



Burdekin
Shire Council



Budget
2015/2016



Budget Meeting

Date/Time: Tuesday, June 23, 2015 at 9am.

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

Purpose of Meeting

In accordance with the provisions of the Local Government Act 2009 and the Local Government Regulation 2012, the Council will adopt its Budget for the 2015-16 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 2015-16 financial year and for the two forecast years for 2016-17 and 2017-18; relevant measures of financial sustainability for the financial years 2014-15 to 2024-25 and the long-term financial forecast covering the period 2015-16 to 2024-25.

Items of Business and Recommendations

1. Mayor's 2015-16 Budget Address

Recommendation - that the Mayor's 2015-16 Budget Address be received.

2. Adoption of 2015-16 Budget

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 2015-16 Budget and 2016-17 to 2017-2018 forecast years including amended estimates for the 2014-15 financial year; and
- ii. the relevant measures of financial sustainability for the financial years 2015-16 to 2024-25; 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 2015-16 Budget and 2016-17 to 2024-25 forecast years including amended estimates for the 2014-15 year.

3. Adoption of the Revenue Statement for 2015-16 Financial Year

Recommendation - that the Council in accordance with Section 169 of the Local Government Regulation 2012 adopt the Revenue Statement for the 2015-16 Financial Year.

4. Making and Levying of Rates and Charges for 2015-16 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 2015-16.

5. Adoption of the Debt Policy for 2015-16 to 2024-25 Financial Years

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 2015-16 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 Investment Policy for 2015-16 Financial Year

Recommendation - that the Council in accordance with Section 191 of the Local Government Regulation 2012 adopt the Investment Policy for the 2015-16 financial year.

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• Original Budget for three years including financial ratios for 10 years;	
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• Long-Term Financial Forecast detailing income, expenditure and the value of assets, liabilities and equity for the financial years 2015-16 to 2024-25 including amended estimates for year ended June 30, 2015	
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Mayor's Budget Address

My fellow Councillors, Chief Executive Officer and Council staff, ladies and gentlemen, as Mayor of Burdekin Shire Council I present to you today the 2015-2016 Budget for Council's consideration and adoption.

In my role as Mayor, I am required by the Queensland Local Government Act 2009 to present a Budget to Council.

This Budget is the result of many meetings and workshops with my fellow Councillors and the Council team. I believe this working group has delivered our community with a Budget providing a good balance between the services our community requires and the expenditure this Council can afford.

Like Councils across the nation, Burdekin is burdened with ever increasing costs and demands. The freezing of government financial assistance grants, rising electricity costs, insurance and increasing costs of materials are all things our Council has no control over. However, our team is addressing these costs by working smarter and finding savings across the board.

This is allowing Council to maintain the high standard of service our community expects and keep its borrowings to a minimum.

Council has completed a successful works program in the past financial year which included a new bore field and water infrastructure to supply better quality water for Ayr and Brandon residents. The Home Hill CBD drainage program is almost complete with only the western side of the highway left unfinished. This section will be completed subject to Department of Transport and Main Road approval.

Our income has been impacted by a drop in funding from the Federal and State governments and also by falling interest rates. Although a low interest rate is great for home buyers, it impacts on the return Council gets from its investments. The falling rate has meant falling investment income.

The Burdekin's static population means it is the same number of ratepayers having to cover that lost income and increased costs. This Council has taken some major steps to addressing this static number by promoting our Shire to investors and prospective residents at numerous events over the past year.

We have always known what the rest of Australia is beginning to realise - that northern Australia is an untapped land with plenty to offer. The Burdekin is in the spotlight as many come to realise just what our region has to offer - water, quality soils, brilliant sunshine and security.

By drawing more investment into our region we hope to create employment. With more employment comes more residents, with more residents comes a larger rate base and a larger rate base means the burden of funding Council services is carried by more.

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

General Rate	3.5%;
Waste Service Charge	3.5%
Sewerage Access Charge	5%
Water Access Charge	4%

Our total budgeted rates and charges increase compared to Budget 2014-15 is 3.9%. I would like to congratulate our team on achieving this small increase. All of our funds are balanced or have operating surpluses which help demonstrate Council's future sustainability.

Our minimum general rate has been kept below the average increase at 3% to \$981. The projected general rates increase per category are as follows:

Residential	3.02%
Commercial & Industrial	3.02%
Drive-in Shopping Centre	3.02%
Grazing & Livestock	3.02%
Rural - Sugar Cane	3.02%
Rural - Other	3.02%
Primary Production	25.34%
Sugar Milling	3.50%
Commercial Water Business	3.50%

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

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

<u>Category</u>	<u>\$Increase per year</u>	<u>\$Increase per Week</u>
Residential	\$ 82.68	\$ 1.59
Commercial & Industrial	\$ 110.76	\$ 2.13
Grazing & Livestock	\$ 623.17	\$11.98
Sugar Cane	\$ 575.57	\$11.07
Rural Other	\$ 144.70	\$ 2.78
Primary Production	\$2292.97	\$44.10

The 2015-16 Budget includes approximately \$44.9 million in operational expenditure. Of this amount about \$10.5 million is depreciation and amortisation. Our capital expenditure will be approximately \$14.4 million. This is a significant, but prudent, spend in our local community. Some of the major projects include the following:

- \$9.7 million for maintenance and capital works on roads, drainage and reseals.
- \$2.1 million for construction of new waste cell at Kirknie Road Landfill.
- \$1.9 million for flood damaged restoration works approved under Natural Disaster Relief and Recovery Arrangements and funded by the State and Federal Governments.
- \$1.2 million for sewer relining and manhole refurbishment program
- \$500,000 for water projects
- \$520,000 in community support
- \$460,000 to complete Stage 2 of the Burdekin Rural Multi-Tenant Service Centre at the Burdekin PCYC
- \$335,000 for the development of the Ayr Industrial Estate
- \$250,000 for major drainage schemes
- \$225,000 for Ayr Aerodrome electrical upgrade
- \$180,000 to refurbish cabins, upgrade power heads and re-roof the ablutions block at Council's Burdekin Cascades Caravan Park
- \$75,000 for Burdekin Memorial Hall
- \$50,000 to upgrade playground equipment at Coutts Park, Ayr
- \$50,000 towards the establishment of the Community Hub
- \$45,000 to erect a shade structure over the existing columbarium at Home Hill Cemetery
- \$30,000 to refurbish the public convenience at Lions Park, Home Hill

I, and my colleagues, believe this Budget is sustainable in that we are funding our depreciation and maintaining our assets. Council has made cuts where we can and our Council officers have helped by finding 5% productivity dividends in their departments. We are making savings by doing works ourselves and sourcing competitively priced goods and services.

Our debt level is falling. Council will not borrow any funds this financial year and as at June 30, 2016, will have an external debt of \$6.5 million. This compares to a debt level 10 years ago of \$12.1 million. Lowering our external debt gives Council the capacity to raise additional borrowings in future years for infrastructure upgrades.

Sustainability must also raise the issue of affordability. Last year I flagged the need for a review of the level of infrastructure assets and levels of service.

We have not dropped any services, yet have been able to provide our community with better service.

In addition to this, we have focussed our efforts on other cost-saving measures such as energy efficiencies and revised operating and management arrangements of the Burdekin Memorial Hall and Burdekin Theatre.

The new Multipurpose Facility/Cyclone Shelter, completed in November last year at the Ayr Showgrounds, has solar panels, which provide sufficient electricity to run its store room and office. Council has also completed an energy audit on the Shire's streetlights and all Council buildings in a move toward cost saving opportunities.

Burdekin residents are lucky to have all the services currently offered by Council. Not many shires our size have a theatre complex, pools in nearly all of its towns or the hundreds of kilometres of sealed roads available to those living in outlying areas.

Council remains guided by the previous budget analysis that more permanent savings can be made by opting out of services or reducing service levels. However, such decisions are more difficult as they affect ratepayers and our community, and this is one area that all councillors, council staff and the community need to remain aware of.

I especially acknowledge and thank the Chief Executive Officer, managers, senior staff and finance team for their continued cooperation, helpful guidance and professional input in this Budget. I also sincerely thank my fellow councillors for their support in setting priorities for the future and making what have been sometimes difficult decisions.

On behalf of the Burdekin Shire Council, I commend the 2015-2016 Budget to you for adoption.

A handwritten signature in black ink, appearing to read 'W.C. Lewis', with a long horizontal flourish extending to the right.

Cr W.C. Lewis

MAYOR

Burdekin Shire Council

June 23, 2015



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

For the periods ending 30 June

	RBUD 2014/15	2015/16	2016/17	2017/18
	\$	\$	\$	\$
Revenue				
Rates and utility charges	35,570,691	36,840,090	37,980,128	39,111,270
Less Discounts	(279,000)	(279,000)	(279,000)	(279,000)
Net rates and utility charges	35,291,691	36,561,090	37,701,128	38,832,270
User fees and charges	2,313,535	2,263,200	2,353,728	2,424,338
Operating grants, subsidies and contributions	4,800,885	3,715,969	3,728,085	3,822,017
Interest revenue	1,684,000	1,637,000	1,677,720	1,668,713
Sales of contract and recoverable works	1,610,000	1,590,000	1,637,700	1,686,831
Other Income	229,051	407,900	424,216	436,941
TOTAL OPERATING REVENUES	45,929,162	46,175,159	47,522,577	48,871,110
Expenses				
Employee benefits	(18,295,446)	(18,518,010)	(19,104,176)	(19,581,772)
Materials and services	(15,985,128)	(15,432,055)	(15,754,162)	(16,466,782)
Depreciation and Amortisation	(10,015,500)	(10,524,200)	(10,972,839)	(11,403,042)
Finance Costs	(454,270)	(417,404)	(348,299)	(276,778)
TOTAL OPERATING EXPENSES	(44,750,344)	(44,891,669)	(46,179,476)	(47,728,374)
Operating surplus (deficit)	1,178,818	1,283,490	1,343,101	1,142,736
Capital income and expenditure:				
Cash capital grants, subsidies and contributions	10,819,700	3,933,555	1,798,000	798,000
Other capital expense	(47,337)			
Net result for the period	11,951,181	5,217,045	3,141,101	1,940,736

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

As at the periods ending 30 June

	RBUD 2014/15	2015/16	2016/17	2017/18
	\$	\$	\$	\$
Current Assets				
Cash and deposits	28,476,504	28,625,832	28,353,139	29,480,100
Receivables	2,804,216	2,804,216	2,804,216	2,804,216
Inventories	949,678	1,164,678	1,164,678	1,164,678
	32,230,398	32,594,726	32,322,033	33,448,994
Non-current - Assets classified as held for sale	264,250	264,250	264,250	264,250
	32,494,648	32,858,976	32,586,283	33,713,244
Non-Current Assets				
Receivables	198,134	198,134	198,134	198,134
Property, plant and equipment	470,426,065	473,893,067	475,748,690	475,094,254
Intangible assets	1,008,913	894,313	986,951	919,645
Capital Work in Progress	9,008,713	9,008,713	9,008,713	9,008,713
	480,641,825	483,994,227	485,942,488	485,220,746
TOTAL ASSETS	513,136,473	516,853,203	518,528,771	518,933,990
Current Liabilities				
Trade and other payables	3,563,671	3,722,367	3,767,963	3,814,699
Interest bearing liabilities	1,564,894	1,588,752	1,661,817	1,971,969
Provisions	242,020	247,195	253,374	259,708
	5,370,585	5,558,314	5,683,154	6,046,376
Non-Current Liabilities				
Trade and other payables	712,004	472,861	484,682	496,799
Interest bearing liabilities	6,474,253	4,909,246	3,247,429	1,275,460
Provisions	17,205,457	17,321,563	17,381,186	17,442,299
	24,391,714	22,703,670	21,113,297	19,214,558
TOTAL LIABILITIES	29,762,299	28,261,984	26,796,451	25,260,934
NET COMMUNITY ASSETS	483,374,174	488,591,219	491,732,320	493,673,056
Community Equity				
Capital account	201,795,348	207,411,299	211,455,712	212,903,187
Asset revaluation reserve	257,218,107	257,218,107	257,218,107	257,218,107
Restricted capital reserves	11,109,369	10,754,552	10,879,199	10,945,116
Other capital reserves	7,084,284	6,978,030	5,595,864	5,895,041
Recurrent reserves	6,156,346	6,213,965	6,574,179	6,701,812
Accumulated surplus/(deficiency)	10,720	15,266	9,259	9,793
TOTAL COMMUNITY EQUITY	483,374,174	488,591,219	491,732,320	493,673,056

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

For the periods ending 30 June

	RBUD 2014/15	2015/16	2016/17	2017/18
	\$	\$	\$	\$
Cash Flows from Operating Activities				
Receipts				
Net rates and utility charges	35,291,691	36,561,090	37,701,128	38,832,270
Total fees and charges	2,313,535	2,263,200	2,353,728	2,424,338
Sales of contract and recoverable works	1,610,000	1,590,000	1,637,700	1,686,831
Interest revenue	1,684,000	1,637,000	1,677,720	1,668,713
Contributions and donations	207,535	142,092	146,354	150,745
Government subsidies and grants	4,593,350	3,573,877	3,581,731	3,671,272
Other Income	229,051	407,900	424,216	436,941
	45,929,162	46,175,159	47,522,577	48,871,110
Payments				
Employee benefits	(18,227,057)	(18,477,176)	(18,980,957)	(19,455,472)
Materials and services	(15,985,128)	(15,432,055)	(15,754,162)	(16,466,782)
Finance costs	(454,270)	(417,404)	(348,299)	(276,778)
Land and Development costs		(215,000)		
	(34,666,455)	(34,541,635)	(35,083,418)	(36,199,032)
Cash provided by / (used in) operational activities	11,262,707	11,633,524	12,439,159	12,672,078
Cash Flow from Investing Activities:				
Proceeds from sale of capital assets	354,663	485,000	755,000	793,000
Contributions	27,673	12,957		
Government grants and subsidies	10,792,027	3,920,598	1,798,000	798,000
Payments for property, plant and equipment	(28,093,517)	(14,323,602)	(13,420,100)	(11,374,300)
Payments for intangibles	(343,000)	(38,000)	(256,000)	(100,000)
Net cash provided by investing activities	(17,262,154)	(9,943,047)	(11,123,100)	(9,883,300)
Cash Flow from Financing Activities:				
Proceeds from borrowings	2,000,000			
Repayment of borrowings	(1,635,062)	(1,541,149)	(1,588,752)	(1,661,817)
Net cash provided by financing activities	364,938	(1,541,149)	(1,588,752)	(1,661,817)
Net Increase (Decrease) in Cash Held	(5,634,509)	149,328	(272,693)	1,126,961
Cash at beginning of reporting period	34,111,013	28,476,504	28,625,832	28,353,139
Cash at end of Reporting Period	28,476,504	28,625,832	28,353,139	29,480,100

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

For the periods ending 30 June

	Total				Retained Surplus/Deficit				Capital			
	RBUD 2014/15 \$	2015/16 \$	2016/17 \$	2017/18 \$	RBUD 2014/15 \$	2015/16 \$	2016/17 \$	2017/18 \$	RBUD 2014/15 \$	2015/16 \$	2016/17 \$	2017/18 \$
Balance at the beginning of period	471,422,993	483,374,174	488,591,219	491,732,320	31,774	10,720	15,266	9,259	183,774,819	201,795,348	207,411,299	211,455,712
Increase (decrease) in net result	11,951,181	5,217,045	3,141,101	1,940,736	11,951,181	5,217,045	3,141,101	1,940,736				
Other transfers to Capital and reserves					(14,631,585)	(5,542,499)	(3,147,108)	(2,100,202)	1,202,376	809,488	533,622	615,148
Transfers from capital and reserves					2,659,350	330,000		160,000	(47,337)			
Transfers between capital and reserves									16,865,490	4,806,463	3,510,791	832,327
Balance at the end of period	483,374,174	488,591,219	491,732,320	493,673,056	10,720	15,266	9,259	9,793	201,795,348	207,411,299	211,455,712	212,903,187

	Asset Revaluation Surplus				Reserves			
	RBUD 2014/15 \$	2015/16 \$	2016/17 \$	2017/18 \$	RBUD 2014/15 \$	2015/16 \$	2016/17 \$	2017/18 \$
Balance at the beginning of period	257,218,107	257,218,107	257,218,107	257,218,107	30,398,293	24,349,999	23,946,547	23,049,242
Increase (decrease) in net result								
Other transfers to Capital and reserves					13,429,209	4,733,011	2,613,486	1,485,054
Transfers from capital and reserves					(2,612,013)	(330,000)		(160,000)
Transfers between capital and reserves					(16,865,490)	(4,806,463)	(3,510,791)	(832,327)
Balance at the end of period	257,218,107	257,218,107	257,218,107	257,218,107	24,349,999	23,946,547	23,049,242	23,541,969

BURDEKIN SHIRE COUNCIL

Financial Ratios of the Budget

For the year ended 30 June

	RBUD 2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
	%	%	%	%	%	%	%	%	%	%	%
Operating Surplus Ratio											
<u>Net operating surplus</u>											
Total operating revenue	2.6%	2.8%	2.8%	2.3%	2.4%	1.9%	2.0%	2.0%	2.2%	1.9%	2.0%
The extent to which operating revenue covers operational expenses.											
Target: Between 0% and 10% per annum (on average over the long term)											
Asset sustainability ratio											
<u>Expenditure on Replacement Assets</u>											
Depreciation expense	154.9%	93.4%	69.8%	67.7%	72.2%	73.0%	71.3%	73.1%	67.4%	65.9%	65.3%
The extent to which the infrastructure assets are being replaced as they reach the end of their useful lives.											
Target: >90% per annum (on average over the long term)											
Net Financial Liabilities Ratio											
<u>Total liabilities-Current Assets</u>											
Operating revenue	-5.9%	-10.0%	-12.2%	-17.3%	-17.9%	-22.7%	-28.5%	-33.7%	-36.0%	-40.9%	-47.5%
Measures the extent to which the net financial liabilities of Council can be serviced by operating revenues.											
Target: <60% per annum (on average over the long term)											
Net rates & utility charges original budget prior year		35,198,721	36,561,090	37,701,128	38,832,270	40,043,183	41,319,921	42,559,628	43,857,134	45,172,956	46,550,223
Net rates & utility charges budgeted for current year		<u>36,561,090</u>	<u>37,701,128</u>	<u>38,832,270</u>	<u>40,043,183</u>	<u>41,319,921</u>	<u>42,559,628</u>	<u>43,857,134</u>	<u>45,172,956</u>	<u>46,550,223</u>	<u>48,002,100</u>
Change rates and utility changes net of discounts		<u>1,362,369</u>	<u>1,140,038</u>	<u>1,131,142</u>	<u>1,210,913</u>	<u>1,276,738</u>	<u>1,239,707</u>	<u>1,297,506</u>	<u>1,315,822</u>	<u>1,377,267</u>	<u>1,451,877</u>
Percentage change		3.9%	3.1%	3.0%	3.1%	3.2%	3.0%	3.0%	3.0%	3.0%	3.1%

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

For the periods ending 30 June

	RBUD 2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revenue											
Rates and utility charges	35,570,691	36,840,090	37,980,128	39,111,270	40,322,183	41,598,921	42,838,628	44,136,134	45,451,956	46,829,223	48,281,100
Less Discounts	(279,000)	(279,000)	(279,000)	(279,000)	(279,000)	(279,000)	(279,000)	(279,000)	(279,000)	(279,000)	(279,000)
Net rates and utility charges	35,291,691	36,561,090	37,701,128	38,832,270	40,043,183	41,319,921	42,559,628	43,857,134	45,172,956	46,550,223	48,002,100
User fees and charges	2,313,535	2,263,200	2,353,728	2,424,338	2,497,064	2,571,973	2,649,128	2,728,598	2,810,451	2,894,760	2,981,600
Operating grants, subsidies and contributions	4,800,885	3,715,969	3,728,085	3,822,017	3,918,318	4,017,050	4,118,275	4,222,053	4,328,450	4,437,532	4,549,368
Interest revenue	1,684,000	1,637,000	1,677,720	1,668,713	1,721,985	1,772,642	1,834,691	1,842,536	1,994,383	2,120,039	2,279,908
Sales of contract and recoverable works	1,610,000	1,590,000	1,637,700	1,686,831	1,737,435	1,789,558	1,843,244	1,898,541	1,955,497	2,014,161	2,074,585
Other Income	229,051	407,900	424,216	436,941	450,046	463,545	477,447	491,767	506,517	521,710	537,358
TOTAL OPERATING REVENUES	45,929,162	46,175,159	47,522,577	48,871,110	50,368,031	51,934,689	53,482,413	55,040,629	56,768,254	58,538,425	60,424,919
Expenses											
Employee benefits	(18,295,446)	(18,518,010)	(19,104,176)	(19,581,772)	(20,168,588)	(20,672,796)	(21,189,608)	(21,719,343)	(22,262,320)	(22,818,868)	(23,389,335)
Materials and services	(15,985,128)	(15,432,055)	(15,754,162)	(16,466,782)	(16,885,449)	(17,760,863)	(18,333,685)	(18,827,028)	(19,391,835)	(20,173,585)	(20,859,989)
Depreciation and Amortisation	(10,015,500)	(10,524,200)	(10,972,839)	(11,403,042)	(11,856,785)	(12,323,551)	(12,796,811)	(13,293,764)	(13,813,631)	(14,352,871)	(14,907,290)
Finance Costs	(454,270)	(417,404)	(348,299)	(276,778)	(240,840)	(193,194)	(111,616)	(84,227)	(66,897)	(65,830)	(68,463)
TOTAL OPERATING EXPENSES	(44,750,344)	(44,891,669)	(46,179,476)	(47,728,374)	(49,151,662)	(50,950,404)	(52,431,720)	(53,924,362)	(55,534,683)	(57,411,154)	(59,225,077)
Operating surplus (deficit)	1,178,818	1,283,490	1,343,101	1,142,736	1,216,369	984,285	1,050,693	1,116,267	1,233,571	1,127,271	1,199,842
Capital income and expenditure:											
Cash capital grants, subsidies and contributions	10,819,700	3,933,555	1,798,000	798,000	798,000	798,000	798,000	798,000	798,000	1,248,000	833,000
Other capital expenses	(47,337)										
Net result for the period	11,951,181	5,217,045	3,141,101	1,940,736	2,014,369	1,782,285	1,848,693	1,914,267	2,031,571	2,375,271	2,032,842

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

As at the periods ending 30 June

	RBUD 2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Current Assets											
Cash and deposits	28,476,504	28,625,832	28,353,139	29,480,100	30,392,841	31,507,532	32,422,756	35,335,337	37,306,666	40,937,058	45,874,377
Receivables	2,804,216	2,804,216	2,804,216	2,804,216	2,804,216	2,804,216	2,804,216	2,804,216	2,804,216	2,804,216	2,804,216
Inventories	949,678	1,164,678	1,164,678	1,164,678	1,164,678	1,164,678	1,164,678	1,164,678	1,164,678	1,164,678	1,164,678
	32,230,398	32,594,726	32,322,033	33,448,994	34,361,735	35,476,426	36,391,650	39,304,231	41,275,560	44,905,952	49,843,271
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
	32,494,648	32,858,976	32,586,283	33,713,244	34,625,985	35,740,676	36,655,900	39,568,481	41,539,810	45,170,202	50,107,521
Non-Current Assets											
Receivables	198,134	198,134	198,134	198,134	198,134	198,134	198,134	198,134	198,134	198,134	198,134
Property, plant and equipment	470,426,065	473,893,067	475,748,690	475,094,254	476,720,675	475,579,056	474,099,212	472,851,269	472,944,410	471,930,505	469,370,907
Intangible assets	1,008,913	894,313	986,951	919,645	752,339	873,473	790,988	608,503	667,146	572,398	377,650
Capital Work in Progress	9,008,713	9,008,713	9,008,713	9,008,713	9,008,713	9,008,713	9,008,713	9,008,713	9,008,713	9,008,713	9,008,713
	480,641,825	483,994,227	485,942,488	485,220,746	486,679,861	485,659,376	484,097,047	482,666,619	482,818,403	481,709,750	478,955,404
TOTAL ASSETS	513,136,473	516,853,203	518,528,771	518,933,990	521,305,846	521,400,052	520,752,947	522,235,100	524,358,213	526,879,952	529,062,925
Current Liabilities											
Trade and other payables	3,563,671	3,722,367	3,767,963	3,814,699	3,862,603	3,911,705	3,962,034	4,013,622	4,066,499	4,120,698	4,176,252
Interest bearing liabilities	1,564,894	1,588,752	1,661,817	1,971,969	1,820,773	1,031,808	571,525	51,354			
Provisions	242,020	247,195	253,374	259,708	266,200	272,855	279,676	286,667	293,833	301,178	308,707
	5,370,585	5,558,314	5,683,154	6,046,376	5,949,576	5,216,368	4,813,235	4,351,643	4,360,332	4,421,876	4,484,959
Non-Current Liabilities											
Trade and other payables	712,004	472,861	484,682	496,799	509,218	521,948	534,996	548,370	562,079	576,130	590,533
Interest bearing liabilities	6,474,253	4,909,246	3,247,429	1,275,460	1,654,687	622,879	51,354				
Provisions	17,205,457	17,321,563	17,381,186	17,442,299	17,504,940	17,569,147	16,034,959	16,102,417	16,171,561	16,242,434	16,315,079
	24,391,714	22,703,670	21,113,297	19,214,558	19,668,845	18,713,974	16,621,309	16,650,787	16,733,640	16,818,564	16,905,612
TOTAL LIABILITIES	29,762,299	28,261,984	26,796,451	25,260,934	25,618,421	23,930,342	21,434,544	21,002,430	21,093,972	21,240,440	21,390,571
NET COMMUNITY ASSETS	483,374,174	488,591,219	491,732,320	493,673,056	495,687,425	497,469,710	499,318,403	501,232,670	503,264,241	505,639,512	507,672,354
Community Equity											
Capital account	201,795,348	207,411,299	211,455,712	212,903,187	214,641,671	215,949,359	215,926,238	215,574,735	216,285,273	215,684,020	213,437,074
Asset revaluation reserve	257,218,107	257,218,107	257,218,107	257,218,107	257,218,107	257,218,107	257,218,107	257,218,107	257,218,107	257,218,107	257,218,107
Restricted capital reserves	11,109,369	10,754,552	10,879,199	10,945,116	11,563,847	12,050,053	12,829,367	13,988,140	15,865,830	18,315,288	21,155,645
Other capital reserves	7,084,284	6,978,030	5,595,864	5,895,041	5,372,017	5,082,998	5,833,380	6,577,065	7,277,446	6,978,639	7,516,620
Recurrent reserves	6,156,346	6,213,965	6,574,179	6,701,812	6,881,073	7,162,089	7,494,665	7,861,274	6,604,998	7,429,100	8,328,857
Accumulated surplus/(deficiency)	10,720	15,266	9,259	9,793	10,710	7,104	16,646	13,349	12,587	14,358	16,051
TOTAL COMMUNITY EQUITY	483,374,174	488,591,219	491,732,320	493,673,056	495,687,425	497,469,710	499,318,403	501,232,670	503,264,241	505,639,512	507,672,354

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

	RBUD 2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Cash Flows from Operating Activities											
Receipts											
Net rates and utility charges	35,291,691	36,561,090	37,701,128	38,832,270	40,043,183	41,319,921	42,559,628	43,857,134	45,172,956	46,550,223	48,002,100
Total fees and charges	2,313,535	2,263,200	2,353,728	2,424,338	2,497,064	2,571,973	2,649,128	2,728,598	2,810,451	2,894,760	2,981,600
Sales of contract and recoverable works	1,610,000	1,590,000	1,637,700	1,686,831	1,737,435	1,789,558	1,843,244	1,898,541	1,955,497	2,014,161	2,074,585
Interest revenue	1,684,000	1,637,000	1,677,720	1,668,713	1,721,985	1,772,642	1,834,691	1,842,536	1,994,383	2,120,039	2,279,908
Contributions and donations	207,535	142,092	146,354	150,745	155,267	159,925	164,724	169,666	174,755	179,998	185,398
Government subsidies and grants	4,593,350	3,573,877	3,581,731	3,671,272	3,763,051	3,857,125	3,953,551	4,052,387	4,153,695	4,257,534	4,363,970
Other Income	229,051	407,900	424,216	436,941	450,046	463,545	477,447	491,767	506,517	521,710	537,358
	45,929,162	46,175,159	47,522,577	48,871,110	50,368,031	51,934,689	53,482,413	55,040,629	56,768,254	58,538,425	60,424,919
Payments											
Employee benefits	(18,227,057)	(18,477,176)	(18,980,957)	(19,455,472)	(20,039,132)	(20,540,102)	(21,053,598)	(21,579,932)	(22,119,424)	(22,672,400)	(23,239,204)
Materials and services	(15,985,128)	(15,432,055)	(15,754,162)	(16,466,782)	(16,885,449)	(17,760,863)	(18,333,685)	(18,827,028)	(19,391,835)	(20,173,585)	(20,859,989)
Finance costs	(454,270)	(417,404)	(348,299)	(276,778)	(240,840)	(193,194)	(111,616)	(84,227)	(66,897)	(65,830)	(68,463)
Land and Development costs		(215,000)									
	(34,666,455)	(34,541,635)	(35,083,418)	(36,199,032)	(37,165,421)	(38,494,159)	(39,498,899)	(40,491,187)	(41,578,156)	(42,911,815)	(44,167,656)
Cash provided by / (used in) operational activities	11,262,707	11,633,524	12,439,159	12,672,078	13,202,610	13,440,530	13,983,514	14,549,442	15,190,098	15,626,610	16,257,263
Cash Flow from Investing Activities											
Proceeds from sale of capital assets	354,663	485,000	755,000	793,000	833,000	858,000	884,000	911,000	938,000	966,000	995,000
Contributions	27,673	12,957									
Government grants and subsidies	10,792,027	3,920,598	1,798,000	798,000	798,000	798,000	798,000	798,000	798,000	1,248,000	833,000
Payments for property, plant and equipment	(28,093,517)	(14,323,602)	(13,420,100)	(11,374,300)	(14,148,900)	(11,861,066)	(12,018,482)	(12,774,336)	(14,653,415)	(14,110,218)	(13,147,944)
Payments for intangibles	(343,000)	(38,000)	(256,000)	(100,000)		(300,000)	(100,000)		(250,000)	(100,000)	
Payments for rehabilitation work							(1,600,000)				
Net cash provided by investing activities	(17,262,154)	(9,943,047)	(11,123,100)	(9,883,300)	(12,517,900)	(10,505,066)	(12,036,482)	(11,065,336)	(13,167,415)	(11,996,218)	(11,319,944)
Cash Flow from Financing Activities											
Proceeds from borrowings	2,000,000				2,200,000						
Repayment of borrowings	(1,635,062)	(1,541,149)	(1,588,752)	(1,661,817)	(1,971,969)	(1,820,773)	(1,031,808)	(571,525)	(51,354)		
Net cash provided by financing activities	364,938	(1,541,149)	(1,588,752)	(1,661,817)	228,031	(1,820,773)	(1,031,808)	(571,525)	(51,354)	-	-
Net Increase (Decrease) in Cash Held	(5,634,509)	149,328	(272,693)	1,126,961	912,741	1,114,691	915,224	2,912,581	1,971,329	3,630,392	4,937,319
Cash at beginning of reporting period	34,111,013	28,476,504	28,625,832	28,353,139	29,480,100	30,392,841	31,507,532	32,422,756	35,335,337	37,306,666	40,937,058
Cash at end of Reporting Period	28,476,504	28,625,832	28,353,139	29,480,100	30,392,841	31,507,532	32,422,756	35,335,337	37,306,666	40,937,058	45,874,377

BURDEKIN SHIRE COUNCIL

Budgeted Statement of Changes in Equity

For the periods ending 30 June

	Total										
	RBUD 2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at the beginning of period	471,422,993	483,374,174	488,591,219	491,732,320	493,673,056	495,687,425	497,469,710	499,318,403	501,232,670	503,264,241	505,639,512
Increase (decrease) in net result	11,951,181	5,217,045	3,141,101	1,940,736	2,014,369	1,782,285	1,848,693	1,914,267	2,031,571	2,375,271	2,032,842
Other transfers to Capital and reserves											
Transfers from capital and reserves											
Transfers between capital and reserves											
Balance at the end of period	483,374,174	488,591,219	491,732,320	493,673,056	495,687,425	497,469,710	499,318,403	501,232,670	503,264,241	505,639,512	507,672,354

	Retained Surplus/Deficit										
	RBUD 2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at the beginning of period	31,774	10,720	15,266	9,259	9,793	10,710	7,104	16,646	13,349	12,587	14,358
Increase (decrease) in net result	11,951,181	5,217,045	3,141,101	1,940,736	2,014,369	1,782,285	1,848,693	1,914,267	2,031,571	2,375,271	2,032,842
Other transfers to Capital and reserves	(14,631,585)	(5,542,499)	(3,147,108)	(2,100,202)	(2,013,452)	(1,935,891)	(1,999,151)	(1,917,564)	(4,232,333)	(2,523,500)	(2,191,149)
Transfers from capital and reserves	2,659,350	330,000		160,000		150,000	160,000		2,200,000	150,000	160,000
Transfers between capital and reserves											
Balance at the end of period	10,720	15,266	9,259	9,793	10,710	7,104	16,646	13,349	12,587	14,358	16,051

BURDEKIN SHIRE COUNCIL

Budgeted Statement of Changes in Equity

For the periods ending 30 June

	Reserves										
	RBUD 2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at the beginning of period	30,398,293	24,349,999	23,946,547	23,049,242	23,541,969	23,816,937	24,295,140	26,157,412	28,426,479	29,748,274	32,723,027
Increase (decrease) in net result											
Other transfers to Capital and reserves	13,429,209	4,733,011	2,613,486	1,485,054	1,260,044	1,406,758	1,453,596	1,295,291	1,902,333	2,393,500	2,061,149
Transfers from capital and reserves	(2,612,013)	(330,000)		(160,000)		(150,000)	(160,000)		(2,200,000)	(150,000)	(160,000)
Transfers between capital and reserves	(16,865,490)	(4,806,463)	(3,510,791)	(832,327)	(985,076)	(778,555)	568,676	973,776	1,619,462	731,253	2,376,946
Balance at the end of period	24,349,999	23,946,547	23,049,242	23,541,969	23,816,937	24,295,140	26,157,412	28,426,479	29,748,274	32,723,027	37,001,122



Revenue Statement for 2015/16

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 2015.

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 differential categories 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 differential categories 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 differential categories 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 differential categories 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 differential categories 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 differential categories table below predominantly 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 differential categories table below.

In the differential categories 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 2015.

- (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 | 1.323 cents in the \$ on the value of the land. |
| Category B – COMMERCIAL & INDUSTRIAL | 1.379 cents in the \$ on the value of the land. |
| Category B1 – DRIVE-IN SHOPPING CENTRES | 1.934 cents in the \$ on the value of the land. |
| Category C – GRAZING & LIVESTOCK | 2.395 cents in the \$ on the value of the land. |
| Category D – RURAL SUGAR CANE | 3.860 cents in the \$ on the value of the land. |
| Category E – RURAL OTHER | 2.136 cents in the \$ on the value of the land. |
| Category E1 – PRIMARY PRODUCTION | 3.303 cents in the \$ on the value of the land. |
| Category F – SUGAR MILLING | 28.880 cents in the \$ on the value of the land. |
| Category G – COMMERCIAL WATER BUSINESS | 74.428 cents in the \$ on the value of the land. |

DIFFERENTIAL CATEGORIES TABLE

Category	Identification
A - RESIDENTIAL	<p>Land having any of the following Land Use Codes excluding land having property numbers 1872, 3085, 3094, 3097, 3100, 3112, 6214, 6215, 6220, 6221, 6781, 6782, 12390, 12391, 12463 to 12465, 12580 to 12594, 15251 and 15252:-</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 land having property numbers 1872, 3085, 3094, 3097, 3100, 3112, 6214, 6215, 6220, 6221, 6781, 6782, 12390, 12391, 12463 to 12465, 12580 to 12594, 15251 and 15252:-</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;</p>

	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.
B1 - DRIVE-IN SHOPPING CENTRES	Land having the following Land Use Code:- 16 - Drive-in Shopping Centres (gross floor area 4,500 m2 or greater).
C - GRAZING & LIVESTOCK	Land having any of the following Land Use Codes :- 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.
D - RURAL - SUGAR CANE	Land having the following Land Use Code:- 75 - Sugar Cane.
E - RURAL – OTHER	Land (less than 20ha) having any of the following Land Use Codes excluding property numbers contained in Category G:- 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.
E1 - PRIMARY PRODUCTION	Land (20ha or greater) having any of the following Land Use Codes:- 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.
F – SUGAR MILLING	Land having any of the following Property Numbers:- 10565, 10566, 10567 and 10569
G – COMMERCIAL WATER BUSINESS	Land having any of the following Property Numbers:- 2400, 2568, 2588, 2788, 2921, 8597, 8750, 9013, 16723, 18151 and 18217.

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 amount 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 -	\$ 981
Category F -	\$16,314
Category G -	\$ 2,761

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) Rate Concessions

Pursuant to Chapter 4, Part 10 of the *Local Government Regulation 2012* it is Council’s policy to provide assistance by way of a rates and/or charges concession to ratepayers who comply with the policies of Council as identified hereunder.

Pensioner Rebate:

For the year ended 30 June 2016 a Pensioner Rebate will be allowed on property owned solely by eligible pensioner/s and where the property is the principal place of residence of the eligible pensioner/s.

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

This rebate shall also extend to:

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

The pensioner rebate is to be calculated as half the sum of the relevant General Rates, Water Charges, Sewerage Charges and Septic Charges up to the maximum rebate set at **\$342**.

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



Applications for rate concessions by qualifying applicants who own relevant properties on 1 July 2015 are to be dealt with in the following manner:

- a. For existing eligible pensioners, the details currently held continue to be used for annual verification with Centrelink/Department of Veteran Affairs;
- b. For new eligible Pensioners, an initial application is required to be made; and
- c. For pensioners requesting a rebate due to special circumstances, an annual application is required to be made.

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

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

State Government Subsidy:

For the year ending 30 June 2016, an approved pensioner as defined in guidelines for the State Government's Pensioner Rate Subsidy Scheme shall be entitled to a State Government subsidy equivalent to 20 per cent of the cost of rates and charges levied, excluding any amount in excess of \$1,000 per annum levied. The maximum entitlement is **\$200**.

Donations to Not for Profit Community Organisations:

For each financial year donations equivalent to 90% 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 of all levied rates and charges, together with any overdue rates and charges, if any. 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 concession 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, charges and interest over a period of up to two (2) years, upon written application to the Chief Executive Officer for a periodic payment plan.



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

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 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.

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 5 x 240L mobile green waste bins, serviced at least once per fortnight.

Council's authorised officers will determine the minimum green waste 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

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

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

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

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

3.0 COMMERCIAL AND INDUSTRIAL SERVICES

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



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

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

Item specific recycling services 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 Governance and Local Laws.

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. The premises must provide a copy of their waste service agreement as proof of alternative service.

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

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 Governance and Laws 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 may 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 any twelve (12) month period, the service may be suspended:

- (i) initially for one (1) month;
- (ii) for three (3) months if a further notice is left; and
- (iii) for three months after one additional notice, at the discretion of the Manager Governance and Local Laws.



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

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

- The levy for all waste and recycling charges will apply on a pro-rata basis from the date of delivery of the bins to the property.
- Where Council identifies that a domestic structure or occupied land is without a general waste, recycling or green waste collection charge, the charge will be levied pro-rata from the time that the structure was completed, or the occupied land was capable of producing waste. 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:

- When Council identifies that the domestic or commercial structure has been demolished or is unfit for occupation; or
- 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	\$399
240L Rural Residential 2 Bin Service	\$503
140L Residential 3 Bin Service	\$455
240L Residential 3 Bin service	\$559
240L Commercial 2 Bin Service	\$439
240L Commercial 3 Bin Service	\$495
140L Multiple Residential 2 Bin Service	\$399
240L Multiple Residential 2 Bin Service	\$503
Multiple Residential Green Waste Service as determined by Council authorised officer and in proportion to residences serviced	
Additional 140L Residential Refuse Bin	\$326
Additional 240L Residential Refuse Bin	\$430
Additional 240L Commercial Refuse Bin	\$344
Additional Residential Recycle Bin	\$ 73
Additional Commercial Recycle Bin	\$ 95
Additional Green Waste Bin	\$ 56

8.0 WASTE ACCESS CHARGE

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

F. Sewerage Scheme

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 **\$519** 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 **\$519** for a full year shall be made.

A charge of **\$519** 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 **\$519** 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 **\$519** 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 **\$519** 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 **\$519** shall also apply in respect of three wall urinals or part thereof.
- (e) Notwithstanding the above, a charge of **\$519** shall be made for the first three and a charge of **\$259.50** 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 **\$519** 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 **\$519** which equates to **\$311.40** 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 **\$519** 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:

- Establishment of a charging system more closely aligned to equitable user pays principles;
- 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 adopted a two-part water pricing regime with an annual base allowance of zero kilolitres per meter for a minimum access charge of **\$422**.

- (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 **\$422** 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 **\$422** 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 **\$422** 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 **\$422** 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 **\$422** 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 **\$422** 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 2014/2015 Financial Year:

- (m) 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 a consumption charge shall apply based on the charge made at the Budget Meeting for the 2014/2015 financial year.

Consumption Charges for Water Consumed in the 2015/2016 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 2015/2016 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 2015 reading and May/June 2016 reading will be deemed to have been consumed in the 2015/2016 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	- 17 cents per 1,000 litres.
For water usage above 1,000,000 litres	- 85 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, and if he is satisfied as to the bona fides of the claim, may provide a reduction of a maximum 50% of the difference between the consumption for the billing period and the average of the previous consumption history as recorded by Council over the preceding three (3) years.

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. Wunjunga SBS Translator Special Charge

The Wunjunga SBS Translator Special Charge to meet the ongoing cost of repairs, maintenance and electricity supply to the SBS television translator shall be **\$40**. The benefited area is defined in a schedule of benefited properties (held by Council's Rates office).

J. 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.

K. 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.

L. Time within which Rates must be Paid

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

M. Overdue Rates and Charges

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

N. Interest on Rates and Charges

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

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

O. Recovery of Overdue Rates and Charges

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

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

Legal action for rates and charges recovery may commence where ratepayers have overdue rates from a previous financial year.

P. Periodic Payments Policy

In arrears

Council will allow landowners who are unable to pay their rates by the due date to enter into an arrangement to make periodic payments in arrears following the levy of the rates and charges. Such



arrangements are to be approved by the Chief Executive Officer by way of delegated powers from 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.

Q. Regulatory, Cost Recovery, Commercial and Other Fees

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

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

In accordance with Council's general corporate and contractual powers under the Local Government Act 2009, 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 2015

Function: Financial Management

RESPONSIBILITIES

Policy Owner	<i>Manager Financial and Administrative Services</i>
Policy Contact	<i>Financial Accountant - Systems</i>
Approval Authority	<i>Council</i>
Next Review Date	<i>1 June 2016</i>

REVISION HISTORY

Rev	Status	Date	Approver / Meeting	Resolution / Document No.
1	<i>Approved</i>	<i>9 July 2013</i>	<i>Council Budget Meeting</i>	<i>1277286/Item 5</i>
1.1	<i>Approved</i>	<i>24 June 2014</i>	<i>Council Budget Meeting</i>	<i>1359942/Item 5</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. Council will not use long-term debt to finance operating activities or recurrent expenditure.



- 3.4. 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.
- 3.5. 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.
- 3.6. Council will review the level of debt to ensure its relevant financial sustainability indicators do not exceed the minimum limits recommended by the Queensland Treasury Corporation.
- 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
30/06/2019	Waste	\$2,200,000	4 years

Existing Borrowings

As at 31st March 2015, Council's existing borrowings and expected terms for repayment are as follows:-

Loan	Debt Pool	Expected Loan Term
General 2015	6 Year	5.56
Waste	FRDP	0.17

As at 19th May 2015, a loan of \$2,000,000 was drawn in addition to the existing debt pools:

Loan	Debt Pool	Expected Loan Term
Waste 2015	3 Year	4.00

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 2015

Function: Financial Management

RESPONSIBILITIES

Policy Owner	<i>Manager Financial and Administrative Services</i>
Policy Contact	<i>Financial Accountant - Systems</i>
Approval Authority	<i>Council</i>
Next Review Date	<i>1 June 2016</i>

REVISION HISTORY

Rev	Status	Date	Approver / Meeting	Resolution / Document No.
<i>1</i>	<i>Adopted</i>	<i>9 July 2013</i>	<i>Council Budget Meeting</i>	<i>1277286/Item 6</i>
<i>1.1</i>	<i>Adopted</i>	<i>24 June 2014</i>	<i>Council Budget Meeting</i>	<i>1359942/Item 6</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 and Administrative 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

2015/2016 Revenue Policy

Commencement Date: 1 July 2015

Function: Financial Management

RESPONSIBILITIES

Policy Owner	<i>Manager – Finance and Administrative Services</i>
Policy Contact	<i>Manager – Finance and Administrative Services</i>
Approval Authority	<i>Council</i>
Next Review Date	<i>1 June 2016 (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>	<i>1277286/Item 3</i>
0	<i>Adopted</i>	<i>10/06/2014</i>	<i>Council Meeting</i>	<i>1354595</i>
1	<i>Adopted</i>	<i>09/06/2015</i>	<i>Council Meeting</i>	<i>1436112</i>

1 PURPOSE

The Revenue Policy identifies the principles that Council intends to apply in the preparation and adoption of the 2015/2016 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 Council 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 is of the opinion that a system of differential general rating will achieve a fairer and more equitable distribution of the rating burden, rather than if only one general rate was adopted. A differential general rate system will exhibit the following features:

- Flexible - so that Council can adapt its rating system to the economic circumstances of the community's rateable properties as a whole and/or the circumstances of particular sectors;
- Equitable - in relation to the benefits rateable properties receive from 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 Primary Production category rate 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 proposes to continue to levy differential general rates to ensure that the rate burden is distributed in a fair and equitable way. Council will continue to gather data to further consider and refine this process.

4.1.3 Minimum General Rates

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

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

4.1.4 Charges

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

Council will have regard to the principles of—

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

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

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

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

4.1.5 Special Charges

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

4.1.6 Separate Charges

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

4.1.7 Interest

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

4.2 Principles used for granting rebates and concessions

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

- **Equity** - by having regard to the different levels of capacity to pay among the lands of the local community;
- **Consistency** - in treatment for ratepayers receiving concessional rating; and



- **Transparency** - by making clear the requirements necessary to receive concessions.

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

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

Council accepts that certain classes of pensioners have contributed rates over a period of time and/or are restricted by a fixed income and should be afforded a concession in respect of rates and charges.

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

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

4.3 Principles used for recovery of unpaid rates and charges

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

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

4.4 Principles used for 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 statutory infrastructure charging instruments 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 2015 are:

Reserve	Projected amounts (\$) held at 30 June 2015
<i>Future Capital Sustainability Reserve</i>	11,000,788
<i>Constrained Works Reserve</i>	108,581
<i>Carryover Capital Works Reserve</i>	200,514
<i>Sewerage Reserve</i>	4,218,261
<i>Water Reserve</i>	2,646,786
<i>Recurrent Maintenance Reserve</i>	6,156,346
<i>Capital Maintenance Reserve</i>	18,723

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 2015/2016.

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

2015/16 Budget at a Glance

<u>Rates and Charges</u>	2014/15	2015/16
General Rate (Cents in the Dollar)		
Category A - Residential	1.284	1.323
Category B - Commercial & Industrial	1.339	1.379
Category B1 - Drive-In Shopping Centres	1.877	1.934
Category C - Grazing & Livestock	2.325	2.395
Category D - Rural Sugar Cane	3.747	3.860
Category E - Rural Other	2.073	2.136
Category E1 - Primary Production	2.635	3.303
Category F - Sugar Milling	27.903	28.880
Category G - Commercial Water Business	71.911	74.428
Minimum General Rate		
Category A - Residential	\$952	\$981
Category B - Commercial & Industrial	\$952	\$981
Category B1 - Drive-In Shopping Centres	\$952	\$981
Category C - Grazing & Livestock	\$952	\$981
Category D - Rural Sugar Cane	\$952	\$981
Category E - Rural Other	\$952	\$981
Category E1 - Primary Production	\$952	\$981
Category F - Sugar Milling	\$15,762	\$16,314
Category G - Commercial Water Business	\$2,668	\$2,761
Waste Service Charges		
140L Rural Residential 2 Bin Service	\$386	\$399
240L Rural Residential 2 Bin Service	\$486	\$503
140L Residential 3 Bin Service	\$440	\$455
240L Residential 3 Bin service	\$540	\$559
240L Commercial 2 Bin Service	\$424	\$439
240L Commercial 3 Bin Service	\$478	\$495
140L Multiple Residential 2 Bin Service	\$386	\$399
240L Multiple Residential 2 Bin Service	\$486	\$503
Additional 140L Residential Refuse Bin	\$315	\$326
Additional 240L Residential Refuse Bin	\$415	\$430
Additional 240L Commercial Refuse Bin	\$332	\$344
Additional Residential Recycle Bin	\$71	\$73
Additional Commercial Recycle Bin	\$92	\$95
Additional Green Waste Bin	\$54	\$56
Waste Access Charge	\$15.50	\$16
Sewerage Charge	\$494	\$519
Water Access Charge	\$406	\$422
Water Consumption Charge (cents per 1,000L)		
For usage up to 1,000,000 litres	\$0.16	\$0.17
For usage above 1,000,000 litres	\$0.80	\$0.85
Environment Separate Charge	\$30.00	\$30.00
CBD 2 Separate Charge (finishes 2014/15)	\$10.03	-
Wunjunga SBS Translator Special Charge	\$4.07	\$40
Clare Rural Fire Brigade Special Charge	\$5	-
Mount Kelly Rural Fire Brigade Special Charge	\$35	\$35
Scott Rural Fire Brigade Special Charge	\$50	\$50
Due Date for Payment	30 Days	30 Days
Interest charged on overdue rates	11.00%	11.00%
State Government Pensioner Subsidy (maximum)	\$200	\$200
Council Pensioner Rebate (maximum)	\$342	\$342

2015/16 Capital Roadworks Program

Kerb and Channel Bitumen Widening Program

Sixth Street – Ninth Avenue to Thirteenth Avenue
Fourteenth A Street – Seventh Avenue to Ninth Avenue
Twelfth Avenue – Sixth Street to Eighth Street

Urban Upgrades

Conlan Street – Reconstruct section of road east of Clement Street intersection
Mirrigan Road – Reconstruct 150m section of road from Old Clare Road towards Highway
Diorama Home Hill – Bitumen sealed carpark

Footpaths/Bikeways

Section of Burdekin Be-Active Trail adjacent to Coutts Park on Beach Road – 2.5m wide concrete path way and improved bitumen sealed parking.

Rural Upgrades

Upgrade bend on Corica Road 1km south west of Sexton Road intersection
Rita Island Road – Completion of widening from Kilrie Road intersection towards Anabranch
Mountainview Road –Widen remaining 1.7km section.
Old Home Hill Road – Upgrade drainage and widen road through dip 760m from Kilrie Road intersection
Lena Road – Bitumen seal 1km section towards Sheepstation Creek
Contributions towards various flood restoration projects to upgrade to current standards including, Allen Road, Brown Road, George Bundy Road, Keith Venables Road, Klondyke Road, Pelican Road, Toll Road and Upper Houghton Road

Road Drainage Structures

Replacement of several road drainage culverts as identified by Council Asset Management framework.



2015/16 Budget Media Releases



BUDGET MEDIA RELEASE



Embargoed until 10am - Tuesday
June 23, 2015

Council focuses on cost savings and low debt

Burdekin Shire Council Mayor Bill Lewis today delivered a \$59 million budget which is focused on cost savings and low debt.

Mayor Bill Lewis said the total budgeted rates and charges increase compared to last year's Budget was 3.9 per cent.

"Like Councils across the nation, Burdekin is burdened by ever-increasing costs and demands," he said.

"The freezing of government financial assistance grants, rising electricity costs, insurance and increasing costs of materials are all things our Council has no control over.

"However, our team is addressing these costs by working smarter and finding savings across the board.

"Council has made cuts where we can and our Council officers have helped by finding 5 per cent productivity dividends in their departments.

"We are making savings by doing works ourselves and sourcing competitively priced goods and services.

"Our debt level is falling. Council will not borrow any funds this financial year and as at June 30, 2016, will have an external debt of \$6.5 million. This compares to a debt level 10 years ago of \$12.1 million."

Cr Lewis said the general rate and waste service charge would each increase 3.5 per cent, the sewerage access charge would increase 5 per cent and the water access charge would increase 4 per cent.

"All of our funds are balanced or have operating surpluses which help demonstrate Council's future sustainability," he said.

"Our minimum general rate has been kept below the average increase at 3 per cent to \$981."

Cr Lewis said the average yearly residential rates, based on an average land valuation of \$89,238, would increase by \$82.68 for the year or \$1.59 a week.

"The 2015-16 Budget includes approximately \$44.9 million in operational expenditure,

"Of this amount about \$10.5 million is depreciation and amortisation.

"Our capital expenditure will be approximately \$14.4 million."

The Mayor said this was a significant, but prudent, spend in the Burdekin community.

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“Last year I flagged the need for a review of the level of infrastructure assets and levels of service,” he said.

“I am pleased to say we have not dropped any services, yet our team has been able to provide our community with better service.”

Some of the major projects include the following:

- \$9.7 million for maintenance and capital works on roads, drainage and reseals.
- \$2.1 million for construction of new waste cell at Kirknie Road Landfill.
- \$1.9 million for flood damaged restoration works approved under Natural Disaster Relief and Recovery Arrangements and funded by the State and Federal Governments.
- \$1.2 million for sewer relining and manhole refurbishment program
- \$500,000 for water projects
- \$520,000 in community support
- \$460,000 to complete Stage 2 of the Burdekin Rural Multi-Tenant Service Centre at the Burdekin PCYC
- \$335,000 for the development of the Ayr Industrial Estate
- \$250,000 for major drainage schemes
- \$225,000 for Ayr Aerodrome electrical upgrade
- \$180,000 to refurbish cabins, upgrade power heads and re-roof the ablutions block at Council’s Burdekin Cascades Caravan Park
- \$85,000 for refurbishment of ablutions block at Home Hill Caravan Park
- \$75,000 for Burdekin Memorial Hall
- \$50,000 to upgrade playground equipment at Coutts Park, Ayr
- \$50,000 towards the establishment of the Community Hub
- \$45,000 to erect a shade structure over the existing columbarium at Home Hill Cemetery
- \$30,000 to refurbish the public convenience at Lions Park, Home Hill

Media contact: Julie Davies on 4783 9903

Embargoed until 10am - Tuesday
June 23, 2015

Council moves to draw new industries to Burdekin

Burdekin Shire Council is moving to draw new industries to the region with the allocation of funds for an electrical upgrade of the Ayr Aerodrome and the development of the Ayr Industrial Estate.

Mayor Bill Lewis said Council had budgeted \$225,000 to upgrade the electrical network at the Ayr Aerodrome.

“The Ayr Aerodrome is currently underutilised and this is the start of creating a space which could be a thriving and profitable multi-use airport,” he said.

“Council’s Economic Development team is in the process of developing a masterplan for the site and its possible uses such as a residential development with airside access, industrial uses such as transport and storage, pilot training, commercial airfreight, fixed wing or helicopter maintenance, or even a home airport for fly in-fly out workers.

“Council will require a number of strategies and plans for the use of the land, development of the facilities, environmental management and safeguards before moving forward.”

Cr Lewis said the current electrical capacity at the aerodrome had been exhausted.

“Adding additional power infrastructure to the aerodrome will make it more attractive to potential users,” he said.

“We are also upgrading the caretaker’s residence with \$40,000 being set aside for repairs such as a new roof and internal refurbishing.”

Cr Lewis said Council had also budgeted \$335,000 for the further development of the Ayr Industrial Estate.

“To expand our economic base, we need to have these lots ready to go for interested investors,” he said.

“Council has already had some interest from businesses, but this move would ensure we can provide them with industrial land if they require it.”

Media contact: Julie Davies on 4783 9903

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Embargoed until 10am - Tuesday
June 23, 2015

Council to build waste cell in bid to save money

The Burdekin Shire Council Works Department will build the new waste cell at the Kirknie Road Landfill in a bid to save ratepayers money, according to Mayor Bill Lewis.

Council has last year budgeted \$2 million for the construction of the cell, but costs had escalated past that price.

Cr Lewis said the new cell would be constructed by Council to ensure costs were kept low.

“Council has reached the stage where the new cell has to be completed as the old one is reaching the end of its life,” he said.

“We have the capability and the knowledge to construct this cell, so I don’t see any reason not to do it in house.

“It is anticipated that construction of the new cell will begin in July and be completed prior to the expiry of the existing cell.

“We have also budgeted \$35,000 for the temporary capping of the existing cell to ensure it conforms with environmental licensing requirements.”

Cr Lewis said Council had decided to take over the supervision and operation of the Shire’s waste transfer stations.

“Council recently resolved to take on this role as we believe we would be able to provide the same service, but at a reduced rate compared to recent tenders received for the service,” he said.

“Existing staff at the waste transfer stations in Ayr, Home Hill and Giru will be offered employment with Council to provide a seamless changeover in operations.”

Media contact: Julie Davies on 4783 9903

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Embargoed until 10am - Tuesday
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\$9.7 million for roads, drainage and reseals

Burdekin Shire Council has budgeted \$9.7 million for maintenance and capital works on the road and drainage networks.

Mayor Bill Lewis said Council had allocated \$6.4 million in capital roadworks, with \$4.1 million or 64 per cent, of that being spent on the shire's rural road network.

"These works will include the replacement of several road drainage culverts as identified by Council's Asset Management framework.

"Other works will include kerbing and channelling and bitumen widening in a number of Home Hill streets and upgrades across the Shire including Conlan Street, Mirrigan Road, Daniel Road, Rita Island Road and Mountainview Road.

"Urban drainage capital works, valued at \$250,000, will include improvements to existing drainage systems in the towns of Ayr and Brandon."

Cr Lewis said Council's road maintenance budget of almost \$2.7 million would be used to maintain the Shire's sealed and unsealed roads to an acceptable level.

"Our drainage maintenance has been budgeted to cost almost \$412,000," he said.

"These works will include the ongoing removal of weeds from our drainage network."

The Mayor said an additional \$1.9 million would be spent on restoring flood damaged roads under the Natural Disaster Relief and Recovery Arrangements.

"These works will be funded by the State and Federal governments with contribution from Council for the labour and widening costs," he said.

Media contact: Julie Davies on 4783 9903

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Embargoed until 10am - Tuesday
June 23, 2015

Caravan parks, pool to receive minor makeover

Burdekin Shire Council's caravan parks and pools will receive a minor makeover in the 2015/16 financial year.

Mayor Bill Lewis said Council had budgeted \$180,000 to be spent on the popular Burdekin Cascades Caravan Park in Ayr.

"We will refurbish the existing cabins, upgrade some of the power heads and re-roof the ablutions block," he said.

"The Home Hill Caravan Park still has \$85,000 available from last year's Budget for the refurbishment of the ablutions block."

Cr Lewis said the Ayr Swimming Pool would also be refurbished.

"Council has had to change its decision to redesign and refurbish the pool due to costs growing from our estimated \$2 million to a projected \$10 million," he said.

"In addition Federal and State funding has been reduced and the likelihood of receiving grant monies of that magnitude is nil in today's economic climate.

"Council has negotiated with GHD the consulting engineers to prepare preliminary plans for the refurbishment of the existing pool assets.

"This project will again depend on government grant support, but we will have a higher chance of success compared to the previous more expensive plan."

Cr Lewis said Council still had \$50,000 available from last year's Budget for the refurbishment of the Millaroo Pool.

"We are still deciding the final items to be refurbished," he said.

The Mayor said other Council buildings that were beyond repair would be removed.

"Funds have been set aside to remove some older buildings, including the old Ayr Cricket Clubhouse at the Ayr Racecourse and the old green pavilion and small ablutions block at the Ayr Showgrounds," he said.

"These building have become superfluous to Council's needs and would require a lot of money to bring them up to an acceptable standard.

"Council has made an economic decision to remove them to avoid any future maintenance or repair costs."

Media contact: Julie Davies on 4783 9903

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Embargoed until 10am - Tuesday
June 23, 2015

Council ensures water and wastewater network reliability

Burdekin Shire Council will spend more than \$2 million ensuring the Shire's water and wastewater networks provide reliable service to residents.

Burdekin Shire Council Mayor Bill Lewis said \$1.2 million of the 2015/16 Budget would go toward the sewer relining and manhole refurbishment program.

"Council also has allocated \$250,000 toward the replacement of Sewage Pump Station switchboards and \$350,000 for the refurbishment or replacement of sewerage assets to improve our network's reliability," he said.

"We have budgeted \$500,000 for water projects which will ensure our water supply assets are up to standard.

"Council will install variable speed drive pumps at the South Ayr Water Treatment Plant to enhance network pressure and maintain positive flows in the Ayr and Brandon water supply network as part of continual upgrades to improve water quality to our residents."

Media contact: Julie Davies on 4783 9903

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Embargoed until 10am - Tuesday
June 23, 2015

Shire's parks to receive upgrades

A number of Burdekin parks will receive upgrades next financial year, according to Burdekin Shire Council Mayor Bill Lewis.

Cr Lewis said \$30,000 would be spent refurbishing the public amenities at Lions Park in Home Hill.

"This is the first lot of public amenities you arrive at when you enter Home Hill from the North and with its positioning near the Lions Home Hill Diorama gets used quite a bit," he said.

"Coutts Park in Ayr, will receive new playground equipment with a planned \$50,000 upgrade.

"Council has also allocated \$45,000 in the parks and gardens budget to erect a shade structure over the existing columbarium at the Home Hill Cemetery.

"Our parks and gardens team also has \$50,000 budgeted for any park furniture that needs to be replaced."

Media contact: Julie Davies on 4783 9903

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Embargoed until 10am - Tuesday
June 23, 2015

Council targets aquatic weeds and improved beach access

Burdekin Shire Council will continue to target aquatic weeds in the Shire's waterways using a \$35,000 grant.

Mayor Bill Lewis said Council would receive \$35,000 annually from NQ Dry Tropics until 2016/17.

"I thank NQ Dry Tropics for their support of Council's aquatic weed clearing program," he said.

"This funding is vital to keeping our waterways clear of aquatic weeds such as Salvinia, Water Hyacinth, Water Lettuce and Hymenachne."

Cr Lewis said Council had also allocated \$21,000 to maintain adequate beach access for residents.

"This money will go towards improving beach access points and dune protection signage at Alva, Wunjunga township and Beachmount," he said.

"Our beaches and their surrounds are well loved by our residents who use the access for fishing and recreation.

"It is Council's responsibility to ensure these areas are protected so future generations can also enjoy them."

Media contact: Julie Davies on 4783 9903

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Embargoed until 10am - Tuesday
June 23, 2015

Council to spend more than \$50,000 supporting local events

Burdekin Shire Council will spend more than \$50,000 supporting local events in the next financial year, according to Mayor Bill Lewis.

“Council had put aside \$32,000 for events funding and another \$20,000 in in-kind support, which covers the cost of our employees setting up for events with bins, signage and the like,” he said.

“Our Community Development team also have budgeted \$50,000 toward the establishment of the Community Hub which is based on the Burdekin Theatre, Burdekin Library Ayr and surrounds.

“Council is continuing to support tourism in the region by providing \$8000 to the Burdekin Tourism Association and \$15,000 toward the publication of the Bountiful Burdekin magazine.

“We have also put aside \$16,000 to upgrade signage, advertise and participate in expos where we can sell the benefits of living in our shire to residents in Townsville.”

Cr Lewis said Council also had \$12,000 in standing donations to community organisations and \$7500 in sporting grants.

Media contact: Julie Davies on 4783 9903

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