$440.00
240L Residential 3 Bin service	\$524.00	\$540.00
240L Commercial 2 Bin Service	\$411.00	\$424.00
240L Commercial 3 Bin Service	\$463.00	\$478.00
140L Multiple Residential 2 Bin Service	\$375.00	\$386.00
240L Multiple Residential 2 Bin Service	\$472.00	\$486.00
Additional 140L Residential Refuse Bin	\$306.00	\$315.00
Additional 240L Residential Refuse Bin	\$403.00	\$415.00
Additional 240L Commercial Refuse Bin	\$322.00	\$332.00
Additional Residential Recycle Bin	\$69.00	\$71.00
Additional Commercial Recycle Bin	\$89.00	\$92.00
Additional Green Waste Bin	\$52.00	\$54.00

<u>Rates and Charges</u>	2013/14	2014/15
Waste Access Charge	\$15.00	\$15.50
Sewerage Charge	\$475.00	\$494.00
Water Charge	\$387.00	\$406.00
Water Consumption Charge (cents per 1,000L)		
For usage up to 1,000,000 litres	\$0.15	\$0.16
For usage above 1,000,000 litres	\$0.75	\$0.80
Environment Separate Charge	\$30.00	\$30.00
CBD 2 Separate Charge (until 2014/15)	\$10.03	\$10.03
Wunjunga SBS Translator Special Charge	\$4.07	\$4.07
Alva Beach Rural Fire Brigade Special Charge	\$30.00	\$0.00
Clare Rural Fire Brigade Special Charge	\$20.00	\$5.00
Mount Kelly Rural Fire Brigade Special Charge	\$35.00	\$35.00
Scott Rural Fire Brigade Special Charge	\$50.00	\$50.00
Due Date for Payment	30 Days	30 Days
State Government Pensioner Subsidy (maximum)	\$200.00	\$200.00
Council Pensioner Remission (maximum)	\$342.00	\$342.00
Interest charged on overdue rates	11.00%	11.00%

Council delivers sustainable budget

Burdekin Shire Council has today delivered a sustainable \$67 million budget despite significant cost impacts.

Mayor Bill Lewis said the total budgeted rates and charges increase compared to last year's Budget was 5.5 per cent.

"This is quite an achievement considering the major cost impacts on this year's Budget," he said.

"This Shire has about \$592 million worth of assets that will need to be replaced at some stage and we have to fund that replacement.

"A freezing of the Financial Assistance Grant by the Federal Government, increased electricity costs, increased insurance costs, legislative requirements and a static population – have all combined to leave us with little choice in increasing rates.

"Council has spent many hours formulating this budget - we have focussed on the essentials and tried our best to keep the rate rises to a minimum.

"The average general rate has increased 6.5 per cent, waste service charge is up 3 per cent, sewerage is up 4 per cent and the water access charge has risen by 5 per cent."

Cr Lewis said all Council funds were balanced or had operating surpluses which demonstrated the organisation's sustainability.

"I believe this Budget is a good balance between the competing needs of maintaining our assets and infrastructure and the delivery of services and programs to the community," he said.

"Sustainability must also raise the issue of affordability and I have already flagged a review of the level of infrastructure assets and levels of service.

"In addition to this, we are focussing efforts on other cost-saving measures, such as energy efficiencies and revised operating and management arrangements for the Burdekin Theatre and Burdekin Memorial Hall.

"Permanent savings can be made by opting out of services or reducing service levels, but these are more difficult decisions as they affect our ratepayers and the community.

"The 2014-15 Budget includes approximately \$45 million in operational expenditure (including about \$10.2 million in depreciation and amortisation) and capital expenditure of approximately \$20.5 million.

"We are expecting to borrow \$2 million and our expected external debt level will be \$7.94 million."

Some of the major projects include the following:

- Allocation of \$9.6 million for maintenance and capital works on roads, drainage and reseals.
- An allocation of \$3.8 million for flood-damaged restoration works approved under the Natural Disaster Relief and Recovery Arrangements and funded by the State and Commonwealth.
- Continuation of an eight-year program to provide kerbing and channelling and bitumen widening to urban streets that do not require major underground drainage at a cost of \$1.17 million.
- Drainage projects totalling \$820,000 including Spiller Street and Clayton Street in Ayr.
- Construction of Stage 2 of the Burdekin Rural Multi Tenant Service Centre (PCYC) with State Government funding \$650,000.
- Completion of the dual purpose cyclone shelter at the Ayr Showgrounds with total State Government funding of \$2.7 million.
- Provision for street lighting \$515,000.
- Sewerage projects of \$900,000 including the continuation of the sewerage pipe relining, refurbish the Ayr Waste Water Treatment Plant Primary Clarifier, survey and design of the Ayr No 1 Sewerage Pump Station Rising Main duplication, and general refurbishment of the sewerage pump stations.
- Water projects include general refurbishment of assets at \$300,000.
- Waste infrastructure projects include a new Kirknie Road Landfill Cell Liner \$2 million, the installation of a second bin at Home Hill Transfer Station (\$50,000) and boom gates at Ayr Transfer Station (\$25,000).
- Continue program of targeted improvement to playground equipment and park furniture \$155,000.
- Upgrade Columbarium including roof cover, concrete work and access path \$70,000.
- Refurbish Ayr Pool on the basis of grant funding being provided - \$2 million
- Refurbish Millaroo Pool - \$50,000
- Support for welfare and community. Funding up to an estimated \$688,000 will be distributed to various community organisations through grants, in-kind services and rebates.

Media contact: Bill Lewis on 4783 9812

Council to spend \$4.77m on road works program

The Burdekin Shire council will spend \$4.77 million on road works in this year's budget with \$2.99 million, or 63 per cent of the total road works budget, to be spent on rural roads.

Mayor Bill Lewis said the program would include \$1.17 million being spent on the kerbing, channelling and bitumen widening program.

"These works are a continuation of an eight-year program to provide kerbing and channelling and bitumen widening to urban streets that do not require major underground drainage," he said.

"There have been many streets in Ayr and Home Hill that have already been completed, but there are still more."

Cr Lewis said Council would also focus on widening and upgrading rural roads in the shire.

"We will be widening Old Clare Road, including the Plantation Creek crossing, at a cost of \$630,000," he said.

"This particular road has had quite a number of accidents and widening the crossing to dual lane should help curb any future accidents.

"Council will spend \$1.01 million on the widening or reconstruction of other rural roads such as Ivory Road, Maidavale Road, Kilrie Road, Kirknie Road and McDowell Road.

"We also have allocated \$500,000 to upgrade to bitumen standard sections of Old Home Hill Road, Porter Road, DeDomenico Road and Lena Road.

"Council will contribute \$670,000 toward Natural Disaster Relief and Recovery Arrangements projects to complete missing sections and widen roads where necessary."

Cr Lewis said \$310,000 would be spent on community footpaths.

"There are sections of footpaths that will be replaced and new ones will be constructed," he said.

"Some of the footpaths that will be worked on include Cox Street from Davenport Street to James Street, Queen Street - where a footpath will be constructed from Spiller Street to Soper Street and repairs to existing CBD footpaths - and Ninth Avenue, Home Hill, between Tenth Street and Twelfth Street.

Media contact: *Bill Lewis on 4783 9812*

Wayne Saldumbide on 4783 9911 or 0418 839 965

Drainage works to cost \$820,000

The Burdekin Shire Council will spend a total of \$820,000 on projects aimed at alleviating flooding during heavy rain.

Mayor Bill Lewis said Council had allocated additional funding to the Spiller Street drain project.

“Council has just received \$320,000 in State Government funding toward this \$800,000 project,” he said.

“This work will alleviate flooding in Queen Street during heavy rain which has been a huge issue in the past for residents and businesses in the area.

“Council will install concrete culverts and open concrete lined drains along Spiller Street and Macmillan Street to carry stormwater to the town drain.

“These works will extend from Graham Street through to Macmillan Street.

“We have already started the preparatory works by installing culverts at the intersection of Queen Street and Spiller Street.”

Cr Lewis said culverts in Clayton Street, Ayr, also would be upgraded.

Media contact: *Bill Lewis on 4783 9812*

Wayne Saldumbide on 4783 9911 or 0418 839 965

Water and sewerage assets to be refurbished

Burdekin Shire Council will spend a total of \$1.2 million refurbishing its water supply and sewerage assets this year.

Mayor Bill Lowis said Council would spend \$300,000 on the general refurbishment of water assets such as switchboards, pumps and reservoirs.

“Our sewerage assets like pumps, switchboards and manholes will receive a \$350,000 refurbishment,” he said.

“The Ayr Waste Water Treatment Plant Primary Clarifier will be upgraded at a cost of \$150,000 and we are continuing our sewer re-lining program to extend the life of our ageing sewer pipes.

“Council also will survey and design the Ayr No 1 Sewerage Pump Station Rising Main duplication at a cost of \$200,000.”

Media contact: *Bill Lowis on 4783 9812*

Wayne Saldumbide on 4783 9911 or 0418 839 965



BUDGET MEDIA RELEASE

Tuesday
June 24, 2014

Economic development vital to grow Burdekin

The Burdekin Shire Council will spend more than \$63,000 to draw more investment and grow the region's economic base in the 2014/15 financial year.

Mayor Bill Lewis said promoting the shire was essential to drawing new investment and visitors to the region.

"The Burdekin region is quite well known among the travelling public and we want to ensure more people get to know about the beauty of our Shire," he said.

"We also want investors to know that Council welcomes their interest in our Shire and will help in any way we can.

"Council is continually looking to create a sustainable future for our region and to do that we need more industries to base their businesses here."

Some of the highlights of the Economic and Community Development budget:

- \$6000 to upgrade highway promotional signage.
- \$5000 for promotion and advertising.
- \$5000 for the Burdekin Tourism Association.
- \$5000 to participate in tourism/defence expos in Townsville to promote the Burdekin.
- \$32,000 in events funding including \$17,400 in in-kind support.
- \$5000 for agribusiness/manufacturing workshops/forums.
- \$5000 for business/industry updates

Media contact: *Bill Lewis on 4783 9812*

Tony Vaccaro on 4783 9830 or 0408 194 387



BUDGET MEDIA RELEASE

Tuesday
June 24, 2014

Funds to control aquatic weeds and improve beach access

Burdekin Shire Council will spend an additional \$35,000 on controlling aquatic weeds this year, according to Mayor Bill Lewis.

Cr Lewis said Council had received the funding from NQ Dry Tropics and would continue to receive \$35,000 per financial year up until 2016/17.

“This is a great opportunity for Council to keep on top of the weeds that invade our waterways and I thank NQ Dry Tropics for their support,” he said.

“We have had ongoing issues with Salvinia, Water Hyacinth, Water Lettuce and Hymenachne clogging up our waterways and this funding will be used to tackle these sorts of problems.”

Cr Lewis said Council also would improve beach access points and dune protection signage at Alva and Wunjunga beaches.

“We have allocated \$21,000 toward these projects,” he said.

“Our beaches are well loved by our community and we want to ensure the beaches are protected so future generations can enjoy them.”

Media contact: *Bill Lewis on 4783 9812*

Beth Whitworth on 4783 9873 or 0448 361 307



BUDGET MEDIA RELEASE

Tuesday
June 24, 2014

New waste cell to extend life of Kirknie Road Landfill

Burdekin Shire Council will construct a new waste cell at Kirknie Road Landfill to extend the life of the facility.

Mayor Bill Lewis said the new cell would come at a cost of \$2 million.

“This is a lot of money, but it has to be spent to ensure there is no leakage of contaminants into our water supplies,” he said.

“The new cell, along with other initiatives aimed at increasing recycling rates and decreasing the amount of waste going to landfill, will ensure Council gets the best value from this investment.”

Cr Lewis said \$50,000 would be spent on the installation of a new bin at the Home Hill Waste Transfer Station which would increase the facility’s capacity.

“Council also is installing boom gates at the Ayr Waste Transfer Station at a cost of \$25,000,” he said.

“The boom gates will help Council to record the usage of the Ayr facility and to improve traffic flow through the facility.”

Media contact: *Bill Lewis on 4783 9812*

Beth Whitworth on 4783 9873 or 0448 361 307



BUDGET MEDIA RELEASE

Tuesday
June 24, 2014

Region's pools to receive upgrades

The Ayr Pool is set to receive a major upgrade this financial year, Mayor Bill Lewis announced today in his budget speech.

“Council has allocated \$2 million to this project, but this will be dependent on government funding being approved,” he said.

“The upgrade will be based on the results of Council’s community consultation undertaken in 2011.

“A detailed design will be completed in the first half of the financial year and once we get the funding it will be all systems go.”

Cr Lewis said other improvements such as re-roofing the storage shed (\$7000) and installing safety balustrades around the grandstand seating (\$11,165) were also included.

“Home Hill Pool also will have safety balustrades installed around the grandstand seating (\$11,165),” he said.

“The amenities block at the Home Hill Caravan Park which is beside the Home Hill Pool will be upgraded at a cost of \$85,000.

“Council has budgeted to spend \$50,000 on the refurbishment of the Millaroo Pool.”

Media contact: *Bill Lewis on 4783 9812*

Beth Whitworth on 4783 9873 or 0448 361 307

Capital Roadworks Programme 2014/2015

As at 20 June 2014

Kerb and Channel Bitumen Widening Programme

Clayton Street - Cox Street to Beach Road

Porter Street – Full length

Mackersie Street – Full length

Young Street – Wickham Street to Hanelt Lane

Spiller Street, Brandon – Munro Street to Bannister Street

Urban Upgrades

Grey Street – Improve intersection with Irving Street and reconstruct road between Irving Street and Gibson Street

Footpaths/Bikeways

Macmillan Street – Young Street to Edwards Street (east side)

Cox Street – Davenport Street to James Street (east side)

Queen Street – New path from Spiller Street to Soper Street and repairs to damaged footpath in the Ayr CBD

Ninth Avenue – Repair damaged footpath from Tenth Street and Twelfth Street

Rural Upgrades

Old Clare Road - Widen and improve horizontal and vertical alignment through Plantation Creek crossing and widen culvert

Old Clare Road - Reconstruct and widen from end of previous widening to Giddy Road - Approx. 750m

Brown Road - Widen sections including culvert widenings

Ivory Road - Widen from end of reconstruction to Fiveways Road including widening of culvert

Maidavale Road - Reconstruct final section between Old Clare Road and McLaughlin Road adjacent Airdale 1 siding

Rural Upgrades (continued)

Old Home Hill Road - Upgrade to bitumen including intersection with Gillian Road and missing section of Gillian Road

Kilrie Road - Widen narrow section between Ayr-Rita Island Road and Loram Road

McDowell Road - Widen 1.5km from Burdekin Road

Donadon Road - Reconstruct bitumen sealed section in front of houses and bitumen seal intersection with Airdmillan Road

Lena Road - Bitumen seal 250m from Ayr/Dalbeg Road towards Sheepstation Creek

Porter Road - Complete missing link between sealed sections

DeDomenico Road - Complete bitumen seal

Kirknie Road - Widen culvert at Ch. 37370 and bitumen seal approaches

Contributions to various NDRRA funded projects to widen to current standard and complete missing gaps