

2016

# Council Budget Meeting



BIGGENDEN

North Burnett Regional Council

06 July 2016

<b>Attendees</b>	<b>Agenda Item 1</b>	<b>Attendees</b>	
Welcome	<b>Agenda Item 2</b>	<b>Welcome / Housekeeping</b>	
Apologies	<b>Agenda Item 3</b>	<b>Apologies</b>	
Declaration	<b>Agenda Item 4</b>	<b>Declaration of Interest</b>	
Governance	<b>Agenda Item 5</b>	<b>Governance Report</b>	
	5.1	Mayoral Address	003-005
	5.2	Chief Executive Officers Report	<b>006-010</b>
	5.3	Adoption of the 2016/2017 Operational Plan	<b>011-025</b>
	5.4	Adoption of the 2016/2017 Revenue Policy	<b>026-029</b>
	5.5	Adoption of the Statutory Policy 106 – Debt	<b>030-033</b>
	5.6	Adoption of the Statutory Policy 108 – Investment	<b>034-036</b>
	5.7	Adoption of the Statutory Policy 104 – Procurement	<b>037-048</b>
	5.8	Adoption of the 2016-2017 Revenue Statement	<b>049-079</b>
	5.8.1	Adoption of the General Rating Categories	
	5.8.2	Adoption of Sewerage Utility Charges	
	5.8.3	Adoption of Water Utility Charges	
	5.8.4	Adoption of Kerbside Garbage Bin and Disposal Utility Charges	
	5.8.5	Adoption of Local Disaster Management Levy	
	5.8.6	Adoption of Natural Resources Levy	
	5.8.7	Adoption of Landfill Management Levy	
	5.8.8	Adoption of Mt Perry Special Charge	
	5.9	Adoption of 2016/2017 Budget Statements	<b>080-084</b>
	5.10	Adoption of Code of Competitive Conduct	
	5.11	Adoption of Code of Competitive Neutrality Complaints Policy	<b>085-088</b>
	5.12	Adoption of the Rates – Concession for Community Not for Profit Organisations	<b>089-093</b>
	5.13	Adoption of the Rates – Discount for Late Payment	<b>094-096</b>
Closure of Meeting	<b>Agenda Item 6</b>	<b>Closure of Meeting</b>	

**2016/17**

**BUDGET SPEECH**

**Address to Council – 06 July 2016**

**MAYOR**

**Cr. Rachel Chambers**

**2016/17 Mayor's Budget Speech**

Today I deliver my first budget as a newly elected mayor and I'd like to start by saying thank you to all who were involved in getting to this point. To my fellow councillors, who were involved every step of the way; in the short period of time we have had to work together as a team I am particularly impressed with the passion that has been portrayed for the benefit of the region. There have been sacrifices in some areas which are part of an overall strategy to progress the region and I applaud you all for having faith in the process and each other's experience and abilities.

I would like to give particular mention to Lisa, Anita and Mark for their tireless work over the last few months and for their patience when we, as a new council, asked many and varied questions and pestered you to go back to the drawing board and crunch some more numbers for us. Thank you also to all managers and staff for your efforts into piecing this vast business together to help us make the most informed decisions possible at this time. As a council team we are well on our way to creating a region we can all be proud of. A productive and innovative region full of opportunity. A place people choose, above all others, to live in and raise their families.

Consideration for this budget included current and future needs of our communities, maintenance and development of infrastructure and sustainability of our council into the future. Deliberate attention was given to our four main priorities for this term, roads, efficiency, relationships and tidy towns.

As we all know and appreciate, roads were a huge election issue and one that this council is committed to delivering upon. To this end, we have increased the road and drainage budget substantially by 36.29% to \$19,155,056 inclusive of new capital works and importantly an increase in maintenance. It was important for council to find money in the budget for roads as our region relies on the economic stimulation that road infrastructure provides, whilst providing accessibility to all communities within the region. While Council's primary focus is on roads it should not be forgotten that Council manages significant infrastructure including.

- 49 toilet blocks
- 15 town and community halls of which we have put aside \$316,300 to upgrade
- 33 parks
- 5 swimming pools with a operational budget of \$240,000

Efficiencies will be gained through a new business system and website that NBRC has invested in which will enable ratepayers to conduct business with council in a more streamlined manner in the future. When fully implemented this will include the ability to pay bills online, communicate with council electronically to address a range of issues and search for information such as when your road will be graded. We hope that these innovations in communication along with the sheer hard work of passionate councillors also serve to improve our relationship with the community.

It is important to elected council that we are proud of our region and thus we have dedicated a budget of \$1,313,250 to keep our towns tidy and to maintain and beautify our amenities, playgrounds, parks and gardens and streetscapes.

- \$150,000 for amenities and playground upgrades
- McConnell Lookout upgrade \$51,250
- New toilet block in Memorial Park Monto \$45,000
- Streetscape and Christmas decorations
- River walk in Gayndah \$50,000.

As well as the above, NBRC has included in the budget a new fulltime regional gardener position to ensure that parks and gardens are designed for maximum usage and aesthetics whilst further branding the region as naturally beautiful.

As for staffing, council currently employ 210 FTE staff which is made up of 124 outside positions and 86 internal positions. Staffing in the NBRC budget makes up 36.4% of all outgoings, as this is a large proportion of expenses Councillors and administration recognise that a high level of service must be delivered to ratepayers. A review of the Corporate Plan is currently being undertaken by council and the results and actions of this review will be implemented within the first half of the FY17 budget.

Future staffing of our council will include increasing the number of traineeships and apprenticeships offered to the local community. Currently we have 2 apprenticeships and 4 traineeships on staff at NBRC, we hope that we have offered them a great start to a long career in local government. Ideally, our youth would be trained and retained by us, growing to become leaders in their chosen field and their community.

Council relies heavily on state and federal funding, strong lobbying to these two tiers of government will continue into the future. Whilst in Canberra recently we lobbied for the Federal Government to increase our Federal Assistance Grants and the negative impact on Local Government through the indexation freeze on this grant. The decision negatively impacts on our ability to maintain our assets into the future. Out of the revenue raised through tax at federal level only 3% returns to Local Governments, yet Local Governments control around 80% of the assets.

As with all local Queensland councils we are annually reviewed by Queensland Treasury Corporation. In the 2014/15 financial year QTC reviewed our financial standing and noted the gains we have made. This position has been achieved primarily through reductions in spending which has enabled an increase to our cash position. Council is now in a position of stability where it can consider careful spending for progression.

No one enjoys setting rates. The NBRC do not want to add extra pressure on an already stressed community however, in order to keep moving forward as a council we must keep trying to become "sustainable" and thus have to work with agencies such as Queensland Treasury with our plan moving forward towards a surplus position in 2020. After meticulously considering all factors we have decided on an across the board, 4.95% rate increase to the general residential rate. To the residential rate payer this means an increase of \$2.85 per week for all rates and charges (for all towns excluding Mt Perry who will have a \$2.40 per week increase due to their lack of sewerage charge). We have kept the 10% early payment discount. This year Council levies include... Land Fill Management of \$85.00 a year per rateable property. A Natural Resource Levy of \$50.00 annually and a \$5.00 Local Disaster Management Levy per rateable property. Council has also amended waste fees which allows us to offer free household waste disposal at our Waste Management Facilities for local residents. This has been a community request since fees were reintroduced.

Delivering a budget is never easy – the mere fact one has to budget indicates that there is not enough money in the kitty to achieve the things that one would like to achieve. This is certainly the case with this budget. Although forward progress is being made there is always more to save, more methods to be made efficient and more ways of finding more money in order to achieve the myriad of outcomes this council desires. Rest assured that this council does not believe our job is done and will not just sit back and watch the budget unfold over the next 12 months. Elected council will be proactive in their portfolios to make sure every cent is spent in the best way possible and every outcome achieved. We will lobby hard for results and we will think outside the square for the best possible future for the North Burnett.

# NORTH BURNETT REGIONAL COUNCIL BUDGET 2016/2017

*Responsible Officer: MJP Pitt - Chief Executive Officer*  
*Report prepared by: MJP Pitt - Chief Executive Officer*  
*Senior Executive Staff/finance staff*

It is a great honour to present for consideration the ninth budget of the North Burnett Regional Council. I would take this opportunity to note the March 2016 Local Government Elections and the work that has been undertaken by the new Councillors in framing this budget. This budget is based upon previous assumptions and will give Council a stable platform moving forward.

Council will be reviewing its Corporate Plan over the coming months and that review and subsequent adoption of any changes will give future guidance for this term of Council.

The following is a brief overview of some of the major points contained within the budget.

## **General Rates**

North Burnett Regional Council has levied for an average 4.95% increase in residential general rates. The total change in the general rates received from 2015/16 to the 2016/2017 financial years is budgeted to be 5%. It is estimated that Council will raise \$9,223,127 before discount from the general rate for this financial year. From changes to the estimated revenue from rates charges council expects to receive an extra \$995,682 from the amount received within the 2016/2017 financial year.

Looking at an average residential property within our townships, the average rise for these property owners will be \$148 per annum. This figure is different for Mt Perry due to no sewerage scheme charge and is expected to be \$124.60. This figure is based on a combine rate, utility and levy charges.

Rates are levied according to the Council's adopted Revenue Policy and Revenue Statement together with Council having regarded for:

- (i) The needs of the Council to meet the administrative, maintenance and capital cost associated with the delivery of services, increases in development and the reasonable expectations of the community.
- (ii) The state of the economy of the Local Authority, the State of Queensland and the Nation generally.
- (iii) Climatic conditions and their effects upon the ratepayers and the costs of Council's operations.

The following table demonstrates the number of rateable parcels of land for the 2016/17 financial year plus the changes since 2009. It is believed that the amalgamation of lots/parcels has slowed the growth in rateable assessments particularly since the 2013/14 financial year.

<b>Financial Year</b>	<b>Rateable Assessments</b>
2016/17	6255
2015/16	6255
2014/15	6278
2013/14	6278
2012/13	6255
2011/12	6253
2010/11	6156
2009/10	6060

### ***Landfill Management Levy***

To enhance services for our community, in 2016-2017, residents and ratepayers will be allowed to dispose of household waste at all tips in the North Burnett for FREE. This major change has been made in response to community feedback and is a significant service enhancement.

Waste management in Regional Queensland is coming under increasing regulatory focus from the State Government and over recent years waste disposal costs for Council have increased significantly.

To enable Council to deal with the challenges and costs of waste management a new Landfill Management Levy will be introduced in as part of the 2016-2017 budget. This landfill management levy will replace the previous environmental management levy which has been discontinued.

In 2016-2017 the Landfill Management Levy will be set at \$85 per rateable property.

### ***Kerbside Garbage Bin Collection and Disposal Charges***

Waste charges have been differentiated pricing structure with basic residential and infirmed services set at \$265, commercial and industrial set at \$318 per service consistent across the region.

### ***Water and Sewerage***

Council proposed to adopt a water access charge levied at \$563 and consumption charges of 1.69 per kilolitre for the 2016/17 financial year. The Council operates 7 separate water supply schemes and determines that the net cost of providing a water supply in each scheme area including operation and maintenance costs, capital costs and debt servicing costs will be fully funded by charges on those lands receiving a supply or to which a supply is deemed to be available.

The major focus of Capital Works in this area will be on water infrastructure is also expected to be in line with Council's 10 year asset management plan and will include the completion of the Eidsvold Water Treatment Plant.

Council operates 5 Sewerage systems within the region and determines an access for each parcel of land able to be connected to the schemes and an operational charge for the 1<sup>st</sup> pedestal connected to the scheme. The sewerage charges are proposed are \$420 for an access charge for vacant parcel only and \$552 for the operational charge for the first pedestal in residential properties only.

### **Roads and Drainage**

The road and bridge network continues to be a major focus of Council budgets. Considerable resources have been allocated to the previous flood reconstruction works have been completed though our region. It is worth noting Council again received a declaration in February 2016 from the Central Queensland Surface Trough Event. Formal activation was received 8 March, effective 2 March 2016 for event from 4-8 February 2016. This follows the declared flood events of 2010/11, 2013 and 2015.

The estimated total cost of this event is approx. \$4.8 million with these works to be commenced in the coming financial year. Council is currently working with the Queensland Reconstruction Authority to finalise all approvals for this event.

Council will continue to utilise all external funding that is available for the road network as well as contributing significant funding from Council's own source revenue. The total maintenance budget for urban and rural roads and bridges (excluding capital) is shown in the following table which compares to actual expenditure from previous financial years:

<b>Financial Year</b>	<b>Total Road Maintenance 000</b>
2016/17	\$7,390 (estimated)
2015/16	\$6,798
2014/15	\$4,100
2013/14	\$4,744
2012/13	\$4,315
2011/12	\$5,144

### **Capital Works**

Council will adopt a significant capital programme for the 2016/17 financial year of a total spend of \$28.9 million with \$20.5 million being sourced through external funding. A continued major area of focus is on the Roads, Streets and Drainage with an



estimated \$11.7 million being spent in this asset group through internal and funded external programmes.

In regard to the R4R funded upgrade of the Mundubbera, Monto and Gayndah airports, works have been completed for both Mundubbera and Gayndah with the Monto works to be completed this financial year.

## **Conclusion**

The budget contains many strong initiatives that continue to build on the stable financial base as well as balancing the current financial environment and reduced revenue. Council continues to work towards achieving a balanced position in line with the 10 year forecasts and continued organisation improvement will be required if this position is to be not only achieved but maintained.

It is a budget that is prudent given our circumstance, and importantly reflects responsible fiscal management while still delivering excellent outcomes across the board for our community. As in previous years, Council will maintain a tight fiscal position over the coming year with opportunities for review of the adopted budget quarterly. This will allow Council to review and contend with a continually changing and difficult financial environment.

All residents are encouraged to drop into any our Customer Service Centres/Libraries and to view the budget and operational plan for themselves.

I would take this opportunity to note my thanks for the Councillors and their co-operative and positive approach that has been taken to framing this budget, the Deputy Chief Executive Officer and the General Manager Engineering and Environment and in particular the Senior Finance staff for their development of this year's budget.

I commend this budget to the Council for formal acceptance and would be pleased to take any questions prior to the formal adoption of the budget resolutions.

## **Recommendations:**

1. That the North Burnett Regional Council Operational Plan for 2016/2017 be adopted
2. That the North Burnett Regional Council 2016/2017 Revenue Policy be adopted.
3. That the North Burnett Regional Council 2016/2017 Statutory Policy 106 - Debt be adopted.
4. That the North Burnett Regional Council 2016/2017 Statutory Policy 108 - Investment be adopted.
5. That the North Burnett Regional Council 2016/2017 Statutory Policy 104 - Procurement be adopted.
6. That the North Burnett Regional Council 2016/2017 Revenue Statement be adopted.

7. That the North Burnett Regional Council General Rating Categories as detailed on pages 8 to 17 of the 2016/2017 Revenue Statement incorporating the Differential General Rate Levies and including the Minimum General Rate be adopted.
8. That the North Burnett Regional Council Sewerage Utility Charges as detailed on pages 18 to 19 of the 2016/2017 Revenue Statement be adopted.
9. That the North Burnett Regional Council Water Utility Charges as detailed on pages 20 to 21 of the 2016/2017 Revenue Statement be adopted.
10. That the North Burnett Regional Council Kerbside Garbage Bin and Disposal Charges as detailed on page 21 and 22 of the 2016/2017 Revenue Statement be adopted.
11. That the North Burnett Regional Special Charge – Road and Drainage Works Shand Street Subdivision Mt Perry as detailed on pages 22 to 26 of the 2016/2017 Revenue Statement be adopted.
12. That the North Burnett Regional Council Local Disaster Management Levy as detailed on page 27 of the 2016/2017 Revenue Statement be adopted.
13. That the North Burnett Regional Council Natural Resource Management Levy as detailed on page 27 of the 2016/2017 Revenue Statement be adopted.
14. That the North Burnett Regional Council Landfill Management Levy as detailed on page 27 of the 2016/2017 Revenue Statement be adopted.
15. That the North Burnett Regional Council 2014/2015 Budget Statements including
  - a. Statement of Comprehensive Income;
  - b. Balance Sheet
  - c. Statement of Changes in Equity,
  - d. Statement of Cash Flow; and
  - e. Financial sustainability ratios are adopted.
16. That pursuant to section 47 of the *Local Government Act 2009*, Council will apply the Code of Competitive Conduct to the following business activities for the 2015/2016 financial year:
  - Water Supply;
  - Sewerage;
  - Waste Management;
  - Plant;
  - Roads Activity; and
  - Building Certification.
17. That pursuant to section 48 of the *Local Government Act 2009*, Council adopts the Code of Competitive Neutrality Complaints Policy as presented.
18. That North Burnett Regional Council adoption of Rates – Concession for Community Not-For-Profit Organisations.

2016-2017

# OPERATIONAL PLAN



**NORTH BURNETT**  
REGIONAL COUNCIL

## INTRODUCTION

The 2016 – 2017 North Burnett Regional Council Operational Plan is required to be developed in accordance the *Local Government Regulation 2012* and focuses on the actions that Council staff are expected to take throughout the twelve month period in order to implement the longer term goals detailed in the North Burnett Regional Council Corporate Plan for the period 2013-2018.

In accordance with the provisions of Section 175 of the Local Government Regulation 2012, an Operational Plan must:

- (a) be consistent with the annual budget; and
- (b) state how the local government will –
  - (i) progress the implementation of the 5-year corporate plan during the period of the annual operational plan; and
  - (ii) manage operational risks; and
- (c) include an annual performance plan for each commercial business unit of the local government

In accordance with section 174(3) of the Local Government Regulation 2012, Council will assess its progress towards implementing its annual Operational Plan on a quarterly basis. The long-term Strategies within the Corporate Plan are allocated to one or more Department to progress. Therefore the Operational Plan has displayed the Operational Initiatives and Operational Services according to Departmental responsibility, to provide clarity and accountability, as well as providing operational focus for the Departments within North Burnett Regional Council. All day to day core business activities and services are not necessarily listed in the Operational Plan; instead the Plan focuses on initiatives and services that will be required in the current financial year to achieve long term corporate objectives.

The Corporate Plan provides a blueprint for the future of our communities and establishes priorities and outlines strategies which best reflect the needs of our community for today and into the future.

Council's Chief Executive Officer is responsible for preparing quarterly reports to the Council on the progress of the implementation of the Operational Plan. These reports ensure that Council's elected members and staff are accountable for the progress made in meeting operational plan goals. This plan is closely linked to North Burnett Regional Council 2016-2017 budget and Council's available human resources.

The Council's Operational Plan is a statement of specific works to be undertaken and services to be provided in order to progress the Long-Term Strategies set out in the Corporate Plan for the current financial year. This Operational Plan for the Financial Year period July 2016 to June 2017 and prepared in conjunction with the Budget for the 2016 to 2017 Financial Year, both of which are to be effective 1 July 2016 and adopted at the Budget Meeting of 6 July 2016.

## THE CORPORATE PLAN FRAMEWORK

The 2016 - 17 Operational Plan highlights to Council and the community the key initiatives that Council will pursue in 2016-2017 towards achievement of the long term objectives as stated in the Corporate Plan.

The Corporate Plan is a document required under the Local Government Act 2009 and Regulations that outlines the strategic direction of North Burnett Regional Council, over a 5 year period. The Corporate Plan also sets out Councils Vision and Values and will be led by the requirements of sustainability, management of growth and development and legislative standards.

The Corporate Plan refers to the long-term priorities, outcomes and strategies for North Burnett Regional Council Departments as a whole and also refers to performance indicators for measuring progress in achieving the North Burnett Regional Council vision. In formulating the Corporate Plan, Council refers to a number of other community economic, social and environmental indicators and reports, including the aspirations of the community expressed in documents such as North Burnett Regional Council Community Plan.

The Corporate Plan is to be agreed and adopted by Council and is available for the community to examine. The Key Result Areas, Goals and Strategies listed in the Corporate Plan flow down in more detail to the various Operational Initiatives and Operational Outcomes listed in annual Departmental Operational Plans, and will also feed into the long-term Financial Plan and Councils annual budgets.

The Corporate Plan is a major driver of activity across Council.

## OPERATIONAL PLAN ACTIVITIES AND OUTCOMES

Outcome number	Outcome name	Outcome description	Focus number	Focus Name	Focus Description	Strategy Name	Measure assignee	Measure description	Measure target / Outcome Achieved			
1	Infrastructure	To have infrastructure facilities in place that are well planned, affordable and offers a safe environment to the community	1.1	Roads and Drainage	Safe road network, efficiently and effectively maintained	1.1.1 Develop, maintain and review asset management plan for Council to ensure effective delivery of road infrastructure	Engineering & Environmental	<ul style="list-style-type: none"> <li>Develop and Implement an asset management plan</li> </ul>				
										1.1.2 Develop a 5 year strategic maintenance Programme for roads and bridges consistent with asset management strategies	Engineering & Environmental	<ul style="list-style-type: none"> <li>Plan Developed</li> </ul>
			1.1	Roads and Drainage	A well maintained and upgraded State Road network	1.1.3 Advocate and lobby for the maintenance and upgrading of key strategic Main Roads and Bridges within Council area and of regional significance	Engineering & Environmental	<ul style="list-style-type: none"> <li>Number of engagement activities</li> <li>Upgrades conducted on Burnett, Isis H'ways (Km of road upgraded)</li> <li>Boyne River Bridge upgraded</li> <li>all bridges on Main Road Networks</li> <li>Number of bridges upgraded</li> <li>Full sealed links between all North Burnett Regional Council communities</li> </ul>				
									1.1.4 Advocate for NBRC to be the provider of maintenance and construction work for DTMR on State controlled roads in accordance with Council pre-qualification	Engineering & Environmental	<ul style="list-style-type: none"> <li>Value of RMPC</li> <li>Value of RPC</li> </ul>	
			1.1	Roads and Drainage	Upgrade strategic roads and bridges to allow for the safe transition of B-doubles and large trucks	1.1.5 Develop a 5 year Programme to improve the overall safety of roads used by B Doubles and large trucks consistent with asset management strategies	Engineering & Environmental	<ul style="list-style-type: none"> <li>No. of B double applications received and approved</li> </ul>				
									1.1	Roads and Drainage	Upgrade of roads and bridges to allow for the safe transition of school buses in all weather conditions	1.1.6 Develop a 5 year Programme to improve the overall safety of roads and bridges used by school buses
			1.1	Roads and Drainage	Roads Off Alignment	1.1.7 Address issues of roads off alignment within budget & legislative parameters	Engineering & Environmental	<ul style="list-style-type: none"> <li>Number of roads off alignment resolved each financial year</li> </ul>				

1.2	Telecommunication	Adequate mobile phone and internet coverage to ensure safety of residents and visitors to the region	1.2.1 Advocate to provide internet and Mobile Phone service providers to expand mobile phones and broadband internet access	Corporate & Community	<ul style="list-style-type: none"> <li>Number of homes with mobile access</li> </ul>
					<ul style="list-style-type: none"> <li>Number of homes with internet &amp; broadband access</li> </ul>
			1.2.2 Develop a Telecommunication Plan	Corporate & Community	<ul style="list-style-type: none"> <li>HF &amp; UHF Radio communication map and expand</li> </ul>
1.2	Telecommunication	Television coverage in poor reception areas covered by Councils retransmission sites is maintained to a satisfactory standard	1.2.3 Enhanced television reception through black spots and other Programmes	Engineering & Environmental	<ul style="list-style-type: none"> <li>Number of Customer Requests received regarding loss of television signal</li> </ul>
					<ul style="list-style-type: none"> <li>Number of household affected by self held broadcasting</li> </ul>
1.3	Water	Effective and efficient delivery of water services – Adequate high quality potable water supplies	1.3.1 Maintain and review TMP, SLMP, DMP, CSS, SAMP & DWQMP for Council to ensure effective delivery of water services	Engineering & Environmental	<ul style="list-style-type: none"> <li>Number of mandatory ADWG Parameter exceedances</li> <li>Main breaks / 100km mains</li> </ul>
					<ul style="list-style-type: none"> <li>Quality complaints/1000 properties</li> </ul>
			1.3.2 Maintain dialogue with Sunwater and DNRM to ensure most efficient water allocation for requirements	Engineering & Environmental	<ul style="list-style-type: none"> <li>Review options for water trading</li> </ul>
			1.3.3 Develop and implement a 5 year routine maintenance Programme for the maintenance of essential reticulation assets	Engineering & Environmental	<ul style="list-style-type: none"> <li>Develop Programme to include activities such as valve exercising and replacement, hydrant test and replacement mains flushing and service connect replacements</li> <li>Implement Programme</li> </ul>
1.4	Sewerage	Effective and efficient delivery of sewerage services – enhanced access to sewerage and maintenance of high public standards	1.4.1 Maintain and review TMP, CSS & SAMP for Council to ensure effective delivery of sewerage services	Engineering & Environmental	<ul style="list-style-type: none"> <li>Sewage overflows affecting customer properties/1000 properties</li> </ul>
					<ul style="list-style-type: none"> <li>Odour complaints/1000 properties</li> </ul>
					<ul style="list-style-type: none"> <li>Sewer main chokes/100km main</li> </ul>
					<ul style="list-style-type: none"> <li>Overall sewage overflows/100 km mains</li> </ul>
			1.4.2 Develop and implement a 5 year routine maintenance Programme for the maintenance of essential reticulation assets	Engineering & Environmental	<ul style="list-style-type: none"> <li>Develop a Programme to include activities such as CCTV inspections, jet rodding, PS desludging, smoke testing etc</li> </ul>
					<ul style="list-style-type: none"> <li>Implement Programme</li> </ul>
1.5	Aviation Infrastructure	Safe and well maintained aviation facilities for all six towns/communities with the North Burnett Regional Council	1.5.1 Implement review of the North Burnett Airport/Aerodrome	Engineering & Environmental	<ul style="list-style-type: none"> <li>5 year Programme commenced with R4R Grant – Mun &amp; Gay</li> </ul>

				Review 2013 for the establishment and improvement of aviation facilities within the region		<ul style="list-style-type: none"> <li>Complete</li> <li>• Monto CapX 16-17 fin year</li> </ul>
						<ul style="list-style-type: none"> <li>• Seek funding opportunities for Mt Perry; Biggenden; Eidsvold</li> </ul>
	1.5	Aviation Infrastructure	Safe and well maintained aviation facilities	1.5.2 Maintain aviation infrastructure in accordance with CASA requirements and Council aviation services requirements	Engineering & Environmental	<ul style="list-style-type: none"> <li>• Aviation facilities to be maintained within the approval budget</li> </ul>
				1.5.3 Develop a 5 year Programme to improve aviation infrastructure		<ul style="list-style-type: none"> <li>• Programme developed</li> </ul>
	1.6	Community Facilities	The provision of well maintained and developed community facilities that support Council services	1.6.1 Maintain and review asset management plan for Council to ensure effective delivery of Community facilities	Engineering & Environmental	<ul style="list-style-type: none"> <li>• Development of asset management plan</li> <li>• Cost per park</li> </ul>
	1.6	Community Facilities	Quality design and effective construction management of Councils major building projects	1.6.2 Employ best design principles to create successful community buildings and environments	Engineering & Environmental	<ul style="list-style-type: none"> <li>• Positive end user responses</li> </ul>
				1.6.3 Engage effective and efficient construction management techniques that ensure time and cost parameters are met	Engineering & Environmental	<ul style="list-style-type: none"> <li>• Ensure buildings are completed on time and within budget</li> </ul>
	1.7	Built Infrastructure	Effective and efficient delivery and maintenance of Council built infrastructure	1.7.1 Maintain and review asset management plan for Council to ensure effective maintenance of Council built infrastructure	Engineering & Environmental	<ul style="list-style-type: none"> <li>• Development of asset management plan</li> <li>• Maintenance of housing register</li> </ul>
						<ul style="list-style-type: none"> <li>• Number of complaints per dwelling</li> </ul>
	1.7	Built Infrastructure	The provision of staff housing to facilitate in the employment of appropriate staff	1.7.2 A review of current housing stock relating to location and use	Engineering & Environmental	<ul style="list-style-type: none"> <li>• Annual maintenance costs per dwelling</li> </ul>
	1.8	Streetscape & Signage/Local amenity	Consistent regional and localised streetscape and signage – improved local amenity of the six towns, main streets and surrounding areas	1.8.1 Maintain and review asset management plan and Council policy to ensure effective maintenance of Council streetscapes and signage	Engineering & Environmental	<ul style="list-style-type: none"> <li>• Number of complaints</li> <li>• Council streetscapes maintained as per asset management guidelines</li> </ul>
						<ul style="list-style-type: none"> <li>• Beautification of Town Centres with a focus on 1 town per year for completed works</li> </ul>
				1.8.2 Develop within the Roads Asset Management Plan a section relating to streetscapes	Engineering & Environmental	<ul style="list-style-type: none"> <li>• Asset management plan developed</li> <li>• Rural Addressing issues are address and rectified</li> </ul>
	1.9	Cemeteries	Effective and efficiently maintained cemeteries that reflect community wishes	1.9.1 Maintain and improve cemeteries	Engineering & Environmental	<ul style="list-style-type: none"> <li>• Number of burials conducted</li> <li>• Number of complaints</li> </ul>

Outcome number	Outcome name	Outcome description	Focus number	Focus Name	Focus Description	Strategy Name	Measure assignee	Measure description	Measure target / Outcome Achieved		
2	Social Wellbeing	Residents have access to a range of suitable and affordable services to support their quality of life	2.1	A community for all ages – Youth	Youth friendly communities through structures that support the planning and development of youth and youth-related strategies and policies	2.1.1 Development of a Regional Youth Plan	Corporate & Community	<ul style="list-style-type: none"> <li>Regional Youth plan adopted</li> <li>Review conducted</li> </ul>			
			2.3	A community for all ages - Seniors	Age friendly communities through structures that support the planning and development of age and age-related strategies and policies	2.3.1 Review the opportunities to expand existing age care services and advocate for improved services as identified	Corporate & Community	<ul style="list-style-type: none"> <li>Provision of age care services</li> <li>Identification of aged care business opportunities</li> </ul>			
										<ul style="list-style-type: none"> <li>Determine the most appropriate delivery model for Council aged and community housing care</li> </ul>	
			2.4	A community for all ages – Community Services	Community Services meet community need	2.4.1 Review the opportunities to expand existing community services and advocate for improved services as Identified	Corporate & Community	<ul style="list-style-type: none"> <li>Review of internal Council resources</li> </ul>			
										<ul style="list-style-type: none"> <li>North Burnett Community Services Advisory Committee established 2015</li> <li>Development and implementation of a Community Services Strategy</li> </ul>	
								2.4.2. Support for Community organisations in line with Council adopted policy framework	Corporate & Community	<ul style="list-style-type: none"> <li>\$ value of support and total number of community groups supported</li> </ul>	
										<ul style="list-style-type: none"> <li>In-kind support – total value and number of community organisations supported</li> </ul>	
								2.4.3 Community housing operated in accordance with social housing policies	Corporate & Community	<ul style="list-style-type: none"> <li>Number of community houses occupied</li> <li>Community housing advisory committee meetings held</li> </ul>	
			2.5	Education and Training	Educational and Training services to meet community need	2.5.1 Advocate improving the range of quality educational opportunities and facilities	Corporate & Community	<ul style="list-style-type: none"> <li>5% increase in students progressing higher to tertiary education</li> <li>Continue to advocate for year 11-12 in Mundubbera</li> </ul>			
										<ul style="list-style-type: none"> <li>Council maintain existing support for Narayan and lobby for increased usage</li> </ul>	
			2.6	Enhancing International Links	Maintain and enhance Sister City relations	2.6.1 Maintain and expand links between communities in the North Burnett Communities overseas	Executive	<ul style="list-style-type: none"> <li>Maintain Sister city relationship with Zonhoven and advisory committee continued</li> <li>Establish sister city relationship with Eidsvoll – Norway</li> </ul>			
			2.7	Health and Wellbeing	Health Services to meet community need	2.7.1 Advocate improving the range of quality health services and facilities	Corporate & Community	<ul style="list-style-type: none"> <li>Audit of health services available</li> <li>Number of representations made</li> </ul>			
								<ul style="list-style-type: none"> <li>Liaison with Wide Bay Hospital and Health Board</li> </ul>			
			2.8	Sport & Recreation	Provision of quality activities and well	2.8.2 Maintain and	Corporate &	<ul style="list-style-type: none"> <li>Partnerships formed</li> </ul>			



			maintained facilities	enhance river assets in each communities in partnership with not for profit groups	Community	between Not-for-profit groups
					Engineering & Environmental	<ul style="list-style-type: none"> <li>Burnett River Management plan implementation</li> <li>Gayndah Riverwalk</li> </ul>
2.9	Law and Order	Low crime rates maintained – safe community		2.9.1 Advocate improving the range of quality police services and facilities	Corporate & Community	<ul style="list-style-type: none"> <li>Extent of police service maintained</li> </ul>
						<ul style="list-style-type: none"> <li>Number of representations made</li> </ul>
2.10	Public Transport	Effective public transport network		2.10.1 Advocate improving the range of quality public transport services and facilities	Corporate & Community	<ul style="list-style-type: none"> <li>Extent of services maintained</li> <li>Funding received for bus services</li> </ul>
						<ul style="list-style-type: none"> <li>Number of representations made</li> <li>North Burnett Transport Service performance</li> <li>North Burnett Transport Service established 2015</li> </ul>
2.11	Arts and Culture	Community celebration of arts and cultural diversity of region		2.11.1 Review and implementation of North Burnett Arts & Cultural Strategy	Corporate & Community	<ul style="list-style-type: none"> <li>Arts and Cultural Strategy Reviewed</li> <li>Draft strategy for review/adoption</li> </ul>
				2.11.2 Maintain and enhance a vibrant arts community in each community and a regional network of galleries	Corporate & Community	<ul style="list-style-type: none"> <li>Galleries services maintained</li> </ul>
						<ul style="list-style-type: none"> <li>Number and quality of exhibitions maintained</li> </ul>
						<ul style="list-style-type: none"> <li>Number of regional Gallery meetings held</li> </ul>
						<ul style="list-style-type: none"> <li>Number of regional Gallery initiatives rolled out</li> </ul>
				2.11.3 Develop and implement a Multicultural Strategy	Corporate & Community	<ul style="list-style-type: none"> <li>Multicultural Strategy Developed</li> <li>Formation of Community Social Cohesion Committee</li> </ul>
						<ul style="list-style-type: none"> <li>Develop and Implement strategy for Back Packer Management</li> </ul>
2.12	Libraries	Community has access to quality library services		2.11.3 Build and enhance on the role of Libraries to develop as community hubs through resource sharing and integration of services	Corporate & Community	<ul style="list-style-type: none"> <li>Total loans/circulations</li> <li>Total visitor numbers</li> <li>Cost per loan</li> </ul>
						<ul style="list-style-type: none"> <li>Library Strategy Developed 2016 Implemented</li> </ul>

Outcome number	Outcome name	Outcome description	Focus number	Focus Name	Focus Description	Strategy Name	Measure assignee	Measure description	Measure target / Outcome Achieved	
3	Economic	Developing a mix of profitable and innovative businesses which provide sustainable economic growth including a viable primary industry sector. Planning and development for regional growth and change is based on sustainability principals, cultural heritage and community engagement	3.1	Economic Development	Implementation of Economic Development Strategy	3.1.1 Review and implement Council Economic Strategy	Corporate & Community	<ul style="list-style-type: none"> <li>Economic Development Plan reviewed</li> <li>Updated Plan adopted and implemented</li> </ul>		
									<ul style="list-style-type: none"> <li>Priority Actions implemented from the Economic Development Plan 2014-2020</li> </ul>	
			3.2	Tourism	Implementation of Tourism Strategy	3.2.1 Review and implantation of Tourism Strategy	Corporate & Community	<ul style="list-style-type: none"> <li>Plan Reviewed and integrated into Economic Development Plan</li> </ul>		
						3.2.2 Maintain and enhance the RM Williams Australian Bush Learning Centre as a key regional tourism and educational facility	Corporate & Community	<ul style="list-style-type: none"> <li>Number of visitors</li> </ul>		
						3.2.3 Develop Paradise Dam Recreational Facility as a key tourism and recreational facility for the region	Corporate & Community	<ul style="list-style-type: none"> <li>Profit and Loss</li> <li>Operation of facility maintained and opportunities for expansion explored</li> </ul>		
								<ul style="list-style-type: none"> <li>Number of visitors</li> <li>Profit and Loss</li> </ul>		
			3.3	Caravan Parks	Well maintained and economically viable caravan parks that service community and visitor needs	3.3.1 Maintain and enhance caravan park facilities to promote visitation and recreational opportunities	Corporate & Community	<ul style="list-style-type: none"> <li>Number of visitors</li> <li>Tourism yield increase by 10%</li> <li>Profit and Loss</li> </ul>		
								<ul style="list-style-type: none"> <li>Seasonal workers camp established – Mundubbera</li> <li>Continue operations of Seasonal workers camp within legislative frameworks</li> </ul>		
			3.4	Rail	Effective lobbying for rail services to meet the needs of the resource sector	3.4.1 Advocate and lobby for key strategic rail infrastructure and services to Queensland Government	Corporate & Community	<ul style="list-style-type: none"> <li>Number of engagement activities</li> <li>Management of Council controlled areas of the rail corridor</li> </ul>		
								<ul style="list-style-type: none"> <li>Resource sector participation</li> </ul>		
			3.5	Land use	Appropriate community, industrial, commercial and residential land is available to meet community needs	3.5.1 Develop and implement NBRC Planning Scheme and provide effective and efficient planning services	Corporate & Community	<ul style="list-style-type: none"> <li>Planning scheme adopted</li> <li>No. of planning applications</li> </ul>		
						3.5.2 Investigate the feasibility and business case of developing more industrial land establishing industrial estates in communities		<ul style="list-style-type: none"> <li>Number of planning approvals</li> <li>Undertake audit of industrial land</li> <li>Apply for funding for Monto Industrial Estate</li> </ul>		

						<ul style="list-style-type: none"> <li>• Number of lots developed</li> <li>• Number of lots sold</li> </ul>	
				3.5.3 Promote strategies for the infilling of vacant urban land	Corporate & Community	<ul style="list-style-type: none"> <li>• Number of vacant blocks developed</li> </ul>	
						<ul style="list-style-type: none"> <li>• Number of lots build upon per year</li> </ul>	
	3.5	Land use	Natural Resources are protected and prudently used to provide for the communities present and future needs	3.5.4 Identify and incorporate in NBRC's new Planning Scheme	Engineering & Environmental	<ul style="list-style-type: none"> <li>• NRM incorporated into Region Planning Scheme</li> </ul>	
						<ul style="list-style-type: none"> <li>• Number of assessments</li> </ul>	
	3.5	Land use	Effective Natural hazard management	3.5.5 Investigate and identify potential natural hazard areas (landslip, bushfire, flood and earthquake)	Executive	<ul style="list-style-type: none"> <li>• Natural hazard areas identified and appropriate assessment provisions incorporated in Planning Scheme</li> </ul>	<p>Overlay in planning scheme for flood complete.          Bushfire overlay controlled by State Government.          Landslip not suitable to planning scheme and dealt with on a case by case basis          Earthquake catered for in DMP          No further action required 16/17</p>
						<ul style="list-style-type: none"> <li>• Number of assessments</li> </ul>	
	3.5	Land use	Implementation of an Amenity and Aesthetics Policy	3.5.6 Develop and implement an Amenity and Aesthetics Policy to minimise adverse social and visual impacts on the regions natural and build environments	Corporate & Community	<ul style="list-style-type: none"> <li>• Number of assessments against Policy</li> </ul>	
	3.5	Land use	North Burnett's cultural heritage is identified and preserved	3.5.7 Adopt draft Local Heritage Register and expand as other places of significance are identified	Corporate & Community	<ul style="list-style-type: none"> <li>• Local Heritage Register Adopted</li> <li>• Register maintained</li> </ul>	
						<ul style="list-style-type: none"> <li>• Number of additional places of significance identified</li> </ul>	
	3.5	Land use	Quality Building and Plumbing certification	3.5.8 Provide effective and efficient building and plumbing services	Corporate & Community	<ul style="list-style-type: none"> <li>• Number and value of building and plumbing applications</li> </ul>	
						<ul style="list-style-type: none"> <li>• Number of enforcement notices</li> </ul>	
				3.5.9 Implementation of a safe swimming pools strategy	Corporate & Community	<ul style="list-style-type: none"> <li>• Number of pool inspections vs rectification notices</li> </ul>	
	3.6	Business Development	Effective engagement with the private sector	3.6.1 Work with the private sector and other levels of government to support the retention and expansion of existing businesses within the region and encourage population growth	Corporate & Community	<ul style="list-style-type: none"> <li>• Annual increase in Gross Regional Product</li> <li>• Population Growth</li> <li>• Annual increase in new and expanding business</li> </ul>	
				3.6.2 Work within approved structures to facilitate Natural Disaster Economic Recovery	Corporate & Community	<ul style="list-style-type: none"> <li>• Number of businesses closing</li> </ul>	
				3.6.3 Continue implementation of Centre for Rural Innovation Project	Corporate & Community	<ul style="list-style-type: none"> <li>• Project implemented through REDAC</li> </ul>	
				3.6.4 Progress North Burnett Minerals Province business support	Executive	<ul style="list-style-type: none"> <li>• Resource sector participation</li> </ul>	

3.7	New and Emerging Business Opportunities	New Business Attraction	3.7.1 Work with the private sector and other levels of government to support new business investment within the region and encourage population growth	Corporate & Community	<ul style="list-style-type: none"> <li>Maintain existing No. of businesses in region</li> <li>Annual increase in Gross Regional Product</li> </ul>
3.8	Job and Skills Development	Development of skills for population retention	3.8.1 Source opportunities for education and training in skills development	Corporate & Community	<ul style="list-style-type: none"> <li>Number of new businesses</li> <li>5% Growth in post school qualifications (e.g. Vocational Skills Sets, Cert III, Diploma)(currently 352 persons – target 370)</li> </ul>
3.9	Signage Strategy	Consistent signage	3.9.1 Develop and implement a regional signage strategy and corporate style guide	Corporate & Community	<ul style="list-style-type: none"> <li>Strategy developed and adopted</li> <li>Style guide adopted</li> <li>Regional WiFi, touchscreens &amp; signage project implemented 2015/16</li> </ul>

Outcome number	Outcome name	Outcome description	Focus number	Focus Name	Focus Description	Strategy Name	Measure assignee	Measure description	Measure target / Outcome Achieved			
4	Environmental	Increasing the quality of water, land, air and the extent of biodiversity in the region	4.1	Biosecurity Management	Implementation of the Biosecurity Management Plan to ensure effective and efficient pest control	4.1.1 Develop and implement Biosecurity Management Plan	Engineering & Environmental	<ul style="list-style-type: none"> <li>Plan developed and implemented</li> </ul>				
						4.1.2 Maintain and expand control measures for feral animals and weeds	Engineering & Environmental	<ul style="list-style-type: none"> <li>Number of Programmed baiting campaigns</li> <li>Volume of chemical used</li> <li>Land area treated</li> </ul>				
						4.1.3 Develop and maintain a regional wash down bay facility that is supported by strategically placed smaller wash down facilities	Engineering & Environmental	<ul style="list-style-type: none"> <li>Development of management plan for Ban Ban Springs</li> <li>Wash Down Bay Facility Maintained</li> <li>Number of vehicles using wash down facilities</li> <li>Cost of operations</li> </ul>				
										<ul style="list-style-type: none"> <li>Investigation and planning for Biggenden Wash Down facility</li> </ul>		
			4.2	Stock Routes	Well maintained and manages stock routes	4.2.1 Develop and implement Stock Route Management Plan	Engineering & Environmental	<ul style="list-style-type: none"> <li>Plan developed and implemented</li> </ul>				
									4.2.2 Implement the Wandering Lives stock policy	Engineering & Environmental	<ul style="list-style-type: none"> <li>Policy implemented</li> </ul>	
			4.3	Waste Management	Best practice waste management	4.3.1 Continue to implement waste management strategic plan	Engineering & Environmental	<ul style="list-style-type: none"> <li>Plan implemented</li> <li>WBBROC regional Plan adopted</li> </ul>				
									4.3.2 Develop closure plans for each waste management facility. Effective management of Councils waste disposal facilities and incorporate the principles reduce reuse and recycle	Engineering & Environmental	<ul style="list-style-type: none"> <li>Closure plans developed</li> <li>State of waste and recycling annual report</li> <li>Historic landfill sites managed</li> </ul>	
											<ul style="list-style-type: none"> <li>DEHP Integrated Authority annual report</li> </ul>	
									4.3.3 Develop and manage waste collection and recycling in line with the waste management strategic plan	Engineering & Environmental	<ul style="list-style-type: none"> <li>Plan developed and implemented</li> </ul>	
			4.4	Environmental Health	Quality community environmental health standards are maintained	4.4.1 Review and provide environmental health services to ensure a suitable and equitable standard of service to address infectious, vermin, vector and other pest and compliance issues.	Engineering & Environmental	<ul style="list-style-type: none"> <li>No. of complaints received</li> <li>QLD Health – Food safety annual report</li> </ul>				
									4.4.2 Develop and implement a vector management plan	Engineering & Environmental	<ul style="list-style-type: none"> <li>Number of mosquito service requests</li> <li>Mitigation permits issue</li> <li>Control activities undertaken (eg bats)</li> </ul>	
		<ul style="list-style-type: none"> <li>Incidence of notifiable diseases</li> </ul>										
							<ul style="list-style-type: none"> <li>Number of licensed food businesses</li> </ul>					

						<ul style="list-style-type: none"> <li>Number of Environmental health related service requests</li> </ul>
						<ul style="list-style-type: none"> <li>Ongoing town water quality monitoring</li> </ul>
				4.4.3 Develop a environmental health disaster management sub-plan	Executive	<ul style="list-style-type: none"> <li>Sub-plan developed and adopted</li> </ul>
4.5	Animal Control/Compliance	Quality animal control standards are maintained	4.5.1 Review and provide animal control and services to ensure a suitable and equitable standard of service to address compliance issues	Corporate & Community		<ul style="list-style-type: none"> <li>Number of dog impoundments including dog re-housing Rate (% total dogs re-housed/total dogs impounded)</li> </ul>
						<ul style="list-style-type: none"> <li>Dog Registration Rate (% dogs registered/estimated dog population)</li> </ul>
						<ul style="list-style-type: none"> <li>Dog Complaints (number of dog complaints per 1,000 population)</li> </ul>
4.5	Trade Waste	Ensure compliance with Council's policies, procedures and local laws, and other legislative requirements	4.5.2 Develop Trade Waste Management Plan/Inspection Programme in conjunction with Councils adopted Trade Waste Policy	Engineering & Environmental		<ul style="list-style-type: none"> <li>Number of service requests: Noise, Odour &amp; over grown, footpath obstruction permits, road side vending permits</li> </ul>
4.6	Natural Resource Management	Protecting areas of high ecological significance area managed effectively	4.6.1 Lobby to enhance infrastructure, facilities and interpretive information at key environmental assets such as Cania Gorge and Mt Walsh National Parks	Engineering & Environmental		<ul style="list-style-type: none"> <li>Area of National park</li> </ul>
			4.6.2 Undertake NRM Projects	Engineering & Environmental		<ul style="list-style-type: none"> <li>No. of programmes/projects undertaken</li> </ul>
			4.6.3 Liaise with other NRM Groups e.g. BMRG BCCA and Landcare	Engineering & Environmental		<ul style="list-style-type: none"> <li>Number of meetings held</li> <li>Programmes/projects successfully completed</li> </ul>
			4.6.4 Lobby for Federal and State Government Grants with regard to NRM projects, Pest Management Initiatives and strategies that protect and preserve the diversity of flora fauna and aquatic eco systems	Engineering & Environmental		<ul style="list-style-type: none"> <li>Applications lodged vs funding received</li> </ul>
						<ul style="list-style-type: none"> <li>Number of environmental restoration Programmes</li> </ul>
						<ul style="list-style-type: none"> <li>Environmental values protected</li> </ul>

Outcome number	Outcome name	Outcome description	Focus number	Focus Name	Focus Description	Strategy Name	Measure assignee	Measure description	Measure target / Outcome Achieved		
5	Governance	A innovative, ethical and efficient organisation that provides best practice service delivery through leadership and policy making together with effective management of people, assets and finances	5.1	Organisational Culture	Excellence in customer service delivery and organisational management	5.1.1 Develop a cohesive Council through cultural change and individual ownership of corporate values supported by consistent and responsible leadership	Executive	<ul style="list-style-type: none"> <li>The quality of our services</li> <li>Number of complaints</li> </ul>			
			5.1	Organisational Culture	Strong customer focus organisation	5.1.2 Develop and review annual a customer service charter	Corporate & Community	<ul style="list-style-type: none"> <li>Time to respond to InfoXpert Tasks</li> <li>No. of RecDesk requests</li> <li>Number of complaints</li> </ul>			
			5.2	Organisational Systems	Best practice organisational systems	5.2.1 Provide responsive and efficient systems to enable the delivery of Council services	Corporate & Community	<ul style="list-style-type: none"> <li>The effectiveness of our systems and processes</li> <li>Implementation of MagIQ</li> <li>Renewal of NBRC website with ResoluteIT</li> </ul>			
								<ul style="list-style-type: none"> <li>No. Helpdesk requests</li> <li>No. of website visits and unique visitors</li> <li>Facebook reach &amp; engagement</li> <li>Twitter followers</li> </ul>			
								5.2.2 Develop, implement and review strategic policies that assist Council in formulating innovative responses to critical and operational issues	Corporate & Community	<ul style="list-style-type: none"> <li>Number of policies developed and reviewed</li> <li>20 year service honour board implemented in accordance with policy 203</li> </ul>	
								5.2.3 Establish and manage long term financial planning to ensure the future sustainability of Council	Corporate & Community	<ul style="list-style-type: none"> <li>Financial sustainability indicators</li> <li>Value of savings</li> </ul>	
								5.2.4 Ensure whole of life costing is considered for all new capital works and capacity of community to fund new assets	Corporate & Community	<ul style="list-style-type: none"> <li>Cost of new capital works</li> </ul>	
			5.3	External Funding	Enhancement of Council operation and services	5.3.1 Investigate and apply for external funding to promote Council objectives and activities	Corporate & Community	<ul style="list-style-type: none"> <li>\$ value of external funding received</li> </ul>			
								5.3.2 Deputations to State and Commonwealth Governments	Executive	<ul style="list-style-type: none"> <li>Number of deputations &amp; % of success outcomes</li> </ul>	
			5.4	Organisational Structure	Organisational structure supports corporate values and strategic objectives and improved productivity	5.4.1 Review and implement an organisational structure that will support corporate values and strategic objectives in the provisions of services to the community	Executive	<ul style="list-style-type: none"> <li>Adopted in accordance with Corp. Plan</li> <li>Review of Corp. Plan for adoption prior to 17 – 22 fin year</li> </ul>			
					5.4.2 Review the operation for the delivery of services with particular emphasis on maximising quality, effectiveness and efficiency	Executive	<ul style="list-style-type: none"> <li>Number of repeat jobs</li> </ul>				

						<ul style="list-style-type: none"> <li>• Minimise waste</li> <li>• Quality of work delivered for cost of work</li> </ul>
5.5	Transparency in performance	Transparent and accountable local government	5.5.1 Review and implement levels of transparency and accountability	Executive	<ul style="list-style-type: none"> <li>• Effective and transparent planning and decision making processes</li> <li>• Non-compliance with legislation</li> </ul>	
					<ul style="list-style-type: none"> <li>• The accessibility of our information and decisions</li> <li>• Quarterly reporting</li> </ul>	
			5.5.2 Develop and implement Council's corporate Governance Framework to ensure strategic planning, compliance with all legislation, policies, codes of practice and standards	Executive	<ul style="list-style-type: none"> <li>• Governance checklist</li> <li>• Annual Report</li> </ul>	
5.6	Community Engagement	Increased community engagement in decision making processes	5.6.1 Review and implement Councils Community Engagement Policy	Executive	<ul style="list-style-type: none"> <li>• Policy reviewed annually</li> <li>• Consultation and Engagement Process document developed and implemented?</li> </ul>	
			5.6.2 Encourage community participation and ensure that the community is informed and educated about matters that impact their lives	Executive	<ul style="list-style-type: none"> <li>• Community participation at public forums and consultation activities</li> <li>• Improve communication with the community including a Community Newsletter published</li> <li>• Conduct quarterly town forums</li> </ul>	
5.7	Workforce Development	A competent, productive and contributing workforce	5.7.1 Increased levels of skills, staff cohesion within Council through training and development and Council sharing and engagement of events	Executive	<ul style="list-style-type: none"> <li>• FTE Staff</li> <li>• Number of training hours – average cost per hour</li> </ul>	
					<ul style="list-style-type: none"> <li>• Number of trainees and apprentices employed</li> <li>• Number of successful completions</li> </ul>	
			5.7.2 Implement robust risk management strategies	Executive	<ul style="list-style-type: none"> <li>• Risk register</li> </ul>	
			5.7.3 Foster a culture of employee health, safety and well-being	Executive	<ul style="list-style-type: none"> <li>• % score WPH&amp;S Audit</li> <li>• No. of lost time injuries</li> <li>• Cost of premium</li> </ul>	
					<ul style="list-style-type: none"> <li>• Number of incidents</li> </ul>	
			5.7.4 Implement Human resource strategies to become an employer of choice	Executive	<ul style="list-style-type: none"> <li>• % staff turnover</li> <li>• Performance appraisals for all staff</li> <li>• % outcome of staff satisfaction survey</li> <li>• EBA develop and adopted</li> </ul>	
			5.7.5 Foster diversity, merit and equity, reward and recognition in the workplace	Executive	<ul style="list-style-type: none"> <li>• Staff demographic profile</li> </ul>	
			5.7.6 Implementation of WPH&S Management Safe Plan and System	Executive	<ul style="list-style-type: none"> <li>• System implemented</li> <li>• Annual Audit</li> </ul>	



				5.7.5 Foster diversity, merit and equity, reward and recognition in the workplace	Executive	<ul style="list-style-type: none"> <li>Staff demographic profile</li> </ul>	
5.8	Regional Representation	Improved opportunities and quality of life		5.8.1 Advocate to all tiers of government and relevant industry organisations for the provision and enhancement of appropriate services and infrastructure within their jurisdictions	Executive	<ul style="list-style-type: none"> <li>Number of representation at each level</li> </ul>	
				5.8.2 Collaborate with corporate and key regional and community stakeholders to ensure a unified and strengthened approach to national, state and regional advocacy	Executive	<ul style="list-style-type: none"> <li>Participation in regional, state and federal organisations and bodies</li> </ul>	
				5.8.3 Encourage partnerships within the wider community to identify opportunities for the enhancement of community wellness, infrastructure and pursuits	Executive	<ul style="list-style-type: none"> <li>Community partnerships progressed</li> </ul>	
5.9	Elected Members	Councillors deliver responsible leaderships with informed and transparent decision making		5.9.1 Provide Councillors with access to quality training, development and networking opportunities	Executive	<ul style="list-style-type: none"> <li>Training, development and networking opportunities attended</li> </ul>	
				5.9.2 Provide Councillors with quality decision support		<ul style="list-style-type: none"> <li>No. of agenda reports</li> <li>timeliness of actions resolutions</li> </ul>	
5.10	Resource Sharing	Improved service delivery and efficiency		5.10.1 Identify and implement opportunities for the resource sharing internally and regionally	Executive	<ul style="list-style-type: none"> <li>Opportunities identified</li> </ul>	
5.11	Disaster Management	Council has a coordinated response to and builds the communities resilience to natural and/or man made disaster events to minimise adverse effects on the community		5.11.1 Maintain a quality and up to date Disaster Management Plan and Sub-Plans	Executive	<ul style="list-style-type: none"> <li>Disaster Management plan adopted 2016</li> <li>Develop SOP as required</li> <li>Review annually with DDMG</li> </ul>	
				5.11.2 Maintain and coordinate the regional disaster sub-groups	Executive	<ul style="list-style-type: none"> <li>Sub-groups meeting regularly – number of meetings held</li> </ul>	
				5.11.3 Develop and implement an MOU with QFES to ensure systems, structures, processes and resources are in place to provide a coordinated response to disaster events	Executive	<ul style="list-style-type: none"> <li>MOU Developed and signed</li> <li>Participate in Get Ready Week</li> </ul>	
				5.11.4 Flood mitigation study conducted and recommendations considered by Council	Engineering & Environmental	<ul style="list-style-type: none"> <li>Flood mitigation study completed.</li> </ul>	Report considered by Council and no further action required this financial year. Complete

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Policy Title:	<b>Revenue</b>
Policy No:	111
Directorate:	Corporate & Community Services
Responsible Officer:	Manager Finance
Adopted Date:	Special Budget Meeting – 06/07/2016
Review Date:	31/7/2017
Authorities:	<i>Local Government Act 2009</i> <i>Local Government Regulation 2012 (LGR)</i>

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### **INTRODUCTION:**

Under *Section 193 (3)* of the *Local Government Regulation* a local government must 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. It sets out the principles that Council will use to set its budget and identifies in broad terms the general strategy to be used for raising revenue as follows:

#### ***Revenue Policy***

1. *A local government's Revenue Policy for a financial year must state:*
  - a) *the principles that the local government intends to apply in the financial year for -*
    - i. *levying rates and charges; and*
    - ii. *granting concessions for rates and charges; and*
    - iii. *recovering overdue rates and charges; and*
    - iv. *cost-recovery fees; and*
  - b) *if the local government intends to grant concessions for rates and charges, the purpose for the concessions; and*
  - c) *the extent to which physical and social infrastructure costs for a new development are to be funded by charges for the development.*
2. *The Revenue Policy may state guidelines that may be used for preparing the local government's revenue statement.*
3. *A local government must 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.*

## **OBJECTIVITIES:**

The aim of the Revenue Policy is to meet the requirements of legislation including *section 193 of the Local Government Regulation 2012 and section 104 (5) (c) of the Local Government Act 2009.*

The policy details the transparency, simplicity, equity, fiscal responsibility, efficiency and flexibility measures Council implements in making of rates and charges, levying of rates and charges, recovery of rates and charges, concessions for rates and charges and making of cost-recovery fees.

## **PRINCIPLES:**

The purpose of the policy is to identify the planning framework within which Council operates and to set out the principles used by Council for:

- Making and levying rates and charges;
- Exercising its powers to grant rebates and concessions;
- Recovery of unpaid amounts of rates and charges; and
- Methods of cost-recovery

Whilst observing these principles Council may apply any of the relevant provisions of the *Local Government Act 2009* and the *Local Government Regulation 2012* relating to formulating, levying, applying concessions and recovery in its system of Rates and Charges.

## **Policy Principles**

### *Making and Levying Rates and Charges*

In general Council will be guided by the principle of user pays in the making of rates and charges so as to minimise the impact of rating on the efficiency of the local economy.

Council will also have regard to the principles of:

- Transparency in the making of rates and charges;
- Having in place a rating regime that is simple and inexpensive to administer;
- Responsibility in achieving the objectives, actions and strategies in Council's Corporate and Operational Plans;
- Equity via a differential rating category
- Flexibility to take account of changes in the local economy, adverse seasonal conditions and extraordinary circumstances;
- Maintaining valuation relativities within the council;
- Maintaining council services to an appropriate standard;
- Meeting the needs and expectations of the general community; and
- Assessing availability of other revenue sources.

In levying rates Council will apply the principles of:

- Making clear what is the Council's and each ratepayer's responsibility to the rating system;
- Making the levying system simple and inexpensive to administer;
- Timing the levy of rates to take into account the financial cycle of local economic activity, in order to assist smooth running of the local economy; and
- Equity through flexible payment arrangements for ratepayers with a lower capacity to pay.

#### *Exercising Its Powers to Grant Rebates and Concessions*

In considering Council's powers to grant rebates and concessions, Council will be guided by the following principles:

- Similar treatment for ratepayers with similar circumstances;
- Transparency by making clear the requirements necessary to receive rebates and concessions;
- Flexibility to allow Council to respond to local economic issues, adverse seasonal conditions and extraordinary circumstances; and
- Fairness in considering the provision of community service rebates and concessions.

#### *Recovery of Unpaid Amounts of Rates and Charges*

Council will exercise its rate recovery powers in order to reduce the overall rate burden on ratepayers. It will be guided by the following principles:

- Transparency by making clear the obligations of ratepayers and the processes used by Council in assisting them meet their financial obligations;
- Making the processes used to recover outstanding rates and charges clear, simple to administer and cost effective;
- Equity by having regard to capacity to pay in determining appropriate arrangements for different sectors of the community;
- Providing the same treatment for ratepayers with similar circumstances; and
- Flexibility by responding where necessary to changes in the local economy and environmental conditions (including recovery from drought and floods).

#### *The making of Cost-Recovery Fees*

In making Cost-Recovery Fees Council will apply the principles of:

- Endeavouring to recover the full cost of the service provided for which the cost recovery fee is remitted so as to minimise the effect on ratepayers;
- Making the levying of cost-recovery fees simple, efficient, and inexpensive to administer in order to minimise costs;
- Clarity in the method of calculating the amounts payable by a user.

### Developer Contributions

While it is expected that the developer will contribute to new physical and social infrastructure when they commence a new development, the amount of their contribution and how much infrastructure they fund may vary. This will depend on many factors and will be assessed for each development. However the process used in determining the contribution will be transparent, fair and equitable.

### Operating Capability

The change in operating capability of the Council is disclosed as the bottom line of the Statement of Comprehensive Income.

Council intends to progressively improve the quality of its operations to enable funds to be available to ensure the long term maintenance of the Council's infrastructure and ongoing financial sustainability of council. Such action is being assisted by Council seeking alternative means of funding through grants, private works and productivity improvements and operation of business units.

### **Version Control**

<b>Version</b>	<b>Decision Number/Council meeting or CEO Approval</b>	<b>Decision Date</b>	<b>History</b>
1	Policy & Strategy Meeting	06/05/2008	Created for 2008/2009
2	Budget Meeting	23/06/2009	Revised for 2009/2010
3	Budget Meeting	28/07/2010	Revised for 2010/2011
4	Budget Meeting	23/06/2011	Revised for 2011/2012
5	Budget Meeting	07/08/2012	Revised for 2012/2013
6	Policy & Strategy Meeting	16/07/2013	Revised for 2013/2014
7	Budget Meeting	08/07/2014	Revised for 2014/2015
8	Budget Meeting	07/07/2015	Revised for 2015/2016
9	Budget Meeting	06/07/2016	Revised for 2016/2017

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Policy Title:	<b>Debt</b>
Policy No:	106
Directorate:	Corporate & Community Services
Responsible Officer:	Manager Finance
Adopted Date:	Special Budget Meeting – 06/07/2016
Review Date:	31/07/2017
Authorities:	<i>Local Government Act 2009</i> <i>Local Government Regulation 2012 (LGR)</i>

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### **INTRODUCTION:**

This policy outlines the Debt Strategy of the North Burnett Regional Council and provides for the responsible management of borrowings made by Council from external sources.

Council is required to produce a Debt Policy under section 104 (5) (c) of the *Local Government Act* and section 192 of the *Local Government Regulation 2012*.

- (1) *A local Government must prepare and adopt a debt policy each financial year.*
- (2) *The debt policy must state –*
  - (a) *The new borrowings planned for the current financial year and the next 9 financial years; and*
  - (b) *The period over which the local government plans to repay existing and new borrowings.*

### **OBJECTIVES:**

This policy will apply whenever Council is considering borrowing funds externally. It does not apply to leasing or hire purchase arrangements.

### **PRINCIPLES:**

The purpose of the policy is to identify the planning framework within which Council operates and set out the principles used by Council in determining borrowing schedules.

## **Background and Considerations**

Council recognises the desirability of establishing reserves sufficient to fund future capital, particularly for water and sewerage, and to use these funds when appropriate to avoid external borrowings for relatively minor acquisitions and developments. Council may, however, determine to borrow funds on the basis of immediate need, as well as for strategic reasons and/or because it is economically advantageous to do so.

The level of debt in individual programs and in total is a matter for Council to decide from time to time. Due recognition will be given to:

- the type and extent of benefits to be obtained from borrowing – including the length of time the benefits will be received
- The beneficiaries of the acquisition or development
- The impact of interest and redemption payments on both current and forecast rates revenue
- The current and future capacity of the rate base to pay for borrowings and the rate of growth of the rate base
- Likely movements in interest rates for variable rate borrowings
- Other current and projected sources of funds such as headworks
- Competing demands for funds

It is recognised that, as infrastructure such as water and sewerage are usually funded in advance of community requirements, and borrowings are repaid by future users, it is appropriate to utilise debt to fund future infrastructure capacity. The appropriate mix of sources of funds will depend on the factors mentioned above.

Capital expenditure on general community facilities is usually funded from such revenue sources as general rates, special rates, grants, subsidies and borrowings. Borrowings for these developments should be limited to what can be repaid by the existing rate base and, in general, should be over a shorter period so that current users substantially contribute to the debt servicing and redemption. Debt on existing facilities should not become a burden on future generations who may not receive benefits from these facilities. Again, the appropriate combination of debt and revenue will depend upon the type of development and the Council's circumstances at a time.

### **Scope for Borrowings**

Council will only borrow funds for the purpose of acquiring assets, improving facilities or infrastructure and/or substantially extending their useful life.

Council may borrow to meet strategic needs, or to take advantage of opportunities for development, providing there is a demonstrable extension to the useful life of the assets. If necessary, Council may borrow funds to finance special projects where funding has been approved, the money is not yet received, and Council's working capital cash will not cover the project.

All redemption and interest charges on borrowings, including those relating to water, sewerage and plant are to be repaid from revenue generated in the area related to the capital expenditure funded.

Where borrowings are to be repaid by special rates, the revenue and repayments will be matched as far as is practical. Borrowings may be repaid early should revenue exceed scheduled repayments. Repayments will not exceed twenty per cent of general rates revenue.

Borrowings will only be made in accordance with the adopted budget.

Borrowings will be from the Queensland Treasury Corporation (QTC) or, if from another organisation, will be made with the approval of the Queensland Treasurer and Department of Infrastructure, Local Government, and Planning.

Borrowings will be for a maximum term of twenty years. Shorter borrowing periods will be taken where possible and appropriate. The term of any loan will not exceed the life of the asset.

### Summary of Outstanding Balances

Total Outstanding QTC Loans 30<sup>th</sup> June 2016 (Projected) 3,911,527.

### Budgeted Loan Movements 2016/17

Loan Detail	Opening Balance	Movement in the Year			Closing Balance	Repayments (% Gen Rates)
	Jul-16	Borrowing	Redemption	Interest		
Depot	23,937		5,776	1,583	18,161	
Roads	35,987		32,938	1,618	3,049	
Bridges	865,816	2,200,000	33,934	40,516	3,031,881	
Plant	801,837		181,427	42,305	1,120,410	
Software	0	508,000	0	0	508,000	
Water	1,940,898		185,355	83,731	1,755,542	
Sewerage	243,052		69,871	12,655	173,181	
Special Levy – Mt Perry	0	370,000	0	0	370,000	
<b>Total</b>	<b>3,911,527</b>	<b>3,578,000</b>	<b>509,302</b>	<b>182,407</b>	<b>6,980,225</b>	



## New Borrowings

Year	Bridges	Water	Sewerage	Plant & Software	Special Levy	Total
Borrowing term	20 years	20 years	20 years	5 years	10 years	
	\$	\$	\$		\$	\$
2015/16		1,200,000				1,200,000
2016/17	2200000	0	0	1,080,000	370,000	2,690,000
2017/18		340,000				340,000
2018/19		450,000	500,000			950,000
2019/20		940,000				940,000
2020/21		350,000				350,000
2021/22		850,000				1,850,000
2022/23		350,000				350,000
2023/24		350,000				350,000
2024/25		350,000				350,000

## Version Control

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1	Policy & Strategy Meeting	06/05/2008	Created for 2008/2009
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8	Budget Meeting	07/07/2015	Revised for 2015/2016
9	Budget Meeting	06/07/201	Revised for 2016/2017

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Policy Title:	<b>Investment</b>
Policy No:	108
Directorate:	Corporate & Community Services
Responsible Officer:	Manager Finance
Adopted Date:	Special Budget Meeting – 06/07/201
Review Date:	31/7/2017
Authorities:	<i>Local Government Act 2009</i> <i>Local Government Regulation 2012</i> <i>Statutory Bodies Financial Arrangements Act 1982 (SBFA)</i> <i>Statutory Bodies Financial Arrangements Regulation 2007 (SBFAR)</i>

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### INTRODUCTION:

#### Scope

To provide guidance and a framework for Officers involved in the investment of surplus funds controlled by Council that are not required for financial commitments within the short to medium term.

#### Funds Available for Investments

Funds on hand less any funds committed to projects and or constrained funds (funds allocated for operational requirements).

#### Investment Policy

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

- (1) *A local government must prepare and adopt an investment policy.*
- (2) *The investment policy must outline –*
  - (a) *The local government’s investment objectives and overall risk philosophy; and*
  - (b) *Procedures for achieving the goals related to investment state in the policy.*

### OBJECTIVES:

#### Primary Objective

To ensure protection of Councils investment funds while obtaining the most beneficial return for Council, with due recognition given to the risk profile of the institution being invested with.

To ensure compliance with the legislative frameworks outlined above when investing Council funds.

### **Secondary Objective**

To designate the financial institutions to be approached for quotes.

To ensure that appropriate records are kept and that adequate internal controls are in place to safeguard public monies.

### **PRINCIPLES:**

#### **Guidelines**

Council's investment portfolio should be realisable, without penalty, in a reasonable timeframe, in accordance with operational requirements.

#### **Authorised Institutions**

Only those institutions identified as suitable under the Category 1 Investment Powers conferred by *SBFA S44 (1)(d)* & listed on the APRA website as Authorised Deposit Taking Institutions (ADIs).

In addition the investment institution is rated in accordance to (*SBFAR*) *S8* and complies with the relevant investment rating as outlined in (*SBRAR*) *S10*.

#### **Quotations on Investment**

With the exceptions of monies put with the QTC capital guaranteed cash fund, at least three (3) quotations shall be sought from authorised institutions whenever an investment is proposed. The best quote on the day will be successful after allowing for administrative and banking costs, as well as having regard to risk factors and the limits set below. Council will also test any offers made by assessing the interest rate in the QTC fair value tool.

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

#### **Term to Maturity**

The term to maturity of any Council investment may range from "At Call" to one (1) year.

#### **Placement of Investment**

When placing investments, consideration will be given to the relationship between credit rating and interest rate and Council's objectives. In diversifying Council's investment portfolio Council will ensure funds are invested according to (*SBFAR*) *S10*. To minimise risk Council will manage investments so that there is an acceptable range of investment institutions used.

1. Not less than 60% of investment funds in AA rating or above or Queensland Treasury Corporation;
2. Up to 40% of investment funds within an institution within the A rating range; and/or
3. Up to 20% of investment funds within an institution with not less than BB rating

## Internal Controls

Council is at all times to have in place appropriate internal controls to prevent the fraudulent use of public monies. The following controls detail the minimum that is required:

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

## CEO's Responsibility

Council has a number of duties when investing funds. These are outlined in *S47* and *S48* of the *SBFA* and *S8* and *S10* of the *SBFAR*.

Council must use its best efforts to invest its funds;

- a) At the most advantageous (risk adjusted) interest rate available to it:
- b) In a way it considers is most appropriate in all the circumstances and,

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

## Version Control

Version	Decision Number/Council meeting or CEO Approval	Decision Date	History
1	Policy & Strategy Meeting	06/05/2008	Created for 2008/2009
2	Budget Meeting	23/06/2009	Revised for 2009/2010
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8	Budget Meeting	07/07/2015	Revised for 2015/2016
9	Budget Meeting	06/07/2016	Revised for 2016/2017

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Policy Title:	Procurement & Purchasing Policy
Policy No:	104
Department:	Corporate & Community Services
Responsible Officer:	Manager Finance
Adopted Date:	Budget Meeting 6/7/2016
Review Date:	31/7/2017

### Authorities:

- Local Government Act 2009 (Act)
- Local Government Regulation 2012 (Regulation)
- Information Privacy Act 2009
- Right to Information Act 2009

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### INTRODUCTION:

This document covers all activities that result in the commitment and expenditure of Council monies other than Payroll.

The Council has not decided to adopt the Strategic contracting procedures in Local Government Regulation 2012, Chapter 6 Part 2 and accordingly the Default contracting procedures in Part 3 (Sections 223-236) apply.

In accordance with the Regulation section 198 - Procurement Policy:

- (1) Council must prepare and adopt a policy about procurement (a procurement policy).
- (2) The procurement policy must include details of the principles, including the sound contracting principles, that Council will apply in the financial year for purchasing goods and services.
- (3) Council must review its procurement policy annually.

### OBJECTIVES:

To provide Council and its officers with a framework for procurement activities that:

- ensures compliance with requirements of the Act and Regulation,
- ensures an efficient process for managing procurement and
- reduces the risks of fraud and corruption.

### PRINCIPLES:

The overarching principles set out in the Act apply to all activities of local governments. These Local Government Principles are:

- (a) transparent and effective processes, and decision-making in the public interest; and
- (b) sustainable development and management of assets and infrastructure, and delivery of effective services; and
- (c) democratic representation, social inclusion and meaningful community engagement; and
- (d) good governance of, and by, local government; and
- (e) ethical and legal behaviour of councillors and local government employees.

The Regulation sets out principles that must be applied in all procurement and contracting activities in addition to the local government principles (the *Sound contracting principles*). These are:

- (a) value for money;
- (b) open and effective competition;
- (c) the development of competitive local business and industry;
- (d) environmental protection;
- (e) ethical behaviour and fair dealing

Council has expanded the descriptions of each of the sound contracting principles as follows.

### **Value for Money**

The objective of obtaining Value for Money is that the goods, equipment or services being procured represent the best return and performance for the money spent from a “total costs of ownership” or “whole-of-life costs” perspective. The result of using such an evaluation methodology to assess Value for Money may not necessarily favour the lowest price.

All impacts of entering into a contract at a particular price must be considered. For example, if the lowest price would result in delays to obtaining a vital service resulting in a commercial loss, the lowest price may not result in the best value for money.

### **Open and Effective Competition**

Open and Effective Competition is achieved by:

1. Procurement procedures and processes being visible to Council suppliers and the public (i.e. rate payers and the local community)
2. Suppliers having real opportunity to do business with Council
3. Invitations to suppliers being arranged so that there is competition among suppliers to provide Value for Money offerings
4. Fair and equitable assessment of all offers to Supply

### **The Development of Competitive Local Business and Industry**

Encouragement of the development of competitive local business and industry is achieved by:

1. Actively seeking out potential local supplies and suppliers
2. Encouraging prime contractors to give local suppliers every opportunity, to participate in major projects as partners or subcontractors
3. Ensuring that the principles of open and effective competition are applied and equal treatment is given to local offers, when being compared with other offers, on the basis of fair and equitable behaviour
4. Giving preference to locally-sourced goods and services, where price, performance, quality, suitability and other evaluation criteria are comparable
5. Ensuring that payments are prompt and in accordance with the agreed terms of contract
6. Giving points-weighting to the advantages of buying locally-sourced goods and services, and to dealing with local suppliers, including:-
  - spare parts and servicing support are more readily available
  - compliance with warranty provisions is more reliable
  - supply lines are shorter
  - communications for contract administration are more convenient.

#### Local Preference Policy

As it is Council’s intention to encourage the development of competitive local business and industry within the Council area, officers involved in procurement activities shall encourage local business to quote in competition with businesses operating outside the Council boundary.

A local preference margin of 10% up to a purchase value of \$50,000 (Inc. GST) and 5% over a purchase value of \$50,000 (Inc. GST) may be applied to all offers received from businesses based within the

region. This is applied by adding a loading to the price quoted by non-local suppliers, for comparison purposes only, if there are local suppliers. The rate of loading is based on the value of the lowest compliant quote or tender.

### **Environmental Protection**

The Council promotes environmental protection through its procurement activities. In undertaking any procurement activities, the Council will:-

- a) prefer the purchase of environmentally friendly goods and services that satisfy value for money criteria when the environmental cost is included;
- b) foster the development of products and processes of low environmental and climatic impact;
- c) provide an example to business, industry and the community by promoting the use of climatically and environmentally friendly goods and services; and
- d) encourage environmentally responsible activities.

### **Ethical Behaviour and Fair Dealing**

Council's Code of Conduct dictates expectations of behaviour and conduct for all staff. Invitation thresholds have been set within this Policy to ensure proper controls and checks are carried out on all procurement activities. The delegations, authorisations and associated financial thresholds are considered appropriate for the level of judgement expected of individual officers.

Ethical Behaviour and Fair Dealing are achieved by officers:

1. Performing their duty impartially, un-influenced by the receipt or prospects of threats, reprimands or rewards
2. Not accepting or seeking gifts or other favours
3. Not entertaining approaches from suppliers that might be interpreted as attempts to unfairly influence the evaluation process
4. Ensuring that their private interest does not conflict with their public duties and that any potential or apparent conflict is disclosed to their supervisor.
5. Accepting their accountability to the Chief Executive Officer and Council
6. Maintaining high standards of accountability, including observing confidentiality of offers that have been received.
7. Developing systems and procedures that ensure a consistent approach to procurement
8. Promoting professional procurement practices

### Conflict of interest

It is essential that the actions of councillors and employees can be shown to be free of any conflict of interest, real, potential, or apparent.

To achieve this, Council maintains a range of registers including Statutory Registers for Senior Staff and Councillors, a conflict of interest register for all staff, and a gift register for all staff. It is the position of Council that any conflict, real or perceived is recorded in the appropriate register. This also includes family relationships. Further, where a conflict is identified, the relevant staff member is to exclude themselves from any involvement in any procurement where the conflict applies.

## PROCEDURES

### Requirements for Quotations or Tenders

Subject to the exceptions for purchasing arrangements and some other exceptions set out below, the requirements for each level of purchase are as follows:

Total value including GST Less than:	Quotes Required
\$1500	None
\$3,000 and on Preferred supplier list	One Verbal quote
\$5,000	Two verbal quotes
\$15,000	Two written (two to be invited to quote – this may result in only one quote received)
\$200,000 (Medium sized contract)	Three written quotes (three to be invited to quote, this may result in less than 3 quotes received).
Value \$200,000 and over (Large sized contract)	Tender process

Tenders may be appropriate for some contracts below \$200,000.

When making purchases of goods and services, the invitation thresholds are to be interpreted on a “per order” basis, that is, the thresholds refer to the number of quotations required for the total order value including GST.

Orders must not be split to bring the total below the thresholds.

If the purchase, together with future purchases of similar items from the same supplier are likely to amount to \$200,000 or more over the next year, consideration should be given to establishing a purchasing arrangement such as a standing offer or preferred supplier arrangement.

### Exemptions and Purchasing Arrangements

The Regulation provides a number of exemptions from the requirement to obtain tenders or quotations.

The Regulation also allows the following purchasing arrangements to be established. These allow individual purchases without the need to obtain tenders or quotations or to simplify the process of obtaining them.

1. Preferred supplier arrangements or standing offer arrangements;
2. Registers of pre-qualified suppliers; and
3. Accessing an arrangement of the Local Government Association (LocalBuy)

#### Exemptions from the Requirement to Seek Tenders or Quotations

In accordance with the Regulation section 235, council may enter into a contractual arrangement without first inviting written quotes or tender if -

- (a) council resolves it is satisfied there is only 1 supplier who is reasonably available; or
- (b) council resolves that, because of the specialised or confidential nature of the services that are sought, it would be impractical or disadvantageous for the local government to invite quotes or tenders; or
- (c) a genuine emergency exists; or
- (d) the contract is for the purchase of goods and is made by auction; or
- (e) the contract is for the purchase of second-hand goods; or
- (f) the contract is made with, or under an arrangement with a government agency.

Note that for (a) and (b) above a Council resolution is required.

There are no existing resolutions from Council for item (a) or (b), therefore a resolution would be required if this exemption is to be used. The resolution could apply to a particular contract, or to all contracts of a particular type.



### Preferred Supplier and Standing Offer Arrangements

The preferred supplier and standing offer arrangements can be used where there are frequent or regular purchases of similar items e.g. stationery. A preferred supplier arrangement would contain a pricing structure (e.g. 10% below retail, or parts at cost plus 5%). A standing offer would state a fixed price or rate per unit, (e.g. labour at \$45.00 per hour, Fence posts at \$3.00 each).

### Pre-qualified Supplier

Registers of pre-qualified suppliers can be set up where it is necessary to ensure that a supplier is capable of meeting Councils requirements before the precise nature of the requirement is known.

A pre-qualified supplier is a supplier who has been assessed by the local government as having the technical, financial and managerial capability necessary to perform contracts on time and in accordance with agreed requirements. This process is normally used to establish panels of suppliers who can be asked to quote or tender for a particular purchase without the need to call public tenders.

### Establishment of arrangements

To establish a preferred supplier or pre-qualified supplier arrangement, the procedure is to call tenders, as shown below. The arrangement needs to be adopted by Council resolution.

### LGA Arrangements

A local government may enter into a contract for goods and services without first inviting written quotes or tenders if the contract is entered into under an LGA arrangement.

These arrangements are currently made by LocalBuy Ltd and may be used, in accordance with LocalBuy systems instead of a register of prequalified suppliers.

When accessing a local buy arrangement, if the value exceeds \$200,000 including GST, Council approval is required.

### Need to ensure value for money when accessing purchasing arrangements and LocalBuy arrangements

Unless the particular arrangement has been set up in a fixed or determinable price form, it is still necessary to ensure value for money. To do this it may be necessary to obtain comparative quotes or to invite tenders from selected, or all, suppliers on the relevant lists. Where the price has been fixed for the arrangement, the prices for different suppliers in the arrangement need to be compared for the particular items required.

It may also be appropriate, when accessing LocalBuy arrangements, to obtain comparative quotations from local suppliers who may not be on the lists.

Note that suppliers on LocalBuy arrangements may quote a lower price for a particular contract than the rates quoted to LocalBuy.

## **Tenders**

### Tender preparation

A tender invitation must include

- A closing date. This must be at least 21 days after the tender is advertised.
- An accurate and comprehensive specification of the goods or services required.
- Evaluation criteria with weightings
- Provision for Council to change the tender
- Provision that Council need not accept the lowest or any tender but that if it accepts a tender it will accept the one most advantageous for it.
- Disclosure of the confidentiality of Council information, the confidentiality that will be given to the information provided by the tenderer, and the applicability of Right to Information Act.
- Provision that any conflict of interest or connection to Councillors or staff be disclosed
- Prohibition against giving any inducement to any person or lobbying councillors or staff to attempt to influence the decision process.

All tender specifications must be vetted for:

- readability;
- simplicity of meaning;
- clarity;
- logic; and
- Inclusion of only essential information.

After vetting, and before issue, the tender documents must be approved by the CEO.

Tenders must be advertised in a paper circulating in the area. The tender closing date needs to be at least 21 days after the date the advertisement is published. The tender must also be notified on the website for the same period.

Prospective tenderers clicking the link on the website will generate a request email to records. This will be allocated to the person responsible for the tender to provide the tender documents.

Tender documents must be registered and filed in a central location. Records will provide a tender number and maintain a spreadsheet with details of each tender. Details of the tender must be provided to enable the spreadsheet to be updated. Tender documents should be provided to Records in electronic form. (e.g. USB stick)

The Chief Executive Officer may, for good cause, extend a closing date.

All Tenders must go to Council for a Council Resolution for approval.

#### Release of Information

Procedures governing release of information will comply with the regulations set down in the *Information Privacy Act* and *Right to Information Act 2009*.

1. Officers must not release any information about tenders submitted, including names of tenderers, to any other party prior to the award of a tender. No tenderer information other than the name of the successful tenderer and the contract price, should be disclosed to any other third party, except as required by legislation.
2. Communications with suppliers prior to the award of the contract should be minimised except during the course of normal daily work. On no account should the details of the tender be discussed with anyone during the tender period except as provided in the tender document.

#### LocalBuy LG Tenderbox

LocalBuy LG Tenderbox is not a “purchasing arrangement” and does not exempt Council from any requirements. It is a convenient process for managing the secure collection of tenders and dealing with enquiries in relation to tenders in an equitable manner.

LG Tenderbox should be used where possible for larger open tenders instead of handling tenders in-house. It may not be economical for smaller tenders. It may also not be suitable for tenders for purchasing arrangements as smaller suppliers may have issues with the technology required to submit. Tenders for LG Tenderbox are prepared in exactly the same way as any tender. There are specific requirements for formatting. Summary details are entered on the LG Tenderbox website and the tender documents are uploaded.

LocalBuy will provide a notification of the tender to suppliers on their lists and the suppliers can download the tender documents if they are interested.

The tender should also be advertised in a newspaper circulating widely in the Council area (Requirement of the Act).

The tender can be restricted to suppliers on a pre-qualified suppliers list on LocalBuy. In this case some elements of the validation process may be omitted as the inclusion on the list has already addressed issues such as capacity to supply, financial viability, etc.

The prospective tenderer uploads the submission onto the LG Tenderbox website.

If a supplier wants to raise any query about the tender they ask through the LG Tenderbox website. These queries are passed to Council for a reply through the website. The query and reply are posted on the forum (without revealing the name of the enquirer) so all tenderers have the same information. This improves transparency and ensures equal treatment of all suppliers, while reducing the workload

for council officers. If a supplier attempts to ask questions about the tender directly, they must be referred to the conditions, which require that queries are only raised through the website. While the tender is open there is no access to the tenders submitted. After the closing date, the tenders can be downloaded from the website. The tenders are then assessed and selected according to the normal tender processes.

#### Tender processing

A hard copy tender received before the closing date must be placed in a locked tender box under the control of the Chief Executive Officer or the Records Management Department.

Tenders submitted by email must be addressed to the CEO, emailed to [admin@northburnett.qld.gov.au](mailto:admin@northburnett.qld.gov.au), and have a subject line:

“TENDER SUBMISSION <tender number> Closing date <dd/mm/yyyy>”

This requirement must be clearly stated on the cover page of the tender document. Officers should discourage potential tenderers from sending the tender to individual emails accounts.

An email tender will be acknowledged automatically by email reply. It will then be registered by Records and a cover page placed in the Tender Box. Access to the tender will not be made available until the closing date.

Tenders received, whether at Gayndah or other offices, **MUST NOT BE OPENED** until after the closing date. The tender must be forwarded unopened to Gayndah to be placed in the tender box.

A tender box must only be opened in the presence of at least two officers of the council. Immediately after a tender box is opened, the tenders must be initialled by the two delegated officers of the council and registered within councils Electronic Records Management System.

Late tenders will be recorded but, unless exceptional circumstances apply, they should be excluded from the selection process.

#### Tender selection process

Tenders will be assessed by a panel of at least 2 officers, normally including the manager of the appropriate section.

If any member of the panel who has any potential, actual, or apparent material personal interest, or conflict of interest, in relation to the tender, the member must disclose this. If the panel member with the interest cannot be replaced the facts must be recorded on the tender selection report with details of how the conflict has been dealt with.

The Panel will prepare and sign a tender selection report containing the following:

- A description of the goods or services tendered.
- A list of all the tenderers, and the amounts tendered
- Details of any exclusions for non-compliance and any non-compliance that has been allowed
- Any additional material such as personal knowledge of the tenderers
- A matrix showing the scores and weighting of all tenders considered against the selection criteria
- A reasoned recommendation.
- Names and signatures of the panel members

Where the lowest, conforming tender is not accepted, the reason(s) must be recorded on the tender selection report.

The tender document and all tender responses are attached to the tender selection report and it is given to the CEO for consideration and presentation to Council.

When the tender has been awarded, the details of the supplier, price, and date awarded, must be provided to Records so that the spreadsheet can be updated.

### **Publication on website**

Information about all contracts in excess of \$200,000 plus GST (\$220,000 total) must be published on the Councils website as soon as practicable after the contract is made. The \$200,000 is the total value of orders to be placed with a supplier under the contract (estimated if necessary).

If an order is placed and recurring similar orders for similar products or services are to be placed with the same supplier and are expected to amount to \$200,000 over the next year, this should also be published.

Details of each completed tender or contract with a value or expected value over \$200,000 must be provided to Records Management who will update the website.

The information to be published is the date of the contract, the subject matter, and the value. Where contracts are made under a preferred supplier or similar arrangement and individual orders are below \$200,000 plus GST, it is sufficient to publish quarterly cumulative totals of orders placed with each supplier if they exceed \$50,000 per quarter.

### **Quotations**

#### Requesting quotations

Where a required number of quotations must be requested, the number of requests should be made to persons whom the officer considers are likely to be able to meet the requirements at a competitive price. If fewer quotations are received, this is not fatal to the process, but if there are many suppliers available the officer should try to obtain at least the required number.

A record must be kept of all quotations requested, all quotations received and the amounts quoted.

A folder will be set up for each tender under Subject Files/Tendering and Quotations/ and written requests and all written responses including emails relating to the tender/quotation should be filed in that folder.

Where using pre-qualified supplier lists, it may be necessary to obtain quotations if the price has not been determined when setting up the lists.

If accessing LocalBuy arrangements, it may be appropriate to obtain local quotes for comparison purposes.

Where the lowest conforming quotation is not accepted, the reason(s) must be recorded on the requisition.

#### Recording quotations on or with the requisition

- Verbal quotations must be noted on the requisition.
- Written quotations must be attached to the requisition.
- Declined requests for written Quotations must be noted on the requisition.
- If the lowest quotation is not accepted, the reason must be stated on the requisition.

When the relevant quotations have been received the requisition must be signed by an authorised Council Officer who has the required delegation limit. The officer must sight the written quotations and ensure the requirements of this policy have been complied with.

## FINANCIAL RESPONSIBILITIES

### Delegations

Delegated officers are responsible for ensuring that only approved items are acquired against programs and that expenditure is only committed where it is within the constraints of the budget or Council Resolution. Delegated officers can commit Council funds by:

- Authorising payment of progress claims for contract works
- Authorising purchase requisitions
- Authorising payment request forms
- Authorising corporate card purchases
- Entering into a contract or contractual arrangement.

Financial delegations shall be limited to the authorised signatories whose delegations have been granted in accordance with the parameters listed below. All value parameters shall be inclusive of GST. The register of financial delegations is to be maintained by the Finance Manager. This register is contained in Appendix A.

1. Level A Authorisation : unlimited if provided in current year budget
2. Level B Authorisation : \$220,000
3. Level C Authorisation : \$ 100,000
4. Level D Authorisation: \$ 50,000
5. Level E Authorisation : \$ 15,000 – within their Section only
6. Level F Authorisation : \$ 5,000 – within their Section only
7. Level G Authorisation : \$ 500 – within their Section only

### Financial Delegations

The Delegations limits for purchasing authority are included in Appendix A. Staff with Delegations within Level E, Level F and Level G, can only Authorise Purchase Orders that are within their Section.

### The Use of Purchase Orders

- a) Purchase Orders are to be used for every purchase of goods and/or services for North Burnett Regional Council with the exception of credit card purchases. Purchase Orders must be presented to suppliers prior to goods and/or services being obtained.
- b) In circumstances where the definite amount of the purchase is not known, e.g. maintenance and repair work to be carried out, uncertain volume work and time related work, a best estimate of cost must be indicated (must never have \$0 purchase orders)..
- c) The placing of verbal purchase orders is to be avoided wherever possible, however when it occurs, a Requisition and Purchase Order must still be raised as per normal requirements as soon as possible.

### Limited Exemptions to Use Purchase Orders

Due to the nature of certain transactions, it will not be necessary to prepare Purchase Orders:

- a) Petty cash transactions & Credit Card Transactions
- b) Transactions of a recurrent nature (i.e. telephone, internet, water and electricity charges, fuel cards, vehicle registrations, insurance premiums, subscriptions, etc.)
- c) Routine contracts (copier, cleaners, caretakers, ongoing lease of land etc.).
- d) Employee Reimbursements for minor necessary incidentals where an official order is impractical such as meals when travelling – these payments still require approval by the relevant supervisor with delegation approval prior to reimbursement.
- e) Community Grant & RADF (and similar) disbursement of funds. These payments still require approval by the relevant supervisor with delegation approval prior to disbursement.
- f) Goods costing less than \$1,000 purchased by authorised officers (written authority by managers) against monthly orders with specified suppliers (e.g. purchases from Mitre 10). In this case the authorised officer must sign the docket and enter the job cost code. The authorised officer is responsible for ensuring that the goods are reasonably required for the particular purpose.

## Petty Cash

Purchases up to \$75.00 may be made out of petty cash, where a petty cash system is functioning and sufficient petty cash is available for the proposed purchase, unless determined otherwise by the CEO or delegated officer.

Each petty cash float must be reconciled and reimbursed on a regular basis.

The Council's Senior Executive may authorise additional Petty Cash floats or instruct a float to be discontinued.

## Corporate Credit Cards

In order to expedite the supply of goods and services, corporate credit cards are issued to persons listed in Table A below. Purchases made on these cards are subject to the following limits per transaction and per card as detailed below:

TABLE "A" –Persons to whom Corporate Credit Cards are issued.

Position	Transaction limit (\$)	Monthly Card Limit
Chief Executive Officer	10,000	15,000
Deputy Chief Executive Officer	5,000	10,000
General Manager	5,000	10,000
Mayor	5,000	5,000
Managers	2,000	5,000

All supplies made under this sub-section should form part of an approved budget.

The card holders are responsible for all purchases made on the card issued to them. It is the responsibility of the card holder to forward all receipts and documentary evidence pertaining to purchases, including job numbers, to the Finance Department as soon as practicable following receipt of the monthly statement, so that they can be reconciled to the monthly statement. Upon the reconciliation of the monthly statement, the Finance Manager is required to authorise all transactions on the cards issued to Council's Senior Executive and Managers. Finance Manager's card is to be signed off by Council's Senior Executive.

Unauthorised transactions are not permitted. These would include transactions which do not have supporting documentation and any private transactions. All private transactions must be reimbursed to council within the following transaction period.

The Finance Manager must ensure that a register is maintained detailing card number, to whom the card has been issued, and the limits that apply to that cardholder.

Failure of any cardholder to comply with set transaction limits and monthly limits will result in the withdrawal of the corporate credit card from the cardholder.

Council Corporate Purchase Cards MUST NOT be used to draw cash advances.

## Voucher and Cheque Authorisations

Cheques /Electronic Funds Transfers must be signed by any two of the following:

- Chief Executive Officer
- Deputy Chief Executive Officer
- General Manager Engineering & Environmental Services
- Manager Development Services
- Manager Finance
- Manager Corporate & Community Services
- Manager Special Projects
- Manager Environmental Services
- Manager Technical Services
- Works Engineer

## VERSIONS

VERSION	MEETING APPROVED	MEETING DATE	HISTORY
1	Policy & Strategy Meeting	06/05/2008	Created for 2008/2009
2	Budget Meeting	23/06/2009	Revised for 2009/2010
3	Budget Meeting	28/07/2010	Revised for 2010/2011
4	Budget Meeting	23/06/2011	Revised for 2011/2012
5	Budget Meeting	07/08/2012	Revised for 2012/2013
6	Policy & Strategy Meeting	16/07/2013	Revised for 2013/2014
7	Budget Meeting	08/07/2014	Revised for 2014/2015
8	General Meeting	19/09/2014	Appendix A Revised
9	General Meeting	23/06/2015	Bi-Annual Review
10	Policy & Planning	17/11/2015	Review due to Change
11	Budget Meeting	06/07/2016	Revised for 2016/2017

## APPENDIX A

### FINANCIAL DELEGATIONS

LEVEL	POSITION	AUTHORISED LIMIT (inc GST)
Level A	Chief Executive Officer	Unlimited – within budget
Level B	Deputy Chief Executive Officer -	\$220,000
	General Manager - Engineering & Environmental Services	
Level C	Managers	\$100,000
	- Manager Development Services	
	- Manager Finance	
	- Manager Corporate & Community Services	
	- Manager Special Projects	
	- Manager Environmental Services	
	- Manager Technical Services	
	- Works Engineer	
Level D	District Supervisors	\$50,000
	Project Supervisor - Civil	
	Water/Wastewater Supervisor	
	Project Supervisor – Water & Waste Water	
Level E	Works Supervisors/Depot Foreman	\$15,000
	Facilities Officer	
Level F	Financial Accountants	\$5,000
	Senior Finance Officers	
	Stream Leaders as noted in Appendix	
	Building Surveyor	
Level G	SES Controllers & Group Leaders	\$500 – Only valid outside Council Operating Hours



# Revenue Statement

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2016-17



# North Burnett Regional Council

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# North Burnett Regional Council

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## Introduction

North Burnett Regional Council was created on the 15<sup>th</sup> March 2008 following the amalgamation of Monto, Eidsvold, Mundubbera, Gayndah, Perry and Biggenden Shire Councils. The North Burnett Region covers approximately 19,700 square kilometres with the topography of the region being diverse from fertile farmland to rugged geographical formations.

This Revenue Statement is a requirement of S104 (5)(a) of the *Local Government Act 2009* (ACT). Reference to sections means sections of the LGA 2009 or *Local Government Regulation 2012*.

## PURPOSE

The purpose of this Revenue Statement is:

- To enunciate the methods used to achieve Council's objectives set out in the Revenue Policy;
- to explain material matters that guide the development and implementation of revenue practices within the Council; and
- to comply in all respects with legislative requirements.

## LEGISLATIVE REQUIREMENTS FOR REVENUE STATEMENT

In outlining its Revenue Statement, the Council will adhere to specific legislative requirements for the content of the Revenue Statement.

The Revenue Statement must comply with the following requirements of the *Local Government Act 2009*:-

### **Sec 104 Financial management systems**

(5) *The system of financial management established by a local government must include—*

(a) *the following financial planning documents prepared for the local government—*

- (i) *a 5 year corporate plan that incorporates community engagement;*
- (ii) *a long-term asset management plan;*
- (iii) *a long-term financial forecast;*
- (iv) *an annual budget including revenue statement;*
- (v) *an annual operational plan; and*

(b) *the following financial accountability documents prepared for the local government—*

- (i) *general purpose financial statements;*
- (ii) *asset registers;*
- (iii) *an annual report;*
- (iv) *a report on the results of an annual review of the implementation of the annual operation plan; and*

(c) *the following financial policies of the local government—*

- (i) *investment policy*
- (ii) *debt policy*
- (iii) *revenue policy*

(6) *A local government must ensure the financial policies of the local government are regularly reviewed and updated as necessary*

(7) *A local government must carry out a review of the implementation of the annual operational plan annually.*

# North Burnett Regional Council

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## REVENUE RAISING MEASURES

Revenue in the 2016-17 budget is comprised of rates and charges imposed by the Council; Commonwealth and State Government grants and subsidies for operational work and capital projects; developer contributions for operational work and capital projects; external works reimbursement and other miscellaneous income.

Council's estimated revenue for the forthcoming year is:

- Set at a level which considers Council's Corporate Objectives; and
- set at a level which considers the current economic climate; and
- set at a level which considers the services which are to be provided to the community; and
- set at a level which is considered fair and equitable.

From the changes to the estimated revenue from Rates and Utility charges council expects to receive an additional \$995,682 from the amount received within the 2015-16 financial year.

## DIFFERENTIAL GENERAL RATES

Differential General Rates are levied to contribute toward the provision of all local government services excluding sewerage collection and disposal, water supply, treatment and distribution and refuse collection and disposal provided that any shortfalls in funds for the excluded services may also be covered by the differential general rates.

The rationale for the differing categories is to recognise the different levels of facilities and services provided to the differing classes of land and the occupiers of these classes of land.

A greater variety of services are provided within Urban areas however services for Rural Land may be at an increased cost on a per premises basis due to the long distances involved with provision of these services. Rural Residential Land being generally located in the vicinity of Urban areas and having a higher population density than Rural land places a higher demand on urban facilities along with higher expectations of services.

The Council has determined that the basis for applying differential general rates will be on one or more of the following criteria:

- The unimproved capital valuation (UCV),
- the land use code (LUC);
- assessment land area;
- animal numbers;
- tonnes of material extracted;
- number of people employed.

## North Burnett Regional Council

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This approach provides the best available equitable basis of distributing the differential rating burden within the Urban, Rural, Rural lifestyle, Commercial and Industrial categories incorporating the twin aspects of area of land utilised by the ratepayer and the relative ability of land to generate revenue sufficient to pay for services provided.

Petroleum, Mining and Electricity generation uses are also separately categorised as they are generally over rural land and, by their nature, may result in much higher returns than rural land and generally exist for a shorter period. They place a much higher demand on existing urban and rural facilities and create a demand for new and improved services by nature of the increased number of persons employed directly and indirectly and expectations that facilities and services are available at a high standard at all times irrespective of weather or other circumstances.

Intensive Accommodation uses are also separately categorised as they also place a much higher demand on existing facilities and create a demand for new and improved services by nature of the increased number of persons resident, whether permanently or temporarily, and their expectations that facilities and services are available at a high standard at all times irrespective of weather or other circumstances.

So far as mining and mining related activities are concerned, the Council, aware of impacts on other Councils affected by mining and mining related facilities, has paid particular attention to the need to carefully consider the impacts that these particular land uses are having on the ability of Council to deliver desired levels of service to the community.

These impacts include:-

- 1 The increase in Council's wage costs in an endeavour to compete (in a limited labour market) with high mine incomes;
- 2 Increased staff turnover;
- 3 Accommodation difficulties in terms of both availability and affordability;
- 4 Increased use leading to more rapid deterioration of public infrastructure;
- 5 The need for additional health, environmental, planning and community development services.

In addition, not only do the mines generate additional full-time equivalent resident population through the mine workforce, they also generate other visitors to the area such as contractors servicing machinery and equipment. Further, significant mining activity (and higher personal incomes) results in reduced Federal Assistance Grants because of the assumed additional revenue capacity of the Region (which only exists in reality if a significant rate levy is applied to mining activity).

In arriving at the different rating categories for mining (and mining related activities), petroleum (and petroleum related activities) and electricity generation, Council has considered the following issues:-

- There is no consistency in the unimproved valuation of total parcels involved in a mine, gas field or power station operation and size of the operation (and impact on the Council). This makes it very difficult to rely solely on valuation to spread the general rate burden in an equitable manner. Valuations (for mining, in particular) tend to reflect the primary industry nature of the land holding (eg whether in good cattle country or not) and the historic nature of the subdivision size in the area.

## North Burnett Regional Council

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- The number of rateable parcels making up one mining operation varies significantly. In some cases a large mine may have only one rateable assessment while in other cases there may be four or more separate parcels under the one mine operation and associated activity.

Accordingly, so far as mining activities are concerned, Council will adopt a system of categorisation using mine employment figures to split mines into a number of categories. Council will reference the Department of Natural Resources and Mines publication as an independent verification of the applicable employment levels used. Mine related accommodation facilities will also be particularly categorised, based on the number of accommodation units provided.

For petroleum activities, the Council will adopt a system of categorisation using the area of the petroleum lease or parcel of land to separate petroleum leases and other petroleum use land into a number of categories. So far as electricity generation activities are concerned, Council will adopt a system of categorisation using the type of power station (coal, gas or other) and the output capacity of the power station to separate power stations into a number of categories.

### MINIMUM DIFFERENTIAL GENERAL RATES

A minimum general rate is applied to each category to recognise that there is a base level of services applicable to each rateable parcel of land within each category.

A subjective measure of this level is used to determine the minimum rate for each category of differential general rate.

In determining if a minimum differential general rate is to be applied, the applicable rate in the \$ for the category is to be applied to the UCV of the rateable property and the result of the calculation is to be compared to the applicable minimum rate for that category. The effective rate charged will be the higher of the two amounts.

Differential General rates will be levied for the North Burnett Regional Council in the following ways:-

## North Burnett Regional Council

### RESIDENTIAL CATEGORIES

The following differential rating categories and criteria apply for the 2016-17 financial year:-

Differential Category	Description	Criteria
1	Vacant Land < 1ha,	All land, which is not otherwise categorised and is less than 1 Ha in size, to which the following primary land use codes apply: 01 – Vacant Urban Land 04 – Large Home site-vac 72 – Section 25 Valn
2	Large Vacant Land 1 – 100Ha,	All land, which is not otherwise categorised and is 1 Ha or greater but less than 100 Ha in size and to which the following primary land use codes apply: 01 – Vacant Urban Land 04 – Large Home site-vac 72 – Section 25 Valn
3	Residential < 1ha,	All land, which is not otherwise categorised and is less than 1 Ha in size, to which the following primary land use codes apply: 02 – Single Unit Dwelling 05 – Large Home site-dwg 06 – Outbuildings
4	Large Residential, Rural Lifestyle 1 – 100Ha,	All land, which is not otherwise categorised and is 1 Ha or greater but less than 100 Ha in size and to which the following primary land use codes apply: 02 – Single Unit Dwelling 05 – Large Home site-dwg 06 – Outbuildings
5	Multi Residential	All Land, which is not otherwise categorised, which the following primary land use codes apply: 03 – Multi unit dwelling (flats) 07 - 09 – Guest house/private hotel, Building Units, Group Title 21 – Residential Institutions (Non Medical Care)



## North Burnett Regional Council

### COMMERCIAL CATEGORIES

The following differential rating categories and criteria apply for the 2016-17 financial year:-

Differential Category	Description	Criteria
6	Commercial	All land, which is not otherwise categorised and to which the following primary land use code apply or should apply: 10 – 27 – Retail Business/Comm (Excluding 21-Res Inst (non-medical care) 41 – 49 – Special Uses (excluding 48-Sports clubs/Facilities) 96 – 99 – General Uses
7	Motel < 15 Units	All land, which is not otherwise categorised, incorporates less than 15 motel units and to which the following primary land use code apply or should apply: 43 – Motel
8	Motels > 15 Units	All land, which is not otherwise categorised, incorporates 15 or more motel units and to which the following primary land use code apply or should apply: 43 – Motel
9	Hotels < 15 Units	All land, which is not otherwise categorised, incorporates less than 15 accommodation units and to which the following primary land use code apply or should apply: 42 – Hotel
10	Hotels > 15 Units	All land, which is not otherwise categorised, incorporates 15 or more accommodation units and to which the following primary land use code apply or should apply: 42 – Hotel
11	Caravan Park < 15 Units	All land, which is not otherwise categorised, incorporates less than 15 accommodation units and to which the following primary land use code apply or should apply: 49 – Caravan Park
12	Caravan Park >15 Units	All land, which is not otherwise categorised, incorporates 15 or more accommodation units and to which the following primary land use code apply or should apply: 49 – Caravan Park
13	Commercial Non-Profit	All land, which is not otherwise categorised, to which the following primary land use codes apply or should apply: 48 – 59 (excluding 49 – Caravan Park)

## North Burnett Regional Council

### INDUSTRIAL CATEGORIES

The following differential rating categories and criteria apply for the 2016-17 financial year:-

Differential Category	Description	Criteria
14	Industrial	All land, which is not otherwise categorised and to which the following primary land use code apply or should apply: 28 -36 – Transport & Storage, Industrial
15	Electrical, Reticulation and Telecommunication Infrastructure	All land, which is not otherwise categorised, whose predominate land use is for Commercial Electrical, Reticulation or Telecommunication purposes or to which the following primary land use code apply or should apply: 91 – Transformers
16	Abattoirs	All land, which is not otherwise categorised and to which the following primary land use code apply or should apply: 37 – Noxious Industry (including Abattoirs)
17	Industrial – Saw Mill <10Ha	All land, which is not otherwise categorised, is less than 10 Ha in size and is approved or should be approved for the use as a saw mill and associated purposes.
18	Industrial – Saw Mill >10Ha	All land, which is not otherwise categorised, is 10 Ha or more in size and is approved or should be approved for the use as a saw mill and associated purposes.

## North Burnett Regional Council

### RURAL CATEGORIES

The following differential rating categories and criteria apply for the 2016-17 financial year:-

Differential Category	Description	Criteria
21	Small Rural <100Ha	All land, which is not otherwise categorised, is less than 100 Ha and to which the following primary land use code apply or should apply: 60 – 70 – Sheep & Cattle Grazing, Dairy 85 – 94 – Other Rural Uses (Excludes 91 - Transformers)
22	Rural Grazing >100Ha	All land, which is not otherwise categorised, and to which the following primary land use code apply or should apply: 60 – 67 – Sheep & Cattle Grazing
23	Rural Cropping	All land, which is not otherwise categorised, and to which the following primary land use code apply or should apply: 68 – 78 – Dairy, Agricultural 80 – 94 – Other Rural Uses (Excludes 91 - Transformers)
24	Rural Orchards	All land, which is not otherwise categorised, and to which the following primary land use code apply or should apply: 79 – Orchards
25	Commercial Water	All land, which is not otherwise categorised and is used for the purposes of, and incidental to commercial water storage, delivery and drainage, including associated recreational purposes to which the following primary land use code applies or should apply: 95 – Reservoir, dam, bores
26	Rural Exclusions	All land, which is not otherwise categorised and is used for the following purposes: <ul style="list-style-type: none"> <li>• Pump Sites and Stock Grazing Permits;</li> <li>• Road Licences;</li> <li>• Co-operative dips;</li> <li>• Land not exceeding 0.5ha in area used exclusively for a bore site.</li> </ul>

## North Burnett Regional Council

### INTENSIVE RURAL CATEGORIES

The following differential rating categories and criteria apply for the 2016-17 financial year:-

Differential Category	Description	Criteria
31	Cattle Feedlot - 501 to 1,000	All land used for Cattle Feedlot intensive animal industry of 501 SCU or greater with, an approved capacity of no more than 1,000 SCU.
32	Cattle Feedlot – 1,001 to 2,000	All land used for Cattle Feedlot intensive animal industry of 1,001 SCU or greater, with an approved capacity of no more than 2,000 SCU
33	Cattle Feedlot – 2,001 to 3,000	All land used for Cattle Feedlot intensive animal industry of 2,001 SCU or greater, with an approved capacity of no more than 3,000 SCU.
34	Cattle Feedlot – 3,001 to 4,000	All land used for Cattle Feedlot intensive animal industry of 3,001 SCU or greater, with an approved capacity of no more than 4,000 SCU.
35	Cattle Feedlot – 4,001 to 5,000	All land used for Cattle Feedlot intensive animal industry of 4,001 SCU or greater, with an approved capacity of no more than 5,000 SCU.
36	Cattle Feedlot – 5,001 to 7,500	All land used for Cattle Feedlot intensive animal industry of 5,001 SCU or greater, with an approved capacity of no more than 7,500 SCU.
37	Cattle Feedlot 7,501 SCU-10,000 SCU	All land used for Cattle Feedlot intensive animal industry of 7,501 SCU or greater, with an approved capacity of no more than 10,000 SCU.
38	Cattle Feedlot 10,001 SCU-15,000 SCU	All land used for Cattle Feedlot intensive animal industry of 10,001 SCU or greater, with an approved capacity of no more than 15,000 SCU.
39	Cattle Feedlot 15,001 SCU-20,000 SCU	All land used for Cattle Feedlot intensive animal industry of 15,001 SCU or greater, with an approved capacity of no more than 20,000 SCU.
40	Cattle Feedlot 20,001 SCU or greater	All land used for Cattle Feedlot intensive animal industry of 20,001 SCU or greater.

## North Burnett Regional Council

Differential Category	Description	Criteria
41	Intensive Animal Industry piggery 2,501 -5,000 SPU	All land used whole or part for a piggery requiring approval by Council or requiring licensing as an Environmentally Relevant and has an approved capacity of 2,501 SPU or greater, but no more than 5,000 SPU.
42	Intensive Animal Industry piggery 5,001 -10,000 SPU	All land used whole or part for a piggery requiring approval by Council or requiring licensing as an Environmentally Relevant and has an approved capacity of 5,001 SPU or greater, but no more than 10,000 SPU.
43	Intensive Animal Industry piggery 10,001 -15,000 SPU	All land used whole or part for a piggery requiring approval by Council or requiring licensing as an Environmentally Relevant and has an approved capacity of 10,001 SPU or greater, but no more than 15,000 SPU.
44	Intensive Animal Industry piggery 15,001 -20,000 SPU	All land used whole or part for a piggery requiring approval by Council or requiring licensing as an Environmentally Relevant and has an approved capacity of 15,001 SPU or greater, but no more than 20,000 SPU.
45	Intensive Animal Industry piggery 20,001 -25,000 SPU	All land used whole or part for a piggery requiring approval by Council or requiring licensing as an Environmentally Relevant and has an approved capacity of 20,001 SPU or greater, but no more than 25,000 SPU.
46	Intensive Animal Industry piggery 25,001 -37,500 SPU	All land used whole or part for a piggery requiring approval by Council or requiring licensing as an Environmentally Relevant and has an approved capacity of 25,001 SPU or greater, but no more than 37,500 SPU.
47	Intensive Animal Industry piggery 37,501 -50,000 SPU	All land used whole or part for a piggery requiring approval by Council or requiring licensing as an Environmentally Relevant and has an approved capacity of 37,501 SPU or greater, but no more than 50,000 SPU.
48	Intensive Animal Industry piggery 50,001 -75,000 SPU	All land used whole or part for a piggery requiring approval by Council or requiring licensing as an Environmentally Relevant and has an approved capacity of 50,001 SPU or greater, but no more than 75,000 SPU.
49	Intensive Animal Industry piggery 75,001 -100,000 SPU	All land used whole or part for a piggery requiring approval by Council or requiring licensing as an Environmentally Relevant and has an approved capacity of 75,001 SPU or greater, but no more than 100,000 SPU.
50	Intensive Animal Industry piggery 100,001 + SPU	Land used whole or part for a piggery requiring approval by Council or requiring licensing as an Environmentally Relevant and has an approved capacity of 100,001 SPU or greater.

## North Burnett Regional Council

### INTENSIVE BUSINESSES AND INDUSTRIES

The following differential rating categories and criteria apply for the 2016-17 financial year:-

Differential Category	Description	Criteria
<b>Power Stations</b>		
51	Power Station <50 MW	Land, within the Regional Council, used or intended to be used for or ancillary to the generation and transmission of electricity from a power station with an output capacity of less than 50 MW.
52	Power Station 50 – 250 MW	Land, within the Regional Council, used or intended to be used for or ancillary to the generation and transmission of electricity from a power station with an output capacity of 50 MW or more, but no more than 250 MW.
53	Power Station >250 MW	Land, within the Regional Council, used or intended to be used for or ancillary to the generation and transmission of electricity from a power station with an output capacity of 251 MW and greater.
<b>Extractive</b>		
55	Extractive Industry < 5,000 tonnes	Land, which is not otherwise categorised, used for the purpose of conducting an industry which may involve dredging, excavating, quarrying, sluicing or other mode of winning materials from the earth classified under Schedule 2 of the Environmental Protection Regulation 2008 for less than 5,000 tonnes production
56	Extractive Industry 5,000 -100,000 tonnes	Land, which is not otherwise categorised, used for the purpose of conducting an industry which may involve dredging, excavating, quarrying, sluicing or other mode of winning materials from the earth classified under Schedule 2 of the Environmental Protection Regulation 2008 for 5,001 to 100,000 tonnes production
57	Extractive Industry 100,000 + tonnes	Land, which is not otherwise categorised, used for the purpose of conducting an industry which may involve dredging, excavating, quarrying, sluicing or other mode of winning materials from the earth classified under Schedule 2 of the Environmental Protection Regulation 2008 for 100,001 tonnes of production or greater
<b>Mining Leases</b>		
58	Mining Lease <15 employees and <200Ha	Mining Leases issued within the Council area that are less than 200Ha and have less than 15 employees.
59	Mining Lease <15 employees and 200Ha+	Mining Leases issued within the Council area that are greater than 200Ha and have less than 15 employees.
60	Mining Leases >15<100 employees	Mining Leases issued within the Council area that have between 15 and 100 employees.
61	Mining Leases <200 employees	Mining Leases issued within the Council area that have from 101 to 200 employees.
62	Mining Leases <300 employees	Mining Leases issued within the Council area that have from 201 to 300 employees.
63	Mining Leases <400 employees	Mining Leases issued within the Council area that have from 301 to 400 employees.
64	Mining Leases <500 employees	Mining Leases issued within the Council area that have from 401 to 500 employees.
65	Mining 500+ employees	Mining Leases issued within the Council area that have 501 or more employees.

## North Burnett Regional Council

Differential Category	Description	Criteria
<b>Intensive Accommodation</b>		
71	Intensive Accommodation 15 – 50 person	Land used for providing intensive accommodation for more than 15 but less than 50 people (other than the ordinary travelling public or itinerant farm workers housed on farm) in rooms, suites, or caravan sites specifically built or provided for this purpose. Land within this category is commonly known as "workers accommodation", "single persons quarters", "work camps", "accommodation village" or "barracks".
72	Intensive Accommodation 51 – 100 person	Land used for providing intensive accommodation for more than 50 people but less than or equal to 100 people as described in Rate Category 71.
73	Intensive Accommodation 101 – 300 person	Land used for providing intensive accommodation for more than 100 people but less than or equal to 300 people as described in Rate Category 71.
74	Intensive Accommodation 301 – 500 person	Land used for providing intensive accommodation for more than 300 people but less than or equal to 500 people as described in Rate Category 71.
75	Intensive Accommodation 501 + persons	Land used for providing intensive accommodation for more than 500 people (as described in Rate Category 71).
<b>Petroleum</b>		
81	Petroleum Lease – Gas < 1,000 ha	Petroleum Leases issued within the Regional Council area with an area of less than 1,000 hectares.
82	Petroleum Lease – Gas 1,000 ha to 9,999 ha	Petroleum Leases issued within the Regional Council area with an area of 1,000 hectares or more but less than 10,000 hectares.
83	Petroleum Lease – Gas 10,000 ha to 29,999 ha	Petroleum Leases issued within the Regional Council area with an area of 10,000 hectares or more but less than 30,000 hectares.
84	Petroleum Lease- Gas 30,000 + ha	Petroleum Leases issued within the Regional Council area with an area of 30,000 hectares or more.
85	Petroleum Lease – Shale Oil < 10 wells	Petroleum Leases issued within the Regional Council area for the extraction of shale oil that have less than 10 wells.
86	Petroleum Lease – Shale Oil 10 – 20 wells	Petroleum Leases issued within the Regional Council area for the extraction of shale oil that have 10 wells or more but less than 30 wells.
87	Petroleum Lease- Shale Oil 30+ Wells	Petroleum Leases issued within the Regional Council area for the extraction of shale oil that have 30 wells or more.
88	Petroleum Other <400ha	Land, within the Regional Council, used or intended to be used primarily for gas and/or oil extraction and/or processing (or for purposes ancillary or associated with gas and/or oil extraction/processing such as water storage, pipelines), excluding petroleum leases, with an area of less than 400 hectares.
89	Petroleum Other 400 + ha	Land, within the Regional Council, used or intended to be used primarily for gas and/or oil extraction and/or processing (or for purposes ancillary or associated with gas and/or oil extraction/processing such as water storage, pipelines), excluding petroleum leases, with an area of 400 hectares or more.

## North Burnett Regional Council

### LEVY OF DIFFERENTIAL RATES

In accordance with Sections 92 and 94 of the *Local Government Act 2009* and Section 172(1) of the *Local Government Regulation 2012*, North Burnett Regional Council will make and levy differential general rates on rateable land. Further, Council considers that there should be a minimum charge for all rate categories. The following general rates will be made and levied for the categories as listed:-

Category	Description	Cent in Dollar	Minimum
1	Vacant Land < 1ha,	1.1339	709
2	Large Vacant Land 1 – 100Ha,	1.2661	726
3	Residential < 1ha,	1.1339	709
4	Large Residential, Rural Lifestyle 1 – 100Ha,	1.2661	726
5	Multi Residential	1.3488	955
6	Commercial	1.4743	955
7	Motel < 15 Units	1.4743	1,125
8	Motels > 15 Units	1.4743	1,408
9	Hotels < 15 Units	1.4743	1,125
10	Hotels > 15 Units	1.4743	1,408
11	Caravan Park < 15 Units	1.4743	1,125
12	Caravan Park >15 Units	1.4743	1,408
13	Commercial Non-Profit	0.4983	272
14	Industrial	1.4947	955
15	Electrical, Reticulation and Telecommunication Infrastructure	1.8404	1,704
16	Abattoirs	1.5097	1,081
17	Industrial – Saw Mill <10Ha	1.5097	1,422
18	Industrial – Saw Mills >10Ha	1.5097	1,704
21	Small Rural <100Ha	1.0873	749
22	Rural Grazing	0.997	957
23	Rural Cropping	1.1798	955
24	Rural Orchards	1.2237	1,053
25	Commercial Water	20.4755	3,408
26	Rural Exclusions	1.5898	73
31	Cattle Feedlot - 501 to 1,000	1.0955	787
32	Cattle Feedlot – 1,001 to 2,000	1.0955	1,574
33	Cattle Feedlot – 2,001 to 3,000	1.0955	3,152
34	Cattle Feedlot – 3,001 to 4,000	1.0955	4,949
35	Cattle Feedlot – 4,001 to 5,000	1.0955	6,527
36	Cattle Feedlot – 5,001 to 7,500	1.0955	8,102
37	Cattle Feedlot 7,501 SCU-10,000 SCU	1.0955	9,680
38	Cattle Feedlot 10,001 SCU-15,000 SCU	1.0955	11,254
39	Cattle Feedlot 15,001 SCU-20,000 SCU	1.0955	12,826
40	Cattle Feedlot 20,001 SCU or greater	1.0955	14,405
41	Piggery 2,501 -5,000 SPU	1.0955	787
42	Piggery 5,001 -10,000 SPU	1.0955	1,574
43	Piggery 10,001 -15,000 SPU	1.0955	3,152
44	Piggery 15,001 -20,000 SPU	1.0955	4,949
45	Piggery 20,001 -25,000 SPU	1.0955	6,527



## North Burnett Regional Council

Category	Description	Cent in Dollar	Minimum
46	Piggery 25,001 -37,500 SPU	1.0955	8,102
47	Piggery 37,501 -50,000 SPU	1.0955	9,680
48	Piggery 50,001 -75,000 SPU	1.0955	11,254
49	Piggery 75,001 -100,000 SPU	1.0955	12,826
50	Piggery 100,001 + SPU	1.0955	14,405
51	Power Station <50 MW	2.875	14,346
52	Power Station 50 – 250 MW	4.8575	28,692
53	Power Station >250 MW	3.6055	57,382
55	Extractive Industry < 5,000 tonnes	2.9038	1,146
56	Extractive Industry 5,000 -100,000 tonnes	2.9038	8,034
57	Extractive Industry 100,000 + tonnes	2.9038	29,839
58	Mining Lease <15 employees and <200Ha	4.9061	1,895
59	Mining Lease <15 employees and 200Ha+	3.6415	8,035
60	Mining Leases >15<100 employees	12.2267	29,839
61	Mining Leases <200 employees	26.4546	86,072
62	Mining Leases <300 employees	26.4546	143,450
63	Mining Leases <400 employees	26.4546	200,832
64	Mining Leases <500 employees	26.4546	258,212
65	Mining 500+ employees	26.4546	315,592
71	Intensive Accommodation 15 – 50 person	9.9774	17,214
72	Intensive Accommodation 51 – 100 person	9.9774	34,429
73	Intensive Accommodation 101 – 300 person	9.9774	68,858
74	Intensive Accommodation 301 – 500 person	9.9774	103,284
75	Intensive Accommodation 501 + persons	9.9774	137,713
81	Petroleum Lease – Gas < 1,000 ha	4.9888	14,346
82	Petroleum Lease – Gas 1,000 ha to 9,999 ha	4.9888	28,692
83	Petroleum Lease – Gas 10,000 ha to 29,999 ha	4.9888	86,072
84	Petroleum Lease- Gas 30,000 + ha	4.9888	172,142
85	Petroleum Lease – Shale Oil < 10 wells	4.9888	14,346
86	Petroleum Lease – Shale Oil 10 – 20 wells	4.9888	28,692
87	Petroleum Lease- Shale Oil 30+ Wells	4.9888	172,142
88	Petroleum Other <400ha	4.9888	8,607
89	Petroleum Other 400 + ha	4.9888	17,214

# North Burnett Regional Council

## UTILITY CHARGES

Council operates the following undertakings, which will be funded by a utility charge for each service provided:

- Landfill Management and Kerbside Collection Service
- Sewerage Schemes
- Water Supply Schemes

## SEWERAGE SCHEMES

Subject to the qualification and exceptions in the following paragraphs, Council will levy on every individual parcel in its land record a utility charge for sewerage, if the parcel is located within Council's declared sewer area and where Council is prepared to supply sewerage, together with any land already connected to the Council sewerage supply system.

The charge may be levied in those areas where construction of the service infrastructure has commenced but access is not yet available to the sewerage system.

Exemptions (Applies to contiguous parcel properties only)

- Where a single residential building or a single commercial building is situated across two or more adjoining parcels, Council will treat those parcels as if they were amalgamated into a single parcel, and will levy accordingly a single-parcel sewerage charge.
- Council may elect to not levy sewerage charges against a parcel used for a charitable purpose, or an educational or religious purpose, or another purpose beneficial to the community, which is identified in Council's differential rating category or the Department Natural Resources and Mines land use code for the parcel, or which is identified through Council's own enquiries.
- Council also will not levy sewerage charges against land:
  - i. that is effectively incapable of development (if vacant) by the erection of residential premises; or
  - ii. that is effectively incapable of development (if residential premises are situated upon it) by the erection of additional residential premises.
- The owner of a parcel bears the onus of demonstrating to Council it is entitled to the benefit of a qualification or exception in any of paragraphs 1 to 3. Such onus will be taken to be limited to that of reasonable effort having regard to the value of the exemption and Council's obligation to other ratepayers.

A system of full cost recovery will apply to the sewerage scheme, comprising an access charge to cover the fixed items within the sewerage scheme, such as capital expenditure, interest and redemption, and operating charges based on pedestals and covering ongoing maintenance and operation of the schemes.

The sewerage utility charges will be levied in accordance with the following principle:

- Access Charge - Each non-contiguous parcel within the sewered area that has the potential to be connected to the sewerage scheme will contribute towards the capital costs of the scheme.
- Operating Charge – Each pedestal (including urinal cistern) connected to the sewerage scheme will contribute to the annual operating costs associated with the scheme.

## North Burnett Regional Council

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- A standard residential dwelling will be charged for one 1<sup>st</sup> Pedestal (Access + Operating Charge), whereas multi-unit dwellings or flats will be charged a 1<sup>st</sup> Pedestal for each dwelling.

The sewerage scheme charges shall be:

Sewerage Charge	Description	Charge
1 <sup>st</sup> Pedestal Charge	Charge applied to a single unit dwelling, each unit of a multi-unit dwelling and for the 1 <sup>st</sup> pedestal at all other connected allotments.	\$552
Access Charge (un-connected or vacant)	Charge applied to each non-contiguous parcel of land in the seweraged area that has the potential to be connected to the sewerage scheme, whether connected or not.	\$420
Additional Pedestal (non-residential)	After the 1 <sup>st</sup> Pedestal Charge, the Charge applied to each additional non-residential pedestal (including urinal cistern) that is connected to the sewerage scheme.	\$447
Access Charge Additional Contiguous Parcels	Charge applied to each additional contiguous parcel of land in the seweraged area that has the potential to be connected to the sewerage scheme, whether connected or not.	\$189
Septic Charge	Charge applied to Assessments 60156-00000-000, 60157-00000-000, 60424-00000-000 and 60425-00000-000, these assessments are within the designated Mundubbera Sewerage Area but are unable to be connected.	\$420

# North Burnett Regional Council

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## WATER SUPPLY SCHEMES

Subject to the qualification and exceptions in the following paragraphs, Council will levy on every individual parcel in its land record a utility charge for water, if the parcel is located within Council's declared water area and where Council is prepared to supply water, together with any land already connected to the Council water supply system.

The charge may be levied in those areas where construction of the service infrastructure has commenced but access is not yet available to the water service.

Exemptions (Applies to contiguous parcel properties only)

- Where a single residential building or a single commercial building is situated across two or more adjoining parcels, Council will treat those parcels as if they were amalgamated into a single parcel, and will levy accordingly a single-parcel water charge.
- Council may elect to not levy water charges against a parcel used for a charitable purpose, or an educational or religious purpose, or another purpose beneficial to the community, which is identified in Council's differential rating category or the Department of Natural Resources and Mines land use code for the parcel, or which is identified through Council's own enquiries.
- Council also will not levy water charges against land:
  - i. that is effectively incapable of development (if vacant) by the erection of residential premises; or
  - ii. that is effectively incapable of development (if residential premises are situated upon it) by the erection of additional residential premises.
- The owner of a parcel bears the onus of demonstrating to Council it is entitled to the benefit of a qualification or exception in any of paragraphs 1 to 3. Such onus will be taken to be limited to that of reasonable effort having regard to the value of the exemption and Council's obligation to other ratepayers.

A system of full cost recovery on the supply of water, comprising an access charge to cover the fixed items within the water fund, such as capital expenditure and interest and redemption, and a consumption charge based on units of consumption covering the ongoing maintenance and operation of the schemes.

The water supply utility charges will be levied in accordance with the following principle:

- Access (Connection) Charge - Each parcel within the water area that has the potential to be connected to the water scheme and those rural properties that are connected to the water scheme will contribute towards the capital costs of the scheme.
- Consumption Charge – Each connection will contribute to the annual operating costs associated with the scheme based on kilolitre consumption measured through water meter readings.

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The Water Scheme charges shall be:

Water Charge	Description	Charge
Access Charge	Charge applied to each parcel of land in the water area that has the potential to be connected to the water scheme, whether connected or not.	\$563
Consumption Charge	Charge for each kilolitre of consumption through water meter reads.	\$1.69
Access Charge Additional Contiguous Parcels	Charge applied to each additional contiguous parcel of land in the water area that has the potential to be connected to the water scheme, whether connected or not.	\$254

### KERBSIDE GARBAGE BIN COLLECTION & DISPOSAL CHARGES

The Kerbside Garbage Bin Collection and Disposal charge shall apply to the defined Waste collection areas, however Council has resolved that where a service has been established and on occasions the waste contractor determines that it cannot and should not traverse a particular road the service will not be delivered and that options available to the property effected are to leave the bin until the next available collection, take the bin to a Council landfill where the effected residents will not be charged or take the bin to a serviced sealed road where the truck can service it without danger or impact on roads.

The purpose of the Kerbside Garbage Bin Collection & Disposal charging system is to fund the collection, operation and maintenance of the Kerbside Garbage Collection Service performed within the Regional Council.

The objects of the Kerbside Garbage Bin Collection & Disposal charging system are:-

- To provide residents and staff with details of applicable charges associated with the Kerbside Garbage Bin Collection & Disposal service.
- To distribute costs equitably, where practical, by ensuring that individual customers pay for the cost of the service they use.
- To generate sufficient and stable income for the complete operation of the Garbage Function.

The annual Kerbside Garbage Bin Collection & Disposal charge will be set by resolution of Council when adopting its annual budget. The regular service provided shall be on the basis of one 240 litre wheelie bin service per week. Each service shall be equal to one (1) unit and each additional service equal to one (1) unit. The charges are annual charges and credits cannot be allowed for periods of time when premises are unoccupied. The Service will be charged on the number of services provided as follows:

- Residential - Differential Rate Categories 1-5
- Commercial - Differential Rate Categories 6-18
- Premium – Opt in Service (Application must be made)
- Infirm – Opt in Service (Application must be made)

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Garbage Charge	Description	Charge
Residential Garbage	Charge applied to each bin serviced for properties in Differential Rate Categories Other than 6,7,8,9,10,11,12 and 13	\$265
Commercial Garbage	Charge applied to each bin serviced for properties in Differential Rate Categories 6,7,8,9,10,11,12 and 13	\$318
Premium Garbage	Charge applies to each bin serviced. Application must be made for this service	\$532
Infirm Garbage	Charge applies to each bin serviced. Application must be made for this service	\$265

### SPECIAL RATES AND CHARGES

#### SPECIAL CHARGE – ROAD AND DRAINAGE WORKS SHAND STREET SUBDIVISION, MT PERRY (SHAND, HUNTER & MASON STREETS)

**(a) Reason**

The matter of pursuing the establishment of the uncompleted infrastructure within the unfinished Shand Street Subdivision Mt Perry was considered by Council at its General Meeting Gayndah 15<sup>th</sup> March 2016 and a resolution was carried 7-0 as follows;

*Cr KS Wendt OAM BEM moved and Cr PW Lobegeier seconded: That Council receive and note the contents of the report and commence the implementation of the proposed benefitted area.*

The benefitted parcels and the special charges are shown in this report at:

Schedule 1 – Properties and breakdown of costs in relation to the Special Levy for the Shand, Hunter & Mason Street Benefitted Area Roads and Drainage upgrades.

The special charge will be levied on the benefitted parcels commencing for the Levy Period 1 January to 30 June 2017 and all forward periods as outlined in Schedule 2.

**(b) Basis on which Special Charge – Road and Drainage Works Shand Street Subdivision, Mt Perry**

In accordance with Section 92(3) of the *Local Government Act 2009* and Chapter 4 Part 6 of the *Local Government Regulation 2012* Council will make and levy a special charge on each parcel of land contained in Schedule 1 to recoup the cost of finalisation of drainage and road works.

The respective plans are detailed below:

**Internal Roadworks**

**Overall Plan**

The Overall Plan is as follows:

(a) Schedule 1 identifies the rateable land that will especially benefit from the service, facilities, and activities the subject of the plan.

(b) The service, facilities, and activities the subject of the plan comprises: Performance of the work (including provision of materials) to fund and construct:

- Shand Street
- Hunter Street

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- Mason Street

Associated works involved in administering, project managing and consulting regarding the Benefitted Area Project.

(c) The estimated cost of implementing the overall plan is \$366,200. Break down for each respective property is in Schedule 1

(d) Estimated time for implementing the infrastructure plan is 6 months, commencing in or about July 2016.

(e) Reimbursement of work cost by affected properties is based on the following:

In setting the special levy it is necessary to consider the extent to which each property specially benefits from the works.

The term “benefit” also includes “the extent to which the land specially contributes to the need for the service or activity”. Thus the “benefit” may relate to the cost of providing the service to the particular parcel of land.

The works are identified as;

Hunter Street from Mason street to end

- Mason Street from Hunter Street to Shand Street
- Shand Street

There is also The intersection (which it is proposed should be funded from Council’s general funds and not part of the special charge scheme).

The direct beneficiaries are those properties fronting the streets it is proposed to construct. Properties fronting the part of Mason St not to be constructed and the unnamed road beyond that will receive some benefit. It is assumed they will have benefit over the constructed road length as other properties, even though the sealed road will not extend all the way.

The benefit is access to the property using a constructed road.

It could be argued that the benefit to each property is equal (one access). It could also be argued that the benefit to each property (or the cost of providing that benefit) varies as

follows:

- a) The cost of providing access to each property is a share based on the length of road required to access that property. Thus a property facing Shand Street will benefit from the construction of Mason St and the part of Shand Street up to the property entrance. The property does not benefit from the part of Shand Street beyond its boundary towards the closed end. Included in setting the Special Levy
- b) The works will provide potential constructed road access to all the frontage of the property so the property will also benefit from the length of road running across its frontage. Included in setting the Special Levy

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Council will make and levy for the 2016-17 financial year a special levy upon each of the benefited lots, to recoup the work cost and the associated borrowing costs it incurs.

Each benefited parcel will share with each other benefited parcel the Council borrowing costs (including interest) and work costs. For Land in Sales Processes the special levy will be noted by Council as part of these sales procedures so that future purchasers will understand rates liability of appropriate land parcels.

Full Cost Breakdown is in Schedule 2

**TO PAY FOR THIS LANDOWNERS WILL HAVE TWO OPTIONS AS FOLLOWS;**

1. Option 1 – Land Owner Paying the costs up front.
2. Option 2 – Land Owners Paying Over a 10 Year Period

**Details of the**

**Annual Implementation Plan**

It should be noted that over the period of between 2014-2016 Council has invested in excess of \$120,000 of its own funds in road formation and civil works.

For the 2016-17 financial year, the annual implementation plan is as follows:

Council will:

- (a) from its own funding sources will fund the Mason and Hunter Street Intersection;
- (b) utilize money borrowed to fund the road construction and upgrade work in Mason, Hunter and Shand Streets;
- (c) perform the work; and
- (d) apply the borrowed money to fund the cost of the work.



# North Burnett Regional Council

## SCHEDULE 1 PROPERTIES AND BREAKDOWN OF COSTS IN RELATION TO THE SPECIAL LEVY FOR THE SHAND, HUNTER & MASON STREET BENEFITED AREA ROADS AND DRAINAGE UPGRADES.

	Option 1 - Annual Payment				Option 2 - Repayment Option				
	Hunter	Mason	Shand	Total	Hunter	Mason	Shand	Total Annual	Total 10 yrs
86rp28376	3,533.82			3,533.82	419.82	-	-	419.82	4,198.22
87rp28376	6,964.22			6,964.22	827.36	-	-	827.36	8,273.57
88rp28376	10,394.62			10,394.62	1,234.89	-	-	1,234.89	12,348.91
89rp28376	13,825.01			13,825.01	1,642.43	-	-	1,642.43	16,424.26
90rp28376	17,220.93			17,220.93	2,045.86	-	-	2,045.86	20,458.64
91rp28376	18,437.56			18,437.56	2,190.40	-	-	2,190.40	21,904.01
92rp28376	14,860.67			14,860.67	1,765.46	-	-	1,765.46	17,654.63
93rp28376	11,136.28			11,136.28	1,323.00	-	-	1,323.00	13,230.02
94rp28376	7,504.09	2,142.45		9,646.54	891.49	254.52	-	1,146.02	11,460.17
95rp28376	-	4,284.88		4,284.88	-	509.05	-	509.05	5,090.47
96rp28376	-	6,332.67		6,332.67	-	752.33	-	752.33	7,523.27
97rp28376	-	8,363.24		8,363.24	-	993.56	-	993.56	9,935.62
98rp28376	-	11,443.53	7,457.18	18,900.71	-	1,359.50	885.92	2,245.42	22,454.24
99rp28376	-	11,443.53	11,176.42	22,619.95	-	1,359.50	1,327.77	2,687.27	26,872.74
100rp28376	-	11,443.53	14,895.67	26,339.20	-	1,359.50	1,769.62	3,129.12	31,291.25
101rp28376	-	11,443.53	18,409.33	29,852.86	-	1,359.50	2,187.05	3,546.55	35,465.51
170rp28376	-	11,443.53	29,860.91	41,304.44		1,359.50	3,547.51	4,907.01	49,070.11
169rp28376	-	11,443.53	14,718.46	26,161.99		1,359.50	1,748.57	3,108.07	31,080.72
163rp28376	-	11,443.53	7,359.23	18,802.76		1,359.50	874.28	2,233.79	22,337.88
164rp28376	-	11,443.53		11,443.53		1,359.50	-	1,359.50	13,595.04
165rp28376	-	11,443.53		11,443.53		1,359.50	-	1,359.50	13,595.04
166rp28376	-	11,443.53		11,443.53		1,359.50	-	1,359.50	13,595.04
167rp28376	-	11,443.53		11,443.53		1,359.50	-	1,359.50	13,595.04
168rp28376	-	11,443.53		11,443.53		1,359.50	-	1,359.50	13,595.04
	<b>103,877.20</b>	<b>158,445.60</b>	<b>103,877.20</b>	<b>366,200.00</b>	<b>12,340.71</b>	<b>18,823.46</b>	<b>12,340.72</b>	<b>43,504.91</b>	<b>435,049.44</b>

## North Burnett Regional Council

### SCHEDULE 2 – LEVY PERIODS/YEARS FOR FUTURE CHARGES IF THE RATE PAYER CHOOSES OPTION 2 REPAYMENT SCHEDULE.

Finance Year	Period Start	Period End	Charge Amount
2016-17	1/01/2017	30/06/2017	Half Yearly Charge
2017-18	1/07/2017	31/12/2017	Half Yearly Charge
2017-18	1/01/2018	30/06/2018	Half Yearly Charge
2018-19	1/07/2018	31/12/2018	Half Yearly Charge
2018-19	1/01/2019	30/06/2019	Half Yearly Charge
2019-20	1/07/2019	31/12/2019	Half Yearly Charge
2019-20	1/01/2020	30/06/2020	Half Yearly Charge
2020-21	1/07/2020	31/12/2020	Half Yearly Charge
2020-21	1/01/2021	30/06/2021	Half Yearly Charge
2021-22	1/07/2021	31/12/2021	Half Yearly Charge
2021-22	1/01/2022	30/06/2022	Half Yearly Charge
2022-23	1/07/2022	31/12/2022	Half Yearly Charge
2022-23	1/01/2023	30/06/2023	Half Yearly Charge
2023-24	1/07/2023	31/12/2023	Half Yearly Charge
2023-24	1/01/2024	30/06/2024	Half Yearly Charge
2024-25	1/07/2024	31/12/2024	Half Yearly Charge
2024-25	1/01/2025	30/06/2025	Half Yearly Charge
2025-26	1/07/2025	31/12/2025	Half Yearly Charge
2025-26	1/01/2026	30/06/2026	Half Yearly Charge
2026-27	1/07/2026	31/12/2026	Half Yearly Charge

These charges are above all other rates and charges applicable

# North Burnett Regional Council

## SEPARATE RATES AND CHARGES

### LOCAL DISASTER MANAGEMENT LEVY

A Separate Charge, Local Disaster Management Levy (LDML), will be raised on all assessments within the North Burnett Region to assist in Councils capability to meet its obligations in times of a disaster and contribute toward the ongoing operation of disaster preparedness facilities. Refer to Policy 261. Local Disaster Management Levy for further details.

Rural Fire Service	Description	Charge
Local Disaster Levy	Charge applied on all assessments. No Discount to apply to this Levy	\$5

### NATURAL RESOURCE MANAGEMENT LEVY

The Natural Resource Management Levy will be raised from all ratepayers on an assessment basis with the rate determined by Council on an annual basis.

The Levy will be used to offset the weed and animal pest control measures combined with other Natural Resource functions within the regions.

Natural Resource Management Levy	Description	Charge
Natural Resource Management Levy	The levy applies to all assessments within the North Burnett Regional Council.	\$50

### LANDFILL MANAGEMENT LEVY

The Landfill Management Levy will be raised from all ratepayers on an assessment basis with the rate determined by Council on an annual basis.

The Levy will be used to offset the costs of Landfill Management, compliance and future close out provisions.

Waste Levy	Description	Charge
Landfill Management Levy	The levy applies to all assessments within the North Burnett Regional Council.	\$85

## REBATES AND CONCESSIONS

### REMISSION FOR OCCUPANCY/OWNERSHIP BY PENSIONERS

The Council will provide administrative support to the State Government Pensioner Rate Subsidy Scheme which currently provides a subsidy as follows:-

## North Burnett Regional Council

- The State Pensioner Rate Subsidy Scheme (PRSS) provides a subsidy on some Council rates and charges to pensioners who are in receipt of a pension from the Commonwealth Government, and who comply with the guidelines established by the Queensland Department of Communities. The State Government subsidy is currently set at **twenty percent (20%) of the applicable rates and charges up to a maximum of \$200.00 per annum.**

### DISCOUNT FOR PROMPT PAYMENT (SEC 104 (REG))

It is the policy of the Council that one (1) discount period will apply for each 6 month levy period. The discount period will commence on the date of notice and extend for a period of no less than 30 days.

In accordance with *Local Government Regulation 2012 Section 104*, the following Discount rates were adopted by the Council at its 2016-17 Budget Meeting:-

Rate/Charge	Discount Rate Applicable
General Rates (including Minimum General Rates);	10%
Water Charges (Excluding Water Consumption Charges)	10%
Water Consumption Charges	0%
Sewerage Charges	10%
Kerbside Garbage Bin Collection & Disposal Charge	10%
Land Fill Management Levy	10%
Natural Resource Management Levy	10%
Local Disaster Management Levy	0%
Special Charge – Road and Drainage Works Shand Street Subdivision Mt Perry	0%

Payments received by the Council or its appointed agents prior to close of business on the due date specified on the Rate Notice for each 6 month period will attract the percentage discount specified above.

Discount, on late payment of Rates and Charges, can only be allowed under Council's General Policy, *Rates – Discount for Late Payments*.

Discount disallowed on the levy for the first 6 month period is not eligible for allowance even if payment is made by the close of business on the specified due date of the levy for the second 6 month period.

No discount will be allowed if, after payment of current rates/charges, overdue rates remain on the land.

### ISSUE DATES AND DUE DATES

Rates issue dates and due dates will be as follows:

Rate Period	Issue Date	Due Date
1 July 2016 to 31 December 2016	17 August 2016	16 September 2016

## North Burnett Regional Council

1 January 2017 to 30 June 2017	15 February 2017	17 March 2017
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### INTEREST ON OVERDUE RATES (SEC 132 (REG))

Pursuant to the provision of *Local Government Regulation 2012 Sec 132* and to promote prompt payment of rates and charges, Council will charge interest on all overdue rates and charges, including special rates, at the maximum rate provided for by Local Government Regulations.

For the 2016-17 financial year, any balances outstanding at the close of the discount period will incur interest at the rate of 11% per annum compounding daily, from that date.

### PAYMENT OF OVERDUE RATE BY INSTALMENTS

To assist ratepayers in meeting their rate responsibilities, Council may accept applications for payment of overdue rates and utility charges by instalments from property owners who can demonstrate a genuine financial hardship. Each application will be assessed on its merits.

Interest will continue to be charged on overdue rates and utility charges which are subject to an instalment payment plan. The applicant must comply with the terms of the instalment plan agreed to, as default will result in Council requiring immediate full payment of future instalments.

### PAYMENT IN ADVANCE

Council accepts payments in advance by lump sum or by instalments. Interest is not paid to ratepayers on any credit balances.

### PRO RATA RATES AND CHARGES

In respect of any rates that are applicable in respect to part only of the year ending June 30 2017, the amount payable in respect thereof shall be assessed and charged on a pro-rate basis, with the pro-rata rate or charge to be set out in a supplementary notice with discount where applicable.

### CONCESSIONS FROM WATER CONSUMPTION CHARGES

Concessions for Partial Relief from Water Consumption Charges will only be allowed in accordance with Council's General Policy 211 – *Partial Relief from Water Charges*.

### CONCESSIONS FROM GENERAL RATES (SEC 120 (REG))

Council will upon written application, consider the remission of whole or part of the general rate levied upon entities or organisations who meet the criteria detailed in Section 120 of the *Local Government Regulation 2012*. Further details are included in Council's General Policy, *Rates – Not for Profit Organisations*.

### CONCESSIONS FOR SUBDIVIDER (SEC 120 (REG))

## North Burnett Regional Council

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That, where a subdivider is required to contribute to reticulated water and sewerage to a subdivision, the subdivider/developer be granted a concession of 100% of the water access charge and sewerage vacant land charges subject to the following conditions:-

1. The concession is for a maximum period of 3 years from the registration date of the plan;
2. The person who subdivided the parcel is the owner of the land;
3. The land is not developed land;
4. The ratepayer applies in writing for the concession; and

This provision is NOT retrospective beyond 2015-16 financial year.

If the land still satisfies the above conditions after the three year period noted above the subdivided/developer is entitled to an additional 2 years at the contiguous water & sewerage charge on the said land

### **Transitional Provisions for Subdivider**

Where a subdivider has a subdivided block that plan was registered beyond 3 years and is therefore not entitled to the above full concessions, however was required to contribute towards reticulated water and sewerage to a subdivision then a the contiguous water & sewerage charge will apply subject to the following conditions:-

- A. The concession is for a period of 2 years from 1 July 2014;
- B. The person who subdivided the parcel is the owner of the land;
- C. The land is not developed land;
- D. The ratepayer applies in writing for the concession.

# North Burnett Regional Council

## REGULATORY FEES

Section 97 of the *Local Government Act, 2009* empowers the Council to fix, by local law or resolution, a fee for any of the following:-

- (a) an application for, or the issue of an approval, consent, licence, permission, registration or other authority under a local government Act;
- (b) recording a change of ownership of land;
- (c) giving information kept under a local government Act;
- (d) seizing property or animals under a local government Act;
- (e) the performance of a function, other than a function mentioned in paragraphs (1) to (d), imposed on the local government under *Building Act 1975* or the *Plumbing and Drainage Act 2002*.

Such regulatory fee must not be more than the cost of providing the service or taking the action for which the fee is charged. Information about the fee must be recorded in the Council's Register of Regulatory Fees. Fees have been determined as recovering the cost of wages necessary to take action plus appropriate oncosts and overhead charges plus any external charges.

## COMMERCIAL CHARGES

Section 262(3)(c) of the *Local Government Act, 2009* provides the Council, as a legal entity, with powers to charge for services and facilities it supplies other than a service or facility for which a regulatory fee may be fixed. Such commercial charges are for transactions where the Council is prepared to provide a service and the other party to the transaction can choose whether or not to avail itself of the service. The making of commercial charges may be delegated by the Council (recorded in the Delegations Register). Commercial Charges are subject to the Goods and Services Tax.

Such charges may be reviewed by the Council at any time and will be recorded with the Register of Regulatory Fees as a listing of Commercial Charges. The nature, level and standard of the entitlement, facility or service is considered by the Council in the setting of commercial charges. Central to deliberations on these matters is the Council's community service obligation and the principle of social equity.

The principle of "user pays" is considered only where the provision of a service, entitlement or facility may be in direct competition with private enterprise.

## DEVELOPER CONTRIBUTIONS

In all cases, physical and social infrastructure costs for new development are to be funded by charges (developer contributions) for that development. The unexpended balance of developer contributions shall be appropriated to a constrained works reserve or liability account at the close of each financial year.

Such constrained works reserve shall indicate the nature of the works to be undertaken using the developer contribution.

A developer contribution shall be expended only on works for which the contribution was made.

NORTH BURNETT REGIONAL COUNCIL  
Statement of Comprehensive Income  
For the year ended 30 June 2017  
Incorporating the Long Term Forecast

	2016/17 Forecast	2017/18 Forecast	2018/19 Forecast	2019/20 Forecast	2020/21 Forecast	2021/22 Forecast	2022/23 Forecast	2023/24 Forecast	2024/25 Forecast	2025/26 Forecast
<b>INCOME</b>										
<b>Revenue</b>										
<b>Recurrent revenue</b>										
Rates and utility charges exc Discount/Rebate	16,927,469	17,782,072	18,686,965	19,536,969	20,569,693	21,661,674	22,816,516	24,038,048	25,330,342	25,330,342
Less Discount/Rebates	1,386,800	1,442,272	1,499,963	1,544,962	1,591,311	1,639,050	1,688,221	1,738,868	1,791,034	1,791,034
Net Rates and Utilities	15,540,669	16,339,800	17,187,002	17,992,007	18,978,382	20,022,624	21,128,295	22,299,180	23,539,308	23,539,308
Fees and charges	1,133,831	1,167,846	1,202,881	1,238,968	1,276,137	1,314,421	1,353,854	1,394,469	1,436,303	1,436,303
Interest received	691,473	754,313	781,560	843,222	888,825	851,126	905,578	910,758	944,115	944,115
Rental Income	471,500	485,645	500,214	515,221	530,677	546,598	562,996	579,886	597,282	597,282
Sales - contract and recoverable works	2,236,078	2,287,508	2,340,120	2,393,943	2,465,762	2,539,734	2,615,926	2,694,404	2,775,236	2,775,236
Other Recurrent Income	596,556	610,277	624,313	638,672	657,833	677,568	697,895	718,831	740,396	740,396
Grants, subsidies, contributions and donations	13,920,384	14,238,693	14,564,322	14,897,441	15,341,937	15,799,768	16,271,334	16,757,047	17,257,332	17,257,332
<b>Total recurrent revenue</b>	<b>34,590,491</b>	<b>35,884,082</b>	<b>37,200,413</b>	<b>38,519,475</b>	<b>40,139,553</b>	<b>41,751,840</b>	<b>43,535,877</b>	<b>45,354,575</b>	<b>47,289,972</b>	<b>47,289,972</b>
<b>Capital revenue</b>										
Grants, subsidies, contributions and donations	16,882,666	1,750,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
<b>Total capital revenue</b>	<b>16,882,666</b>	<b>1,750,000</b>	<b>1,500,000</b>	<b>1,500,000</b>	<b>1,500,000</b>	<b>1,500,000</b>	<b>1,500,000</b>	<b>1,500,000</b>	<b>1,500,000</b>	<b>1,500,000</b>
<b>Total revenue</b>	<b>51,473,157</b>	<b>37,634,082</b>	<b>38,700,413</b>	<b>40,019,475</b>	<b>41,639,553</b>	<b>43,251,840</b>	<b>45,035,877</b>	<b>46,854,575</b>	<b>48,789,972</b>	<b>48,789,972</b>
<b>Total income</b>	<b>51,473,157</b>	<b>37,634,082</b>	<b>38,700,413</b>	<b>40,019,475</b>	<b>41,639,553</b>	<b>43,251,840</b>	<b>45,035,877</b>	<b>46,854,575</b>	<b>48,789,972</b>	<b>48,789,972</b>
<b>EXPENSES</b>										
<b>Recurrent expenses</b>										
Employee benefits	(13,331,000)	(13,544,316)	(13,788,823)	(14,037,413)	(14,388,421)	(14,747,856)	(15,115,907)	(15,492,769)	(15,878,637)	(15,878,637)
Materials and services	(12,009,947)	(12,239,599)	(12,484,391)	(12,734,079)	(13,116,101)	(13,509,584)	(13,914,872)	(14,332,318)	(14,762,288)	(14,762,288)
Finance costs	(222,408)	(274,229)	(249,874)	(252,834)	(242,212)	(241,159)	(243,624)	(240,203)	(234,462)	(234,462)
Depreciation and amortisation	(12,207,884)	(13,414,744)	(13,351,663)	(13,568,129)	(13,834,964)	(14,111,123)	(14,154,387)	(14,493,110)	(14,836,448)	(14,836,448)
<b>Total recurrent expenses</b>	<b>(37,771,239)</b>	<b>(39,472,889)</b>	<b>(39,874,751)</b>	<b>(40,592,455)</b>	<b>(41,581,699)</b>	<b>(42,609,722)</b>	<b>(43,428,790)</b>	<b>(44,558,399)</b>	<b>(45,711,834)</b>	<b>(45,711,834)</b>
<b>Capital Income/Expenses</b>										
Impairment losses	0	0	0	0	0	0	0	0	0	0
Gain/(Loss) on Sale of Assets	0	0	0	0	0	0	0	0	0	0
Revaluation decrements	0	0	0	0	0	0	0	0	0	0
Restoration Provision - Landfills	(167,000)	(168,000)	(168,000)	(168,000)	(168,000)	(168,000)	(168,000)	(168,000)	(168,000)	(168,000)
<b>Total Capital Income/Expenses</b>	<b>(167,000)</b>	<b>(168,000)</b>	<b>(168,000)</b>	<b>(168,000)</b>	<b>(168,000)</b>	<b>(168,000)</b>	<b>(168,000)</b>	<b>(168,000)</b>	<b>(168,000)</b>	<b>(168,000)</b>
<b>Total expenses</b>	<b>(37,938,239)</b>	<b>(39,640,889)</b>	<b>(40,042,751)</b>	<b>(40,760,455)</b>	<b>(41,749,699)</b>	<b>(42,777,722)</b>	<b>(43,596,790)</b>	<b>(44,726,399)</b>	<b>(45,879,834)</b>	<b>(45,879,834)</b>
<b>Net result attributable to council</b>	<b>13,534,918</b>	<b>(2,006,807)</b>	<b>(1,342,338)</b>	<b>(740,981)</b>	<b>(110,146)</b>	<b>474,118</b>	<b>1,439,088</b>	<b>2,128,176</b>	<b>2,910,138</b>	<b>2,910,138</b>



NORTH BURNETT REGIONAL COUNCIL  
Balance Sheet  
For the year ended 30 June 2017  
Incorporating the Long Term Forecast

	2016/17 Forecast	2017/18 Forecast	2018/19 Forecast	2019/20 Forecast	2020/21 Forecast	2021/22 Forecast	2022/23 Forecast	2023/24 Forecast	2024/25 Forecast	2025/26 Forecast
<b>Current Assets</b>										
Cash and cash equivalents	17,889,727	18,118,991	18,199,912	18,281,735	18,364,449	18,448,045	18,532,516	18,617,852	18,704,045	18,150,041
Trade and other receivables	4,911,088	4,908,088	4,905,088	4,902,088	4,899,088	4,896,088	4,893,088	4,890,088	4,887,088	4,884,088
Inventories	581,665	581,665	581,665	581,665	581,665	581,665	581,665	581,665	581,665	581,665
	<b>23,382,480</b>	<b>23,608,744</b>	<b>23,686,665</b>	<b>23,765,488</b>	<b>23,845,202</b>	<b>23,925,798</b>	<b>24,007,269</b>	<b>24,089,605</b>	<b>24,172,798</b>	<b>23,615,794</b>
<b>Total current assets</b>	<b>23,382,480</b>	<b>23,608,744</b>	<b>23,686,665</b>	<b>23,765,488</b>	<b>23,845,202</b>	<b>23,925,798</b>	<b>24,007,269</b>	<b>24,089,605</b>	<b>24,172,798</b>	<b>23,615,794</b>
<b>Non-current Assets</b>										
Receivables	-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	886,790,419	884,314,534	883,097,060	882,490,453	882,129,279	882,946,524	884,342,486	886,400,433	889,210,856	892,120,994
<b>Total non-current assets</b>	<b>886,790,419</b>	<b>884,314,534</b>	<b>883,097,060</b>	<b>882,490,453</b>	<b>882,129,279</b>	<b>882,946,524</b>	<b>884,342,486</b>	<b>886,400,433</b>	<b>889,210,856</b>	<b>892,120,994</b>
<b>TOTAL ASSETS</b>	<b>910,172,899</b>	<b>907,923,278</b>	<b>906,783,725</b>	<b>906,255,941</b>	<b>905,974,481</b>	<b>906,872,323</b>	<b>908,349,755</b>	<b>910,490,039</b>	<b>913,383,654</b>	<b>915,736,787</b>
<b>Current Liabilities</b>										
Trade and other payables	6,648,257	6,581,774	6,515,957	6,450,797	6,386,289	6,322,426	6,259,202	6,196,610	6,134,644	6,073,297
Borrowings	636,810	817,702	788,353	594,532	491,096	386,629	413,763	443,186	473,045	-
Provisions	2,450,594	2,426,088	2,401,827	2,377,809	2,354,031	2,330,491	2,307,186	2,284,114	2,261,273	2,238,660
Other	212,127	212,127	212,127	212,127	212,127	212,127	212,127	212,127	212,127	212,127
<b>Total current liabilities</b>	<b>9,947,788</b>	<b>10,037,692</b>	<b>9,918,264</b>	<b>9,635,265</b>	<b>9,443,543</b>	<b>9,251,673</b>	<b>9,192,278</b>	<b>9,136,036</b>	<b>9,081,089</b>	<b>8,524,084</b>
<b>Non-current Liabilities</b>										
Interest bearing liabilities	6,444,370	5,632,507	5,786,719	6,114,914	5,967,322	6,414,916	6,344,657	6,245,006	6,115,430	6,115,430
Provisions	272,462	751,608	919,608	1,087,608	1,255,608	1,423,608	1,591,608	1,759,608	1,927,608	1,927,608
<b>Total non-current liabilities</b>	<b>6,716,832</b>	<b>6,384,115</b>	<b>6,706,327</b>	<b>7,202,522</b>	<b>7,222,930</b>	<b>7,838,524</b>	<b>7,936,265</b>	<b>8,004,614</b>	<b>8,043,038</b>	<b>8,043,038</b>
<b>TOTAL LIABILITIES</b>	<b>16,664,620</b>	<b>16,421,806</b>	<b>16,624,591</b>	<b>16,837,787</b>	<b>16,666,473</b>	<b>17,090,197</b>	<b>17,128,542</b>	<b>17,140,650</b>	<b>17,124,127</b>	<b>16,567,122</b>
<b>NET COMMUNITY ASSETS</b>	<b>893,508,279</b>	<b>891,501,472</b>	<b>890,159,134</b>	<b>889,418,154</b>	<b>889,308,008</b>	<b>889,782,125</b>	<b>891,221,213</b>	<b>893,349,389</b>	<b>896,259,527</b>	<b>899,169,665</b>
<b>Community Equity</b>										
Shire capital	766,968,986	764,962,179	763,619,841	762,878,861	762,768,715	763,242,832	764,681,920	766,810,096	769,720,234	772,630,372
Asset revaluation reserve	126,539,293	126,539,293	126,539,293	126,539,293	126,539,293	126,539,293	126,539,293	126,539,293	126,539,293	126,539,293
<b>TOTAL COMMUNITY EQUITY</b>	<b>893,508,279</b>	<b>891,501,472</b>	<b>890,159,134</b>	<b>889,418,154</b>	<b>889,308,008</b>	<b>889,782,125</b>	<b>891,221,213</b>	<b>893,349,389</b>	<b>896,259,527</b>	<b>899,169,665</b>

**NORTH BURNETT REGIONAL COUNCIL**  
**Statement of Cash Flows**  
**For the year ended 30 June 2017**  
**Incorporating the Long Term Forecast**

	<b>2016/17 Forecast</b>	<b>2017/18 Forecast</b>	<b>2018/19 Forecast</b>	<b>2019/20 Forecast</b>	<b>2020/21 Forecast</b>	<b>2021/22 Forecast</b>	<b>2022/23 Forecast</b>	<b>2023/24 Forecast</b>	<b>2024/25 Forecast</b>	<b>2025/26 Forecast</b>
<b>Cash flows from operating activities:</b>										
Receipts from customers	18,945,680	20,408,431	21,354,317	22,263,591	23,378,113	24,554,347	25,795,969	27,106,884	28,491,244	28,491,244
Payments to suppliers and employees	(25,282,597)	(25,755,651)	(26,390,293)	(26,887,670)	(27,619,809)	(28,371,844)	(29,144,308)	(29,937,751)	(30,752,732)	(31,392,929)
	<b>(6,336,917)</b>	<b>(5,347,220)</b>	<b>(5,035,976)</b>	<b>(4,624,079)</b>	<b>(4,241,695)</b>	<b>(3,817,496)</b>	<b>(3,348,339)</b>	<b>(2,830,866)</b>	<b>(2,261,489)</b>	<b>(2,901,686)</b>
Interest received	691,473	754,313	781,560	843,222	888,825	851,126	905,578	910,758	944,115	944,115
Rental income	471,500	485,645	500,214	515,221	530,677	546,598	562,996	579,886	597,282	597,282
Operating Grants & Subsidies	13,920,384	14,238,693	14,564,322	14,897,441	15,341,937	15,799,768	16,271,334	16,757,047	17,257,332	17,257,332
Borrowing costs	(182,408)	(244,229)	(219,874)	(222,834)	(212,212)	(211,159)	(213,624)	(210,203)	(204,462)	(204,462)
<b>Net cash inflow (outflow) from operating activities</b>	<b>8,564,032</b>	<b>9,887,202</b>	<b>10,590,247</b>	<b>11,408,971</b>	<b>12,307,532</b>	<b>13,168,837</b>	<b>14,177,945</b>	<b>15,206,622</b>	<b>16,332,779</b>	<b>15,692,581</b>
<b>Cash flows from investing activities:</b>										
Payments for property, plant and equipment	(29,092,101)	(10,938,860)	(12,134,188)	(12,961,523)	(13,473,790)	(14,928,368)	(15,550,349)	(16,551,057)	(17,646,870)	(17,746,586)
Payments for intangible assets										
Net movement on loans and advances	6,000.00			-	-	-	-	-	-	-
Proceeds from sale of property, plant and equipment	0									
<b>Net cash inflow (outflow) from investing activities</b>	<b>(29,086,101)</b>	<b>(10,938,860)</b>	<b>(12,134,188)</b>	<b>(12,961,523)</b>	<b>(13,473,790)</b>	<b>(14,928,368)</b>	<b>(15,550,349)</b>	<b>(16,551,057)</b>	<b>(17,646,870)</b>	<b>(17,746,586)</b>
<b>Cash flows from financing activities</b>										
Capital Grants, subsidies, contributions and Donations	16,882,666	1,750,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Proceeds from borrowings	3,578,000	340,000	950,000.00	940,000.00	350,000.00	850,000.00	350,000.00	350,000.00	350,000.00	-
Repayment of borrowings	(509,301)	(809,078)	(825,137)	(805,626)	(601,028)	(506,873)	(393,126)	(420,229)	(449,716)	0
<b>Net cash inflow (outflow) from financing activities</b>	<b>19,951,365</b>	<b>1,280,922</b>	<b>1,624,863</b>	<b>1,634,374</b>	<b>1,248,972</b>	<b>1,843,127</b>	<b>1,456,874</b>	<b>1,429,771</b>	<b>1,400,284</b>	<b>1,500,000</b>
Net increase (decrease) in cash held	(570,704)	229,264	80,921	81,822	82,714	83,597	84,471	85,336	86,193	(554,004)
Cash at beginning of reporting period	18,460,431	17,889,727	18,118,991	18,199,912	18,281,735	18,364,449	18,448,045	18,532,516	18,617,852	18,704,045
<b>Cash at end of reporting period</b>	<b>17,889,727</b>	<b>18,118,991</b>	<b>18,199,912</b>	<b>18,281,735</b>	<b>18,364,449</b>	<b>18,448,045</b>	<b>18,532,516</b>	<b>18,617,852</b>	<b>18,704,045</b>	<b>18,150,041</b>

NORTH BURNETT REGIONAL COUNCIL  
Statement of Changes in Equity  
For the year ended 30 June 2017  
Incorporating the Long Term Forecast

	2016/17 Forecast	2017/18 Forecast	2018/19 Forecast	2019/20 Forecast	2020/21 Forecast	2021/22 Forecast	2022/23 Forecast	2023/24 Forecast	2024/25 Forecast	2025/26 Forecast
<b>Opening Balance</b>	879,973,361	893,508,279	891,501,472	890,159,134	889,418,154	889,308,008	889,782,125	891,221,213	893,349,389	896,259,527
<b>Net Result</b>	13,534,918	(2,006,807)	(1,342,338)	(740,981)	(110,146)	474,118	1,439,088	2,128,176	2,910,138	2,910,138
Increase/(Decrease) in Asset Valuation	-	-	-	-	-	-	-	-	-	-
Total Comprehensive Income for the year	13,534,918 -	2,006,807 -	1,342,338 -	740,981 -	110,146	474,118	1,439,088	2,128,176	2,910,138	2,910,138
<b>Total Equity</b>	<b>893,508,279</b>	<b>891,501,472</b>	<b>890,159,134</b>	<b>889,418,154</b>	<b>889,308,008</b>	<b>889,782,125</b>	<b>891,221,213</b>	<b>893,349,389</b>	<b>896,259,527</b>	<b>899,169,665</b>

**NORTH BURNETT REGIONAL COUNCIL**  
**Financial Sustainability Ratios**  
**For the year ended 30 June 2017**

<b>RATIO NAME</b>	<b>Target</b>	<b>2016/17 Forecast</b>	<b>2017/18 Forecast</b>	<b>2018/19 Forecast</b>	<b>2019/20 Forecast</b>	<b>2020/21 Forecast</b>	<b>2021/22 Forecast</b>	<b>2022/23 Forecast</b>	<b>2023/24 Forecast</b>	<b>2024/25 Forecast</b>	<b>2025/26 Forecast</b>
<b>Asset Sustainability Ratio</b> <i>Capital Expenditure on replacement assets divided by depreciation expense</i>	>90%	220%	76%	84%	88%	90%	98%	102%	106%	110%	111%
<b>Net Financial Liabilities Ratio</b> <i>Total Liabilities less current assets divided by operating revenue</i>	< 60%	-19%	-20%	-19%	-18%	-18%	-16%	-16%	-15%	-15%	15%
<b>Operating Surplus Ratio</b> <i>Net operating surplus divided by total operating revenue</i>	0%-10%	-9.20%	-10.00%	-7.19%	-5.38%	-3.59%	-2.05%	0.25%	1.76%	3.34%	3.34%

**Policy Title:** Code of Competitive Neutrality Complaints

**Policy No:** 115

**Policy Subject:** Code of Competitive Neutrality Complaints

**Department:** Executive Services

**Section:** Executive Services

**Responsible Officer:** Chief Executive Officer

**Authorised by:** North Burnett Regional Council

**Adopted Date:** Budget Meeting – 06/07/2016

**Review Date:** 01/08/2017

Version	Decision Number/Council meeting or CEO Approval	Decision Date	History
1	Budget Meeting	12/07/2011	New Policy
2	Budget Meeting	07/08/2012	Revised for 2012/2013
3	Budget Meeting	30/07/2013	Revised for 2013/2014
4	Budget Meeting	08/07/2014	Revised for 2014/2015
5	Budget Meeting	07/07/2015	Revised for 2015/2016
6	Budget Meeting	2016	Revised for 2016/2017

**Authorities:** *Local Government Act 2009 and the Local Government Regulation 2012*

### INTRODUCTION:

The aim of this process is to provide, in accordance with Section 48 of the Local Government Act 2009, a means for resolving complaints by affected persons about failures of Council's local government business entities to carry out activities in a way that complies with the competitive neutrality principles applying to the activities.

#### 1. Preliminary Procedures

The preliminary procedure for affected persons to raise concerns about alleged failure of business activities to comply with the relevant competitive neutrality principles, and for clarifying and, if possible, resolving those concerns is:

- Complainant advises Council verbally or in writing of their concerns. If the complaint is made verbally, it should be referred to the CEO if available or another senior officer and all relevant details obtained.
- Council will acknowledge receipt of the concerns in writing within fourteen (14) days and advise the person expressing the concerns that the Chief Executive Officer is investigating the matter;
- The Chief Executive Officer may refer the matter to a review officer of his/her choice or elect to personally undertake the function of the review officer;
- The CEO or review officer will seek to establish the facts relating to the concerns expressed by the person. Investigation of the matter may involve meeting with the person, collecting data, and holding further meetings;
- The CEO or review officer will develop a proposed response to the concerns and seek, within a reasonable time, the person's views on the proposed response;
- The CEO shall make a response to the person in writing.

## **2. Advice to Applicants of the Complaints Procedure**

In the case where a person has expressed concerns that have not been resolved under the preliminary process and Council becomes aware that the person proposes to make a formal complaint about Council's business activities, Council will make the information in Appendix A available to the complainant to ensure that they are able to make the complaint.

## **3. How to Make a Complaint**

In making a complaint, the following information should be provided in writing by the complainant and addressed to the CEO:

- Details of the complainant's name and contact details such as:
  - a. Address
  - b. Phone number/s
  - c. Fax number/s
  - d. Email address
- Details about the alleged failure of the business activity to comply with the relevant competitive neutrality principles;
- Details of how the complainant was adversely affected by the alleged non-compliance;
- Details as to whether the complainant is, or could be, in competition with the local government business entity; and
- A statement that the complainant has made a genuine attempt to resolve his/her concerns with the local government business entity using the preliminary procedures set up by Council. The complaint process under Division 7 Subdivision 2 sections 45 to 55 of the Local Government Regulation 2012 should be followed by Council.

## **4. Sending Complaints to and Investigation of Complaints by QPC**

- Formal complaints received by Council are to be directed to the CEO and acknowledged in writing within five (5) working days;
- The CEO must refer the complaint to the Queensland Productivity Commission (QPC) within five (5) working days of receipt;

- Formal complaints are to be recorded, showing the date of referral of the complaint to the QPC and an outline of the complaint; and
- The relevant business activity or business unit is to be informed that a formal complaint has been received.

## **5. Recording System**

The record system will record the following information in regard to complaints made about the competitive neutrality of Council's business activities:

- Details of the complaint process established;
- Where persons express concerns about the operations of Council's business activity, the concerns and the outcome of the preliminary procedures are to be recorded;
- Where persons have made a complaint to Council, details of the complaint are to be recorded;
- Details of when the complaint was sent to the QPC for investigation;
- Where a person has made a complaint to Council, and the QPC has determined not to investigate the complaint, the notification issued by the referee under section 48 of the Local Government Regulation 2012 is to be recorded;
- Where a person has made a complaint to Council, and the QPC has determined to investigate the complaint, the investigation notice issued by the QPC under section 49 of the Local Government Regulation 2012 is to be recorded;
- Handling of QPC records (eg. data from finished investigations) is to be done in accordance with sections 52 and 53 of the Local Government Regulation 2012;
- Where the QPC has issued a report on the complaint under section 52 of the Local Government Regulation 2012, the receipt of the report and any recommendations contained in the report are to be recorded;
- Where Council has made a decision on a report by the referee, the resolution incorporating the decision, the date of the resolution and any directions to implement the decision that are given to a business activity under section 55 of the Local Government Regulation 2012 are to be recorded;
- Where Council has advised relevant persons of its decision, the notification issued by the local government under section 55 of the Local Government Regulation 2012 is to be recorded.

## **6. Opportunities for the Complainant to Provide Further Information to the QPC**

If, after the initial complaint is made, the complainant wishes to provide further relevant information to the QPC, they may do so. The QPC may request further information from a complainant at any time during the investigation period.

## **7. Reporting Period for QPC**

The QPC must provide the report to Council in accordance with the Local Government Regulation 2012.

## APPENDIX A

### INFORMATION ON HOW TO MAKE A COMPLAINT ABOUT COMPETITIVE NEUTRALITY OF A LOCAL GOVERNMENT BUSINESS ACTIVITY

#### WHERE TO CONTACT COUNCIL

The Chief Executive Officer  
North Burnett Regional Council  
34-36 Capper Street  
PO Box 390  
GAYNDAH, Qld. 4625

Phone: 1300 696 272  
Fax: (07) 4161 1425  
Email: [admin@northburnett.qld.gov.au](mailto:admin@northburnett.qld.gov.au)

#### HOW TO MAKE A COMPLAINT

##### **Requirements for complaint.**

A complaint must:

- Be addressed to the Chief Executive Officer;
- Be in writing;
- Provide sufficient detail about the alleged failure of the business activity to comply with the relevant competitive neutrality principles;
- State how an complainant was adversely affected by the alleged non-compliance;
- State whether the complainant was, or could be, in competition with Council's business entity and
- Indicate how the complainant has made a genuine attempt to resolve his/her concerns with Council's business entity using the preliminary procedures set up by Council under Section 48 Local Government Act 2009

##### **Who can complain?**

A complaint can only be made by a person who:

- Currently is competing with the activity alleged to have a competitive advantage or
- Is hindered from competing by the alleged competitive advantage of Council's business activity under Section 48 Local Government Act 2009.

##### **What is a competitive advantage?**

A competitive advantage is a business advantage of Council's business activity that is solely due to local government ownership. It can be financial advantage, a regulatory advantage, a procedural advantage or any other advantage.

##### **Grounds for complaint.**

A complaint must be on the grounds that a Council business entity has failed to carry on its business activity in compliance with the competitive neutrality principles applying to that activity under Section 47 Local Government Act 2009.



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Policy Title:	<b>Rates – Concession for Community Not for Profit Organisations</b>
Policy No:	255
Department:	Corporate & Community Services
Responsible Officer:	Manager Finance
Adopted Date:	Budget Meeting – 06 July 2016
Review Date:	31/7/2017
Authorities:	<i>Local Government Act 2009</i> <i>Local Government Regulation 2012 (LGR)</i>

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### INTRODUCTION

This Policy allows for the provision of a concession of the rates and charges to Community Not For Profit Organisations in accordance with the Local Government Regulation 2012, Chapter 4, Part 10 Concessions.

### POLICY

Council will provide for rates and charges based financial assistance to not for profit community organisations by way of a full concession on general rates in accordance with the following principles. Additionally community halls are provided an additional concession of 100% of the Environmental Levy and Local Disaster Levy.

### ADMINISTRATION APPROACH

1. Application for this concession are not necessary;
2. Eligibility of organisation for this concession will be determined prior to the adoption of the budget each year;
3. A list of eligible organisations for these concessions will be approved by Council for the budget year.

### PRINCIPLES

To be eligible for a general rates concession under this policy the organisation must:

- be categorised in Council's Differential Rate Category 13 – Commercial Non-Profit. The criteria for Council's Differential Rate Category 13 is set out in the Revenue Statement as *All Land, which is not otherwise categorised, to which the following primary land use codes apply or should apply: 48-59 (excluding 49 – Caravan Park); and*
  - Be Identified by Council as not for profit organisation which exists primarily to undertake community service activities and relies mainly on volunteer labour; or
  - Be a not for profit organisation which has a high level of paid labour and a low level of volunteer labour however a substantial community benefit is provided; or

- Be a not for profit recreation and sporting organisation which undertakes sporting or recreational activities.
- not hold a liquor licence; and
- not derive income from Gaming Machines
- not involved in other significant commercial revenue generating activities that could be deemed to be commercial or commercial like in nature

When an organisation is identified as meeting the criteria set out above Council will allow a concession of the total amount of the General Rate Payable for this property by way of credit applied directly to the organisations rate card.

To be eligible for a concession on the Environmental Levy & Local Disaster Management Levy under this policy the organisation must be a community public hall and used for this purpose.

### **POLICY APPEALS**

Community organisations will have a right to appeal to be included on the list of organisations to receive concessions.

- Between Budget Processes, the CEO will be delegated authority to review and approve appeals.
- Appeals will be accessed by reviewing the above eligibility criteria.
- The decision of the CEO will be defined as complete and absolute. However, all appeals will be included for review by Council in the following budget process.

This policy supersedes all other policy's and Council resolutions in relation to Community not for profit general rates rebates/concessions including resolutions made by the previous un-amalgamated councils.

### **VERSION CONTROL**

<b>VERSION</b>	<b>MEETING APPROVED</b>	<b>MEETING DATE</b>	<b>HISTORY</b>
1	Policy & Planning Meeting	05/08/2014	New Policy
2	Budget Meeting	07/07/2015	2015/2016 Budget
3	Budget Meeting	06/07/2016	2016/2017 Budget

List of Assessments eligible for Rates Concession under policy 255 Rates Concession for Community Not for Profit Organisations in 2016-2017

**Assessments exempt from the General Rate, Environmental Levy and Local Disaster Management Levy**

<b>Public Halls</b>	10374-00000-000	COALSTOUN LAKES & DISTRICT	34 MAIN STREET	COALSTOUN LAKES QLD
	10458-00000-000	DEGILBO HALL RESTORATION AND SOCIAL CLUB	RAINBOW STREET	DEGILBO QLD
	20003-00000-000	T'TEES OF THE MEMORIAL HALL	3 QUEEN STREET	ABERCORN QLD
	31425-00000-000	GOOROOLBA PUBLIC HALL	GOOROOLBA BIGGENDEN ROAD	GOOROOLBA QLD
	31456-00000-000	NORTH BURNETT REGIONAL COUNCIL (TRUSTEE)	CEMETERY ROAD	BYRNESTOWN QLD
	40319-00000-000	RESERVE FOR PUBLIC HALLS	46 KELVIN STREET	MONTO QLD
	41471-50000-000	RESERVE FOR PUBLIC HALL	1546 HARRAMI ROAD	HARRAMI QLD

**Assessments exempt from the General Rate, Environmental Levy and Local Disaster Management Levy**

<b>Public Halls</b>	10374-00000-000	COALSTOUN LAKES & DISTRICT	34 MAIN STREET	COALSTOUN LAKES QLD
	10458-00000-000	DEGILBO HALL RESTORATION AND SOCIAL CLUB	RAINBOW STREET	DEGILBO QLD
	31425-00000-000	GOOROOLBA PUBLIC HALL	GOOROOLBA BIGGENDEN ROAD	GOOROOLBA QLD

**Assessments Exempt from General Rate**

<b>CWA</b>	10015-00000-000	QLD COUNTRY WOMENS ASSOCIAT	32 EDWARD STREET	BIGGENDEN QLD
	20091-00000-000	PUBLIC HEALTH RESERVE	47 MORETON STREET	EIDSVOLD
	30422-00000-000	QLD COUNTRY WOMENS ASSOCIAT	5 PINEAPPLE STREET	GAYNDAH QLD
	40004-00000-000	RESERVE FOR HEALTH PURPOSES	21 BANCROFT SCHOOL ROAD	BANCROFT QLD
	40391-00000-000	HEALTH PURPOSES RESERVE - (MONTQ QCWA)	9 RUTHERFORD STREET	MONTQ QLD
	40736-00000-000	RESERVE FOR HEALTH	14 PINE STREET	MULGILDIE QLD
	50073-00000-000	THE QUEENSLAND COUNTRY WOMEN'S	'QCWA'	73 HEUSMAN STREET
<b>Kindy</b>	10224-00000-000	BIGGENDEN & DISTRICT KINDERGARTEN INC,	CAROLINE STREET	BIGGENDEN QLD
	20192-60000-000	EIDSVOLD KINDERGARTEN ASSOC. INC.	75 GOLDEN SPUR STREET	EIDSVOLD QLD
	40426-00000-000	MONTQ KINDERGARTEN ASSOC. INC.	19 FLINDERS STREET	MONTQ QLD
	60366-00000-000	MUNDUBBERA KINDERGARTEN ASSOCIATION	27 BAUER STREET	MUNDUBBERA QLD
<b>General Hall</b>	20092-00000-000	RESERVE FOR SOLDIERS MEMORIAL	49 MORETON STREET	EIDSVOLD
	20152-00000-000	EIDSVOLD ABORIGINAL HOUSING &	48 MORETON STREET	EIDSVOLD
	30257-00000-000	GUIDES QUEENSLAND	13 MAUD STREET	GAYNDAH QLD
	30337-50000-000	THE YOUNG MEN'S CHRISTIAN	24-26 FIELDING STREET	GAYNDAH QLD
	40101-00000-000	GUIDES QUEENSLAND	13135 GLADSTONE-MONTQ ROAD	MONTQ QLD
	60365-00000-000	RETURNED SERVICES LEAGUE	29 BAUER STREET	MUNDUBBERA QLD
<b>Sporting</b>	10194-00000-000	BIGGENDEN & DISTRICT TENNIS ASSOC. INC.	ALICE STREET	BIGGENDEN QLD
	10399-00000-000	DALLARNIL SPORTS CLUB INC AS TRUSTEE	MAIN STREET	DALLARNIL QLD
	20441-20000-000	SPORTING SHOOTERS ASSOCIATION OF	51 RIFLE RANGE ROAD	EIDSVOLD QLD
	30288-00000-000	GAYNDAH & DISTRICT TENNIS ASSOCIATION	25-31 BARROW STREET	GAYNDAH QLD
	31110-55000-000	BURNETT RIVER PISTOL CLUB	461 GAYNDAH-MUNDUBBERA ROAD	MOUNT DEBATEABLE QLD
	40535-00000-000	MONTQ DISTRICT TENNIS ASSOCIATION INC	10 OXLEY STREET	MONTQ QLD

**Assessments in Differential Rating Category 13 - Community Not For Profit (Not Eligible for Concession under policy)**

<b>Masonic</b>	10035-00000-000	THE TRUSTEES OF BIGGENDEN LODGE NO 136	EDWARD STREET	BIGGENDEN QLD
	10408-00000-000	MASONIC HALL - DALLARNIL	8 MAIN STREET	DALLARNIL QLD
	30041-00000-000	THE TRUSTEES OF GAYNDAH LODGE	75 CAPPER STREET	GAYNDAH QLD
	40384-00000-000	THE TRUSTEES OF THE MONTO LODGE	12 FARADAY STREET	MONTO QLD
<b>Liquor Licence</b>	10003-00000-000	BIGGENDEN BOWLS CLUB	EDWARD STREET	BIGGENDEN QLD
	10566-00003-000	BIGGENDEN GOLF CLUB	ISIS HIGHWAY	BIGGENDEN QLD
	20041-00000-000	EIDSVOLD BOWLS CLUB INC	5 ESPLANADE STREET	EIDSVOLD QLD
	30102-00000-000	GAYNDAH BOWLING CLUB	13 MESON STREET	GAYNDAH QLD
	30953-00000-000	BINJOUR BOWLS CLUB	18312 BURNETT HIGHWAY	BINJOUR QLD
	31108-00000-000	GAYNDAH GOLF CLUB INC	91 OLD NANANGO ROAD	GAYNDAH QLD
	40390-10000-000	RSS&AILA (RSL Monto)	RUTHERFORD STREET	MONTO QLD
	40946-00000-000	MONTO BOWLING CLUB	33 AIRPORT ROAD	MONTO QLD
	41009-00000-000	MONTO GOLF LINKS	9 RIFLE RANGE ROAD	MONTO QLD
	50517-00000-000	MOUNT PERRY GOLF CLUB AS TTE	268 SMOKERS GULLY ROAD	MOUNT PERRY QLD
	60357-60000-000	MUNDUBBERA BOWLS CLUB INC	1 SELIGMANN AVENUE	MUNDUBBERA QLD
	60472-00000-000	MUNDUBBERA GOLF CLUB INCORPORATED	2 FRANK MCCAULEY STREET	MUNDUBBERA QLD
	60496-00000-000	CENTRAL BURNETT GUN CLUB INCORPORATED	507 MUNDUBBERA-DURONG ROAD	BOYNEWOOD QLD
<b>Commercial</b>	40079-00000-000	ST VINCENT DE PAUL SOCIETY QUEENSLAND	44 LISTER STREET	MONTO QLD
	40086-00000-000	ST JOHN HOLDINGS LTD	26 LISTER STREET	MONTO QLD
<b>Vacant</b>	20232-90000-000	MUNDUBBERA COMMUNITY DEVELOPMENT	CROWN STREET	EIDSVOLD QLD



## General Policy

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Policy Title:	<b>Rates – Discount for Late Payments</b>
Policy No:	
Policy Subject:	Financial Operations
Department:	Corporate and Community Services
Section:	Finance
Responsible Officer:	Manager Finance
Authorised by:	North Burnett Regional Council
Adopted Date:	6 July 2016
Review Date:	31 July 2017
Authorities:	<i>Local Government Act 2009</i> <i>Local Government Regulation 2012 (LGR)</i>

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### INTRODUCTION:

#### Scope

This policy outlines the authority to allow discount on payment of rates & charges received after the due date.

### OBJECTIVES:

#### Application of the Policy

This policy will apply when the payment of rates and charges by a ratepayer is not received by Council by the due date as set on the rates notice, resulting in loss of discount.

#### Background and Considerations

Council recognises that there are occasions when payment of rates and charges by the due date is not able to be achieved through circumstances beyond the control of the ratepayer. The Local Government Regulation 2012 provides Council with the discretionary power to allow discount in such circumstances.

#### Payments made after the Due Date

Discount will not be allowed when payments are made by electronic means on or before the due date but received after the designated processing cut-off time of the councils financial institution, resulting in that payment being processed by the financial institution after the due date.

Discount may be allowed (via application only), if the full payment of the overdue rates and charges has been made or will be made within a period specified by Council AND the applicant provides proof of any of the following:-

- (a) Illness involving hospitalization and/or incapacitation of the ratepayer at or around the time of the rates being due for discount.
- (b) The death or major trauma (accident/life threatening illness/emergency operation) of the ratepayer and/or associated persons (Spouse/Children/Parents) at or around the time of the rates being due for discount.
- (c) The loss of records resulting from factors beyond their control (Fire/Flood etc).

Further, that Council is satisfied that the event is the cause of the applicants' failure to make full payment by the due date.

#### **Late Payments due to Postal Difficulties**

Discount may be allowed under authority of Council's Chief Executive Officer (via application only) if the non-receipt of the rate notice or rate payment or late receipt of the payment by Council's authorised person where the reason for such non-receipt or late payment is separately substantiated by:-

- (a) Written concurrence of the applicable mail carrier that problems existed with the mail deliveries, or
- (b) Written evidence that a mail re-direction was current at that location at the time that the rate notice was issued, or when the rates were due for payment, or
- (c) The return of the rate notice to Council although correctly addressed, or
- (d) Other evidence that payment of the rates was made by the ratepayer at that time (allowing reasonable time prior to due date), but did not reach Council due to circumstances beyond the control of the ratepayer. In such circumstances, Council will consider the past payment history of the ratepayer, and whether such circumstances have been claimed before, or
- (e) Where an administrative error occurred at the Department of Natural Resources and Mines that resulted in the rate notice being incorrectly addressed by Council.

Discount will **NOT** be allowed if the circumstances above are:-

- As a result of the failure of the Ratepayer to ensure that Council was given the correct notification of the address for service of notices prior to the issue of the rate notice, or
- As a result of a change of ownership, where Council received notification of the change of ownership after the issue of the Rate Notice (From Department of Natural Resources and Mines),or
- If payment is received by post more than three working days after the close of discount, regardless of the postmarked date.

#### **Administrative Errors**

An extended discount period will be allowed if Council has failed to correctly issue the rate notice in sufficient time to permit the ratepayer to make payment before the expiration of the discount period. The extended discount period will be equivalent to that period provided to other ratepayers and will commence from the date of the replacement notice.

#### **BPay Reference Number Errors**

Where the ratepayer has used an incorrect BPay Reference Number resulting in the payment being receipted to a Debtors Account or Incorrect Rate Assessment, Prior to the close of the discount period, and the ratepayer can provide evidence of the incorrect BPay Reference Number used, Full Discount will be allowed.

### **Other Errors**

Where there is an apparent accidental short payment of the rates resulting from a miscalculation of the net amount due on the part of the ratepayer, arising from the payment of a number of Rate Notices at one time (i.e. Addition error) OR the tendering of an incorrect amount for a single rate notice (i.e. Transposition error) then Discount will be allowed in the following manner:-

- (a) Where the amount of the error is \$10.00 or less - Full Discount will be allowed and the underpaid amount will be treated as 'Arrears of Rates' (interest will not be incurred).
- (b) Where the amount of the error is more than \$10.00 - The ratepayer will be advised in writing of the error and given 14 days to pay the shortfall. If the shortfall is paid by the extended due date, then full discount will be allowed and no interest charged.

The allowing of discount under these circumstances will **NOT** be allowed if any transposition error or addition error exceeds 10% of the total net rates payable.

Discount will not be allowed if payment is made by cheque and the cheque is subsequently dishonoured unless the rates are paid in full by alternate means within the discount period.

Discount will not be allowed where a rate or charge has been purposely excluded from the payment.