



**REGIONAL COUNCIL**

# **SPECIAL (BUDGET) MEETING OF COUNCIL**

## **MINUTES**

**14 JULY 2014**

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SPECIAL (BUDGET) MEETING  
OF COUNCIL MINUTES  
14 JULY 2014

**ATTENDANCE:**

<b>Councillors Present</b>	<ul style="list-style-type: none"> <li>• Cr Steve Jones (Mayor) (Chairperson)</li> <li>• Cr Tanya Milligan</li> <li>• Cr Kathy McLean</li> <li>• Cr Derek Pingel</li> <li>• Cr Janice Holstein</li> </ul>
<b>Officers Present</b>	<ul style="list-style-type: none"> <li>• Ian Flint, Chief Executive Officer</li> <li>• Jason Bradshaw, Executive Manager Governance &amp; Performance</li> <li>• Mark Piorkowski, Executive Manager Planning &amp; Development Services</li> <li>• Myles Fairbairn, Executive Manager Infrastructure Works &amp; Services</li> <li>• David Lewis, Executive Manager Corporate &amp; Community Services</li> <li>• Jason Cubit, Executive Liaison Officer Mayor/CEO &amp; Coordinator Mayor's Office</li> <li>• Sarah Fox, Corporate Communications Manager</li> <li>• Rick Machin, Marketing &amp; Communications Coordinator</li> <li>• Tony Brett, Manager Finance</li> <li>• Tony Trace, Manager Business Improvement</li> <li>• Stephen Hart, Manager Administration &amp; Executive Operations</li> <li>• Susan Boland, Council Business Support Officer</li> </ul>
<b>Media Present</b>	<ul style="list-style-type: none"> <li>• Jim Nichol, Valley Weekender</li> <li>• Derek Barry, Gatton Star</li> </ul>
<b>Apology</b>	<ul style="list-style-type: none"> <li>• Cr Peter Friend</li> <li>• Cr Jim McDonald</li> <li>• Jamie Simmonds, Executive Policy Advisor Mayor/CEO</li> <li>• Dan McPherson, Executive Manager Organisational Development &amp; Engagement</li> </ul>

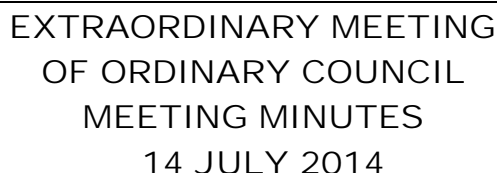
*The meeting commenced at 10.04 am*

*The Chairperson, Cr Jones opened the meeting and welcomed all present including a number of Council Officers involved in the preparation of the Budget Documentation.*

*This Special Meeting of Council is for the adoption of the 2014/15 Budget and 2014/15 Rates and Charges.*

*The Mayor made general introductory remarks on the budget and its preparation and acknowledged the support of the Council team in its preparation.*

*The meeting proceeded in accordance with the agenda and the Mayor presented the Budget address.*





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### **3.0 MAYOR'S BUDGET MESSAGE**

*I am pleased to announce the 2014/15 Lockyer Valley Regional Council Budget contains no increase to general rates for the majority of residential property owners and farming businesses.*

*This financial year we have made the conscious decision not to levy a rate rise on our residents and to offset this with cost savings due to efficiency measures and productivity improvements. We will continue to focus our organisation on being more productive, on improving our systems, reviewing our processes, realigning our priorities and core services and in being more efficient in how we deliver services to our community.*

*This is a positive budget which, along with having no increase in general rates levied for the majority of residential properties and farming businesses, will see Council deliver on its commitments and reward ratepayers for bearing the brunt of previous rate rises which were as a result of costs associated with recent floods.*

*While cost of living pressures such as electricity, water and insurance continue to increase the burden on people, Council has been able to review its own operations to reduce costs and introduce savings and thus eliminate an increase to general rates for the majority of residents and farmers for this financial year. These cost-saving productivity measures will continue into the future as Council transitions from a flood recovery focus back to a core service delivery mode.*

*In conjunction with a range of operating efficiencies, Council will capitalise on a number of its investments to maximum benefit for the community.*

#### **Focus on key projects**

*There are a number of highlights and key projects that Council will undertake during the financial year.*

*Council will deliver a new Planning Scheme which will set the direction and future land use options for the Lockyer Valley. The new planning scheme will be of major benefit to the region and will be the culmination of many months of work. Together with the economic development framework established for the region, the planning scheme positions Council well to facilitate further regional development and economic growth to sustain the Lockyer Valley into the future.*

*Council will continue its flood mitigation program to lessen the impact of flooding throughout the region on homes and businesses. This flood mitigation program will continue in conjunction with Council's Natural Disaster Relief and Recovery Arrangements restoration work which will conclude during the year ahead. In partnership with the Federal and State Governments, Council will continue to complement these works with betterment components as funding approvals allow.*

*As well as investing in its infrastructure networks and development enablers, Council will keep on Rebuilding Lockyer Better using key economic drivers to promote the region to potential visitors, investors and new residents. Council will continue to partner with key industry representatives to showcase the region at special events and shows throughout the year.*

*Council will continue to deliver the region's two major community infrastructure projects this financial year.*

*Work on the Lockyer Valley Aquatic Centre is due for completion in late 2014 with work having already started on the new Laidley Multipurpose Sports Complex at the Laidley Recreation Reserve which will be complete in early 2015. Both of these projects will leave a lasting legacy for future generations and will help to promote and increase the Lockyer Valley's proud sporting history.*

*Council will also invest a significant portion of this budget getting back to basics with its road maintenance and pest management programs which are important to the way of life for the majority of our residents.*

### ***\$750,000 goes back to community***

*Lockyer Valley community, sporting and not-for-profit groups are further big winners in this budget with \$750,000 allocated through Council's Community Assistance Grants to allow these groups to undertake projects, stage events and contribute to the ongoing wellbeing of the community.*

*In this budget, some larger commercial premises will see increases in their general rates, with many now in-line and paying similar rates to comparable Council regions across Queensland. Council has adjusted the mix of its rates revenue in looking at how commercial premises are rated compared to residential properties.*

*There will be a small increase of less than 20 cents per week in Council's Waste, Recycling and Collection charge on the two-bin system which is now fully operational across the region. Residents across the region have embraced the new two-bin waste and recycling system with a mammoth increase in the amount of material being recycled which in turn avoids being deposited in landfill.*

*Unfortunately Council is continuing to be forced by the State Government to collect their Emergency Management Fire and Rescue Levy and this will be included as a separate bill delivered with each rates notice.*

### ***Levies reduced and streamlined***

*No increase on general rates for the majority of residential property owners and farmers has been done in conjunction with a streamlining and reduction of levies.*

*Council has been able to streamline and eliminate some levies that ratepayers had previously paid. There will now be two levies only, being the Rural Fire Levy which remains unchanged at \$15 for six months and an Emergency Preparedness Levy of \$50 for six months. The Emergency Preparedness Levy will fund infrastructure restoration projects, NDRRA funding shortfalls and interest and redemption payments on loans associated with NDRRA recovery work.*

*A separate Waste Management Charge streamlines the previous Waste Management and Environment Levies into one and will be \$72.50 for six months.*

*Council has been able to deliver a 12.7 per cent reduction in the cost of its levies and separate charges meaning the bottom line for many residential ratepayers will be a decrease in total cost of their rates bill from the previous year.*

*The reduction in the cost and number of levies, coupled with no increase to general rates for residential properties and the majority of farmers, is an important pillar of this budget and is one of many positive outcomes.*

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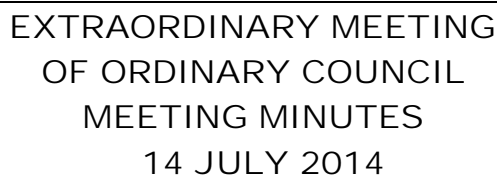
### **Support for Pensioners**

*Pensioners are well supported in this budget with a 50 per cent increase in Council's Pensioner Subsidy meaning many pensioners will pay less in their Council rates than the previous year.*

*Council is well and truly on its way to producing a balanced budget while at the same time reducing the cost of living pressures on families in the Lockyer Valley.*

*This is a significant achievement given the recent cutbacks in government funding and resultant pressures on our revenue stream. The impacts of the costs associated with the State Government pushing further responsibilities on to Local Governments are being felt right across Queensland. The fact that this Council has been able to shoulder those tasks and still deliver no increase in general rates levied for the majority of residents and farmers in this budget is an achievement to be applauded.*

*I thank the Councillors and Council's Executive team for their time and efforts in compiling this budget which I commend as responsive and responsible to community needs and expectations and I'm confident it sets the Lockyer Valley on a positive pathway into the future.*





EXTRAORDINARY MEETING  
OF ORDINARY COUNCIL  
MEETING MINUTES  
14 JULY 2014

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The 2014/2015 Operational Plan provides the detail of the key programs and identified outcomes to be achieved against the Corporate Plan for the 2014/2015 financial year.

### **3. Report**

The Annual Operational Plan 2014/2015 (attached) is provided for adoption before Council considers and accepts the 2014/2015 Budget.

Section 104(5)(a) of the Local Government Act 2009, identifies the Annual Operational Plan as one of the key financial planning documents of Council. The Annual Operational Plan is required to be prepared under Section 174(1) of the Local Government Regulation 2012 and must be consistent with the annual budget, showing how Council will progress the implementation of the 5 year Corporate Plan and state how Council will manage its operational risks. Section 174(5) of the Local Government Regulation 2012 requires Council to discharge its responsibilities in a way that is consistent with its annual operational plan.

As such, the 2014/2015 Budget forms part of this Operational Plan 2014/2015 which is presented in accordance with the legislative requirements from the Local Government Act and the Local Government Regulation 2012.

The Operational Plan 2014/2015 has been developed in consultation with staff and through the management team across the organisation over recent weeks. Initial outcomes from the Service Review and workforce planning projects have been used to identify Council's ongoing service provision and separately identify its community and organisational strategies and initiatives.

While the operational initiatives will continue to be reported on a quarterly basis to Council, during the 2014/2015 financial year the delivery of Council's services will be reported regularly on a by exception basis (positive and negative) via the quarterly reporting on the Operational Plan.

This plan has direct linkages to the Corporate and Community Plans and directs the key initiatives to the undertaken throughout the year.

### **4. Policy and Legal Implications**

Section 174(1) of the Local Government Regulation 2012 requires Council to prepare and adopt an annual Operational plan for each financial year. Further, Section 175(1) Local Government Regulation 2012 requires that the Operational Plan must be consistent with Council's Annual Budget, state how Council will progress the implementation of the 5 year Corporate Plan during the period of the annual Operational Plan, manage operational risks and include as annual performance plan for each commercial business unit of Council.

### **5. Financial and Resource Implications**

The financial performance of each of the key strategies is summarised and can provide an indication on the progress of initiatives or of constraints in delivering outcomes for the Operational Plan. Overall, the financial performance aligns with the budget and allocation of resources to deliver the outcomes. The financial allocations of the Budget are included in the Operational Plan against each key strategic theme.

**6. Delegations/Authorisations**

No delegations are required for this report and existing authorities are appropriate for the delivery of the Operational Plan outcomes.

**7. Communication**

The significant achievements of the Operational Plan are regularly reported through corporate communications and media channels as required. The overall achievements from all quarterly reporting will contribute to the Annual Report.

**8. Conclusion**

The Operational Plan 2014/2015 is to be adopted as part of the overall Annual Budget process and it is recorded that the Operational Plan as tabled be approved.







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## Our Organisational Structure

### CHIEF EXECUTIVE OFFICER

- Intergovernmental Relations
- Regional Collaboration
- Council Leadership
- Organisational Management
- Major Projects & Priorities
- Recovery & Resilience

### Executive Manager Governance & Performance

- Corporate Governance
- Corporate Planning
- Corporate Policy Development
- Council Meetings Support
- Internal Audit
- Risk Management
- Corporate Communications
- Legal Services
- Elected Members Support
- Executive Support
- Disaster Management
- Organisational Performance
- Business Unit Reviews
- Records Management

### Executive Manager Infrastructure Works & Services

- Strategic Asset Management
- Roads, Transport & Traffic
- Stormwater & Flood Mitigation
- Parks & Open Spaces
- Fleet, Plant & Depots
- Works Planning & Programming
- Emergency Response
- Technical Design & Survey
- Capital Works
- Recoverable Works
- Restoration Works

### Executive Manager Planning & Development Services

- Strategic Planning
- Corporate Strategy Regional Collaboration
- Regional Development & Tourism
- Inter-Governmental Relations
- Events Coordination
- Economic Development
- Business Support
- Master Regional Planning
- Property Management
- Development Engineering & Assessment
- Building Certification
- Plumbing Certification & Design
- Regulatory Plumbing & Building
- Land Use Compliance
- Environmental Planning & Policy

### Executive Manager Corporate & Community Services

- Financial Services
- Financial Planning
- Financial Sustainability
- Customer Service / QGAP
- Procurement & Contract Management
- Information, Communication & Technology
- GIS
- Corporate Software
- Facilities Management / Maintenance
- Environmental Health
- Local Laws Regulation
- Pest Management
- Animal Control
- Libraries, Art & Culture
- Childcare Services
- Waste Management

### Executive Manager Organisational Development & Engagement

- Organisational Reform
- Change Management
- Workforce Planning
- Organisational Development
- Workforce Culture
- Human Resources Services
- Learning & Development
- WH&S / Rehabilitation
- Employee Relations
- Business Unit – Staging Post Café
- Recovery & Resilience
- Community Engagement & Development
- Youth & Multicultural

### MAJOR PROJECTS

## Our Organisational Values

We have a strong set of values that remind us of what is important as an organisation. We strive to enable opportunities within our region with a strong customer service focus.

## Our Vision

LOCKYER VALLEY – *A Growing Lifestyle*

## Our Mission

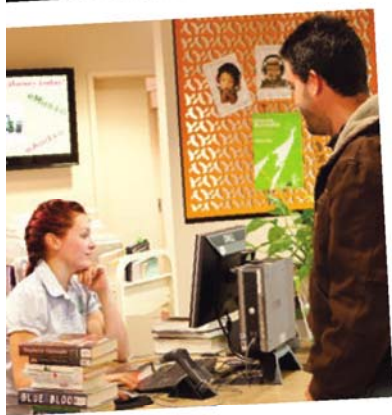
To be the region of choice for vibrant rural living.

## We Value

- taking pride in the work we do for our community
- our interesting jobs, the people we work with and the teams we work in
- our staff being engaged and treated with respect
- being creative and innovative in our approach
- a work life balance.







## Our Operational Plan

Our Lockyer Valley Operational Plan sets the one year direction for Council. It articulates our deliverables, measures of success and areas of responsibility for 2014-2015.

Our Operational Plan is aligned with the Community Plan and Corporate Plan. It will inform Business Unit Plans and Staff Performance Plans.

The links between the plans are represented in the diagram below.

Community Plan

(Adopted by Council on 23 November 2011)

Corporate Plan

Operational Plan

Business Unit Plans

Staff Performance Plans

## Managing Our Operational Risks

Council is committed to implementing a systematic risk management methodology to identify and address areas of potential risk within Council in a manner consistent with Australian Standards.

Effective risk management is governed by an organisational Risk Management Framework which explains the relationship between the Council's risk management components and other management systems and frameworks.

A key element of the Risk Management Framework is Council's Organisational Risk Register, which details how significant risks to the organisation are described and managed. The Organisational Risk Register is established and maintained in accordance with Council's Risk Management Policy and the Enterprise Risk Management Guidelines.

## Financing our operations

To achieve the strategies and goals contained within our key themes and in delivering on our plans for the community, the operational plan is financed through the 2014/15 Budget and commits Council to the allocation of resources to ensure service delivery and payments are undertaken and completed where appropriate through the year. This financial performance is monitored on a quarterly basis in ongoing reports to Council.

Operational Plan				
2014-2015	Operating Revenue	Operating Expense	Capital Revenue	Capital Expenditure
Lockyer Livelihood	157,500	314,000		
Lockyer Farming	157,500	314,000		
Lockyer Business	2,073,000	4,244,500		
Lockyer Community	1,254,000	6,971,000	125,000	3,769,000
Lockyer Council	31,610,000	9,069,000	254,000	1,600,000
Lockyer Leadership	938,500	3,273,000		
Lockyer Nature	198,500	642,500		
Lockyer Planned	59,269,000	75,420,000	1,975,000	8,582,000
<b>Grand Total</b>	<b>95,658,000</b>	<b>100,248,000</b>	<b>2,354,000</b>	<b>13,951,000</b>

## Our Themes

To help build consistency across the Corporate Plan, Operational Plan and Community Plan, the same themes have been used.

An additional theme has been included to support the delivery of these plans. This theme focuses on internal Council business and is called Lockyer Council: Working together to create a high performing organisation, with a customer focus.

The **eight themes** of the Corporate and Operational Plan are:



## Our Local Government Roles

Local Government have a number of roles that help to guide the services delivered by Council to meet the needs of the community.




**These roles are:** provider, funder, regulator, partner, facilitator and advocate (shown below). We have used these role titles to assist Council to focus direction appropriately and effectively as well as to align our diverse responsibilities. The six roles have been used to determine Council's strategic and deliverable focus.

	<b>Provider</b>	Delivering services
	<b>Funder</b>	Funding other organisations to deliver services
	<b>Regulator</b>	Regulating some activities through local law or policy
	<b>Partner</b>	Forming partnerships and strategic alliances with other parties in the interests of the community
	<b>Facilitator</b>	Assisting others to be involved in activities by bringing groups and interested parties together
	<b>Advocate</b>	Promoting the interests of the community to other decision makers and influencers

## Our Council

The administration and operation of Council's support to the services provided by Council through the roles outlined across the breadth of our responsibilities.

**The internal services that support Council are:** Practice and Policy, Skilled and Engaged Workforce, Leadership and Communication (shown below).

	<b>Practice and Policy</b>	Providing guidance and direction to support service outcomes
	<b>Skilled and Engaged Workforce</b>	Encourage and develop a positive workforce culture
	<b>Leadership and Communications</b>	Develop a planned and managed approach to support the workforce





Our Vision: Working together for an inclusive, safe and healthy community.

## COUNCIL SERVICES

Animal Management  
Aquatic Centres  
Art Gallery  
Building & Pool Compliance  
Cemetery Maintenance  
Cemetery Management  
Commercial Enterprises  
Community & Civic Events  
Community Assistance – Community Assets & Events  
Community Buildings & Facilities  
Community Consultation  
Community Development Programs  
Community Grants & Partnerships  
Community Land Use Permits  
Community Policy & Planning  
Community Properties Management  
Cultural Development Programs  
Child Care Centres  
Facilities Grounds Maintenance  
Library Services  
Local Laws Enforcement  
Parks & Open Spaces  
Plumbing & Building  
Public Safety  
QGAP  
Sport & Recreation Planning & Programs  
Staging Post Café  
Transfer Stations  
Waste Administration  
Waste Collection



## PROVIDER

Our Corporate Plan goals are to... Our strategies to achieve this are...

Conduct safety audits for regional townships to identify and address safety concerns

Conduct a Public Places Safety Audit, develop an action plan and identify resource required for implementation of recommendations

Develop a regional plan for bikeways and pathways to promote and encourage their use

Preparation of a priority Bikeways Strategy

Monitor pedestrian usage and develop a plan for public comment that caters for pedestrian, cycle and the disabled

Develop a footpath hierarchy plan with risk and quality standards

Facilitate a regional approach to improve coordination of our services for residents

Facilitate an engaged Youth Council, meeting regularly and delivering outcomes

Build community capacity through involvement in community networks across all Council business

Integrate the principles and practices of multi-culturalism through the organisation

Promote positive intercultural relations across the Lockyer Valley

Assist members of the community from different cultural backgrounds to settle into the region

Provide services, facilities and opportunities that enable people to gather together and connect with each other

Implement priority initiatives of Council's Arts and Cultural Plan

The construction of the Lockyer Valley Regional Aquatic Centre



## REGULATOR

Our Corporate Plan goals are to... Our strategies to achieve this are...

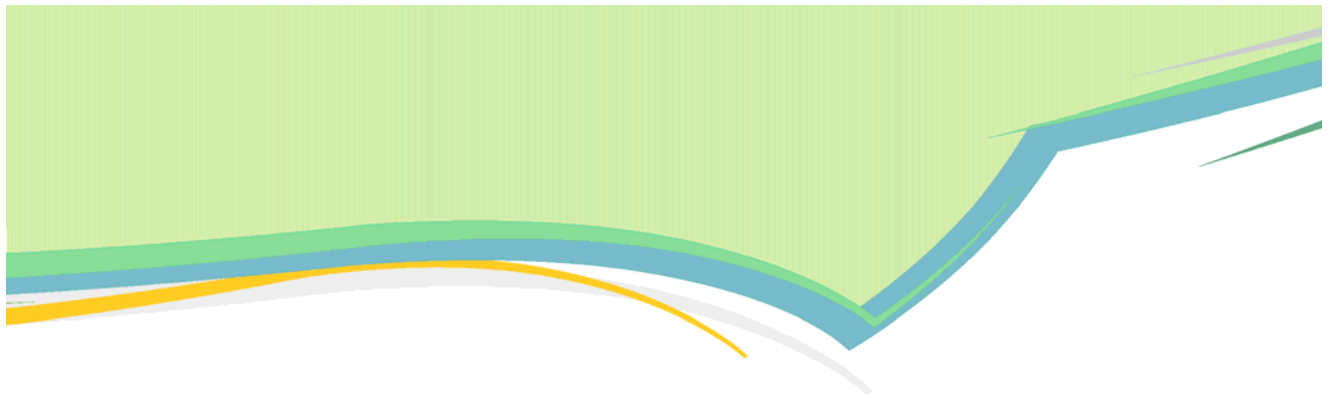
Develop policy, strategy, local laws and guidelines in relation to animal management

Monitor legislation and develop local laws and practices for animal management

Maintain animal management practices and standards

Enforce local laws and Animal Management (Cat and Dog) Act in relation to animal control





Responsibility	Performance indicators	2014-15/out year comparison
Infrastructure Works & Services	Crime Prevention through environmental design audit (CPTED) conducted on Helidon using the CPTED guidelines and development of an implementation plan	2014/15
Infrastructure Works & Services	Adoption of priority Bikeways Strategy	2014/15
Infrastructure Works & Services	Develop a Project Scope and Plan (including timelines, data collection and implementation of focus group) to be adopted by Council	2014/15
Infrastructure Works & Services	Adoption of the Footpath Hierarchy Plan by Council	2014/15
Organisational Development & Engagement	Delivery of 10 Youth Council meeting and six events per year (Inc. youth council leadership camp, Canberra Trip)	Ongoing
Organisational Development & Engagement	Level of engagement through Community Engagement Framework & Project Management Framework	Ongoing
Organisational Development & Engagement	Implementation of LAMP agreement requirements	Ongoing
Organisational Development & Engagement	Implementation of LAMP agreement requirements	Ongoing
Organisational Development & Engagement	Meet requirements set by funding arrangements	Ongoing
Corporate & Community Services	Achieving actions in the Arts and Cultural Plan	2014/15
Corporate & Community Services	Lockyer Valley Regional Aquatic Centre operational.	2014/15

Responsibility	Performance indicators	2014-15/out year comparison
Corporate & Community Services	Undertake 'PetPe' program in schools	Ongoing
Corporate & Community Services	Compliance with animal management legislation and review of local laws	Ongoing
Corporate & Community Services	Compliance reporting to Council on animal management laws	Ongoing



Our Vision: Working together for an inclusive, safe and healthy community.

### COUNCIL SERVICES

Animal Management
Aquatic Centres
Art Gallery
Building & Pool Compliance
Cemetery Maintenance
Cemetery Management
Commercial Enterprises
Community & Civic Events
Community Assistance – Community Assets & Events
Community Buildings & Facilities
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Community Policy & Planning
Community Properties Management
Cultural Development Programs
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Facilities Grounds Maintenance
Library Services
Local Laws Enforcement
Parks & Open Spaces
Plumbing & Building
Public Safety
QGAP
Sport & Recreation Planning & Programs
Staging Post Café
Transfer Stations
Waste Administration
Waste Collection



### REGULATOR

Our Corporate Plan goals are to... Our strategies to achieve this are...

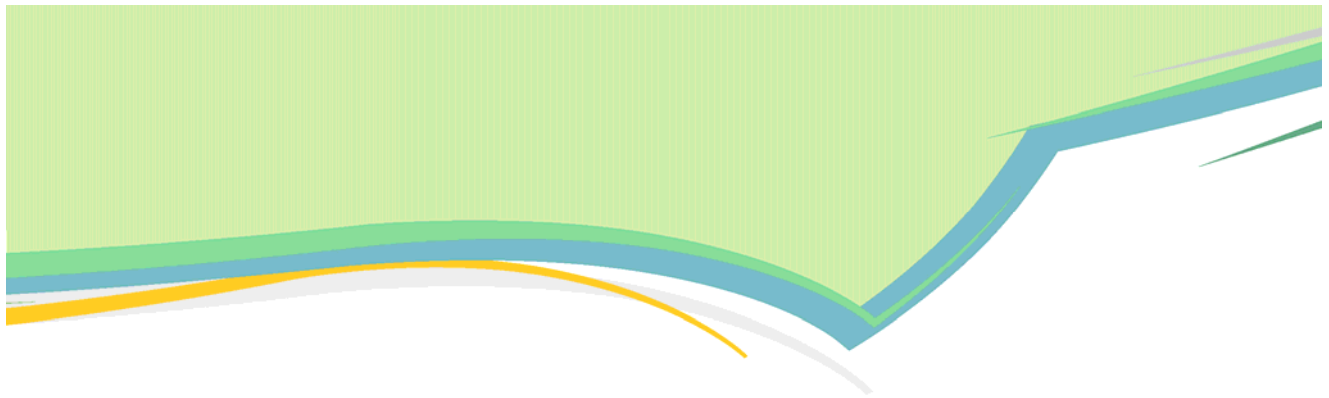
Develop policy, strategy, local laws and guidelines in relation to building and plumbing	Maintain building standards in accordance with Australian building codes Provide building certification services to assess compliance of plans and work in relation to Council and community building standards Ensure all new buildings are compliant with plumbing legislation
Develop policy, strategy, local laws and guidelines in relation to Waste management	Implementation of the Waste Management Plan adopted by Council July 2012 Assess compliance of waste in Council and the community Management of Waste Management Contract implementation and operation
Maintain public health and food safety standards	Monitor food safety standards across the region Ensure the community are aware of their obligations under local laws and state legislation by providing formal and informal education opportunities and enforcement where necessary
Facilitate a regional approach to improve coordination of services for our residents	Implement priority initiatives of the Adopted Social Plan Implement priority initiatives of Multicultural Plan



### FACILITATOR

Our Corporate Plan goals are to... Our strategies to achieve this are...

Promote a community development approach to building community resilience and capacity	Deliver workshops to build the capacity of the community/organisation Development and delivery of community wellbeing program and associated projects
Promote and support local organisations and local towns to create regional opportunities for the community to come together and foster positive community relations	Host and support local/community events designed to bring the community together Host and support regional events designed to bring the community together



Responsibility	Performance indicators	2014-15/out year comparison
Planning & Development Services	Compliance with Australian building codes and standard	Ongoing
Planning & Development Services	Compliance with current standards	Ongoing
Planning & Development Services	Compliance with plumbing legislation	Ongoing
Corporate & Community Services	Implementation of key strategies identified in Council's Waste Management Plan	Ongoing
Corporate & Community Services	Ensure compliance with Council's Licence requirements under the Waste Management Act and Regulation	Ongoing
Corporate & Community Services	Ensure compliance with the performance management tool identified in Council's Waste Management contract	Ongoing
Corporate & Community Services	Compliance reporting to Council on food safety standards	Ongoing
Corporate & Community Services	Improved awareness of obligations to laws in the community and ability to resolve issues harmoniously in the first instance	Ongoing
Organisational Development & Engagement	Adoption of Social Plan by Council	Ongoing
Organisational Development & Engagement	2014/2015 Project Milestones achieved	Ongoing
Organisational Development & Engagement	2014/2015 Project Milestones achieved	Ongoing

Responsibility	Performance indicators	2014-15/out year comparison
Organisational Development & Engagement	Delivery of six community capacity building workshops	Ongoing
Organisational Development & Engagement	Delivery of community wellbeing activities	Ongoing
Organisational Development & Engagement	Delivery of Big Day In, Harmony Day, and Wellbeing Expo, Movies Under the Stars and other events (Skate & Groove, Urban Art, Living Books, Small Halls Festival, Laidley Futures, NAIDOC Week and Reconciliation Week)	Ongoing
Planning & Development Services	Delivery of Core Council events with support provided to key nominated community sponsored / regional events	Ongoing



Our Vision: Working together  
to unify our community.

### COUNCIL SERVICES

Community Engagement

Collaboration with industry, institutions & governments



### PROVIDER

Our Corporate Plan goals are to... Our strategies to achieve this are...

Develop a Community Engagement strategy that identifies multiple strategies to inform, consult and involve the community in key Council decisions, initiatives and developments

Continue to develop Council's website and its content for effective communication

Undertake further continuous improvement on the Customer Requests System

Undertake customer satisfaction survey for all services

Develop and implement an Annual Engagement Plan for strategic community engagement



### PARTNER

Our Corporate Plan goals are to... Our strategies to achieve this are...

Collaborate with regional industry, institutions and governments to promote, improve and develop services

Establish partnerships with regional networks, industry, institutions and regional stakeholders

Market the region by hosting industry forums



### ADVOCATOR

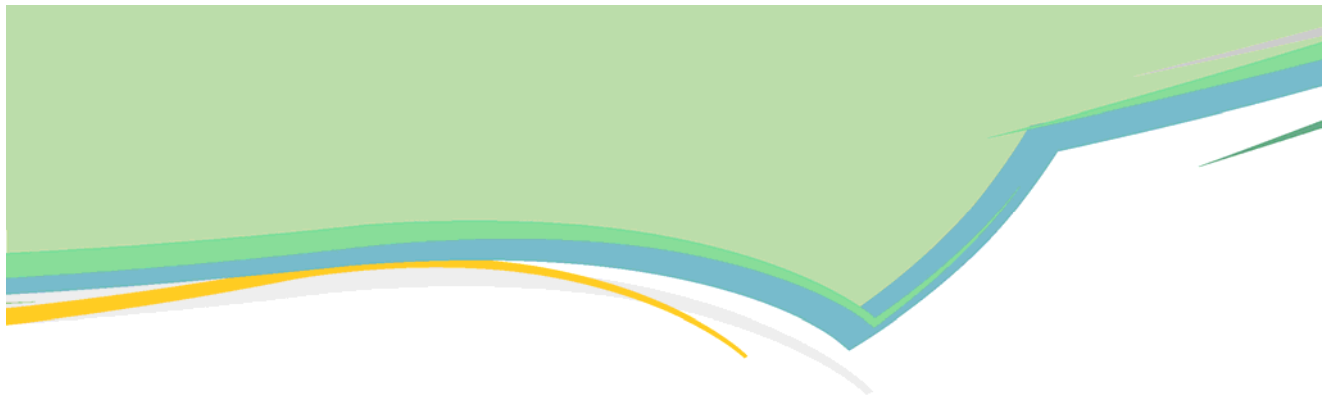
Our Corporate Plan goals are to... Our strategies to achieve this are...

Advocate to government and business to promote and advocate Council's interests

Meet with and build strong relationships with key State and Federal government departments to advocate for the region (e.g. Premier and State representatives)

Plan for the relocation of communities that are vulnerable to disaster such as flooding

Seek the resources for the staged implementation of recommendations from risk management studies



Responsibility	Performance indicators	2014-15/out year comparison
Governance & Performance	New Website operational by Mid 2015	2014/15
Corporate & Community Services	Roll out of Customer Service System new modules implemented	2014/15
Governance & Performance	Benchmark data from Surveys	2014/15
Organisational Development & Engagement	Adoption of Annual Engagement Plan by Council Delivery of identified engagement actions	On-going

Responsibility	Performance indicators	2014-15/out year comparison
Planning & Development Services	Increase in the number of collaboration activities with stakeholders	On-going
Planning & Development Services	Benchmark the number of industry forums held	On-going

Responsibility	Performance indicators	2014-15/out year comparison
Chief Executive Officer	Number of advocacy issues actioned to government Relationships established with senior government representatives	On-going
Chief Executive Officer	Resources secured for implementation	2014-15





Our Vision: Working together  
to secure our farming future.

### COUNCIL SERVICES

Economic promotion & industry assistance  
Regional Development  
Tourism & Marketing of the Region



### PROVIDER

Our Corporate Plan goals are to... Our strategies to achieve this are...

Develop a planned approach to securing our water supply and water use

Continue to work with the EHP Groundwater Dependent Ecosystem project

Engage with agricultural community to identify opportunities and challenges

Deliver the Community Education and Resilience Program

Identify strategic regional locations and land suitable for development of related farming and agricultural businesses and industries

Implementation of Regional Food Sector Strategy actions regarding future business opportunities

Scope a Food Destination Strategy that creates and coordinates the region as a centre of food excellence

Implementation of Tourism Destination Plan



### REGULATOR

Our Corporate Plan goals are to... Our strategies to achieve this are...

Develop policy, strategy and guidelines to protect and enhance our farming and agricultural industry

Develop policies, strategies and guidelines to regulate environmental management functions to control weeds and pests

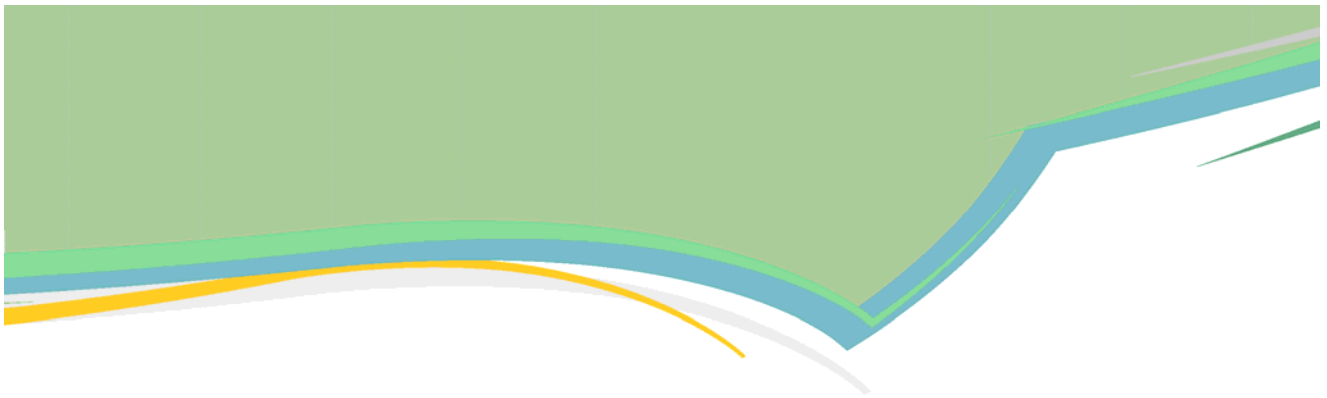


### PARTNER

Our Corporate Plan goals are to... Our strategies to achieve this are...

Work with stakeholders to support the establishment of the National Food Centre of Excellence within the Lockyer Valley

Finalise and implement recommendations of the Regional Food Sector Strategy



Responsibility	Performance indicators	2014-15/out year comparison
Planning & Development Services	Funding application submitted for a Aquifer Recharge feasibility study	2014-15
Planning & Development Services	Delivery of workshops and benchmark participation of farmers	Ongoing
Planning & Development Services	Delivery on Strategy actions	Ongoing
Planning & Development Services	Delivery on Strategy actions	Ongoing



Responsibility	Performance indicators	2014-15/out year comparison
Corporate & Community Services	Implementation of the pest management plan	Ongoing



Responsibility	Performance indicators	2014-15/out year comparison
Planning & Development Services	Initiate concept and implement	2014-15



Our Vision: Working together  
to secure our farming future.

#### COUNCIL SERVICES

Economic promotion & industry assistance  
Regional Development  
Tourism & Marketing of the Region



#### FACILITATOR

Our Corporate Plan goals are to... Our strategies to achieve this are...

Facilitate and leverage connections  
between agricultural industry and  
institutions

Instigate regular meetings with agricultural  
industry and institutions



#### ADVOCATOR

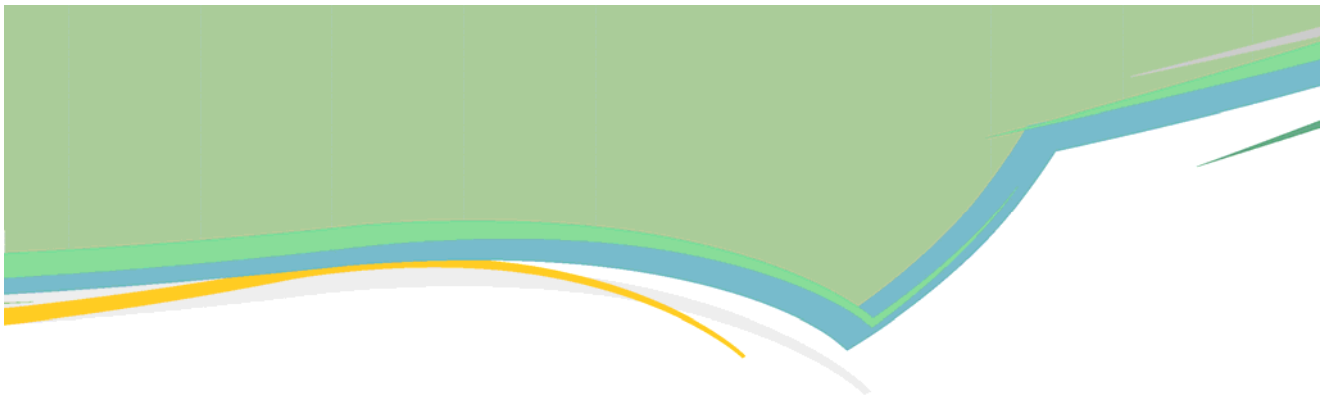
Our Corporate Plan goals are to... Our strategies to achieve this are...

Advocate to protect good quality  
agricultural land and aquifers from  
incompatible uses such as coal seam  
gas extraction

Continue to work with neighbouring  
Councils to identify a regional response to  
protect agricultural land and aquifers

Develop strategic relationships to action  
Advocacy Plan





Responsibility	Performance indicators	2014-15/out year comparison
Planning & Development Services	Report on Meetings	On-going

Responsibility	Performance indicators	2014-15/out year comparison
Planning & Development Services	Formed Council position on this matter	2014-15
Planning & Development Services	Number of advocacy issues actioned to government Relationships established with senior government representatives	Ongoing



Our Vision: Working together to strengthen education, training and career pathways.

#### COUNCIL SERVICES

Economic promotion & industry assistance  
Regional Development  
Tourism & Marketing of the Region



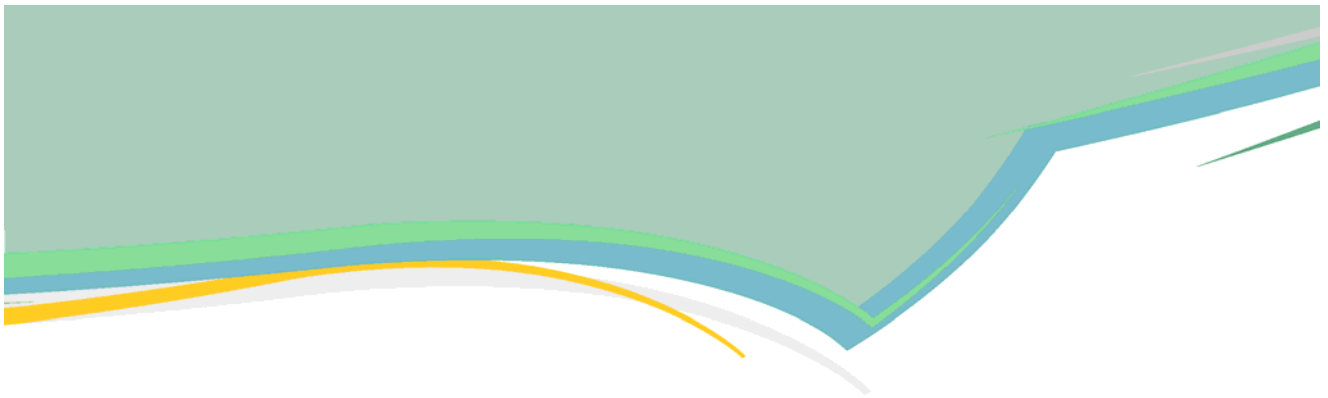
#### FACILITATOR

Our Corporate Plan goals are to... Our strategies to achieve this are...

Develop a partnership approach between Universities, TAFE and other training providers to develop a range of regional education and training opportunities

Employ quality graduates in graduate positions in collaboration with education institutions

Identify opportunities for partnerships with education and training providers



Responsibility	Performance indicators	2014-15/out year comparison
Organisational Development & Engagement	Benchmark the number of graduate positions	Ongoing
Planning & Development Services	Benchmark the number of collaboration activities	Ongoing



Our Vision: Working together to enhance, attract and diversify business and tourism opportunities.

#### COUNCIL SERVICES

Economic promotion & industry assistance  
Regional Development  
Tourism & Marketing of the Region



#### PROVIDER

Our Corporate Plan goals are to... Our strategies to achieve this are...

Develop a regional development strategy that promotes the business, economic and locational advantages of the region

Implementation the Laidley Futures Project

Develop strategy and concept plans for Gatton and Grantham Showgrounds

Review operations of the Visitor Information Centres incorporating satellite centres

Conduct industry forums to encourage business networking

Develop strategy and concept plans for key urban centres

Provide local businesses with practical support and incentives to incubate and develop business

Further develop the capacity to provide practical guidance for new and expanding businesses to navigate the regulatory environment

Conduct an audit of Council controlled facilities and develop a strategy to optimise their use

Organise Lockyer Valley Business Award events to recognise local business achievements

Establish and maintain a single point of entry and client management process for business and industry investment

Support the development of a regional brand for Lockyer products



#### REGULATOR

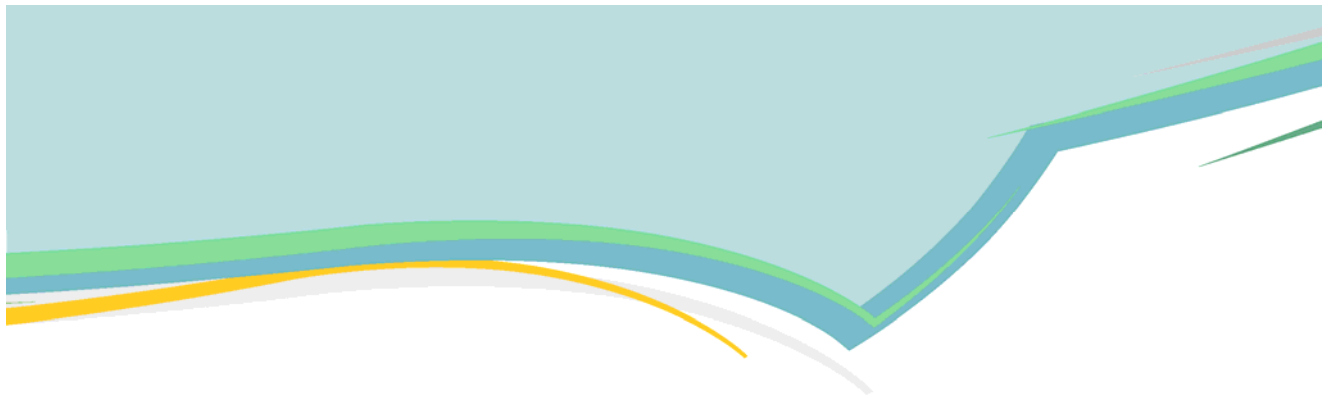
Our Corporate Plan goals are to... Our strategies to achieve this are...

Streamline councils policies and regulations to enable and attract businesses opportunities and investment

Undertake a review of internal processes relevant to development assessment to improve customer services and deliver decisions in shorter timeframes

Ensuring comprehensive planning and development information is available on the LVRC website

Reviewing Adopted Infrastructure Charges Resolution to identify and implement changes that encourage development and the establishment of new businesses



Responsibility	Performance indicators	2014-15/out year comparison
Planning & Development Services	Successful implementation of the Laidley Futures Project short and medium term outcomes with long term outcomes initiated	2014-15
Planning & Development Services	Gatton and Grantham Strategy Concept Plans completed	2015-16
Planning & Development Services	Benchmark Visitor Information Centre visitor and volunteer numbers	Ongoing
Planning & Development Services	Industry Forums Held	Ongoing
Planning & Development Services	Strategy and concept plans completed for Laidley and Gatton	2015-16
Planning & Development Services	Capacity to provide comprehensive high quality assistance for establishing a new business and expanding an existing business	Ongoing
Corporate & Community Services	Facility Optimisation strategy completed	2014-15
Planning & Development Services	Business Award Event delivered	2014-15
Planning & Development Services	Integrated service delivery providing planning, development assessment and regional development advice	Ongoing
Planning & Development Services	Brand established and adopted	Ongoing

Responsibility	Performance indicators	2014-15/out year comparison
Planning & Development Services	Implementation of improvements to development assessment processes to improve customer service and deliver decisions in shorter timeframes	Ongoing
Planning & Development Services	Full operation of PD Online	Ongoing
Planning & Development Services	Adoption of amendments to the Adopted Infrastructure Charges Resolution	Ongoing



Our Vision: Working together to enhance, attract and diversify business and tourism opportunities.

#### COUNCIL SERVICES

Economic promotion & industry assistance  
Regional Development  
Tourism & Marketing of the Region



#### PARTNER

Our Corporate Plan goals are to... Our strategies to achieve this are...

Develop strategic partnerships with key industries and government to explore regional business development opportunities

Establish and maintain a single point of entry and client management process for business and industry investment



#### ADVOCATOR

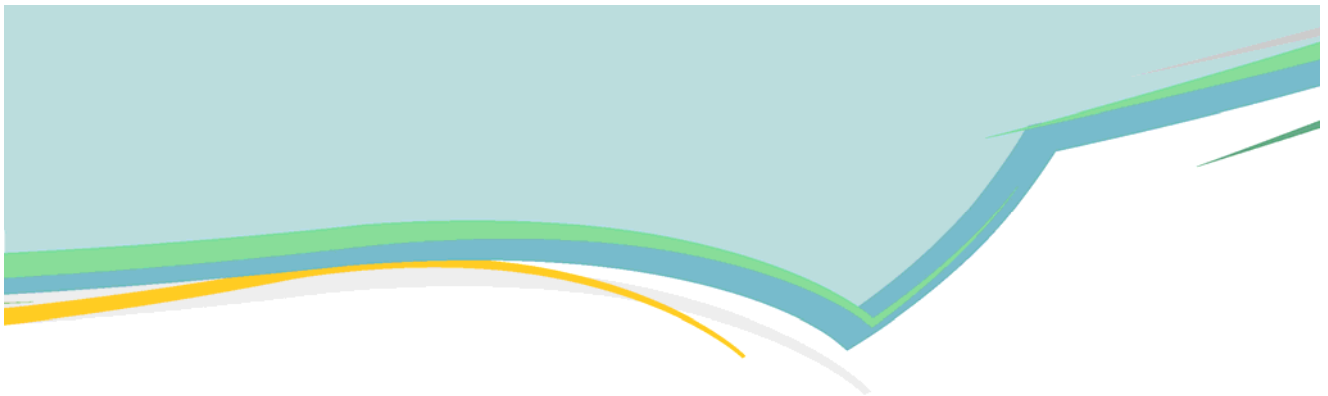
Our Corporate Plan goals are to... Our strategies to achieve this are...

Advocate to government and industry to leverage regional economic development opportunities

Develop an advocacy plan to influence regional development policy, funding and legislation

Advocate to government, industry and tourist peak bodies to leverage support, public relations and tourist infrastructure to the region

Develop strategic relationships to action advocacy plan



Responsibility	Performance indicators	2014-15/out year comparison
Planning & Development Services	Success in linking external investors to investment opportunities in the Lockyer Valley	Ongoing

Responsibility	Performance indicators	2014-15/out year comparison
Planning & Development Services	Adoption of Regional Development Advocacy Plan	2014-15
Planning & Development Services	Number of advocacy issues actioned to government Relationships established with senior government representatives	Ongoing





Our Vision: Working together to enhance and protect our environment and landscape.

### COUNCIL SERVICES

Environmental Compliance & Support
Environmental Management
Environmental Partnerships
Environmental Planning
Landfill Management
Pest Management
Public health & safety, Disease control Nuisances, Pollution & emissions control



### PROVIDER

Our Corporate Plan goals are to... Our strategies to achieve this are...

Develop coordinated plan for nature based recreation	Integrate a Nature-Based Recreation Plan (NBR) into the Natural Resource Management Plan
Establish a program of land acquisition (purchase) to maximise ecological outcomes in balance with growth needs	Identification of land for purchase by Council
Identify the regions ecological resources	Develop Road Reserve Landscaping policy in cooperation with State guidelines
Increase biodiversity and biosecurity by taking informed action to protect, enhance and manage our local ecosystems	Identify suitable parcels of land for environmental offsets
Protect our natural environment by restoring degraded landscapes, contaminated land and managing fire, pest and other hazards	Develop a Natural Resources Management Strategy
	Develop an Environmental Management Strategy
	Implementation of Council policy, strategies and plans to protect, manage and enhance local ecosystems and catchments
	Review and apply to state and federal funding for tree planting and catchment restoration in Lockyer Valley
	Develop and implement fire management strategy to manage fire in upper catchments

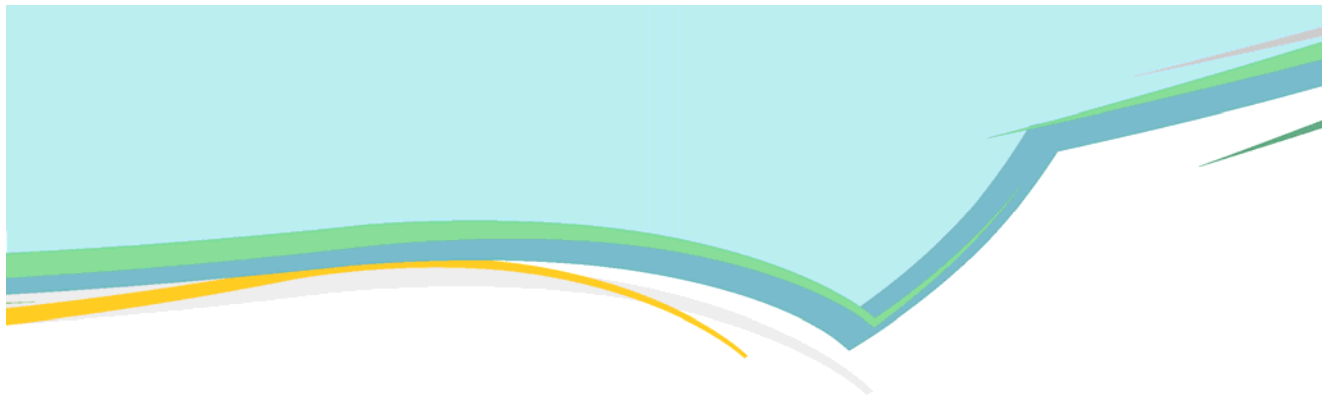


### REGULATOR

Our Corporate Plan goals are to... Our strategies to achieve this are...

Develop and implement pest management policies, strategies and guidelines	Implementation of Pest Management Plan at Helidon Hills Alice Creek Nature Refuge
Develop and implement weed management policies, strategies and guidelines	Update map areas that are affected by weed and infestation / treatment
Protect our natural environment by restoring degraded landscapes, contaminated land and managing fire, pest and other hazards.	Implement Pest Management Plan to manage weeds in waterways and upper catchments
	Develop a strategy and guidelines to manage and minimise bushfire risk on Council freehold land





Responsibility	Performance indicators	2014-15/out year comparison
Planning & Development Services	Adoption of a NBR strategy by Council	2015-16
Planning & Development Services	Adoption of Land Acquisition Strategy by Council	2015-16
Planning & Development Services / Infrastructure Works & Services	Adoption of Road Reserve Landscaping policy in cooperation with State guidelines	2014-15
Planning & Development Services	Adoption of an strategy for environmental offsets by Council	On-going
Planning & Development Services	Adoption of NRM Strategy by Council	2015-16
Planning & Development Services	Presentation of Stage One to Councillor workshop	2014-15
Planning & Development Services	Ongoing management of Helidon Hills Alice Creek Nature Refuge	On-going
Planning & Development Services	Active involvement in the COMSEQ Resilient Rivers project	On-going
Planning & Development Services	Development of a working group.	2015-16

Responsibility	Performance indicators	2014-15/out year comparison
Planning & Development Services	Pest management plan implemented	2015-16
Planning & Development Services	Mapping updated to meet Council's weed management requirements	2015-16
Planning & Development Services	Data and mapping of actions completed	2015-16
Chief Executive Officer / Local Disaster Coordinator	Adoption of strategy and guidelines and adoption of maintenance schedule and practices	2014-15



Our Vision: Working together to enhance and protect our environment and landscape.

### COUNCIL SERVICES

Environmental Compliance & Support  
Environmental Management  
Environmental Partnerships  
Environmental Planning  
Landfill Management  
Pest Management  
Public health & safety, Disease control  
Nuisances, Pollution & emissions control



### ADVOCATOR

Our Corporate Plan goals are to... Our strategies to achieve this are...

Establish strong management relationships with state and federal agencies to advocate for significant conservation of Council land

Identify land for conservation

Develop strategic relationships to actively manage Helidon Hills Alice Creek Nature Refuge and Glen Rock State Forest



### PARTNER

Our Corporate Plan goals are to... Our strategies to achieve this are...

Partner with community organisations to develop a range of education and action programs

Continue to deliver the Land for Wildlife Program

Develop and implement community extension, education and action programmes for catchment management outcomes

Develop and implement agriculture and industry extension, education and action programmes for catchment management outcomes

Partner with other regional Councils and state to develop an Escarpment to Bay (SEQ) management plan

To produce an agreed SEQ Waterways Action Plan between stakeholders

Develop strategy, policy and guidelines to protect water supply quality

Identify and program implementation of suitable water and storm water quality projects

Develop a catchment management policy for LVRC

Develop a catchment management plan for the Lockyer Valley to maintain agricultural productivity, water security and resilience to extreme weather events



### FACILITATOR

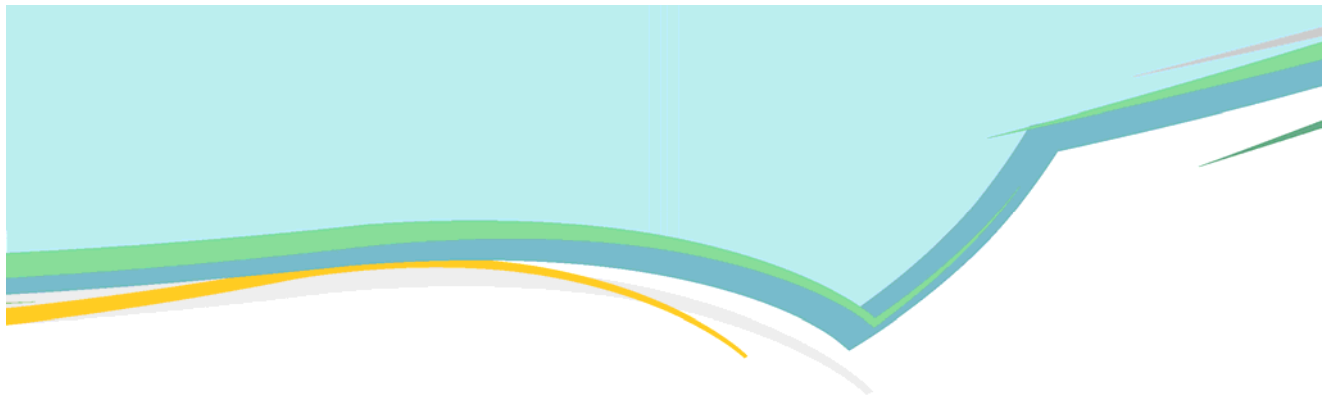
Our Corporate Plan goals are to... Our strategies to achieve this are...

Facilitate the development of voluntary conservation agreements between land holders and Council

Develop a Voluntary Conservation Agreement Strategy with emphasis on catchment management outcomes

Work with SEQ agencies, industry and community to protect the waterways

Active participation in the development and implementation of the 'Resilient Rivers' SEQ Waterways Action Plan Project



Responsibility	Performance indicators	2014-15/out year comparison
Planning & Development Services	Adoption of Land Acquisition Strategy by Council	2014-15
Planning & Development Services	Two meetings of the Helidon Hills Alice Creek Management Working Group	Ongoing

Responsibility	Performance indicators	2014-15/out year comparison
Planning & Development Services	Minimum of two Land for Wildlife field days delivered.	2014-15
Planning & Development Services	Four Landholder Assistance properties participating.	2014-15
Planning & Development Services	Scoping of project complete	2014-15
Planning & Development Services	Active involvement in the COMSEQ Resilient Rivers project	2014-15
Planning & Development Services	Active involvement in the COMSEQ Resilient Rivers project	On-going
Planning & Development Services	Active involvement in the COMSEQ Resilient Rivers project	On-going
Planning & Development Services	Active involvement in the COMSEQ Resilient Rivers project	On-going

Responsibility	Performance indicators	2014-15/out year comparison
Planning & Development Services	Adoption of VCA strategy by Council	2014-15
Planning & Development Services	Active involvement in the COMSEQ Resilient Rivers project	2014-15



Our Vision: Working together for a well planned and connected community.

### COUNCIL SERVICES

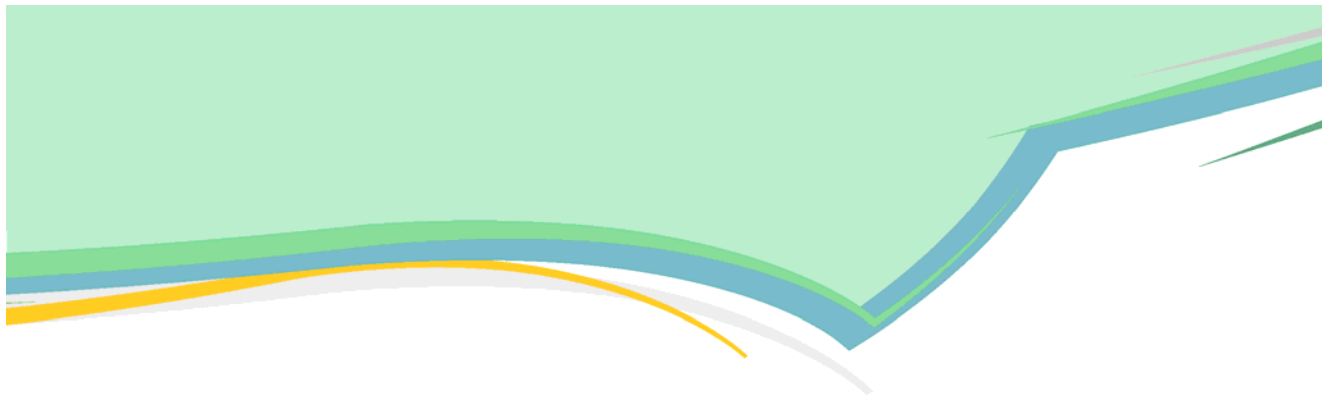
Advocating for Lockyer Valley Region interests
Asset Management & Service Programming
Behaviour Change & travel demand (Pedestrian Strategies)
Community Grant Support
Development Assessment & Compliance
Planning & Development advice
Disaster Management
Flood Mitigation Planning
Infrastructure Design Services
Infrastructure Project Delivery Services
Infrastructure Survey Services
Land Management
Restoration of impacted Infrastructure
Road Maintenance Performance Contract (RMPC)
Roads & Drainage Operations
Roads & Drainage Planning
Rural Fire Brigade
State Emergency Service
Strategic Land Use Planning
Street Lighting
Transport & Traffic Operations



### PROVIDER

Our Corporate Plan goals are to... Our strategies to achieve this are...

Adopt a planned approach to the ongoing development of regional townships and villages, capitalising on the diversity, identity, opportunities and cultural heritage of each area	<p>Preparation of local plans for the communities of Gatton, Laidley and Plainland</p> <p>Updating of population model for the Lockyer Valley, in line with 2011 census information and revised state planning population expectations, to guide growth and ensure services are appropriately targeted</p> <p>Preparation of catchment based plans to trunk stormwater networks for urban catchments in Gatton and Laidley to facilitate development</p> <p>Develop a plan for the beautification of towns and villages through high standard landscape and development of entry statements</p>
Deliver waste and recycling services across the region	<p>Develop scope of organics waste reduction by partnering with the University and the farming industry</p> <p>Seek opportunities for funding and research</p> <p>Review of business model for Council's waste management activities</p>
Engage with the community to develop disaster management plans for each township and the great region to ensure the community is able to prepare, respond and recover from any disaster	<p>Undertake flood mitigation studies, including the identification of mitigation strategies and planning of priority projects</p> <p>Use disaster risk assessments and impact assessments to identify and reduce vulnerability and improve preparedness and resilience to protect and contribute to sustainable communities</p> <p>Use disaster mitigation / climate change adaptation initiatives to reduce risk and vulnerability, and enhance community resilience and sustainability</p> <p>Undertake activities that enables the disaster preparedness for, efficient and effective response to, and recovery/relief from impacts of disasters on Lockyer Valley Regional Council and the Lockyer Valley community</p> <p>Develop the capacity of Local Disaster Community Coordination Committees</p>



Responsibility	Performance indicators	2014-15/out year comparison
Planning & Development Services	Completion and adoption of local plans for Gatton, Laidley and Plainlands	2014-15
Planning & Development Services	Completion of scoping work for preparation of population model	2014-15
Infrastructure Works & Services	Scoping of work necessary to develop trunk plans for catchments identified for future development	2014-15
Infrastructure Works & Services	Development of the beautification strategy for Helidon and the implementation planning of this	2014-15
Corporate & Community Services	Organics waste scoping paper develop with proposed budget	2014-15
Corporate & Community Services	Ensure compliance in line with the Waste Management Act and Regulation	2014-15
Chief Executive Officer / Local Disaster Coordinator Infrastructure Works & Services	Finding of studies to be reflected in the Planning Scheme Priority Projects identified.	2014-15
Chief Executive Officer / Local Disaster Coordinator Infrastructure Works & Services	Disaster Risk Assessment undertaken and options identified for vulnerable communities.	On-going
Chief Executive Officer / Local Disaster Coordinator Planning & Development Services Infrastructure Works & Services	Priority mitigation initiatives implemented	On-going
Chief Executive Officer / Local Disaster Coordinator	Priority initiatives undertaken	On-going
Chief Executive Officer / Local Disaster Coordinator	LDCC capacity strengthened	On-going





Our Vision: Working together for a well planned and connected community.

### COUNCIL SERVICES

Advocating for Lockyer Valley Region interests  
 Asset Management & Service Programming  
 Behaviour Change & travel demand (Pedestrian Strategies)  
 Community Grant Support  
 Development Assessment & Compliance  
 Planning & Development advice  
 Disaster Management  
 Flood Mitigation Planning  
 Infrastructure Design Services  
 Infrastructure Project Delivery Services  
 Infrastructure Survey Services  
 Land Management  
 Restoration of impacted Infrastructure  
 Road Maintenance Performance Contract (RMPC)  
 Roads & Drainage Operations  
 Roads & Drainage Planning  
 Rural Fire Brigade  
 State Emergency Service  
 Strategic Land Use Planning  
 Street Lighting  
 Transport & Traffic Operations

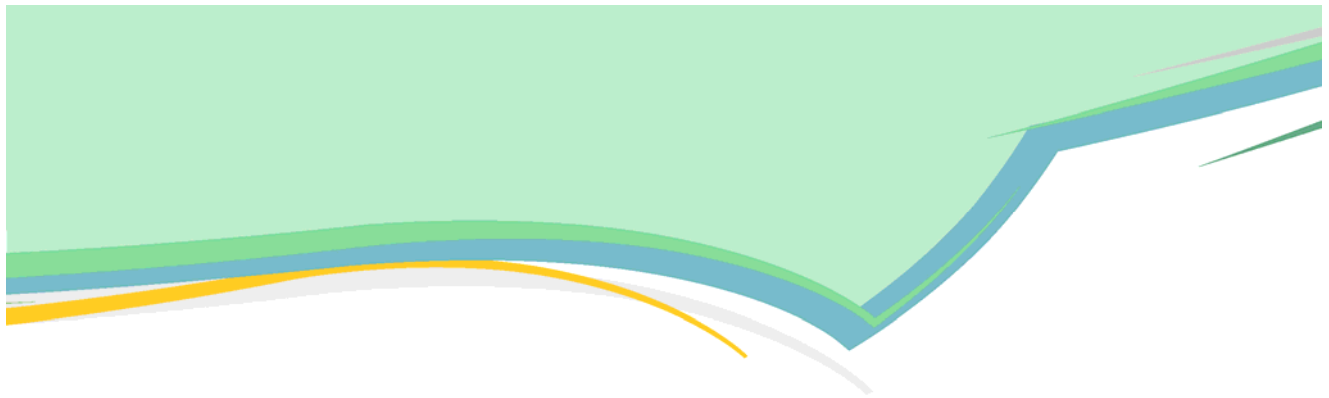


### PROVIDER CONTINUED

Our Corporate Plan goals are to... Our strategies to achieve this are...

Develop and operationalise the 10 year Asset Management Plan for all Council Infrastructure (including roads)

Review of Council's asset management plans  
 Establishment of defect collection and reporting mechanisms within Infrastructure Works and Services for Roads and Drainage Assets  
 Establish inspection regime for Council's bridges  
 Undertake pavement condition assessment  
 Deliver NDRRA 2013 Restoration Program  
 Deliver approved Capital Works Program for Roads and Drainage, Parks and Open Spaces  
 Deliver maintenance and operational services to transport and drainage infrastructure  
 Deliver Streetlighting services in partnership with Energex and TMR, ensuring clear processes for defect identification and correction, as well as current energy charge apportionment with TMR  
 Deliver maintenance and operational services to Parks and Open Spaces  
 Establish an inspection regime for all Council playgrounds and park furniture assets  
 Develop a discussion paper clarifying current housing stock and arrangements  
 Develop service level standards and methodology for all community facilities asset classes  
 Development of 10 year Roads and Drainage infrastructure program including legacy issues



Responsibility	Performance indicators	2014-15/out year comparison
Infrastructure Works & Services / Corporate & Community Services	Adoption of reviewed asset management plans by Council	2014-15
Infrastructure Works & Services	50% of roads infrastructure has been inspected and defects reported on in the 2014/15 financial year	On-going
Infrastructure Works & Services	100% of Council's bridges have had a Level 2 inspection in the 2014/15 financial year	On-going
Infrastructure Works & Services	Undertake laser condition assessment of Council's sealed road network (within budgetary constraints)	2014-15
Infrastructure Works & Services	Deliver 100% of the 2013 event day labour program by 30 April 2015	2014-15
Infrastructure Works & Services	Deliver 90% approved Capital Works Program	2014-15
Infrastructure Works & Services	Delivered within budget to desired service standards	On-going
Infrastructure Works & Services	Process maps developed Inventory reported to Council	2014-15
Infrastructure Works & Services	Delivered within budget to desired service standards	On-going
Infrastructure Works & Services	100% of playgrounds and park furniture assets inspected in the 2014/15 financial year	On-going
Corporate & Community Services Planning & Development Services	Housing stock discussion paper endorsed	2014-15
Corporate & Community Services	Benchmark service levels for all community facilities asset classes	2014-15
Infrastructure Works & Services	Data Collection and updating the current 10 year program	2014-15



Our Vision: Working together for a well planned and connected community.

### COUNCIL SERVICES

Advocating for Lockyer Valley Region interests  
 Asset Management & Service Programming  
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 Infrastructure Project Delivery Services  
 Infrastructure Survey Services  
 Land Management  
 Restoration of impacted Infrastructure  
 Road Maintenance Performance Contract (RMPC)  
 Roads & Drainage Operations  
 Roads & Drainage Planning  
 Rural Fire Brigade  
 State Emergency Service  
 Strategic Land Use Planning  
 Street Lighting  
 Transport & Traffic Operations



### REGULATOR

Our Corporate Plan goals are to... Our strategies to achieve this are...

Develop and Operationalise the 10 year Asset Management Plan for all Council infrastructure (including roads)

Finalise Priority Infrastructure Plan

Develop regulations and policies consistent with state legislation and Planning Scheme

Community consultation and implementation of LVRC Planning Scheme

Implement Planning Scheme provisions to facilitate regional and business growth and development

Develop the Temporary Local Planning Instrument (TLPI) to prevent and control development in flood zones

Determine application of the TLPI to proposed planning scheme and revised plan



### ADVOCATOR

Our Corporate Plan goals are to... Our strategies to achieve this are...

Advocate the regions planning and growth needs to Government, industry and other representative organisations (e.g. Council of Mayors)

Advocate to Government and industry to advance the interests of LVRC in relation to growth and the delivery of infrastructure

Advocate to services providers and State and Federal Governments for improved digital and mobile communication services including NBN and broadband services

Develop appropriate strategies for the extension of fibre optic cable throughout the region

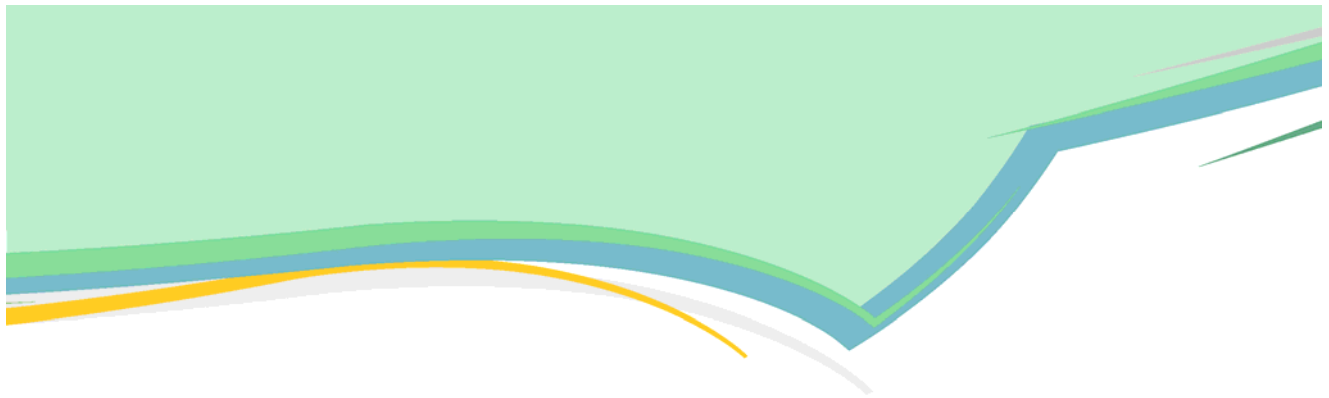
Advocate to the State Government Council's imperatives for the impacts of planning policy and legislation

Advocate to influence State Government policy and legislation to advance the interests of LVRC in relation to planning and development

Provide input into and promote the interests of LVRC in the review SEQ Regional Plan

Develop and Advocacy Plan to influence State Government policy and legislation in relation to planning requirements





Responsibility	Performance indicators	2014-15/out year comparison
Planning & Development Services	Adoption of Planning Scheme incorporating Priority Infrastructure Plan	2014-15
Planning & Development Services	Completion of consultation and adoption of LVRC Planning Scheme	2014-15
Planning & Development Services	Adoption of the LVRC Planning Scheme	On-going
Planning & Development Services	Appropriate flood control measures implemented	On-going

Responsibility	Performance indicators	2014-15/out year comparison
Planning & Development Services	Success in securing changes that assist LVRC in managing growth and ensuring infrastructure is provided	On-going
Planning & Development Services	Commitment by providers to expand NBN Network Digital Hub success	On-going
Planning & Development Services	Success in securing changes to State Government policy and legislation	On-going
Planning & Development Services	Active participation in the review of the SEQ Regional Plan	On-going
Planning & Development Services	Adoption of planning requirements advocacy plan by Council	On-going



Our Vision: Working together to create a high performing organisation with a customer focus.

## COUNCIL SERVICES

Accounts Payable  
Business Improvement  
CEO Support  
Commercial Enterprises  
Communications, Corporate Marketing & Public Relations  
Complaints Management  
Corporate Planning & Reporting  
Council Buildings & Facilities  
Council Business  
Council Fleet & Plant Management  
Customer Service – Phone & Face to Face Contact  
Elected Members Support  
Executive Office Support  
Financial Services  
Geographical Information Services  
Governance  
Grants Administration  
ICT Applications  
ICT Helpdesk Services  
ICT Infrastructure  
Insurance  
Internal Audit  
Legal Services  
People Management  
Policy development & Coordination  
Procurement & Contracts  
Program & Project Management  
Records Management  
Revenue Services  
Right to Information  
Risk Management  
Sustainability Coordination  
Workplace Health & Safety



## PRACTICE AND POLICY

Our Corporate Plan goals are to... Our strategies to achieve this are...

Develop corporate, business and information systems and processes that support the organisation

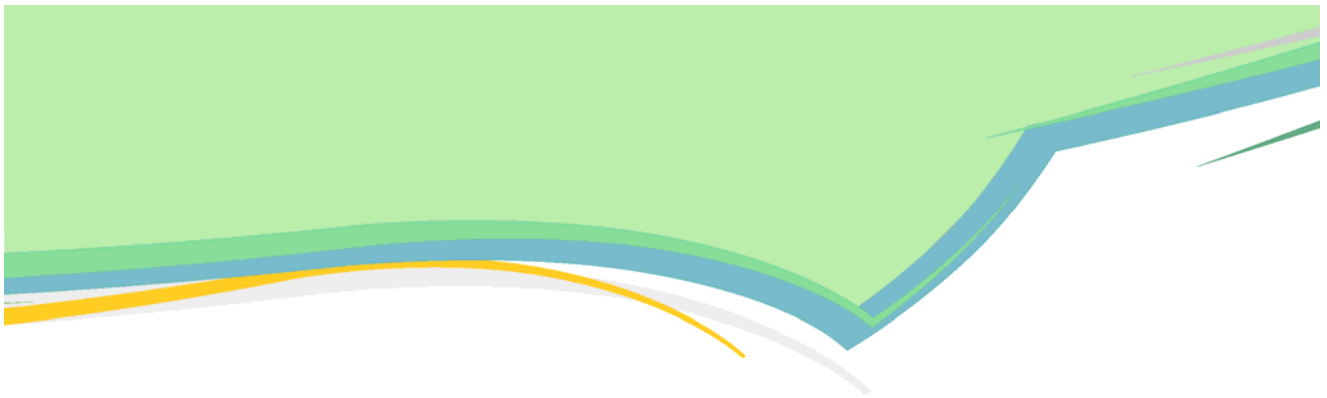
Review Delegations and Authorisations  
  
Undertake continuous improvement activity to further develop Council's Complaints Management Process  
  
Act on recommendations made in the WHS Monthly Action Plans to ensure continuous improvement and awareness in WHS practice  
  
Seek Work Health and Safety Safe Plan achievements in line with industry better practice  
  
Provide comprehensive reports and recommendations on a regular basis to determine possible trends in injury claims

Develop practices and policy to support responsible management in relation to clearly defined service standards

Undertake continuous improvement activity to further develop Council's Business Continuity Plan  
  
Review and update all Council Policies  
  
Review and adopt Local Laws relevant to the community's needs  
  
Undertake continuous improvement activity to further develop Corporate Risk Management Framework and implement a Risk Register for whole of Council operations  
  
Undertake continuous improvement activity to further develop the audit and risk management committee

Strive to ensure Council is financially sustainable through provision of core business while seeking alternative funding sources and commercial opportunities

Undertake services review of Council operations



Responsibility	Performance indicators	2014-15/out year comparison
Governance & Performance	Approval of delegations and authorities by Chief Executive Officer	2014-15
Governance & Performance	Adoption of Process	On-going
Organisational Development & Engagement	Benchmark % of actions taken by management on Monthly Action Plans	On-going
Organisational Development & Engagement	75% compliance achievement of the self insurance audit program	On-going
Organisational Development & Engagement	Reports completed and submitted on time	On-going
Governance & Performance	Improvement in Business Continuity Plan by Council	2014-15
Governance & Performance	Adoption of all updated policies by Council, including WHS and OD policies and procedures	On-going
Governance & Performance	Adoption of Local Laws by Council	2014-15
Governance & Performance	Maintenance of Risk Management Framework and Risk Register by Council	On-going
Governance & Performance	Quarterly meeting of Committee	On-going
Governance & Performance	Conduct services review for priority areas	2014-15



Our Vision: Working together to create a high performing organisation with a customer focus.

### COUNCIL SERVICES

Accounts Payable  
Business Improvement  
CEO Support  
Commercial Enterprises  
Communications, Corporate Marketing & Public Relations  
Complaints Management  
Corporate Planning & Reporting  
Council Buildings & Facilities  
Council Business  
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Customer Service – Phone & Face to Face Contact  
Elected Members Support  
Executive Office Support  
Financial Services  
Geographical Information Services  
Governance  
Grants Administration  
ICT Applications  
ICT Helpdesk Services  
ICT Infrastructure  
Insurance  
Internal Audit  
Legal Services  
People Management  
Policy development & Coordination  
Procurement & Contracts  
Program & Project Management  
Records Management  
Revenue Services  
Right to Information  
Risk Management  
Sustainability Coordination  
Workplace Health & Safety



### SKILLED AND ENGAGED WORKFORCE

Our Corporate Plan goals are to... Our strategies to achieve this are...

Develop a Council Workforce Plan to focus on recruitment, succession planning and employment conditions

Develop Workforce Plan with strategies and policies for Council for the attraction and retention of staff

Assist with the ongoing coordination of Council's Workforce Plan

Provide training, education and career / professional development opportunities

Review Performance Management Systems

Training and professional development for MT as well as developing core training programs suitable for all staff (identified through performance plans)

Identify training and professional development needs for staff

Develop reward and recognition framework for teams and staff members that celebrates innovation and excellence

Develop a plan and implement internal Council networking and mentoring opportunities



### LEADERSHIP AND COMMUNICATIONS

Our Corporate Plan goals are to... Our strategies to achieve this are...

Develop and implement Organisational Development Plan

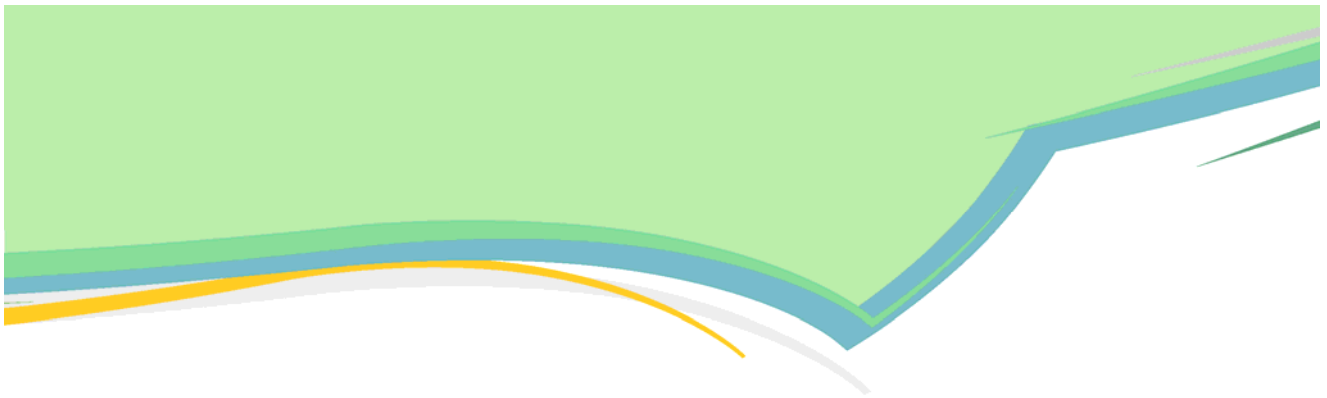
Conduct climate survey within organisation & implement recommendations

Further embed the leadership model and development of "Good to Great"

Maintain the high standard Governance Framework that supports Council in compliance with legislation

Enhance Council decision making through effective reporting, meetings and implementation of resolutions

Ensure an effective internal audit function for Council



Responsibility	Performance indicators	2014-15/out year comparison
Organisational Development & Engagement	Adoption of a Workforce Plan by Chief Executive Officer	On-going
Organisational Development & Engagement	Workforce Plan updates signed off by Chief Executive Officer	On-going
Organisational Development & Engagement	Improve existing System and Benchmark against other systems in the market	On-going
Organisational Development & Engagement	Competency Based Assessment Conducted	On-going
Organisational Development & Engagement	Identified in Performance Plan and Competency Based Assessment Conducted	On-going
Organisational Development & Engagement	Networking calendar of events developed	On-going

Responsibility	Performance indicators	2014-15/out year comparison
Organisational Development & Engagement	Complete Survey	On-going
Organisational Development & Engagement	Measured in climate survey	On-going
Governance & Performance	Council Reporting based on strategic plans and performance measures	On-going
Governance & Performance	Conduct of audit and implementation of recommendations	On-going



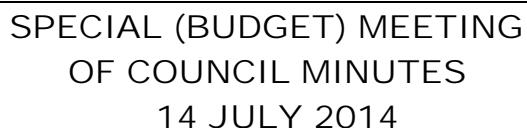
Report prepared by:



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visit **[www.lockyervalley.qld.gov.au](http://www.lockyervalley.qld.gov.au)**

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### **3. Report**

The *Local Government Regulation 2012* requires Council to prepare an investment policy and debt policy.

Under Section 191 of the *Local Government Regulation 2012*, Council must prepare and adopt an investment policy that outlines Council's investment objectives and overall risk philosophy together with the procedures for achieving the goals outlined in the policy.

The attached Investment Policy provides Council's finance officers with an investment framework within which to place Council investments to achieve competitive returns whilst adequately managing risk exposure and ensuring cash funds are available to meet Council's short term cash requirements. In order of priority, the order of investment activities is preservation of capital, liquidity and return.

Under Section 192 of the *Local Government Regulation 2012*, Council must also prepare and adopt a debt policy each financial year. The debt policy must state new borrowings for the current financial year and the next nine years and the time over which Council plans to repay existing and new borrowings.

The attached Debt Policy forecasts additional borrowing of \$1.75 million in the 2014/2015 financial year with no further borrowings planned for the next nine years. The additional borrowings in 2014/2015 are associated with the completion of the Regional Aquatic Centre.

Under Council's Debt Policy, Council will not utilise loan funds to finance operating activities and where capital assets are funded through borrowings, Council will repay the loans within a term not exceeding the life of the asset. Current loans are planned to be repaid within 20 years.

### **4. Policy and Legal Implications**

The adoption of these policies satisfies Council's legislative obligations under the *Local Government Regulation 2012* and provides clear guidance to staff to ensure ongoing understanding and compliance.

### **5. Financial and Resource Implications**

These policies underpin key elements of the 2014/2015 budget.

### **6. Delegations/Authorisations**

No further delegations are required to manage the issues raised in this report. The Chief Executive Officer will manage the requirements in line with existing delegations.

**7. Communication and Engagement**

The implications of these policies will be incorporated into extensive communications associated with the 2014/2015 Budget.

**8. Conclusion**

These policies are used in the formulation of Council's annual budget and have been reviewed as part of the 2014/2015 Budget process with the Investment Policy remaining unchanged and the Debt Policy updated to reflect Council's new borrowings forecast.

**9. Action/s**

Update Council's Policy Register and upload to the internet.



## Policy document

Statutory S02

## Investment

### Head of Power

Section 191 of the *Local Government Regulation 2012* states a Local Government must prepare an investment policy each financial year. Council must also consider the *Statutory Bodies Financial Arrangements (SBFA) Act 1982* and *Statutory Bodies Financial Arrangements Regulation 2007*.

### Key Supporting Council Document

Corporate Plan (2012 – 2017) Lockyer Council “Working together to create a high performing organisation with a customer focus.”

### Definitions

NA

### Policy Objective

To provide Council’s finance officers with an investment framework within which to place Council investments to achieve competitive returns whilst adequately managing risk exposure and ensuring cash funds are available to meet Council’s short term cash requirements.

### Policy Statement

This policy is applicable to the investment of Lockyer Valley Regional Council’s cash balances as they occur throughout the year. It specifically does not apply to the long term loan arrangement with Queensland Urban Utilities.

Council’s overall objective is to invest its funds at the most advantageous interest rate available to it at the time, for that type of investment and in a way that it considers most appropriate.

Without specific approval from Council or the treasurer, investments are limited to those prescribed by Part 6 of the *Statutory Bodies Financial Arrangements Act 1982* for local governments with Category 1 investment power.

In order of priority, the order of investment activities will be preservation of capital, liquidity and return.

This policy prohibits any investments carried out for speculative purposes.

Council’s bank balances and short term cash flows will be reviewed daily.

Group: Corporate & Community Services  
Unit: Finance  
Approved: Special Meeting (Resolution Number XXXX)  
Date Approved: 14/07/2014

Effective Date: 01/07/2014  
Version: 1.3 Last Updated: 01/07/2014  
Review Date: 30/06/2014  
Superseded/Revoked: Investment Policy S 02 2012/2013

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## Policy document

### Statutory S02

Investments will be placed so as to minimise the cash held in low/no interest operating bank accounts whilst ensuring sufficient cash is available to meet Council's financial obligations on a day to day basis.

Funds will be invested for a term not exceeding 12 months.

To mitigate risk and protect the Capital value of Investments, funds will only be placed with recognised financial institutions with a Standard and Poors Long Term Rating of BBB or better and operating in Australia.

Investments will be placed with various financial institutions such that the maximum percentage of the total investment portfolio does not exceed:

Standard and Poors Long Term Rating	Maximum % Investment in any one Institution	Maximum % Investment all institutions in this category
QTC (currently AA+)	100%	100%
AAA to A+ (excluding QTC)	30%	80%
A to BBB+	10%	30%
BBB to BBB	5%	10%

The Manager Finance is to ensure an appropriate system is maintained at all times to ensure all investments are accounted for and the portfolio managed appropriately.

The Manager Finance will ensure that effective internal controls are established to ensure that investment objectives are met and that investments are protected from loss, theft or inappropriate use. These controls will address control of collusion, separation of transaction activity from accounting and record keeping, safekeeping, physical delivery of securities, delegation to investment officers, requirements for the settlement of securities, compliance and oversight of investment parameters and compliance reporting.

Investments and associated internal controls will be subject to periodic reviews by Council's Internal Audit function to verify compliance with this policy and legislation.

Any breach of this policy must be reported to the Executive Manager Corporate & Community Services and be rectified within 24 hours of the breach occurring.

Quarterly reports detailing compliance with the policy and earning performance compared to the benchmark are to be prepared by the Manager Finance and provided to Council.

Group: Corporate & Community Services  
Unit: Finance  
Approved: Special Meeting (Resolution Number XXXX)  
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## Policy document

### Statutory S02

Earning Performance will be benchmarked against the UBS Australian Bank Bill Index which includes the 90 day bank bills from a number of Australian institutions.

#### Related Documents

2014-15 Lockyer Valley Regional Council Budget

Group: Corporate & Community Services  
Unit: Finance  
Approved: Special Meeting (Resolution Number XXXX)  
Date Approved: 14/07/2014

Effective Date: 01/07/2014  
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## Policy document

Statutory S 01

### Debt

#### Head of Power

Section 192 of the *Local Government Regulation 2012* requires a Local Government to annually prepare a Debt Policy. Council's borrowing activities continue to be governed by the *Statutory Bodies Financial Arrangements Act 1982* and the *Statutory Bodies Financial Arrangements Regulation 2007*.

#### Key Supporting Council Document

Corporate Plan (2012 – 2017) Lockyer Council "Working together to create a high performing organisation with a customer focus."

#### Definitions

NA

#### Policy Objective

To establish a responsible debt management framework for the management of Council's existing and future debt.

#### Policy Statement

This policy provides clear guidance for staff in the management of Council's debt portfolio and the maintenance of appropriate debt and debt servicing levels.

#### External Loans

Council will not utilise loan funds to finance operating activities.

Council recognises that the infrastructure requirements placed upon it in many instances can only be funded through borrowings, but is mindful of the additional cost incurred by ratepayers when assets are acquired through borrowings.

Council will endeavour to fund all capital renewal projects from operating cash flows and borrow only for new or upgrade projects having regard to sound financial management principles and giving consideration to inter-generation equity for the funding of long term assets.

Borrowings for infrastructure that provide a return on assets will take priority over borrowings for other assets.

Group: Corporate & Community Services  
Unit: Finance  
Approved: Special Meeting (Resolution Number XXXX)  
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Superseded/Revoked: Debt Policy 2012-13

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## Policy document

### Statutory S 01

Where capital assets are funded through borrowings, Council will repay the loans within a term not exceeding the life of the asset. Current loans are planned to be repaid within 20 years.

Consideration will be given to renegotiating loans where it is in Council's long term interests to do so.

If surplus funds become available and where it is advantageous to do so, one-off loan repayments will be made to reduce the term of existing loans.

Council will maintain close scrutiny of debt levels to ensure that sustainability indicators do not exceed the target parameters recommended by the Queensland Treasury Corporation and the *Local Government Regulation 2012*.

Council will raise all external borrowings at the most competitive rates available from sources defined by legislation.

Loans will be drawn down annually subject to cash flow requirements so as to minimise interest expenses.

Pursuant to Section 192 of the Local Government Regulation 2012, proposed borrowings for capital works projects as outlined in the adopted budget for the current financial year and subsequent financial years are as follows:

Financial Year	\$'000
2014/2015	1,750
2015/2016	-
2016/2017	-
2017/2018	-
2018/2019	-
2019/2020	-
2020/2021	-
2021/2022	-
2022/2023	-
2023/2024	-

#### Internal Loans

The provision of internal loans will depend upon the availability of excess Council funds and the capacity of the internal business unit to repay the loan.

Group: Corporate & Community Services  
Unit: Finance  
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## Policy document

### Statutory S 01

The term of the internal loan will not exceeding the life of the asset being financed.

The interest rate of the internal loan will be the sum of the equivalent Queensland Treasury Corporation borrowing rate, the Queensland Treasury Corporation administrative charge for the loan and an addition risk margin of no less than 1%.

The provision for the interest and redemption payments of internal loans will be included in the annual budget for the business unit.

#### Related Documents

2014-15 Lockyer Valley Regional Council Budget

Group: Corporate & Community Services  
Unit: Finance  
Approved: Special Meeting (Resolution Number XXXX)  
Date Approved: 14/07/2014

Effective Date: 01/07/2014  
Version: 1.3 Last Updated: 01/07/2014  
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## 5.2 2014/2015 Revenue Policy

**Date:** 09 July 2014  
**Author:** Tony Brett, Manager Finance  
**Responsible Officer:** David Lewis, Group Manager Corporate & Community Services  
**File No:** Formal Papers

### Summary:

Section 169 (2) (c) of the *Local Government Regulation 2012* requires Council to include a Revenue Policy in its annual budget.

Section 193 (3) of the *Local Government Regulation 2012* requires Council to review its Revenue Policy annually and in sufficient time to allow an annual budget that is consistent with the revenue policy to be adopted for the next financial year. The 2014/2015 Revenue Policy has been comprehensively reviewed as part of the 2014/2015 budget process.

The purpose of the Revenue Policy is to set out the principles used by Lockyer Valley Regional Council for:

- the making and levying rates and charges;
- determining the purpose of and the granting of concessions for rates and charges;
- recovering overdue rates and charges;
- methods for setting cost recovery fees; and
- the extent to which physical and social infrastructure costs for new developments are to be funded by charges for the development.

Council levies rates and charges to fund the provision of valuable services to our community. When adopting its annual budget, Council will set rates and charges at a level that will provide for both current and future community requirements. Council also provides concessions to pensioners to assist property owners to remain in their own homes and concessions to non-profit community, sporting and cultural groups as they contribute to the health and well-being of the community and to the social cohesion of the region.

The 2014/2015 Revenue Policy has been comprehensively reviewed since the adoption of the 2013/2014 Budget.

### Officer's Recommendation:

**THAT Council resolves to adopt, pursuant to Section 193 of the Local Government Regulation 2012, the 2014/2015 Revenue Policy (Attachment 1) for inclusion in the 2014/2015 Budget.**

### **RESOLUTION:**

**THAT Council resolves to adopt, pursuant to Section 193 of the Local Government Regulation 2012, the 2014/2015 Revenue Policy (Attachment 1) for inclusion in the 2014/2015 Budget.**

Moved By: Cr Milligan

Seconded By: Cr Pingel

Resolution Number: 3554

CARRIED

5/0

## Report

### 1. Introduction

Council is required under *Section 169 (2) (c) of the Local Government Regulation 2012* to include a Revenue Policy in its annual budget.

This report recommends the adoption of the Revenue Policy as part of the 2014/2015 Budget.

### 2. Background

The Revenue Policy is a key statutory policy of Council to be adopted as part of the annual budget. The Revenue Policy is reviewed every year as part of the budget development process. Changes made to the document reflect the wishes of Council in making and levying rates for the coming financial year.

### 3. Report

Section 193 (3) of the *Local Government Regulation 2012* requires Council to review its Revenue Policy annually and in sufficient time to allow an annual budget that is consistent with the revenue policy to be adopted for the next financial year.

The purpose of the Revenue Policy is to set out the principles used by Lockyer Valley Regional Council for:

- the making and levying rates and charges;
- determining the purpose of and the granting of concessions for rates and charges;
- recovering overdue rates and charges;
- methods for setting cost recovery fees; and
- the extent to which physical and social infrastructure costs for a new developments are to be funded by charges for the development.

Council levies rates and charges to fund the provision of valuable services to our community. When adopting its annual budget Council will set rates and charges at a level that will provide for both current and future community requirements. Council also provides concessions to pensioners to assist property owners to remain in their own homes, concessions to non-profit community, sporting and cultural groups as they contribute to the health and well-being of the community and to the social cohesion of the region.

The Revenue Policy also sets out the principles that will apply in the management of and recovery of debt. These principles are as follows:

- transparency by making clear the obligations of ratepayers and the processes used by Council in assisting them to meet their financial obligations;
- efficiency by ensuring the processes used to recover overdue rates and charges are simple to administer and cost effective;

- equity by having regard to providing the same treatment for ratepayers with similar circumstances; and
- flexibility by responding where necessary to changes in the local economy.

The 2014/2015 Revenue Policy has been reviewed as part of the 2014/2015 budget process with minor changes being made.

Section 169 (2) (c) of the *Local Government Regulation 2012* requires Council to include a Revenue Policy in its annual budget.

#### **4. Policy and Legal Implications**

The adoption of the Revenue Policy ensures Council's compliance with the requirements of the *Local Government Regulation 2012*.

#### **5. Financial and Resource Implications**

The adoption of the 2014/2015 Revenue Policy ensures that Council can rate in accordance with the proposed 2014/2015 Budget.

#### **6. Delegations/Authorisations**

No further delegations are required to manage the issues raised in this report. The Chief Executive Officer will manage the requirements in line with existing delegations.

#### **7. Communication and Engagement**

The implications of the 2014/2015 Revenue will be incorporated into extensive communications associated with the 2014/2015 Budget.

#### **8. Conclusion**

The 2014/2015 Revenue Policy is used in the formulation of Council's 2014/2015 Revenue Statement and 2014/2015 Budget and must be included in the adoption of the annual budget each financial year. Council's annual budget must be consistent with its Revenue Policy.

#### **9. Action/s**

1. Council to adopt the attached Revenue Policy as required under the *Local Government Regulation 2012*
2. The Revenue Policy to be used in the formulation of Council's 2014/2015 Revenue Statement and 2014/2015 Budget.





## Policy document

Statutory S 05

# 2014/2015 Revenue

### Head of Power

*Local Government Act 2009*

Section 193 *Local Government Regulation 2012*

### Definitions

All terms within this policy have the meaning assigned under the Dictionary from the schedule contained within the *Local Government Regulation 2012*.

### Policy Objective

The purpose of the 2014/2015 Revenue Policy is to set out the principles used by Lockyer Valley Regional Council for:

- the making & levying rates and charges
- determining the purpose of and the granting of concessions for rates and charges
- recovering overdue rates and charges
- methods for setting cost recovery fees
- the extent to which physical and social infrastructure costs for a new development are to be funded by charges for the development.

### Policy Statement

#### The Levying of Rates and Charges

Rates and charges are defined in the *Local Government Regulation 2012* as including differential general rates, minimum general rate levies, separate rates and charges, special rates and charges, utility charges and accrued interest on outstanding balances.

Council levies rates and charges to fund the provision of valuable services to our community. When adopting its annual budget Council will set rates and charges at a level that will provide for both current and future community requirements. Council will apply the principle of transparency in making rates and charges.

#### General Rates

General rate revenue provides essential whole of community services not funded through trading income, subsidies, grants, contributions or donations received from other entities or not provided for by other levies or charges. Council will consider all full cost recovery options before calculating the general rate.

Group: Corporate and Community Service  
Unit: Financial Services  
Approved: Special Meeting (Resolution Number XXXX)  
Date Approved: 14/07/2014

Effective Date: 01/07/2014  
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Superseded/Revoked: Revenue Policy S 05 2013/14

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## Policy document

### Statutory S 05

Council is required to raise an amount of revenue it sees as being appropriate to maintain assets and provide services to the region as a whole. In deciding how that revenue is raised, Council has formed the opinion that a differential general rating scheme, based primarily on land use, provides the most equitable basis for the distribution of the general rate burden.

The rateable value for each property is the basis for determining the amount of the general rate levied. The value, of land for a financial year, is its value under the *Land Valuation Act 2010* when a liability for payment of rates or charges for the land arises for the financial year.

The *Local Government Regulation 2012* allows Council in accordance with Section 77 (1) to fix a minimum amount of general rates and under Section 80, Council may levy differential general rates.

#### Separate and Special Rates and Charges

Where appropriate Council will fund certain services, facilities or activities by means of separate or special rates or charges.

##### *Special rates:*

In accordance with Section 94 of the *Local Government Regulation 2012* Council will levy special rates and charges on certain properties that are considered to be specially benefited by the provision of a specific service, facility or activity.

Special rates are charged on the rateable value of the land and special charges are a flat charge per assessment, other than specifically identified exclusions, as this is considered to provide a more equitable basis for the sharing of the cost.

##### *Separate rates:*

In accordance with Section 103 of the *Local Government Regulation 2012* Council will levy a separate rate or charge on all rateable land, subject to stated exceptions, in the region to fund a particular service, facility or activity.

#### The Levying of Rates and Charges

In levying rates and charges, Council will apply the principles of:

- consistency in timing the levy of rates in a predictable way to enable rate payers to plan for their rating obligations by the issue of rate notices on a half yearly basis;
- flexibility by providing short-term payment commitment plans to ratepayers in financial difficulty, along with a wide array of payment options;
- communication by clearly setting out the Council's and each ratepayer's obligations in relation to rates and charges by advising ratepayers about rate notice issue dates and discount dates;

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Approved: Special Meeting (Resolution Number XXXX)  
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## Policy document

### Statutory S 05

- clarity by providing meaningful information on rate notices to enable ratepayers to clearly understand their responsibilities.

In making and levying rates and charges, Council will be guided by the principles of:

- efficiency through having a rating regime that is efficient to administer;
- full cost pricing and user pays where appropriate.
- equitable distribution of the general rates burden as broadly as possible;
- transparency in the making and levying of rates;
- flexibility, to take account of changes in the local economy;
- clarity in terms of responsibilities (Council's and ratepayers') in regard to the rating process;
- National Competition Policy legislation where applicable.

#### The Purpose of and Granting of Concessions for rates and charges

##### *Council Pension Subsidy:*

Council has determined that pensioners as defined by the *Local Government Regulation 2012* are entitled to receive concessions on rates and charges levied by Council. Council may grant a concession for land that is owned by a pensioner under Section 120(1)(a) of the *Local Government Regulation 2012*.

The Lockyer Valley Regional Council Pension Subsidy aims to help pensioner property owners to remain in their own homes by reducing the financial impact of rates and charges levied.

##### *Council Remissions – Non Profit Community, Cultural and Sporting Groups:*

In accordance with section 120(1)(b) of the *Local Government Regulation 2012* non-profit community, sporting and cultural groups may be eligible for concessions.

The purpose of these concessions is to encourage and support non-profit community, sporting and cultural groups as they contribute to the health and well-being of the community and to the social cohesion of the region.

Upon written application, Council will consider applications for concessions on rates and charges received from property owners who are qualifying pensioners or non-profit community, cultural and sporting organisations.

In exercising these concession powers, Council will be guided by the principles of:

- transparency by making clear the requirements necessary to receive concessions; and
- equity by ensuring that all applicants of the same type receive the same concession.

Group: Corporate and Community Service  
Unit: Financial Services  
Approved: Special Meeting (Resolution Number XXXX)  
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## Policy document

### Statutory S 05

#### The Recovery of Overdue Rates and Charges

Council will exercise its rate recovery powers pursuant to the provisions of Chapter 4 Part 12 of the *Local Government Regulation 2012* in order to reduce the overall rate burden on ratepayers.

Council has adopted a policy for the recovery of outstanding rates and charges. The objective of this policy is to set out Council's principles in regard to the management of debt, and to provide consistent and ethical recovery of outstanding rates and charges across the organisation in accordance with the parameters and requirements of the *Local Government Regulation 2012*.

The principles that will apply in the management of and recovery of debt are as follows:

- transparency by making clear the obligations of ratepayers and the processes used by Council in assisting them to meet their financial obligations;
- efficiency by ensuring the processes used to recover overdue rates and charges are simple to administer and cost effective;
- equity by having regard to providing the same treatment for ratepayers with similar circumstances;
- flexibility by responding where necessary to changes in the local economy.

#### Fees and Charges

In general, Council will be guided by the principle of user pays in making all other charges. All fees and charges will be set with reference to full cost pricing.

When determining Commercial Charges, Council takes into account "user pays" principles and market conditions when determining commercial charges for Council services and facilities.

When determining Regulatory Fees, Council takes into account "user pays" principles and sets regulatory fees at a level sufficient to recover no more than the full cost of providing the service or taking the action for which the fee is charged.

All fees set by Council are included in a Register of Fees and Charges as adopted by Council at the meeting held on 28 May 2014.

#### New Development Costs

Developer contributions for infrastructure are determined each year in accordance with the philosophy that a developer should pay reasonable and relevant contributions towards the capital cost of the provision of infrastructure to meet past and future augmentation costs associated with this new development. Council assesses the level of contribution towards physical and social infrastructure in respect of new developments during the development application approval process to ensure an equitable contribution is made by developments which increase the demand on Council infrastructure. Infrastructure agreements are negotiated outcomes between council and the developer.

Group: Corporate and Community Service  
Unit: Financial Services  
Approved: Special Meeting (Resolution Number XXXX)  
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## Policy document

### Statutory S 05

#### Guiding Principles

Council is required to prepare and adopt Financial Policies under Chapter 5 Part 4 of the *Local Government Regulation 2012* that comprise of an Investment Policy, a Debt Policy and a Revenue Policy.

Accordingly, the principles contained within the Revenue Policy are applied in the determination of Council's revenue statement, rates, fees and charges, rating concessions and recovery of overdue rates and charges.

#### Roles and responsibilities

All Council staff are bound by the principles outlined in this policy in determining the level of rates, fees and charges, and in the application of rebates and concessions relating to those fees.

#### **Related Documents**

*Local Government Act 2009*

*Local Government Regulation 2012*

Rates and Charges Debt Collection and Recovery Policy

2014-2015 Revenue Statement

Group: Corporate and Community Service  
Unit: Financial Services  
Approved: Special Meeting (Resolution Number XXXX)  
Date Approved: 14/07/2014

Effective Date: 01/07/2014  
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Review Date: 30/06/2015  
Superseded/Revoked: Revenue Policy S 05 2013/14

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### 5.3

### 2014/2015 Revenue Statement

**Date:** 10 July 2014  
**Author:** Tony Brett, Manager Finance  
**Responsible Officer:** David Lewis, Group Manager Corporate & Community Services  
**File No:** Formal Papers

#### Summary:

Section 169(2)(b) of the *Local Government Regulation 2012* requires Council to include a Revenue Statement in its annual budget.

The 2014/2015 Revenue Statement is an explanatory statement, detailing the revenue measures adopted in Council's 2014/2015 Budget. The Revenue Statement has been reviewed as part of Council's budget process and provides the basis for the generation of Council's rates revenue for 2014/2015.

The 2014/2015 Revenue Statement will achieve an initial yield of \$33.03 million in rates and utility charges with \$1.2 million allowed for discounts and remissions. Budget parameters include a conservative growth rate of 1.0%.

#### Officer's Recommendation: **THAT Council resolves to:**

- a) Adopt, pursuant to Sections 80 and 81 of the *Local Government Regulation 2012*, the different categories of rateable land and a description of those contained in Table 1 of the 2014/2015 Revenue Statement as follows:

No	Name	Description
1	Commercial \$0 <or= \$200,000	Land used for commercial purposes, other than primary production, with a rateable value less than or equal to \$200,000, other than land included in category 5 to 11, 17-20 or 37 to 39.
2	Commercial \$200,001 & <= \$700,000	Land used for commercial purposes, other than primary production, with a rateable value greater than \$200,000 and up to or equal to \$700,000, other than land included in category 5 to 11, 17-20 or 37 to 39.
3	Commercial > \$700,001 & <= \$2M	Land used for commercial purposes, other than primary production, with a rateable value greater than \$700,000 and less than or equal to \$2M, other than land included in category 5 to 11, 17-20 or 37 to 39.
4	Commercial > \$2Million+	Land used for commercial purposes, other than primary production, with a rateable value greater than \$2M, other than land included in category 5 to 11, 17-20 or 37 to 39.
5	Shopping Centres & Supermarkets <= \$1Million	Land used for commercial purposes as shopping centres and/or supermarkets, with a rateable value of less than or equal to \$1 million.





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No	Name	Description
6	Shopping Centres & Supermarkets >\$1Million+	Land used for commercial purposes as shopping centres and/or supermarkets, with a rateable value greater than \$1million.
7	Drive-In Shopping Centres <= 7000 sq m	Land used or capable of being used for a drive-in shopping centre that has a property land area of up to or equal to 7000 sq metres, and less than or equal to 120 onsite carparking spaces.
8	Major Drive-In Shopping Centres >7000 sq m	Land used or capable of being used for a drive-in shopping centre that has a property land area greater than 7000 sq metres. and more than 120 onsite carparking spaces.
9	Workers Accommodation	Land used or intended to be used, in whole or in part, for the provision of intensive accommodation for more than 50 persons (other than the ordinary travelling public) in rooms, suites, dongas 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", "barracks", etc.
10	Motels	Land used as a motel.
11	Caravan Parks	Land used as a caravan park.
12	Farming/Agriculture \$0-\$200,000	Land used for farming or agricultural purposes with a rateable value of less than \$200,000, except land included in categories 25-29.
13	Farming/Agriculture \$200,001-\$380,000	Land used for farming or agricultural purposes with a rateable value between \$200,001 and \$380,000, except land included in categories 25-29.
14	Farming/Agriculture \$380,001-\$610,000	Land used for farming or agricultural purposes with a rateable value between \$380,001 and \$610,000, except land included in categories 25-29.
15	Farming/Agriculture >or= \$610,001	Land used for farming or agricultural purposes with a rateable value of \$610,001 or greater, except land included in categories 25-29.
16	Rural Residential	Land used for residential purposes that is within the Rural Fire Service boundaries
17	Service Stations/Garages <=100,000 litres	Land used, in whole or in part, for fuel retailing where these is/is not an associated shop and/or fuel outlet and onsite bulk fuel storage of up to and including 100,000 litres. In addition, the category includes any land used for a fuelling area, fuel storage area, retail shop or parking area associated with land used for fuel retailing.

EXTRAORDINARY MEETING  
OF ORDINARY COUNCIL  
MEETING MINUTES  
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No	Name	Description
18	Service Stations/Garages 100,001 to 200,000 litres	Land used, in whole or in part, for fuel retailing where there is/is not an associated shop and/or fuel outlet and onsite bulk fuel storage of between 100,001 and up to and including 200,000 litres.
19	Service Stations/Garages Over 200,000 litres	Land used, in whole or in part, for fuel retailing where there is an associated shop and/or fuel outlet and onsite bulk fuel storage of more than 200,000 litres.
20	Services Stations & Garages without Shops or Food Outlets >200,000 litres	Land used, in whole or in part, for fuel retailing where there is not any associated shop and/or fuel outlet and onsite bulk fuel storage of more than 200,000 litres.
21	Transmission Sites	Land used or intended to be used for the transmission or distribution of electricity from a coal or gas-fired power plant including, but not limited to, a substation.
22	Gas Compressor Sites	Land used or intended to be used for the transportation of gas under compression and/or any purpose associated or connected with the transportation of gas under compression.
23	Power Stations	Land used or intended to be used for or ancillary to the generation of electricity from a coal and/or gas fired power station.
24	Urban Residential	Land used for urban residential purposes that is not within the Rural Fire Service boundaries.
25	Farming/Agriculture On Farm Packing Operation	Land used or intended to be used for farming or agricultural purposes containing an on farm packing operation. An on farm packing operation: shall mean land containing a facility where fruit and/or vegetables are received and/or processed prior to distribution to market. Operations may include but are not limited to sorting, trimming, washing, drying, waxing, curing, chemical treatment, packaging, pre-cooling, storage, and transportation.
26	Intensive Agriculture Poultry <=200,000 birds	Land used for intensive poultry farming with an approved capacity of up to or equal to 200,000 birds.
27	Intensive Agriculture Poultry 200,001 birds and over	Land used for intensive poultry farming with an approved capacity of over 200,000 birds.



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No	Name	Description
28	Intensive Agriculture Piggeries ≤3,000 SPU	Land used for intensive pig farming with an approved capacity of up to or equal to 3,000 SPU.
29	Intensive Agriculture Piggeries 3,001 SPU and over	Land used for intensive pig farming with an approved capacity of over 3,000 SPU.
31	Land which is Subject to Chapter 2, Part 2, Subdivision 3 of the Land Valuation Act 2010	Land which is subject to chapter 2, part 2 subdivision 3 of the Land Valuation Act 2010.
32	Nursing Homes/Retirement Villages	Land used for the provision private medical care, the provision of aged care nursing or as a retirement home.
33	Sporting Clubs & Facilities	Land used for sporting clubs and facilities associated with a sporting club where the operator does not hold a liquor and/or gaming licence, except land included in category 34.
34	Licensed Clubs & Sporting Clubs	Land used for the operation of a sporting club and facilities associated with a sporting club where the land is subject to a liquor and/or gaming licence.
36	Sundry Purposes	Land used for a permit to occupy, water storage, or a pump site and land which is not otherwise categorized.
37	Extractive & Mining Lease > 100,000 tonnes.	Land used for extractive industry and land which is a mining lease, where more than 100,000 tonnes of material is removed per annum.
38	Extractive & Mining Lease 5,001 tonnes – 100,000 tonnes.	Land used for extractive industry and land which is a mining lease, where between 5,001 and 100,000 tonnes of material is removed per annum.
39	Extractive & Mining Lease up to 5,000 tonnes.	Land used for extractive industry and land which is a mining lease, where up to 5,000 tonnes of material is removed per annum.
40	Noxious/Offensive Industry – Explosive Factories	Land used, or intended to be used, in the manufacture and/or storage of explosives.
41	Noxious/offensive Industry – Abattoirs	Land used, or intended to be used, as an abattoir having more than 20 employees and a valuation greater than \$500,000.

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No	Name	Description
42	Noxious/offensive Industry – Other	Land used, or intended to be used, for the purpose of a sawmill, tannery or any other industrial purpose or any use associated or connected with an industrial purpose, other than land included in categories 40 or 41.

- b) Delegate to the CEO the power (contained in Sections 81(4) and (5) of the *Local Government Regulation 2012*) of identifying the rating category to which each parcel of rateable land belongs.
- c) Adopt pursuant to Section 169 (2)(b) of the *Local Government Regulation 2012* the 2014/2015 Revenue Statement (Attachment 1) for inclusion in the 2014/2015 Budget.
- d) Adopt, pursuant to Section 94 of the *Local Government Regulation 2012*, the overall plan for the special charge for Rural Fire.
- e) Adopt, pursuant to Section 103 of the *Local Government Regulation 2012*, the separate charge for the Emergency Preparedness Levy.
- f) Adopt, pursuant to Section 94 of the *Local Government Act 2009* the levying of differential general rates, minimum general rates, special charges, utility charges and separate charges for the 2014/2015 financial year at the values included within the 2014/2015 Revenue Statement.
- g) Adopt, pursuant to Section 118 of the *Local Government Regulation 2012*, that rates and charges must be paid within 30 days of the issuing of rates notices.
- h) Adopt, pursuant to Section 133 of the *Local Government Regulation 2012*, that interest at the rate of 11% per annum will be charged on all overdue rates.
- i) Allow a discount for the prompt payment of rates and charges pursuant to Section 130 of the *Local Government Regulation 2012* in accordance with the 2014/2015 Revenue Statement.
- j) Allow payment of certain rates or charges by instalments and concessions to certain classes of ratepayer pursuant to Part 10 Concessions of the *Local Government Regulation 2012* in accordance with the 2014/2015 Revenue Statement and
- k) Levy all rates (as defined in the *Local Government Act 2009*) on a half yearly basis with payment due on or before the due date for payment as shown on the rates notice.



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**RESOLUTION:**

**THAT Council resolves to:**

- a) Adopt, pursuant to Sections 80 and 81 of the *Local Government Regulation 2012*, the different categories of rateable land and a description of those contained in Table 1 of the 2014/2015 Revenue Statement as follows:

N o	Name	Description
1	Commercial \$0 <or= \$200,000	Land used for commercial purposes, other than primary production, with a rateable value less than or equal to \$200,000, other than land included in category 5 to 11, 17-20 or 37 to 39.
2	Commercial \$200,001 & <= \$700,000	Land used for commercial purposes, other than primary production, with a rateable value greater than \$200,000 and up to or equal to \$700,000, other than land included in category 5 to 11, 17-20 or 37 to 39.
3	Commercial > \$700,001 & <= \$2M	Land used for commercial purposes, other than primary production, with a rateable value greater than \$700,000 and less than or equal to \$2M, other than land included in category 5 to 11, 17-20 or 37 to 39.
4	Commercial > \$2Million+	Land used for commercial purposes, other than primary production, with a rateable value greater than \$2M, other than land included in category 5 to 11, 17-20 or 37 to 39.
5	Shopping Centres & Supermarkets <= \$1Million	Land used for commercial purposes as shopping centres and/or supermarkets, with a rateable value of less than or equal to \$1 million.
6	Shopping Centres & Supermarkets > \$1Million+	Land used for commercial purposes as shopping centres and/or supermarkets, with a rateable value greater than \$1million.
7	Drive-In Shopping Centres <= 7000 sq m	Land used or capable of being used for a drive-in shopping centre that has a property land area of up to or equal to 7000 sq metres, and less than or equal to 120 onsite carparking spaces.
8	Major Drive-In Shopping Centres > 7000 sq m	Land used or capable of being used for a drive-in shopping centre that has a property land area greater than 7000 sq metres. and more than 120 onsite carparking spaces.
9	Workers Accommodation	Land used or intended to be used, in whole or in part, for the provision of intensive accommodation for more than 50 persons (other than the ordinary travelling public) in rooms, suites, dongas 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", "barracks", etc.

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10	Motels	Land used as a motel.
11	Caravan Parks	Land used as a caravan park.
12	Farming/Agriculture \$0-\$200,000	Land used for farming or agricultural purposes with a rateable value of less than \$200,000, except land included in categories 25-29.
13	Farming/Agriculture \$200,001-\$380,000	Land used for farming or agricultural purposes with a rateable value between \$200,001 and \$380,000, except land included in categories 25-29.
14	Farming/Agriculture \$380,001-\$610,000	Land used for farming or agricultural purposes with a rateable value between \$380,001 and \$610,000, except land included in categories 25-29.
15	Farming/Agriculture >or= \$610,001	Land used for farming or agricultural purposes with a rateable value of \$610,001 or greater, except land included in categories 25-29.
16	Rural Residential	Land used for residential purposes that is within the Rural Fire Service boundaries
17	Service Stations/Garages <=100,000 litres	Land used, in whole or in part, for fuel retailing where there is/is not an associated shop and/or fuel outlet and onsite bulk fuel storage of up to and including 100,000 litres. In addition, the category includes any land used for a fuelling area, fuel storage area, retail shop or parking area associated with land used for fuel retailing.
18	Service Stations/Garages 100,001 to 200,000 litres	Land used, in whole or in part, for fuel retailing where there is/is not an associated shop and/or fuel outlet and onsite bulk fuel storage of between 100,001 and up to and including 200,000 litres.
19	Service Stations/Garages Over 200,000 litres	Land used, in whole or in part, for fuel retailing where there is an associated shop and/or fuel outlet and onsite bulk fuel storage of more than 200,000 litres.
20	Services Stations & Garages without Shops or Food Outlets >200,000 litres	Land used, in whole or in part, for fuel retailing where there is not any associated shop and/or fuel outlet and onsite bulk fuel storage of more than 200,000 litres.
21	Transmission Sites	Land used or intended to be used for the transmission or distribution of electricity from a coal or gas-fired power plant including, but not limited to, a substation.
22	Gas Compressor Sites	Land used or intended to be used for the transportation of gas under compression and/or any purpose associated or connected with the transportation of gas under compression.





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23	<b>Power Stations</b>	Land used or intended to be used for or ancillary to the generation of electricity from a coal and/or gas fired power station.
24	<b>Urban Residential</b>	Land used for urban residential purposes that is not within the Rural Fire Service boundaries.
25	<b>Farming/Agriculture On Farm Packing Operation</b>	Land used or intended to be used for farming or agricultural purposes containing an on farm packing operation. An on farm packing operation: shall mean land containing a facility where fruit and/or vegetables are received and/or processed prior to distribution to market. Operations may include but are not limited to sorting, trimming, washing, drying, waxing, curing, chemical treatment, packaging, pre-cooling, storage, and transportation.
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27	<b>Intensive Agriculture Poultry 200,001 birds and over</b>	Land used for intensive poultry farming with an approved capacity of over 200,000 birds.
28	<b>Intensive Agriculture Piggeries ≤3,000 SPU</b>	Land used for intensive pig farming with an approved capacity of up to or equal to 3,000 SPU.
29	<b>Intensive Agriculture Piggeries 3,001 SPU and over</b>	Land used for intensive pig farming with an approved capacity of over 3,000 SPU.
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32	<b>Nursing Homes/Retirement Villages</b>	Land used for the provision private medical care, the provision of aged care nursing or as a retirement home.
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34	Licensed Clubs & Sporting Clubs	Land used for the operation of a sporting club and facilities associated with a sporting club where the land is subject to a liquor and/or gaming licence.
36	Sundry Purposes	Land used for a permit to occupy, water storage, or a pump site and land which is not otherwise categorized.
37	Extractive & Mining Lease > 100,000tonnes.	Land used for extractive industry and land which is a mining lease, where more than 100,000 tonnes of material is removed per annum.
38	Extractive & Mining Lease 5,001 tonnes – 100,000 tonnes.	Land used for extractive industry and land which is a mining lease, where between 5,001 and 100,000 tonnes of material is removed per annum.
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41	Noxious/offensive Industry – Abattoirs	Land used, or intended to be used, as an abattoir having more than 20 employees and a valuation greater than \$500,000.
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b) Delegate to the CEO the power (contained in Sections 81(4) and (5) of the *Local Government Regulation 2012*) of identifying the rating category to which each parcel of rateable land belongs.

c) Adopt pursuant to Section 169 (2)(b) of the *Local Government Regulation 2012* the 2014/2015 Revenue Statement (Attachment 1) for inclusion in the 2014/2015 Budget.

d) Adopt, pursuant to Section 94 of the *Local Government Regulation 2012*, the overall plan for the special charge for Rural Fire.

e) Adopt, pursuant to Section 103 of the *Local Government Regulation 2012*, the separate charge for the Emergency Preparedness Levy.

f) Adopt, pursuant to Section 94 of the *Local Government Act 2009* the levying of differential general rates, minimum general rates, special charges, utility charges and separate charges for the 2014/2015 financial year at the values included within the 2014/2015 Revenue Statement.



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- g) Adopt, pursuant to Section 118 of the *Local Government Regulation 2012*, that rates and charges must be paid within 30 days of the issuing of rates notices.
- h) Adopt, pursuant to Section 133 of the *Local Government Regulation 2012*, that interest at the rate of 11% per annum will be charged on all overdue rates.
- i) Allow a discount for the prompt payment of rates and charges pursuant to Section 130 of the *Local Government Regulation 2012* in accordance with the 2014/2015 Revenue Statement.
- j) Allow payment of certain rates or charges by instalments and concessions to certain classes of ratepayer pursuant to Part 10 Concessions of the *Local Government Regulation 2012* in accordance with the 2014/2015 Revenue Statement and
- k) Levy all rates (as defined in the *Local Government Act 2009*) on a half yearly basis with payment due on or before the due date for payment as shown on the rates notice.

Moved By: Cr Pingel

Seconded By: Cr Milligan

Resolution Number: 3555

CARRIED

5/0

## Report

### 1. Introduction

Council is required under Section 169 (2)(b) of the *Local Government Regulation 2012* to include a revenue statement in its annual budget.

This report recommends the adoption of the Revenue Statement as part of the 2014/2015 Budget.

### 2. Background

The Revenue Statement is one of the key statutory documents of Council and is required to be adopted as part of the annual budget. The Revenue Statement is reviewed every year as part of the budget development process. Changes made to the document reflect the wishes of Council in making and levying rates for the coming financial year.

### 3. Report

Section 172 of the *Local Government Regulation 2012* details what must be included in the Revenue Statement and Section 193 (2) states that the guidelines for preparing the Revenue Statement may be included in the Revenue Policy.

Following a series of budget workshops, Council is now in a position to formalise its Revenue Statement for the 2014/2015 financial year.

In 2014/2015, general rates revenue will continue to be levied using a system of differential rating. The system includes forty differential categories.

The Department of Natural Resources and Mines has issued new valuations for the region for 2014/2015 with an overall decrease of 4.63%. Extensive rates modelling has been undertaken to incorporate the new valuations into Council's differential rating scheme with new classifications added and the rate in the dollar adjusted to reflect the change in valuations, whilst enabling the maintenance of overall rating revenue.

The key inclusions in the attached Revenue Statement include:

- an overall nil general rate increase with respect to Urban Residential, Rural Residential and the Agricultural sectors. Noting that the rates levied on individual properties will vary in accordance with their valuation adjustment circumstances;
- a targeted average general rate increase of 2.5% with respect to the general Commercial sector;
- a targeted average general rate increase of 5% with respect to the Extractive Industry sector;
- the introduction of revised rating categories with respect to service stations/garages, based on their individual fuel storage capacities;
- the introduction of revised rating categories with respect to Shopping Centres and Supermarkets, creating two Drive-In Shopping Centre categories, based on their property land areas;
- the introduction of additional rating categories with respect to Intensive Agriculture (Piggeries and Poultry) and On Farm Packing Operations;
- the introduction of additional rating categories with respect to Transformer Sites, Compressor Sites, Explosive Factories and Abattoirs;
- the continuation of the waste recycling scheme, with \$10 per annum added to domestic waste collection charges and \$5 per annum added to the Waste Management charge to fund this service;
- the separate charge – State Emergency Service Levy has been discontinued;
- the separate charge - Environmental Levy has been discontinued;
- The separate charge - Disaster, Restoration & Resilience Levy has been renamed the Emergency Preparedness Levy and is to be applied to fund infrastructure projects through agreed community recovery programs and recurrent and capital expenditure for volunteer state emergency service units;
- retention of early payment discounts of 5% on general rates and waste collection charges; and
- retention and an increase in the amount of pensioner remissions; and
- the Special Charge for Rural Fire Brigades remains unchanged at \$30 per assessment.

The 2014/2015 Revenue Statement will achieve an initial yield of \$33.03 million in rates and utility charges with \$1.2 million allowed for discounts and remissions. Budget parameters



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include a conservative growth rate of 1.0%. The overall general rate revenue increase for 2014/2015 is 3.97%. However, when the changes to the levies, charges and other rates are taken into account, the overall increase in revenue is 1.46%. Table 1 shows the change in yield by comparing the amounts levied for each category in 2013/2014 to the budgeted amounts for 2014/2015.

**Table 1 – Changes in Rates Levied 2013/2014 to 2014/2015**

General Rates Category	2014 Levy	2015 Levy	Increase	% Change
Urban Residential	7,340,005	7,339,942	- 62	0.00%
Rural Residential	11,215,534	11,215,532	- 2	0.00%
Commercial	1,049,289	1,075,054	25,765	2.46%
Drive in Shopping Centres	145,875	459,055	313,180	214.69%
Petrol Stations	89,200	492,717	403,516	452.37%
Extractive Industries	481,940	506,038	24,097	5.00%
Noxious Offensive	42,431	99,684	57,253	134.93%
Motels & Caravan Parks	36,281	88,055	51,774	142.70%
Agriculture General	3,348,798	3,348,538	- 260	-0.01%
Intensive Farming	25,977	65,976	39,998	153.97%
Compressors & Transformers	15,402	60,320	44,918	291.64%
Other	370,204	370,194	- 10	0.00%
<b>TOTAL</b>	<b>24,160,937</b>	<b>25,121,104</b>	<b>960,167</b>	<b>3.97%</b>

Special & Separate Charges	2014 Levy	2015 Levy	Increase	% Change
SES Levy	245,310	-	- 245,310	-100.00%
Environment Levy	654,160	-	- 654,160	-100.00%
Disaster Restoration and Resilience Levy	1,625,700	-	- 1,625,700	-100.00%
Rural Fire Levy	286,890	286,890	-	0.00%
Emergency Preparedness Levy	-	1,648,000	1,648,000	100.00%
<b>TOTAL</b>	<b>2,812,060</b>	<b>1,934,890</b>	<b>- 877,170</b>	<b>-31.19%</b>

Waste Collection and Recycling Charges	2014 Levy	2015 Levy	Increase	% Change
Waste Collection Commercial Dual Bins	247,665	257,070	9,405	3.80%
Waste Commercial Bins Waste Only	11,850	8,400	- 3,450	-29.11%
Waste Collection Domestic Dual Bins	3,145,480	3,282,240	136,760	4.35%
Waste Domestic Dual Service UNI ONLY	690	720	30	4.35%
Extra Waste Bin Commercial	24,645	26,040	1,395	5.66%
Extra Waste Bin Domestic	13,020	13,950	930	7.14%
Extra Waste Recycling Bin Commercial	-	-	-	0.00%

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Extra Waste Recycling Bin Domestic	1,530	1,530	-	0.00%
Waste Management Facilities Levy	2,142,400	-	- 2,142,400	-100.00%
Waste Management Charge	-	2,389,600	2,389,600	100.00%
<b>TOTAL</b>	<b>5,587,280</b>	<b>5,979,550</b>	<b>392,270</b>	<b>7.02%</b>
<b>TOTAL RATES &amp; CHARGES LEVIED (exc. Growth in assessments)</b>	<b>32,560,277</b>	<b>33,035,544</b>	<b>475,267</b>	<b>1.46%</b>

Section 169(2)(b) of the *Local Government Regulation* 2012 requires Council to include a revenue statement in its annual budget.

#### 4. Policy and Legal Implications

The 2014/2015 Revenue Statement is consistent with Council's 2014/2015 Revenue Policy.

Advice has been sought from King and Co on Council's Revenue Statement and the items contained within to ensure compliance with current legislation. As a result of their advice, some wording throughout the Revenue Statement has been amended for greater legislative compliance, but the intent of the rates and charges remain the same.

#### 5. Financial and Resource Implications

The adoption of the 2014/2015 Revenue Statement ensures that Council can rate in accordance with the proposed 2014/2015 Budget.

The budget assumes a growth rate in assessments of 1.0%. As this is dependent on changes in the number of properties through land development, this growth may not always be achieved. The growth rate will need to be monitored throughout the year with any loss in revenue matched by corresponding expenditure reductions in formal amendments to Council's 2014/2015 Budget.

The long term financial plan assumes annual rate increases on top of natural growth at between 2.5% and 3.5% over the next nine years. Natural growth in assessments is estimated at between 1.0% and 2.2%. Changes in the rate increase or natural growth estimates will impact on the amount of rates revenue generated and will affect Council's long term sustainability, unless there are corresponding reductions in expenditure.

#### 6. Delegations/Authorisations

No further delegations are required to manage the issues raised in this report. The Chief Executive Officer will manage the requirements in line with existing delegations.

#### 7. Communication and Engagement

The implications of the 2014/2015 Revenue Statement will be incorporated into extensive communications associated with the 2014/2015 Budget.

#### 8. Conclusion



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Section 169 (2)(b) of *the Local Government Regulation 2012* requires Council to include a Revenue Statement in its annual budget. The 2014/2015 Revenue Statement is an explanatory statement, detailing the revenue measures adopted in Council's 2014/2015 Budget and provides the basis for the generation of Council's rates revenue.

**9. Action/s**

1. Council to adopt the attached Revenue Statement which will be used as the basis for rating properties during the 2014/15 financial year.



## LOCKYER VALLEY REGIONAL COUNCIL

## 2014/2015 - REVENUE STATEMENT

**1. INTRODUCTION**

Section 169 of the *Local Government Regulation 2012* requires Council to prepare and adopt each financial year a Revenue Statement as part of its Annual Budget. Section 172 of the *Local Government Regulation 2012* specifies the content to be included in the Revenue Statement.

Pursuant to Sections 169 and 172 of the *Local Government Regulation 2012*, Council hereby resolves at the Meeting on 14 July 2014 to adopt the following Revenue Statement, which provides details of:

- General Rates;
- Separate Charges (a charge made and levied equally on all rateable land, subject to stated exclusions);
  - Emergency Preparedness Levy
- Special Charges (a charge made and levied on some, but not all, rateable land in the region.);
  - Rural Fire Levy
- Waste Management, Collection and Recycling Charges;
- Administration which covers Pensioner Concessions, Early Payment Discounts, Payment Commitments, General Rate Concessions and Interest;
- The criteria used to decide the amount of cost-recovery fees;
- The criteria used to decide the amount of charges for any business activity conducted on a commercial basis;
- Any resolution limiting an increase of Rates and Charges and;
- Levies Council may charge on behalf of the Queensland State Government.

**Guiding Principles**

Council is required to prepare and adopt Financial Policies under Chapter 5 Part 4 of the *Local Government Regulation 2012* that comprise of an Investment Policy, a Debt Policy and a Revenue Policy. These Financial Policies must be consistent with Council's five year corporate plan and annual operational plan.

Accordingly, the principles contained within the Revenue Policy are applied in the determination of the Revenue Statement; rates, fees and charges; rating concessions and recovery of overdue rates and charges.

**Roles and responsibilities**

All Council officers are bound by the principles outlined in this policy in determining the level of rates, fees and charges, in the application of rebates and concessions relating to those fees and in the recovery of overdue rates and charges.

**Definitions**

All words within this policy have the meaning assigned under the Dictionary from the schedule contained within the *Local Government Regulation 2012*

**Related Policies**

*Queensland Local Government Act 2009*  
*Local Government Regulation 2012*  
*Lockyer Valley Regional Council Rates and Charges Debt Collection and Recovery Policy*

## REVENUE STATEMENT

**2. ADMINISTRATION****2.1 Issue of rates notices**

Under section 104 of the *Local Government Regulation 2012* Council may only levy rates and charges by the issue of a rates notice.

A **rate notice** is a document stating—

- (a) the date when the rate notice is issued; and
- (b) the due date for payment of the rates or charges; and
- (c) if the local government has decided a discount applies to the rates or charges—
  - (i) the terms of the discount; and
  - (ii) the last day of the discount period; and
- (d) the ways in which the rates or charges may be paid.

Separate rate notices shall be issued in the first six months of the financial year (July to December), and in the second half of the financial year (January to June) for the billing periods 1 July 2014 to 31 December 2014, and 1 January 2015 to 30 June 2015 respectively. Each notice includes one half of the annual Rates and Charges to be levied.

Supplementary rate notices for variations in rates and charges payable may be issued as required during the year.

A rate notice, including a rating category statement contained in or accompanying the notice, may be given electronically to a person who has provided written consent to Council.

**2.2 The Levying of Rates and Charges****2.2.1 General**

Rates and charges are defined in the *Local Government Regulation 2012* as including differential general rates, minimum general rate levies, separate rates and charges, special rates and charges, utility charges and accrued interest on outstanding balances.

Council levies rates and charges to fund the provision of valuable services to our community. When adopting its annual budget Council will set rates and charges at a level that will provide for both current and future community requirements. Council will apply the principle of transparency in making rates and charges.

In levying rates and charges, Council will apply the principles of:

- consistency in timing the levy of rates in a predictable way to enable rate payers to plan for their rating obligations by the issue of rate notices on a half yearly basis;
- flexibility by providing short-term payment commitment plans to ratepayers in financial difficulty, along with a wide array of payment options;
- communication by clearly setting out the Council's and each ratepayer's obligations in relation to rates and charges by advising ratepayers about rate notice issue dates and discount dates; and
- clarity by providing meaningful information on rate notices to enable ratepayers to clearly understand their responsibilities.

In making and levying rates and charges, Council will be guided by the principles of:

- efficiency through having a rating regime that is efficient to administer;
- full cost pricing and user pays where appropriate.
- equitable distribution of the general rates burden as broadly as possible;
- transparency in the making and levying of rates;
- flexibility, to take account of changes in the local economy;

## REVENUE STATEMENT

- clarity in terms of responsibilities (Council's and ratepayers') in regard to the rating process; and
- National Competition Policy legislation where applicable.

**2.2.2 Time Within Which Rates Must be Paid**

For the twelve months ending 30 June 2015, Council resolves under Section 118 of the *Local Government Regulation 2012* that rates and charges are due to be paid within thirty clear days of the issue date shown on the rates notice.

**2.2.3 Early payment discount on Rates and Charges**

(*Local Government Regulation 2012* - Section 130)

A discount shall be allowed where full payment of the current period rates and charges, plus any overdue rates and charges and interest thereon, is received on or before the due date at a Council customer service centre, an approved agency, or by electronic means, and this payment is recorded on Council's accounts on or before the due date.

For the twelve months ending 30 June 2015, Council will allow an early payment discount of five percent (5%) subject to the terms above on the below listed Rates and Charges:

- Differential General Rates (Section 3.1 below); and
- Waste Collection and Recycling Charges (Section 4.1 below).

Discount will not be allowed when payments are made by electronic means on the due date but after the designated processing cut-off time of the ratepayers' financial institution and that payment was processed by that financial institution after the due date.

No Discount is allowable on the following charges which may appear on the rates notice:-

- Special Charges;
- Separate Charges not listed above
- Utility Charges not listed above;
- Any property charge relating to the carrying out of Council works on or in connection with the property;
- Any non-rate item included on rate notice;
- Legal costs incurred by Council in rate collection;
- Interest charges on overdue rates;
- Any other rate, charge or amount unless a discount is specifically permitted by this Revenue Statement.

**2.2.4 Allowance of early payment discount for late payments.**

There are limited occasions when payment by the due date is not achieved through circumstances beyond the control of the ratepayer. The *Local Government Act 2009* provides Council with a discretionary power to allow discount in such circumstances. All applications must be made in writing for consideration by Council's duly appointed officer. Payment of rates and charges in full must be paid before Council will consider any allowance of early discount for late payments. The ratepayer will be notified of the outcome in writing and Council's decision will be final.

**2.2.5 Payments made after the Due Date**

Discount may be allowed if the full payment of the overdue rates and charges is made within the period specified by Council AND the applicant provides **proof satisfactory** to Council of any of the following:

- Illness involving hospitalisation and/or incapacitation of the ratepayer at or around the time of the rates being due for discount;

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- 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; or
- The loss of records or failure of mail delivery resulting from factors beyond the ratepayer's control (Fire/Flood etc).

**and** Council is satisfied that the event was the cause of the ratepayer's failure to make full payment by the due date.

Discount will **NOT** be allowed due to the:

- failure of the ratepayer to ensure that Council was given correct notification of the postal address for service of notices prior to the issue of the Rate Notices, or
- as a result of the failure of the ratepayer to ensure that Council was given the correct notification of the email address for service of the notices prior to the issue of the Rate Notices where the option for delivery by electronic means has been selected, or
- as a result of a change of ownership, where Council received notification of the change of ownership after the issue of the Rates Notice; or
- when payments are made by electronic means on the due date but after the designated cut-off time of the ratepayers' financial institution and that payment was processed by that financial institution after the due date.

Ratepayers are obliged to notify Council of their change of address for service of notice in writing. A mail re-direction or verbal communication with Council will not be sufficient notice to Council.

#### **2.2.6 Interest on Overdue Rates and Charges**

(*Local Government Regulation 2012* - Section 133)

For the twelve months ending 30 June 2015, interest be charged at the rate of 11.0% per annum calculated and compounded on daily balances on all rates and charges which remain unpaid after the expiration of the discount period and on any arrears of rates and charges.

#### **2.3 General Rates**

General rates revenue provides essential whole of community services not funded through trading income, subsidies, grants, contributions or donations received from other entities or not provided for by other levies or charges. Council will consider all full cost recovery options before calculating the general rate.

Council is required to raise an amount of revenue it sees as being appropriate to maintain assets and provide services to the region as a whole. In deciding how that revenue is raised, Council has formed the opinion that a differential general rating scheme, based primarily on land use, provides the most equitable basis for the distribution of the general rate burden.

The rateable value for each property is the basis for determining the amount of the general rate levied. The value, of land for a financial year, is its value under the Land Valuation Act when a liability for payment of rates or charges for the land arises for the financial year.

The *Local Government Regulation 2012* allows Council, in accordance with Section 77 (1), to fix a minimum amount of general rates and under Section 80 Council may levy differential general rates.

#### **2.4 Separate and Special Rates and Charges**

Where appropriate Council will fund certain services, facilities or activities by means of separate or special rates or charges.

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**2.5 Separate rates**

In accordance with section 103 of the *Local Government Regulation 2012* Council will levy a separate rate or charge on all rateable land, subject to stated exceptions, in the region to fund a particular service, facility or activity.

**2.6 Special rates**

In accordance with section 94 of the *Local Government Regulation 2012* Council will levy special rates and charges on properties that are considered to be specially benefited by the provision of a specific service, facility or activity.

Special rates are charged on the ratable value of the land and special charges are a flat charge per assessment.

**2.7 Concessions on rates and charges****2.7.1 Council Pension Subsidy**

The Lockyer Valley Regional Council Pension Subsidy and the Queensland State Government Pension Subsidy scheme aim to help pensioner property owners to remain in their own homes by reducing the financial impact of rates and charges levied.

Council has determined that pensioners as defined by the *Local Government Regulation 2012* are entitled to receive concessions on rates and charges levied by Council. Council may grant a concession for land that is owned by a pensioner under Section 120(1)(a) of the *Local Government Regulation 2012*.

In exercising these concession powers Council will be guided by the principles of:

- transparency by making clear the requirements necessary to receive concessions; and
- equity by ensuring that all applicants of the same type receive the same concession.

**General Eligibility**

Upon written application to Council, a pensioner may be eligible for a pension concession. To be eligible under the Council Pension Subsidy Scheme for a full or part remission of rates, the applicant must be an approved pensioner who meets **all** of the criteria below:

- Is the sole owner, joint owner, part owner or life tenant of a property,
- The property must be the principle place of residence of the pensioner or life tenant,
- Has, either solely or jointly with a co-owner, the legal responsibility for the payment of rates and charges as defined herein, which are levied in respect of the said property by the Lockyer Valley Regional Council
- Must be a current holder of one of the following cards:
  - Queensland 'Pensioner Concession Card' issued by Centrelink,
  - a Veterans' Affairs Gold card
  - a Veterans' Affairs Pensioner Concession card
  - Repatriation Health card for all conditions.

These cards do not qualify for a remission: Seniors cards, Health Care Card and Health Benefit cards.

In the case of life tenancy, the applicant must meet the above criteria and provide:

- a certified copy of the will, stating the applicant is a life tenant and responsible for paying the rates **OR**
- a court order and a duly signed copy of death certificate.

Remissions can only be granted on one property per pensioner per half year.

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**Accounts in arrears**

If a pensioner's rates account goes into arrears at anytime for any rates notice issued, Council will remove the Council Pensioner Subsidy. When all arrears are paid in full, the remission will be reinstated from the beginning of the following half yearly rating period.

The Queensland State Government component of the pension subsidy will continue even if the rates account is in arrears.

**Additional Remission eligibility**

You may be eligible for a **full** remission on your rates if you receive the **full pension entitlement** under these Government pensions:

- Age pension
- Carer payment
- Disability Support pension
- Wife pension
- Widow pension
- Parenting Payment Single and Service pension
- War Widow/Widower pensions with full Income Support Supplement
- Veterans' Affairs' Disability/TPI pension

Council may grant a remission on rates up to a maximum of \$30 per half year

You may be eligible for a **partial** remission on your rates if you receive the **part pension entitlement** under these Government pensions:

- Age pension
- Carer payment
- Disability Support pension
- Wife pension
- Widow pension
- Parenting Payment Single and Service pension
- War Widow/Widower pensions with partial or no Income Support Supplement
- Veterans' Affairs' Disability/TPI pension

Council may grant a remission on rates up to a maximum of \$15 per half year

**2.7.2 Queensland State Government Pension Subsidy**

Upon written application, a remission of rates will be granted to all pensioners who are eligible in accordance with the Administrative Guidelines of the Queensland State Government Pensioner Rate Subsidy Scheme. The Queensland State Government currently grants a 20% remission on rates up to a maximum of \$100 per half year (\$200 per year).

Council adheres to the Administrative Guidelines of the Queensland State Government Pension Rate and Subsidy Scheme when determining the proportional eligibility of the applicant in terms of ownership.

Subsidy will only be granted for a particular half year where the application is received by Council prior to the commencement of the period. No pro-rata adjustments will be applied.

**2.7.3 Non Profit Community, Cultural and Sporting Groups**

In accordance with section 120 of the *Local Government Regulation 2012* non-profit community, sporting and cultural groups may be eligible for rate exemptions and concessions.

The purpose of these concessions is to encourage and support non-profit community, sporting and cultural groups as they contribute to the health and well-being of the community and to the social cohesion of the region.

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In exercising these concession powers Council will be guided by the principles of:

- transparency by making clear the requirements necessary to receive concessions and
- equity by ensuring that all applicants of the same type receive the same concession.

**Eligibility Criteria for Community Group Rate Remissions**

Under Council's Community Grants and Assistance Policy, Council may consider an application for remission of rates in the following circumstances:

- The organisation is a non-profit community based organization;
- The applicant organisation must be the owner or lessee of the land and be able to demonstrate that they are required to pay the rates levied;
- The land or any part of the land must not be rented or leased to a third party on a commercial basis;
- A Liquor Licence (allowing trading on more than 3 days per week) must not be held by the organisation or any affiliate relating to the property subject to the application; and
- Where General Rates do not apply to a property by virtue of a condition contained in a lease of a reserve from Council no further relief will be available.

Council may grant a maximum of 100% of the General Levy to approved applicants.

Council will not approve requests for financial contributions to reimburse rates payments unless hardship under the *Local Government Act 2009* can be demonstrated and provided in writing.

Applications for Community Group Rate Remissions must be made to Council in writing for assessment and resolution by elected members at a Council meeting. Council will advertise in July/August each financial year to encourage applications for Community Group Rate Remission.

**2.7.4 Mining Leases**

In accordance with section 120(1)(g) and section 122(1)(a) of the *Local Government Regulation*, Council may grant a concession for separately rateable mining leases for the following rates and charges:-

- Rural Fire Levy;
- Waste Management Charge; and
- Emergency Preparedness Levy

The concession may be granted because the land over which the mining leases are granted is already subject to these charges, such that Council considers that it would be unfair or inequitable to levy the charges twice over the same area of land.

**2.7.5 Other Land**

In accordance with section 120(1)(c) and section 122(1)(a) of the *Local Government Regulation*, Council may grant a concession for land used for a permit to occupy, water storage or as a pump site where the payment of rates or charges would cause hardship to the ratepayer for the following rates and charges:-

- Rural Fire Levy;
- Waste Management Charge; and
- Emergency Preparedness Levy

The concession may be granted in circumstances where Council is satisfied that the payment of the aforementioned levies would cause a ratepayer hardship.



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**2.8 The Recovery of Rates and Charges**

Council will exercise its rate recovery powers pursuant to the provisions of Chapter 4 Part 12 of the *Local Government Regulation 2012* in order to reduce the overall rate burden on ratepayers.

Council has adopted a Rates and Charges Debt Collection and Recovery Policy for the recovery of outstanding rates and charges. The objective of this policy is to set out Council's principles in regard to the management of debt, and to provide consistent and ethical recovery of outstanding rates and charges across the region in accordance with the parameters and requirements of the *Local Government Regulation 2012*.

The principles that will apply in the management of and recovery of debt are as follows:-

- communication by making clear the obligations of ratepayers and the processes used by Council in assisting them meet their financial obligations;
- transparency by making the processes used to recover overdue rates and charges simple to administer and cost effective;
- equity by treating all ratepayers in similar circumstances in the same manner; and.
- flexibility by responding where necessary to changes in the local economy.

**Payment Commitments**

As a general guide a periodic payment commitment will be agreed upon between Council and the Ratepayer. To avoid recovery action requests are to be made to Council in writing before the last date on the legal action letter at which time the relevant Council officer or Council delegate will consider the offer on a case by case basis. The ratepayer must begin payments on the date they have supplied to Council. If approved, the Council officer or Council delegate will document the commitment and a copy will be provided in writing to the Ratepayer. Council's preferred payment method with regards to payment commitments is direct debit.

Regular reviews will be undertaken by Council officers of all payment commitments on a regular basis.

An agreed periodic payment commitment should ensure all current rates and charges are paid as issued to ensure the account does not fall further into arrears. An appropriate periodic payment commitment will generally result in all overdue rates and charges being paid in full by the end of the half year period in which the payment commitment is made.

Council reserves the right to renegotiate or cancel a payment commitment should circumstances change where the debt will not be paid within Council's current policy time frame. In these circumstances, Council will not initiate further recovery action without reference to the ratepayer concerned.

Council will not pursue further recovery action against a ratepayer who has an agreed written periodic payment commitment, while the commitment is current and the ratepayer adheres to the agreed repayment schedule. In the event that a payment commitment is not maintained within the agreed terms, the following action will occur:

**The first payment default** - A Payment Commitment First Notice of Default letter will be issued to the ratepayer, advising that the commitment has been dishonoured, the overdue amount and the next payment commitment due date.

**The second and final default** - The payment commitment will be removed from Council's rate assessment and the debt forwarded to Council's external debt recovery agency with written notice to the ratepayer.

**2.9 Fees and Charges**

In general, Council will be guided by the principle of user pays in making all other charges.

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All fees and charges will be set with reference to full cost pricing.

When determining Commercial Charges, Council takes into account “user pays” principles and market conditions when determining commercial charges for Council services and facilities.

When determining Regulatory Fees, Council takes into account “user pays” principles and sets regulatory fees at a level sufficient to recover no more than the full cost of providing the service or taking the action for which the fee is charged.

All fees set by Council are included in a Register of Fees and Charges as adopted by Council at the meeting held on 28 May 2014.

#### **New Development Costs**

Developer contributions for infrastructure are determined each year in accordance with the philosophy that a developer should pay reasonable and relevant contributions towards the capital cost of the provision of infrastructure to meet past and future augmentation costs associated with this new development. Council assesses the level of contribution towards physical and social infrastructure in respect of new developments during the development application approval process to ensure an equitable contribution is made by developments which increase the demand on Council infrastructure. Infrastructure agreements are negotiated outcomes between council and the developer.

### **3. 2014-2015 RATES AND CHARGES**

Pursuant to Section 94 of the *Local Government Act 2009*, Council will make and levy the rates and charges for the twelve months ended 30 June 2015 as set out in this section.

#### **3.1 Differential General Rates**

Pursuant to section 94(1)(a) of the *Local Government Act* and section 80 of the *Local Government Regulation*, for the twelve months ending 30 June 2015, Council resolves to levy differential general rates on all rateable land in the Region.

#### **3.2 Categorisation of Land and Minimum General Rates**

Pursuant to section 81 of the *Local Government Regulation*, the different categories of rateable land in the Region, and a description of each of those rating categories, are set out in **Table 1**

Pursuant to section 80 of the *Local Government Regulation*, the differential general rate which will be levied for each category of land is set out in **Table 1**.

Pursuant to section 77 of the *Local Government Regulation*, the minimum general rate for each category of rateable land is set out in **Table 1**.

Council delegates its power under section 81(4) and (5) to identify the rating category to which each parcel of rateable land in the Region belongs, to the Chief Executive Officer.

Table 1 - Differential General Rates Table

No	Name	Description	Identification	Rate in \$ 2014/15	Minimum General Rate 2014/15
1	Commercial \$0 <or= \$200,000	Land used for commercial purposes, other than primary production, with a rateable value less than or equal to \$200,000, other than land included in category 5 to 11, 17-20 or 37 to 39.	Land with the following land use codes: 10-46, 49 and as otherwise identified by the Chief Executive Officer.	\$0.009054	\$1,600
2	Commercial \$200,001 & <= \$700,000	Land used for commercial purposes, other than primary production, with a rateable value greater than \$200,000 and up to or equal to \$700,000, other than land included in category 5 to 11, 17-20 or 37 to 39.	Land with the following land use codes: 10-46, 49 and as otherwise identified by the Chief Executive Officer.	\$0.009709	\$2,000
3	Commercial > \$700,001 & <= \$2M	Land used for commercial purposes, other than primary production, with a rateable value greater than \$700,000 and less than or equal to \$2M, other than land included in category 5 to 11, 17-20 or 37 to 39.	Land with the following land use codes: 10-46, 49 and as otherwise identified by the Chief Executive Officer.	\$0.009762	\$7,380
4	Commercial > \$2Million+	Land used for commercial purposes, other than primary production, with a rateable value greater than \$2M, other than land included in category 5 to 11, 17-20 or 37 to 39.	Land with the following land use codes: 10-46, 49 and as otherwise identified by the Chief Executive Officer.	\$0.009814	\$20,300
5	Shopping Centres & Supermarkets <= \$1Million	Land used for commercial purposes as shopping centres and/or supermarkets, with a rateable value of less than or equal to \$1 million.	Land with the following land use codes: 10-15, 17-27 and as otherwise identified by the Chief Executive Officer.	\$0.010394	\$7,900
6	Shopping Centres & Supermarkets > \$1Million+	Land used for commercial purposes as shopping centres and/or supermarkets, with a rateable value greater than \$1 million.	Land with the following land use codes: 10-15, 17-27 and as otherwise identified by the Chief Executive Officer.	\$0.012135	\$26,140

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No	Name	Description	Identification	Rate in \$ 2014/15	Minimum General Rate 2014/15
7	Drive-In Shopping Centres ≤/ = 7000 sq m	Land used or capable of being used for a drive-in shopping centre that has a property land area of up to or equal to 7000 sq metres, and less than or equal to 120 onsite carparking spaces.	Land with land use code 16 and as otherwise identified by the Chief Executive Officer.	\$0.035900	\$50,000
8	Major Drive-In Shopping Centres > 7000 sq m	Land used or capable of being used for a drive-in shopping centre that has a property land area greater than 7000 sq metres, and more than 120 onsite carparking spaces.	Land with land use code 16 and as otherwise identified by the Chief Executive Officer.	\$0.037940	\$150,000
9	Workers Accommodation	Land used or intended to be used, in whole or in part, for the provision of intensive accommodation for more than 50 persons (other than the ordinary travelling public) in rooms, suites, dongas 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", "barracks", etc.	As identified by the Chief Executive Officer.	\$0.015000	\$50,000
10	Motels	Land used as a motel.	Land with land use code 43 and as otherwise identified by the Chief Executive Officer.	\$0.022080	\$1,750
11	Caravan Parks	Land used as a caravan park.	Land with land use code 49 and as otherwise identified by the Chief Executive Officer.	\$0.022719	\$2,500
12	Farming/Agriculture \$0-\$200,000	Land used for farming or agricultural purposes with a rateable value of less than \$200,000, except land included in categories 25-29.	Land with land use codes 60-71 and 73-89 and as otherwise identified by the Chief Executive Officer.	\$0.007692	\$1,180

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No	Name	Description	Identification	Rate in \$ 2014/15	Minimum General Rate 2014/15
13	Farming/Agriculture \$200,001-\$380,000	Land used for farming or agricultural purposes with a rateable value between \$200,001 and \$380,000, except land included in categories 25-29.	Land with land use codes 60-71 and 73-89 and as otherwise identified by the Chief Executive Officer.	\$0.008267	\$1,660
14	Farming/Agriculture \$380,001-\$610,000	Land used for farming or agricultural purposes with a rateable value between \$380,001 and \$610,000, except land included in categories 25-29.	Land with land use codes 60-71 and 73-89 and as otherwise identified by the Chief Executive Officer. Properties in this category receive a concessional value for primary production.	\$0.008322	\$3,160
15	Farming/Agriculture >or= \$610,001	Land used for farming or agricultural purposes with a rateable value of \$610,001 or greater, except land included in categories 25-29.	Land with land use codes 60-71 and 73-89 and as otherwise identified by the Chief Executive Officer.	\$0.009343	\$5,700
16	Rural Residential	Land used for residential purposes that is within the Rural Fire Service boundaries	As identified by the Chief Executive Officer.	\$0.011079	\$950
17	Service Stations/Garages <=100,000 litres	Land used, in whole or in part, for fuel retailing where these is/is not an associated shop and/or fuel outlet and onsite bulk fuel storage of up to and including 100,000 litres. In addition, the category includes any land used for a fuelling area, fuel storage area, retail shop or parking area associated with land used for fuel retailing.	Land with land use codes 30 and 31 and as otherwise identified by the Chief Executive Officer.	\$0.033430	\$5,000

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No	Name	Description	Identification	Rate in \$ 2014/15	Minimum General Rate 2014/15
18	Service Stations/Garages 100,001 to 200,000 litres	Land used, in whole or in part, for fuel retailing where there is/ is not an associated shop and/or fuel outlet and onsite bulk fuel storage of between 100,001 and up to and including 200,000 litres.	Land with land use codes 30 and 31 and as otherwise identified by the Chief Executive Officer.	\$0.033500	\$25,000
19	Service Stations/Garages Over 200,000 litres	Land used, in whole or in part, for fuel retailing where there is an associated shop and/or fuel outlet and onsite bulk fuel storage of more than 200,000 litres.	Land with land use codes 30 and 31 and as otherwise identified by the Chief Executive Officer.	\$0.045302	\$150,000
20	Services Stations & Garages without Shops or Food Outlets >200,000 litres	Land used, in whole or in part, for fuel retailing where there is not any associated shop and/or fuel outlet and onsite bulk fuel storage of more than 200,000 litres.	Land with land use codes 30 and 31 and as otherwise identified by the Chief Executive Officer.	\$0.024400	\$5,000
21	Transmission Sites	Land used or intended to be used for the transmission or distribution of electricity from a coal or gas-fired power plant including, but not limited to, a substation.	Land with land use code 91 and as identified by the Chief Executive Officer.	\$0.022382	\$5,000
22	Gas Compressor Sites	Land used or intended to be used for the transportation of gas under compression and/or any purpose associated or connected with the transportation of gas under compression.	Land with land use codes 10-27 and as identified by the Chief Executive Officer.	\$0.039531	\$5,000
23	Power Stations	Land used or intended to be used for or ancillary to the generation of electricity from a coal and/or gas fired power station.	Land with land use code 91 and as identified by the Chief Executive Officer.	\$0.022382	\$5,000
24	Urban Residential	Land used for urban residential purposes that is not within the Rural Fire Service boundaries.	As determined by the Chief Executive Officer.	\$0.011248	\$956

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No	Name	Description	Identification	Rate in \$ 2014/15	Minimum General Rate 2014/15
25	Farming/Agriculture On Farm Packing Operation	Land used or intended to be used for farming or agricultural purposes containing an on farm packing operation. An on farm packing operation: shall mean land containing a facility where fruit and/or vegetables are received and/or processed prior to distribution to market. Operations may include but are not limited to sorting, trimming, washing, drying, waxing, curing, chemical treatment, packaging, pre-cooling, storage, and transportation.	Land with land use codes 60-71 and 73-89 and as otherwise identified by the Chief Executive Officer.	\$0.010295	\$7,500
26	Intensive Agriculture Poultry <=200,000 birds	Land used for intensive poultry farming with an approved capacity of up to or equal to 200,000 birds.	Land with land use codes 60-71 and 73-89 and as otherwise identified by the Chief Executive Officer.	\$0.010590	\$2,500
27	Intensive Agriculture Poultry 200,001 birds and over	Land used for intensive poultry farming with an approved capacity of over 200,000 birds.	Land with land use codes 60-71 and 73-89 and as otherwise identified by the Chief Executive Officer.	\$0.020793	\$3,000
28	Intensive Agriculture Piggeries <=3,000 SPU	Land used for intensive pig farming with an approved capacity of up to or equal to 3,000 SPU.	Land with land use codes 60-71 and 73-89 and as otherwise identified by the Chief Executive Officer.	\$0.024870	\$2,500
29	Intensive Agriculture Piggeries 3,001 SPU and over	Land used for intensive pig farming with an approved capacity of over 3,000 SPU.	Land with land use codes 60-71 and 73-89 and as otherwise identified by the Chief Executive Officer.	\$0.038043	\$3,000

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No	Name	Description	Identification	Rate in \$ 2014/15	Minimum General Rate 2014/15
31	Land which is Subject to Chapter 2, Part 2, Subdivision 3 of the Land Valuation Act 2010	Land which is subject to chapter 2, part 2 subdivision 3 of the Land Valuation Act 2010.	Land with land use code 72 and as identified by the Chief Executive Officer.	\$0.012249	N/A
32	Nursing Homes/Retirement Villages	Land used for the provision private medical care, the provision of aged care nursing or as a retirement home.	Land with land use code 27 and as identified by the Chief Executive Officer.	\$0.013095	\$5,500
33	Sporting Clubs & Facilities	Land used for sporting clubs and facilities associated with a sporting club where the operator does not hold a liquor and/or gaming licence, except land included in category 34.	Land with land use codes 48 and 50 and as identified by the Chief Executive Officer.	\$0.008948	\$1,050
34	Licensed Clubs & Sporting Clubs	Land used for the operation of a sporting club and facilities associated with a sporting club where the land is subject to a liquor and/or gaming licence.	Land with land use code 47, 48 or 50 and as identified by the Chief Executive Officer.	\$0.009490	\$3,100
36	Sundry Purposes	Land used for a permit to occupy, water storage, or a pump site and land which is not otherwise categorized.	As identified by the Chief Executive Officer.	\$0.014218	\$200
37	Extractive & Mining Lease > 100,000 tonnes.	Land used for extractive industry and land which is a mining lease, where more than 100,000 tonnes of material is removed per annum.	As identified by the Chief Executive Officer.	\$0.069740	\$36,750
38	Extractive & Mining Lease 5,001 tonnes – 100,000 tonnes.	Land used for extractive industry and land which is a mining lease, where between 5,001 and 100,000 tonnes of material is removed per annum.	As identified by the Chief Executive Officer.	\$0.024973	\$18,900



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No	Name	Description	Identification	Rate in \$ 2014/15	Minimum General Rate 2014/15
39	Extractive & Mining Lease up to 5,000 tonnes.	Land used for extractive industry and land which is a mining lease, where up to 5,000 tonnes of material is removed per annum.	As identified by the Chief Executive Officer.	\$0.021152	\$8,190
40	Noxious/Offensive Industry – Explosive Factories	Land used, or intended to be used, in the manufacture and/or storage of explosives.	Land with land use codes 35-40 and as identified by the Chief Executive Officer.	\$0.019968	\$15,000
41	Noxious/offensive Industry – Abattoirs	Land used, or intended to be used, as an abattoir having more than 20 employees and a valuation greater than \$500,000.	Land with land use codes 35-40 and as identified by the Chief Executive Officer.	\$0.026965	\$15,000
42	Noxious/offensive Industry – Other	Land used, or intended to be used, for the purpose of a sawmill, tannery or any other industrial purpose or any use associated or connected with an industrial purpose, other than land included in categories 40 or 41.	Land with land use codes 35-40 and as identified by the Chief Executive Officer.	\$0.020043	\$4,000

**4. WASTE MANAGEMENT****4.1 WASTE RECYCLING AND COLLECTION CHARGES**

Pursuant to section 94(1)(b)(ii) of the *Local Government Act 2009*, for the twelve months ending 30 June 2015, a utility charge for waste and recycling collection charges will be made and levied in accordance with the following provisions.

Charges shall apply to all lands and/or premises within Council's Serviced Area (where waste services are made available).

A pro-rata charge effective from the date of:

- valuation will apply to new assessments created during the financial year or
- commencement will apply for additional services or new First Services

**4.1.1 Residential:**

**First service:** \$240.00 per annum. The First Service consists of one x 240 litre waste bin collected on a weekly basis and one x 240 litre recycle bin collected fortnightly and applies to all Residential properties serviced by Council's waste collection contractor in accordance with their contract with the Lockyer Valley Regional Council.

**Additional services:** Additional Services may be made available upon application to Council. Additional services consist only of additional bins which will be collected on the normal service day of the property concerned. Council will not provide additional services to the property on any other day.

Charges for additional services:

Dual bins: \$240 per annum  
Additional Waste Bin collected weekly: \$150 per annum  
Additional Recycling Bin collected fortnightly: \$90 per annum

**4.1.2 Commercial:**

**First service:** Waste Commercial Service (240L) Dual - \$410.00 per annum. The First Service consists of one x 240 litre waste bin collected on a weekly basis and one x 240 litre recycle bin collected fortnightly and applies to all commercial properties serviced by Council's waste collection contractor in accordance with their contract with the Lockyer Valley Regional Council.

**Additional services:** Additional services may be made available on application to Council. Additional services consist only of additional bins which will be collected on the normal service day of the property concerned. Council will not provide additional services to the property on any other day.

Charges for additional services:

Waste Commercial Service (240L) Waste only - \$280.00 per annum  
Waste Commercial Service (240L) Recycle only - \$130.00 per annum

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REVENUE STATEMENT

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**4.1.3 Service Cancellations and Suspensions**

Council has resolved that the whole of the Lockyer Valley Region is in the 'Serviced Area'.

As such, the waste recycling and collection charge shall be levied for the First Service on every parcel of rateable land in the Region except where:-

- there is a demolition of premises, as certified by an approved person; or
- land is vacant for a full year, as established by a Statutory Declaration.

Permitted cancellations as above or cancellation of additional services must be made in the form required by Council and a pro rata adjustment from the date of service cancellation or suspension will be allowed.

Bins remain the property of Lockyer Valley Regional Council's waste collection contractor and are provided to be used specifically for the storage of waste and recycling materials only.

**4.2 WASTE MANAGEMENT CHARGE**

Pursuant to section 94(1)(b)(ii) of the *Local Government Act*, for the twelve months ending 30 June 2015, a utility charge of \$145.00 per annum per assessment be levied on all land in the Region for the services and activities detailed herein.

The proceeds from the charge shall be applied to fund recurrent and capital expenditure and the administration costs associated with the provision, improvement and management of Council's waste management facilities throughout the region. Waste management facilities include landfill sites, transfer stations, weighbridge and waste bins located throughout the Region.

A sum of approximately \$164,000 shall be applied to fund expenditure on the implementation of physical/biological, cultural, social and economic environmental initiatives throughout the Region.

A pro-rata charge effective from the date of valuation will apply to new assessments created during the financial year.

**5. SPECIAL CHARGES****5.1 Special Charge – Rural Fire**

Pursuant to section 94(1)(b)(i) of the *Local Government Act*, for the twelve months ending 30 June 2015 a special charge of \$30.00 per annum per assessment will be made and levied on all rateable properties which are in an area serviced by a Rural Fire Brigade.

All such lands are deemed to benefit from this charge as a result of the Rural Fire Brigade Group operating in the area. This special charge shall continue to apply for the 2014/2015 year regardless of any levies that may be introduced by State or Federal Governments.

The proceeds from the Special Charge collected shall be distributed as follows:

- \$50,000 will be retained by Lockyer Valley Regional Council for the maintenance of fire trails within the Lockyer Valley Council Region; and
- The balance will be remitted to the Lockyer Local Area Finance Committee which acts for the rural fire brigade groups within the Lockyer Valley Regional Council area.

This Special Charge is levied for the maintenance of fire trails within the Lockyer Valley Council Region and to provide for the operations, maintenance and provision of buildings, land and/or equipment for Rural Fire Brigade groups in accordance with agreements between Council and the Lockyer Local Area Finance Committee.

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REVENUE STATEMENT

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For each property attracting this Special Charge, Council retains an administration charge of \$1.50 per assessment to cover administration of the plan.

Overall Plan

The overall plan for the Rural Fire special charge is as follows:-

1. The service, facility or activity is described above.
2. The rateable land to which the charge shall be applied is all land in areas serviced by a Rural Fire Brigade.
3. The estimated cost of the overall plan is \$288,000.
4. The time for implementing the overall plan is one year ending on 30 June 2015.

A pro-rata charge effective from the date of valuation will apply to new assessments created during the financial year.

**6. SEPARATE CHARGES****6.1 Emergency Preparedness Levy**

Pursuant to section 94(1)(b)(iii) of the *Local Government Act* for the twelve months ending 30 June 2015, a separate charge of \$100.00 per assessment will be made and levied on all rateable land within the Region.

This separate charge is levied to fund infrastructure restoration projects (such as bridges, roads) funding shortfalls, interest and redemption payments on loans associated with recovery work and community resilience recovery through agreed community recovery programs.

The proceeds from the separate charge shall also be applied to fund expenditure on the disaster management initiatives associated with improving the regions preparedness for and response to future natural disasters including the implementation of the recommendations of the Queensland Floods Commission of Inquiry.

Furthermore, the proceeds from the separate charge shall be applied to fund recurrent and capital expenditure for the Volunteer State Emergency Services Units operating within the Lockyer Valley Regional Council area together with the provision of disaster planning and management support for the units

A pro-rata charge effective from the date of valuation will apply to new assessments created during the financial year.

REVENUE STATEMENT

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**7. DEFINITIONS**

**Land parcel:** shall mean any parcel which is registered with the Titles Office as a separate subdivision, re-subdivision, allotment, lot, section or portion and which is capable of being occupied separately regardless of whether a separate title is held for such parcel.

**Property:** a parcel or parcels of land recorded together within Council's systems for rating and charging purposes.

**Premises:** includes –

- (a) the whole or any part of any building, structure, or land, and;
- (b) any construction works whether on private land, Crown land, Council land or any public place

**Vacant land:** land devoid of buildings or structures with the exception of outbuildings or other minor structures not designed or used for human habitation or occupation. It does not apply to land that is used for car parking or in conjunction with any commercial activity, e.g. heavy vehicle or machinery parking, outdoor storage areas, assembly areas or rural activities such as cultivation, grazing or agistment.

**Primary production purposes:** land available for the business or industry of grazing, dairying, pig farming, poultry farming, viticulture, orcharding, apiculture, horticulture, aquiculture, vegetable growing, the growing of crops of any kind, forestry; or any other business or industry involving the cultivation of soils, the gathering in of crops or the rearing of livestock; and where a farming concession is granted by the Department of Natural Resources and Mines in accordance with Chapter 2, Part 2, Subdivision 2 of the *Land Valuation Act 2010*.

**Land use codes** those land use codes approved by the Lockyer Valley Regional Council effective from 1 July 2014.

**On Farm Packing Operation:** shall mean land containing a facility where fruit and/or vegetables are received and/or processed prior to distribution to market. Operations may include but are not limited to sorting, trimming, washing, drying, waxing, curing, chemical treatment, packaging, pre-cooling, storage, and transportation.

**Differential General Rates Table:** means Table 1 in this Revenue Statement.

**Shopping centre purposes:** land which has a *predominant use* of major retail activities or retail warehouses.

**Retirement village:** is a registered premise where older members of the community or retired persons reside, or are to reside, in independent living units or serviced units in accordance with the *Retirement Villages Act 1999*.

**Due date:** is the due date for payment as shown on the rate notice

**Full payment:** shall be the amount of the most recently issued rates notice less any applicable discount. These payments are also cleared on the transaction date. 'Cleared' payment means money which can be transferred to Council's bank accounts at the time of the transaction or at the end of the day.

Any terms not defined in this Revenue Statement shall be as defined under the *Local Government Act 2009* and supporting regulations and if not defined there the term will be given the meaning determined by Council.

*Cr Pingel proposed the Budget be put to Council, and offer the following comments:*

*In looking at this budget & working alongside of David and his team, I believe this has been a budget of restraint in right sizing Council and I think it is critically important that Council stay true to their operational budgets. Council needs to work smarter with less, I know that it is easily said but it is important. I also commend Dave Lewis and Tony Brett and their team on the work they have done on this budget because in my term on Council, particularly, I think this has been a tough budget to put together. Even though we are looking at a deficit budget we do see in the next couple of years we can come out with a positive cash flow and a positive budget that will get us back in the black and going forward for our community.*

#### **5.4 Adoption of the 2014/2015 Budget and Long Term Financial Forecast from 2014/2015 to 2023/2024**

**Date:** 09 July 2014  
**Author:** Tony Brett, Manager Finance  
**Responsible Officer:** David Lewis, Group Manager Corporate & Community Services  
**File No:** Formal Papers

#### **Summary:**

Under the *Local Government Regulation 2012*, Council must prepare an accrual based budget for each financial year which is consistent with the 5-year Corporate Plan and Annual Operational Plan. To comply with the *Local Government Regulation 2012*, Council must also publish results against a series of measures of financial sustainability for the budget year and the next nine (9) years.

The 2014/2015 budget will begin the process of realigning Council's operations back to a sustainable level following the flood events of the past few years. As the flood restoration program nears completion, Council will return its focus to delivering its core services to the community in an efficient and cost effective manner. Saving initiatives contained in this budget will set the scene for Council's future sustainability.

The 2014/2015 Budget presents an operating deficit of \$2.24 million, including Council operations of \$49.06 million, an infrastructure recovery program of \$51.19 million and a capital works program of \$13.95 million.

At a glance, some of the key highlights of the budget include:

- a total works program of \$103.4 million (excluding depreciation);
- an overall nil general rate increase with respect to Urban Residential, Rural Residential and the Agricultural sectors. Noting that the rates levied on individual properties will vary in accordance with their valuation adjustment circumstances;
- the continuation of the waste recycling scheme, with \$10 per annum added to domestic waste collection charges and \$5 per annum added to the Waste Management charge to fund this service;
- removal of the separate charge – State Emergency Service Levy;
- removal of the separate charge - Environmental Levy;
- the separate charge - Disaster, Restoration & Resilience Levy has been renamed the Emergency Preparedness Levy and is to be applied to fund infrastructure projects through agreed community

recovery programs and recurrent and capital expenditure for volunteer state emergency service units;

- retention of early payment discounts of 5% on general rates and waste collection charges; and
- retention and increase in the amount of pensioner remissions.

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**Officer's Recommendation:**

**THAT Council resolves to**

- a. **Note the Statement of Estimated Financial Position at 30 June 2014 (Attachment 1), as presented by the Chief Executive Officer in accordance with Section 205 of the *Local Government Regulation 2012*.**
- b. **Adopt the Budget for the financial year 2014/2015 and the long term financial forecast for the financial years 2014/2015 to 2023/2024 as contained in the document entitled 2014/2015 Budget and Long Term Financial Forecast (Attachment 2) and set out in the pages contained therein:**
  - i. **Statement of Income and Expenditure.**
  - ii. **Statement of Financial Position.**
  - iii. **Statement of Cash Flows.**
  - iv. **Statement of Changes in Equity.**
  - v. **Relevant Measures of Financial Sustainability.**
  - vi. **Detailed Statements of Income and Expenditure:**
    1. **Whole of Council 2014/2015 to 2016/2017**
    2. **Council Excluding Flood Recovery 2014/2015 to 2016/2017**
    3. **Flood Recovery 2014/2015 to 2016/2017**
    4. **Commercial Business Unit – Child Care Centres 2014/2015 to 2016/2017**
    5. **Commercial Business Unit – Waste Management 2014/2015 to 2016/2017**
    6. **Commercial Business Unit – Roads Contracts and Recoverable Works 2014/2015 to 2016/2017**
  - vii. **Percentage Change in Rates Levied from 2013/2014.**

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**RESOLUTION:**

**THAT Council resolves to**

- a. **Note the Statement of Estimated Financial Position at 30 June 2014 (Attachment 1), as presented by the Chief Executive Officer in accordance with Section 205 of the *Local Government Regulation 2012*.**
- b. **Adopt the Budget for the financial year 2014/2015 and the long term financial forecast for the financial years 2014/2015 to 2023/2024 as contained in the document entitled 2014/2015 Budget and Long Term Financial Forecast (Attachment 2) and set out in the pages contained therein:**
  - i. **Statement of Income and Expenditure.**
  - ii. **Statement of Financial Position.**

- iii. **Statement of Cash Flows.**
- iv. **Statement of Changes in Equity.**
- v. **Relevant Measures of Financial Sustainability.**
- vi. **Detailed Statements of Income and Expenditure:**
  - 1. **Whole of Council 2014/2015 to 2016/2017**
  - 2. **Council Excluding Flood Recovery 2014/2015 to 2016/2017**
  - 3. **Flood Recovery 2014/2015 to 2016/2017**
  - 4. **Commercial Business Unit – Child Care Centres 2014/2015 to 2016/2017**
  - 5. **Commercial Business Unit – Waste Management 2014/2015 to 2016/2017**
  - 6. **Commercial Business Unit – Roads Contracts and Recoverable Works 2014/2015 to 2016/2017**
- vii. **Percentage Change in Rates Levied from 2013/2014.**

Moved By: Cr Pingel

Seconded By: Cr Holstein

Resolution Number: 3556

CARRIED

5/0

## Report

### 1. Introduction

This report presents the 2014/2015 Budget and forward estimates for the Lockyer Valley Regional Council for adoption as part of the 2014/2015 Budget process.

### 2. Background

Sections 169 and 170 of the *Local Government Regulation 2012* prescribe the requirements for the adoption of Council's budget. This report complies with the disclosure requirements of the *Local Government Regulation 2012*.

### 3. Report

The 2014/2015 budget will begin the process of realigning Council's operations back to a sustainable level following the flood events of the past few years. As the flood restoration program nears completion, Council will return its focus to delivering its core services to the community in an efficient and cost effective manner. Saving initiatives contained in this budget will set the scene for Council's future sustainability.

Under the *Local Government Regulation 2012*, Council must prepare an accrual based budget for each financial year which is consistent with the 5-year Corporate Plan and Annual Operational Plan. To comply with the *Local Government Regulation 2012*, Council must also publish results against a series of measures of financial sustainability for the budget year and the next nine (9) years.



To meet the legislative requirements, included in the 2014/2015 Budget (Attachment 2) are the following financial statements:

- Statement of Income and Expenditure.
- Statement of Financial Position.
- Statement of Cash Flows.
- Statement of Changes in Equity.
- Relevant Measures of Financial Sustainability.
- Detailed Statements of Income and Expenditure
  - Whole of Council 2014/2015 to 2016/2017
  - Council Excluding Flood Recovery 2014/2015 to 2016/2017
  - Flood Recovery 2014/2015 to 2016/2017
  - Commercial Business Unit – Child Care Centres 2014/2015 to 2016/2017
  - Commercial Business Unit – Waste Management 2014/2015 to 2016/2017
  - Commercial Business Unit – Roads Contracts and Recoverable Works 2014/2015 to 2016/2017
- Percentage Change in Rates Levied from 2013/2014.

The Statement of Income and Expenditure, Statement of Financial Position, Statement of Cash Flows and Statement of Changes in Equity have all been prepared on an accrual basis and contain Council's long term financial forecast as well as the budgets for 2014/2015 and the following two years.

The budget must also contain Council's Revenue Policy and Revenue Statement which due to the complex nature of the Revenue Statement, will be adopted via a separate report.

The 2014/2015 Budget presents an operating deficit of \$2.24 million, including Council operations of \$49.06 million, an infrastructure recovery program of \$51.19 million and a capital works program of \$13.95 million.

At a glance, some of the key highlights of the budget include:

- a total works program of \$103.4 million (excluding depreciation);
- an overall nil general rate increase with respect to Urban Residential, Rural Residential and the Agricultural sectors. Noting that the rates levied on individual properties will vary in accordance with their valuation adjustment circumstances;
- the continuation of the waste recycling scheme, with \$10 per annum added to domestic waste collection charges and \$5 per annum added to the Waste Management charge to fund this service;
- removal of the separate charge – State Emergency Service Levy;
- removal of the separate charge - Environmental Levy;
- the separate charge - Disaster, Restoration & Resilience Levy has been renamed the Emergency Preparedness Levy and is to be applied to fund infrastructure projects through agreed community recovery programs and recurrent and capital expenditure for volunteer state emergency service units;

- retention of early payment discounts of 5% on general rates and waste collection charges; and
- retention and increase in the amount of pensioner remissions.

Brief discussions on each of the major line items of the budget are outlined below.

## **Revenue**

### **Net Rates and Utility Charges**

Full details of Council's rates and utility charges are outlined in Council's revenue statement which is the subject of a separate report. Total budgeted rates and utility charges for the year is \$33.64 million with estimated discounts of \$1.22 million.

### **Charges and Fees**

After allowing for the reclassification of some revenue items, Charges and fees are anticipated to decrease by approximately \$0.15 million in 2014/2015. This small decrease reflects the current level of activity within the local economy.

### **Interest Received from Investments**

Interest from investments will be approximately \$0.30 million higher than the 2013/2014 financial year due to higher cash holdings associated with Council reconstruction works and an anticipated increase in interest rates over the year.

### **Operating Grants and Subsidies**

Major grants and subsidies include infrastructure recovery \$47.40 million, and the Commonwealth Government's financial assistance grant of \$4.10 million. The freeze on the financial assistance grants announced as part of the 2015 Federal Budget has been included in the budget.

### **Contract/Recoverable Works**

General recoverable works have increased by of \$1.74 million in 2014/2015 due to increased opportunities for contracts with Main Roads.

## **Expenditure**

### **Employee Costs**

Employee costs represent the operational employee costs of the organisation and include all employee related expenditure including items such as superannuation, fringe benefits tax and workers compensation insurance.

Employee costs have been decreased by \$4.54 million or 15.3% in the 2014/2015 budget. This decrease is contingent upon anticipated reductions in Council's employee costs following the completion of the flood recovery program, a review of existing vacant positions and a review of services provided by Council.

## Goods and Services

The budget for goods and services has increased by \$13.96 million against the 2013/2014 Budget reflecting the anticipated increase in recovery works of \$12.58 million with the balance of additional costs associated with new facilities that Council is bringing online during the 2014/2015 year. Expenditure items have been also increased by applicable allowances for growth and price.

Organisational efficiencies of \$0.5 million have also been incorporated into the goods and services budget.

## Finance Costs

This line item is mainly made up of interest on Council's loans from Queensland Treasury Corporation. Finance costs have increased by approximately \$0.06 million mainly due to the interest on additional loans taken up in the 2013/2014 year associated with upgrades to Council information technology systems and other infrastructure works.

## Depreciation

Depreciation expenses of \$10.8 million are envisaged in the 2014/2015 Budget. There may be some change in this line item during the year as reviews of Council asset management plans, asset replacement values and useful lives are completed.

## Capital

The main sources of capital funding are depreciation \$10.8 million, grants and subsidies of \$2.1 million and loan proceeds of \$1.75 million.

These funding sources will be used for the construction or acquisition of assets worth \$12.69 million and loan principal repayments of \$1.26 million.

## Financial Sustainability

Under the *Local Government Regulation 2012*, Council must prepare an accrual based budget for each financial year which is consistent with five (5) year corporate plan and annual operational plan. To comply with the *Local Government Regulation 2012*, Council must also publish results against a series of measures of financial sustainability for the budget year and the next nine (9) years.

The 2014/2015 Budget results against each relevant measure of financial sustainability are given in the following table.

Relevant Measure of Financial Sustainability	Result	LGA Indicator
Asset Sustainability Ratio	68.2%	greater than 90%
Net Financial Liabilities Ratio	25.9%	not greater than 60%
Operating Surplus Ratio	-4.8%	between 0% and 10%

SPECIAL (BUDGET) MEETING  
OF COUNCIL MINUTES  
14 JULY 2014

(excluding capital revenue)		
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The results for the full ten years are included in Attachment 2.

### Commercial Business Units

The estimated costs of Council's commercial business units have been shown in separate schedules in Attachment 2. The budgeted results of Council's Commercial Business Units for the 2014/2015 year are as follows:

Unit	Income	Expenditure	Operating Surplus
Child Care Centres	\$1.06 million	\$1.05 million	\$0.01 million
Waste Management	\$6.46 million	\$5.29 million	\$1.17 million
Roads Contracts and Recoverable Works	\$1.30 million	\$0.90 million	\$0.40 million
<b>Total</b>	<b>\$8.82 million</b>	<b>\$7.24 million</b>	<b>\$1.58 million</b>

### Statement of Estimated Financial Position 2013/2014

Section 205 of the *Local Government Regulation 2012* requires the CEO to present Council with a Statement of Estimated Financial Position at the annual budget meeting. This Statement is at Attachment 1 and is the estimated financial results for the whole of Council as at 30 June 2014. The result is an estimated deficit of \$2.57 million. It should be noted that the amounts shown in this report are still subject to audit adjustments and will change as the end of year process is completed until the audit is finalised in early September. Detailed financial analysis of the result will be provided once this process is complete. The estimated deficit will also inhibit Council's ability to fund 2013/2014 carry-over capital works.

#### 4. Policy and Legal Implications

Under the *Local Government Regulation 2012*, council must prepare an accrual based budget for each financial year which is consistent with council's 5-year Corporate Plan and Annual Operational Plan. To comply with the *Local Government Regulation 2012*, council must also publish results against a series of measures of financial sustainability for the budget year and the next nine (9) years.

#### 5. Financial and Resource Implications

The operating result is largely contingent upon anticipated reductions in Council's employee costs following the completion of the flood recovery program, a review of existing vacant positions and a review of services provided by Council.

There are also a number of critical assumptions around rates growth and contract works which will need to be carefully monitored and managed over the next two years to ensure that Council achieves its forecasted operating results.

Should these and other savings measures not be realised, the impact on Council's future sustainability will not be insignificant. If Council can contain its costs and achieve the gains in revenue outlined in the 2014/2015 Budget and forward estimates, Council is forecasted to achieve a balanced operational budget in 2019.

**6. Delegations/Authorisations**

No further delegations are required to manage the issues raised in this report. The Chief Executive Officer will manage the requirements in line with existing delegations.

**7. Communication and Engagement**

The implications of the financial statements will be incorporated into extensive communications associated with the 2014/2015 Budget.

**8. Conclusion**

Sections 169 and 170 of the *Local Government Regulation 2012* prescribe the requirements for the adoption of Council's budget. This report complies with the requirements of the regulation.

**9. Action/s**

Publish the adopted budget on Council's website.  
Extensive 2014/2015 Budget communications.  
Distribute to internal staff.

**Lockyer Valley Regional Council**  
**Estimated Financial Position**  
**Statement of Income & Expenses**  
**For the year ended**  
**30 June 2014**

**Whole of Council**

	Original Budget 2013/2014	Amended Bdgt 2013/2014	Estimated Actuals YTD	Budget YTD	YTD Variance %
<b>Operating Revenue</b>					
Rates and Utility Charges (Gross)	32,821,540	32,821,540	31,591,687	32,821,540	-4%
Discount	(1,036,000)	(1,036,000)	(1,211,151)	(1,036,000)	17%
Charges and Fees	3,329,739	3,329,739	3,170,425	3,329,739	-5%
Interest	2,652,000	2,652,000	2,741,083	2,652,000	3%
Operating Grants and Subsidies	48,119,660	48,119,660	47,259,146	48,119,660	-2%
Operating Contributions and Donations	500	500	10,210	500	1942%
Revenue - Contract/Recoverable Works	630,000	630,000	1,913,562	630,000	204%
Other Revenue	3,009,300	2,609,300	2,329,413	2,609,300	-11%
<b>Total Operating Revenue</b>	<b>89,526,739</b>	<b>89,126,739</b>	<b>87,804,375</b>	<b>89,126,739</b>	<b>-1%</b>
<b>Operating Expenses</b>					
Employee Costs	29,664,760	29,664,760	29,546,029	29,664,760	0%
Goods and Services	47,906,211	48,556,211	52,241,532	48,556,211	8%
Finance costs	1,745,451	1,745,451	1,559,902	1,745,451	-11%
Depreciation	11,001,787	11,001,787	11,842,503	11,001,787	8%
<b>Total Operating Expenses</b>	<b>90,318,209</b>	<b>90,968,209</b>	<b>95,189,966</b>	<b>90,968,209</b>	<b>5%</b>
<b>Operating Surplus/(Deficit) Before Capital Items</b>	<b>(791,470)</b>	<b>(1,841,470)</b>	<b>(7,385,591)</b>	<b>(1,841,470)</b>	<b>301%</b>
<b>Capital Revenues and Expenses</b>					
Capital Grants, Subsidies and Contributions	4,733,406	8,096,687	8,894,074	8,096,687	10%
Profit (Loss) on Disposal of Non Current Assets	0	0	(4,079,058)	0	0%
Other Capital Items	550,000	550,000	0	550,000	-100%
<b>Operating Surplus/(Deficit) After Capital Items</b>	<b>4,491,936</b>	<b>6,805,217</b>	<b>(2,570,575)</b>	<b>6,805,217</b>	<b>-138%</b>
<b>Sources and Applications of Capital Funding</b>					
<b>Capital Funding Sources</b>					
Loans	5,000,000	6,800,000	6,800,000	6,800,000	0%
Disposal Proceeds of non Current Assets	595,000	595,000	0	595,000	-100%
Depreciation Utilised	11,002,305	11,001,817	11,842,503	11,001,817	8%
Capital Grants, Subsidies and Contributions	4,733,406	8,096,687	8,894,074	8,096,687	10%
General Revenue Sources & Reserves	2,732,860	8,866,142	(7,549,339)	8,866,142	0%
<b>Total Capital Funding Sources Used</b>	<b>24,063,571</b>	<b>35,359,646</b>	<b>19,987,247</b>	<b>35,359,646</b>	<b>-43%</b>
<b>Capital Funding Applications</b>					
Capital Expenditure	5,291,922	5,291,922	0	5,291,922	-100%
Capital Expenditure Upgrade / New	17,380,549	28,676,624	19,146,147	28,676,624	-33%
Contributed Assets	550,000	550,000	0	550,000	-100%
Loan Redemption	841,100	841,100	841,100	841,100	0%
<b>Total Capital Funding Applications</b>	<b>24,063,571</b>	<b>35,359,646</b>	<b>19,987,247</b>	<b>35,359,646</b>	<b>-43%</b>

**Lockyer Valley Regional Council**  
**Estimated Financial Position**  
**Statement of Financial Position**  
**For the year ended**  
**30 June 2014**

	Estimated Actuals	Budget
	YTD	YTD
<b>Current assets</b>		
Cash assets and cash equivalents	31,509,402	27,262,724
Inventories	851,543	851,543
Receivables	4,661,002	4,653,029
Prepayments	485,746	485,746
<b>Total current assets</b>	<b>37,507,693</b>	<b>33,253,042</b>
<b>Non-current assets</b>		
Inventories	3,220,000	3,220,000
Receivables	1,500,000	1,500,000
Investments	24,667,270	26,275,589
Property, plant and equipment	437,693,021	441,588,932
Intangible assets	425,223	425,223
Capital works in progress	6,077,866	6,077,866
Other non-current assets	14,734,969	14,734,969
<b>Total non-current assets</b>	<b>488,318,349</b>	<b>493,822,579</b>
<b>Total assets</b>	<b>525,826,042</b>	<b>527,075,621</b>
<b>Current liabilities</b>		
Trade and other payables	8,621,332	7,661,055
Borrowings	4,432,762	977,923
Employee payables/provisions	483,000	483,000
Other	80,251	80,251
<b>Total current liabilities</b>	<b>13,617,345</b>	<b>9,202,229</b>
<b>Non-current liabilities</b>		
Borrowings	30,339,986	34,158,792
Employee payables/provisions	16,467,085	16,467,085
<b>Total non-current liabilities</b>	<b>46,807,071</b>	<b>50,625,877</b>
<b>Total liabilities</b>	<b>60,424,416</b>	<b>59,828,106</b>
<b>Net community assets</b>	<b>465,401,626</b>	<b>467,247,515</b>
<b>Community equity</b>		
Asset revaluation reserve	130,890,592	130,890,592
Other reserves	23,096,539	23,096,539
Retained surplus (deficiency)	311,414,495	313,260,384
<b>Total community equity</b>	<b>465,401,626</b>	<b>467,247,515</b>



## **LOCKYER VALLEY REGIONAL COUNCIL**

# **2014/2015 BUDGET AND LONG TERM FINANCIAL FORECAST**

Attachment 2.





<b>CONTENTS</b>	
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Attachment 2.

Lockyer Valley Regional Council  
2014/2015 Budget and Long Term Financial Forecast 2015 to 2024  
Statement of Income and Expenditure

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Revenue</b>										
<b>Recurrent revenue:</b>										
Rates & Utility Charges	33.64M	34.98M	36.73M	38.38M	40.30M	42.32M	44.22M	46.65M	48.99M	51.43M
Less Discounts	(1.22M)	(1.27M)	(1.33M)	(1.39M)	(1.45M)	(1.53M)	(1.60M)	(1.69M)	(1.77M)	(1.86M)
Net rates and utility charges	32.42M	33.71M	35.40M	36.99M	38.84M	40.78M	42.62M	44.96M	47.21M	49.57M
Fees and charges	3.18M	3.27M	3.40M	3.53M	3.68M	3.82M	3.98M	4.13M	4.30M	4.47M
Sales - contract and recoverable works	2.37M	3.38M	3.47M	3.55M	3.64M	3.73M	3.83M	3.92M	4.02M	4.12M
General purpose grants	53.43M	8.91M	6.03M	6.03M	6.09M	6.15M	6.21M	6.27M	6.34M	6.40M
Interest received	2.95M	2.83M	2.71M	2.69M	2.69M	2.75M	2.84M	2.96M	3.13M	3.34M
Other recurrent income	1.31M	1.36M	1.41M	1.46M	1.51M	1.56M	1.62M	1.68M	1.74M	1.80M
<b>Total recurrent revenue</b>	<b>95.66M</b>	<b>53.47M</b>	<b>52.41M</b>	<b>54.25M</b>	<b>56.45M</b>	<b>58.80M</b>	<b>61.09M</b>	<b>63.93M</b>	<b>66.73M</b>	<b>69.71M</b>
<b>Capital revenue:</b>										
Capital Grants, Contributions & Donations	2.10M	1.73M	1.73M	1.87M	1.72M	1.73M	1.54M	1.54M	1.54M	1.04M
Gain on sale of property, plant and equipment	0.25M	0.57M	0.35M	0.29M	0.42M	0.38M	0.21M	0.35M	0.14M	0.14M
<b>Total capital revenue</b>	<b>2.35M</b>	<b>2.30M</b>	<b>2.08M</b>	<b>2.16M</b>	<b>2.14M</b>	<b>2.11M</b>	<b>1.74M</b>	<b>1.88M</b>	<b>1.68M</b>	<b>1.18M</b>
<b>Total income</b>	<b>98.01M</b>	<b>55.76M</b>	<b>54.49M</b>	<b>56.42M</b>	<b>58.59M</b>	<b>60.91M</b>	<b>62.83M</b>	<b>65.81M</b>	<b>68.41M</b>	<b>70.89M</b>
<b>Expenses</b>										
<b>Recurrent expenses:</b>										
Employee benefits	25.12M	23.80M	23.46M	23.93M	24.52M	25.13M	25.75M	26.52M	27.30M	28.11M
Materials and services	62.52M	17.23M	17.75M	18.28M	18.83M	19.39M	19.97M	20.57M	21.19M	21.83M
Depreciation and amortisation	10.81M	10.87M	10.88M	11.52M	11.51M	11.38M	11.82M	11.74M	11.71M	12.53M
Finance costs	1.80M	1.83M	1.77M	1.70M	1.63M	1.55M	1.47M	1.39M	1.30M	1.21M
<b>Total expenses</b>	<b>100.25M</b>	<b>53.74M</b>	<b>53.86M</b>	<b>55.43M</b>	<b>56.49M</b>	<b>57.46M</b>	<b>59.02M</b>	<b>60.22M</b>	<b>61.51M</b>	<b>63.68M</b>
<b>Result from ordinary activities</b>	<b>(2.24M)</b>	<b>2.02M</b>	<b>0.63M</b>	<b>0.99M</b>	<b>2.10M</b>	<b>3.45M</b>	<b>3.81M</b>	<b>5.59M</b>	<b>6.90M</b>	<b>7.21M</b>
<b>Operating Result</b>										
<b>Adj for Capital Income</b>	<b>(4.59M)</b>	<b>(0.27M)</b>	<b>(1.45M)</b>	<b>(1.18M)</b>	<b>(0.04M)</b>	<b>1.35M</b>	<b>2.07M</b>	<b>3.71M</b>	<b>5.23M</b>	<b>6.03M</b>

Attachment 2.

Lockyer Valley Regional Council  
2014/2015 Budget and Long Term Financial Forecast 2015 to 2024  
Statement of Financial Position

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
<b>Current assets</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Cash assets and cash equivalents	30.80M	24.54M	23.42M	22.57M	22.69M	24.43M	26.36M	29.44M	33.74M	39.36M
Land held for development or sale	0.09M	0.09M	0.09M	0.09M	0.09M	0.09M	0.09M	0.09M	0.09M	0.09M
Other inventory	0.76M	0.76M	0.76M	0.76M	0.76M	0.76M	0.76M	0.76M	0.76M	0.76M
Receivables	5.08M	2.77M	2.72M	2.83M	2.95M	3.07M	3.19M	3.34M	3.49M	3.64M
Prepayments	0.49M	0.49M	0.49M	0.49M	0.49M	0.49M	0.49M	0.49M	0.49M	0.49M
<b>Total current assets</b>	<b>37.22M</b>	<b>28.65M</b>	<b>27.48M</b>	<b>26.73M</b>	<b>26.98M</b>	<b>28.83M</b>	<b>30.89M</b>	<b>34.12M</b>	<b>38.56M</b>	<b>44.34M</b>
<b>Non-current assets</b>										
Land held for development or sale	3.22M	3.22M	3.22M	3.22M	3.22M	3.22M	3.22M	3.22M	3.22M	3.22M
Receivables	1.50M	1.50M	1.50M	1.50M	1.50M	1.50M	1.50M	1.50M	1.50M	1.50M
Investments	26.28M	26.28M	26.28M	26.28M	26.28M	26.28M	26.28M	26.28M	26.28M	26.28M
Property, plant and equipment	479.35M	480.37M	481.02M	517.65M	518.21M	518.42M	554.86M	555.67M	556.49M	592.33M
Intangible assets	0.43M	0.43M	0.43M	0.43M	0.43M	0.43M	0.43M	0.43M	0.43M	0.43M
Capital works in progress	6.08M	6.08M	6.08M	6.08M	6.08M	6.08M	6.08M	6.08M	6.08M	6.08M
Other non-current assets	14.73M	14.73M	14.73M	14.73M	14.73M	14.73M	14.73M	14.73M	14.73M	14.73M
<b>Total non-current assets</b>	<b>531.58M</b>	<b>532.61M</b>	<b>533.25M</b>	<b>569.89M</b>	<b>570.44M</b>	<b>570.66M</b>	<b>607.09M</b>	<b>607.90M</b>	<b>608.72M</b>	<b>644.56M</b>
<b>Total assets</b>	<b>568.80M</b>	<b>561.26M</b>	<b>560.73M</b>	<b>596.62M</b>	<b>597.42M</b>	<b>599.49M</b>	<b>637.97M</b>	<b>642.02M</b>	<b>647.29M</b>	<b>688.90M</b>
<b>Current liabilities</b>										
Trade and other payables	10.30M	2.85M	2.94M	3.03M	3.12M	3.21M	3.31M	3.41M	3.51M	3.62M
Borrowings	1.38M	1.45M	1.52M	1.59M	1.67M	1.76M	1.85M	1.94M	2.04M	1.95M
Employee payables/provisions	0.45M	0.45M	0.45M	0.45M	0.45M	0.45M	0.45M	0.45M	0.45M	0.45M
Other provisions	0.03M	0.03M	0.03M	0.03M	0.03M	0.03M	0.03M	0.03M	0.03M	0.03M
Other	0.08M	0.08M	0.08M	0.08M	0.08M	0.08M	0.08M	0.08M	0.08M	0.08M
<b>Total current liabilities</b>	<b>12.24M</b>	<b>4.86M</b>	<b>5.02M</b>	<b>5.19M</b>	<b>5.36M</b>	<b>5.53M</b>	<b>5.72M</b>	<b>5.91M</b>	<b>6.11M</b>	<b>6.03M</b>
<b>Non-current liabilities</b>										
Borrowings	33.89M	32.44M	30.92M	29.33M	27.65M	25.89M	24.05M	22.11M	20.07M	18.22M
Employee payables/provisions	1.97M	1.22M	1.42M	1.62M	1.82M	2.02M	2.22M	2.42M	2.62M	2.82M
Other provisions	13.89M	13.89M	13.89M	13.89M	13.89M	13.89M	13.89M	13.89M	13.89M	13.89M
<b>Total non-current liabilities</b>	<b>49.75M</b>	<b>47.56M</b>	<b>46.24M</b>	<b>44.84M</b>	<b>43.37M</b>	<b>41.81M</b>	<b>40.16M</b>	<b>38.42M</b>	<b>36.59M</b>	<b>34.94M</b>
<b>Total liabilities</b>	<b>61.99M</b>	<b>52.42M</b>	<b>51.26M</b>	<b>50.03M</b>	<b>48.73M</b>	<b>47.34M</b>	<b>45.88M</b>	<b>44.33M</b>	<b>42.70M</b>	<b>40.97M</b>
<b>Net community assets</b>	<b>506.81M</b>	<b>508.84M</b>	<b>509.47M</b>	<b>546.59M</b>	<b>548.70M</b>	<b>552.15M</b>	<b>592.09M</b>	<b>597.69M</b>	<b>604.59M</b>	<b>647.93M</b>
<b>Community equity</b>										
Asset revaluation reserve	167.02M	167.02M	167.02M	203.15M	203.15M	203.15M	229.29M	229.29M	229.29M	275.42M
Retained surplus (deficiency)	339.79M	341.81M	342.45M	343.44M	345.54M	348.99M	362.81M	368.40M	365.30M	372.51M
<b>Total community equity</b>	<b>506.81M</b>	<b>508.84M</b>	<b>509.47M</b>	<b>546.59M</b>	<b>548.70M</b>	<b>552.15M</b>	<b>592.09M</b>	<b>597.69M</b>	<b>604.59M</b>	<b>647.93M</b>

Attachment 2.

Lockyer Valley Regional Council  
2014/2015 Budget and Long Term Financial Forecast 2015 to 2024  
Statement of Cash Flows

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Cash flows from operating activities:</b>										
Receipts from customers	92.61M	52.94M	49.75M	51.46M	53.64M	55.93M	58.13M	60.82M	63.46M	66.22M
Payment to suppliers and employees	(85.13M)	(48.61M)	(41.06M)	(42.06M)	(43.21M)	(44.38M)	(45.59M)	(46.95M)	(48.36M)	(49.81M)
Interest received	2.95M	2.83M	2.71M	2.69M	2.69M	2.75M	2.84M	2.96M	3.13M	3.34M
Finance costs	(1.67M)	(1.70M)	(1.63M)	(1.55M)	(1.48M)	(1.40M)	(1.31M)	(1.23M)	(1.13M)	(1.04M)
Other	(1.60M)	(0.75M)	-	-	-	-	-	-	-	-
<b>Net cash inflow (outflow) from operating activities</b>	<b>7.16M</b>	<b>4.71M</b>	<b>9.77M</b>	<b>10.53M</b>	<b>11.64M</b>	<b>12.90M</b>	<b>14.07M</b>	<b>15.60M</b>	<b>17.10M</b>	<b>18.72M</b>
<b>Cash flows from investing activities:</b>										
Payments for property, plant and equipment	(12.69M)	(11.97M)	(11.38M)	(11.81M)	(11.99M)	(11.47M)	(11.83M)	(12.40M)	(12.17M)	(12.38M)
Subsidies, donations and contributions for new capital expenditure	2.10M	1.23M	1.23M	1.37M	1.22M	1.23M	1.04M	1.04M	1.04M	1.04M
Proceeds from sale of property, plant and equipment	0.50M	1.14M	0.71M	0.58M	0.84M	0.75M	0.41M	0.69M	0.28M	0.28M
Net transfer (to) from cash investments	-	-	-	-	-	-	-	-	-	-
<b>Net cash inflow (outflow) from investing activities</b>	<b>(10.09M)</b>	<b>(9.60M)</b>	<b>(9.45M)</b>	<b>(9.86M)</b>	<b>(9.93M)</b>	<b>(9.49M)</b>	<b>(10.38M)</b>	<b>(10.68M)</b>	<b>(10.85M)</b>	<b>(11.06M)</b>
<b>Cash flows from financing activities</b>										
Proceeds from borrowings	1.75M	-	-	-	-	-	-	-	-	-
Repayment of borrowings	(1.26M)	(1.38M)	(1.45M)	(1.52M)	(1.59M)	(1.67M)	(1.76M)	(1.85M)	(1.94M)	(2.04M)
<b>Net cash inflow (outflow) from financing activities</b>	<b>0.49M</b>	<b>(1.38M)</b>	<b>(1.45M)</b>	<b>(1.52M)</b>	<b>(1.59M)</b>	<b>(1.67M)</b>	<b>(1.76M)</b>	<b>(1.85M)</b>	<b>(1.94M)</b>	<b>(2.04M)</b>
<b>Net increase (decrease) in cash held</b>	<b>(2.44M)</b>	<b>(6.27M)</b>	<b>(1.12M)</b>	<b>(0.85M)</b>	<b>0.12M</b>	<b>1.73M</b>	<b>1.93M</b>	<b>3.08M</b>	<b>4.30M</b>	<b>5.62M</b>
Cash at beginning of reporting period	33.24M	30.80M	24.54M	23.42M	22.57M	22.69M	24.43M	26.36M	29.44M	33.74M
<b>Cash Balance</b>	<b>30.80M</b>	<b>24.54M</b>	<b>23.42M</b>	<b>22.57M</b>	<b>22.69M</b>	<b>24.43M</b>	<b>26.36M</b>	<b>29.44M</b>	<b>33.74M</b>	<b>39.36M</b>

Attachment 2.



Lockyer Valley Regional Council  
2014/2015 Budget and Long Term Financial Forecast 2015 to 2024  
Statement of Changes in Equity

	Total \$	Retained surplus \$	Asset revaluation reserve \$
<b>Balance at 30 Jun 2014</b>	<b>472.92M</b>	<b>318.93M</b>	<b>130.89M</b>
Net result for the period	(2.24M)	(2.24M)	-
Transfers to reserves	-	21.57M	-
Transfers from reserves	-	1.53M	-
Asset revaluation adjustment	36.13M	-	36.13M
<b>Balance at 30 Jun 2015</b>	<b>506.81M</b>	<b>339.79M</b>	<b>167.02M</b>
Net result for the period	2.02M	2.02M	-
Transfers to reserves	-	-	-
Transfers from reserves	-	-	-
Asset revaluation adjustment	-	-	-
<b>Balance at 30 Jun 2016</b>	<b>508.84M</b>	<b>341.81M</b>	<b>167.02M</b>
Net result for the period	0.63M	0.63M	-
Transfers to reserves	-	-	-
Transfers from reserves	-	-	-
Asset revaluation adjustment	-	-	-
<b>Balance at 30 Jun 2017</b>	<b>509.47M</b>	<b>342.45M</b>	<b>167.02M</b>
Net result for the period	0.99M	0.99M	-
Transfers to reserves	-	-	-
Transfers from reserves	-	-	-
Asset revaluation adjustment	36.13M	-	36.13M
<b>Balance at 30 Jun 2018</b>	<b>546.59M</b>	<b>343.44M</b>	<b>203.15M</b>
Net result for the period	2.10M	2.10M	-
Transfers to reserves	-	-	-
Transfers from reserves	-	-	-
Asset revaluation adjustment	-	-	-
<b>Balance at 30 Jun 2019</b>	<b>548.70M</b>	<b>345.54M</b>	<b>203.15M</b>
Net result for the period	3.45M	3.45M	-
Transfers to reserves	-	-	-
Transfers from reserves	-	-	-
Asset revaluation adjustment	-	-	-
<b>Balance at 30 Jun 2020</b>	<b>552.15M</b>	<b>348.99M</b>	<b>203.15M</b>
Net result for the period	3.81M	3.81M	-
Transfers to reserves	-	-	-
Transfers from reserves	-	-	-
Asset revaluation adjustment	36.13M	-	36.13M
<b>Balance at 30 Jun 2021</b>	<b>592.09M</b>	<b>352.81M</b>	<b>239.29M</b>

Attachment 2.

Lockyer Valley Regional Council  
2014/2015 Budget and Long Term Financial Forecast 2015 to 2024  
Statement of Changes in Equity

	Total \$	Retained surplus \$	Asset revaluation reserve \$
Net result for the period	5.59M	5.59M	-
Transfers to reserves	-	-	-
Transfers from reserves	-	-	-
Asset revaluation adjustment	-	-	-
<b>Balance at 30 Jun 2022</b>	<b>597.69M</b>	<b>358.40M</b>	<b>239.29M</b>
Net result for the period	6.90M	6.90M	-
Transfers to reserves	-	-	-
Transfers from reserves	-	-	-
Asset revaluation adjustment	-	-	-
<b>Balance at 30 Jun 2023</b>	<b>604.59M</b>	<b>365.30M</b>	<b>239.29M</b>
Net result for the period	7.21M	7.21M	-
Transfers to reserves	-	-	-
Transfers from reserves	-	-	-
Asset revaluation adjustment	36.13M	-	36.13M
<b>Balance at 30 Jun 2024</b>	<b>647.93M</b>	<b>372.51M</b>	<b>275.42M</b>

Attachment 2.

Lockyer Valley Regional Council  
2014/2015 Budget and Long Term Financial Forecast 2015 to 2024  
Relevant Measures of Financial Sustainability

	Target	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	Average
1 Operating Surplus Ratio (Net Operating Surplus / Total Operating Revenue) (%)	Between 0% and 10%	5.1%	(4.8)%	(0.5)%	(2.8)%	(2.2)%	(0.1)%	2.3%	3.4%	5.8%	7.8%	8.7%	1.4%
2 Net Financial Asset / Liability Ratio (Total Liabilities - Current Assets) / Total Operating Revenue	<= 60%	20.8%	25.9%	44.5%	45.4%	42.9%	38.5%	31.5%	24.5%	16.0%	6.2%	(4.8)%	29.6%
3 Asset Sustainability Ratio (Capital Expenditure on the Replacement of Assets (renewals) / Depreciation Expense)	>90%	89.8%	69.2%	106.3%	103.2%	99.3%	101.6%	104.5%	103.4%	105.6%	107.9%	98.4%	99.0%

Attachment 2.

**Lockyer Valley Regional Council**  
**Statement of Income & Expenditure**  
**For the years**  
**2014/2015 to 2016/2017**  
**Whole of Council**

	Note	Budget 2014/15	Budget 2015/16	Budget 2016/17
<b>Operating Revenue</b>				
Rates and Utility Charges (Gross)		33,635,000	34,980,000	36,729,000
Discount		(1,218,000)	(1,267,000)	(1,330,000)
Charges and Fees		3,176,000	3,268,000	3,398,000
Interest		2,954,000	2,834,000	2,707,000
Operating Grants and Subsidies		53,430,000	8,911,000	6,030,000
Operating Contributions and Donations		0	0	0
Revenue - Contract/Recoverable Works		2,369,000	3,381,000	3,465,000
Other Revenue		1,312,000	1,358,000	1,407,000
<b>Total Operating Revenue</b>		<b>95,658,000</b>	<b>53,465,000</b>	<b>52,406,000</b>
<b>Operating Expenses</b>				
Employee Costs		25,119,000	23,803,000	23,462,000
Goods and Services		62,514,000	17,232,000	17,748,000
Finance costs		1,805,000	1,831,000	1,766,000
Depreciation		10,810,000	10,871,000	10,878,000
Administration Charges		0	0	0
Other Expenses		0	0	0
<b>Total Operating Expenses</b>		<b>100,248,000</b>	<b>53,737,000</b>	<b>53,854,000</b>
<b>Operating Surplus/(Deficit) Before Capital Items</b>		<b>(4,590,000)</b>	<b>(272,000)</b>	<b>(1,448,000)</b>
<b>Capital Revenues and Expenses</b>				
Capital Grants, Subsidies and Contributions		2,104,000	1,726,000	1,728,000
Profit (Loss) on Disposal of Non Current Assets		250,000	570,000	354,000
Other Capital Items		0	0	0
Abnormal or Extraordinary Items		0	0	0
<b>Operating Surplus/(Deficit) After Capital Items</b>		<b>(2,236,000)</b>	<b>2,024,000</b>	<b>634,000</b>
<b>Sources and Applications of Capital Funding</b>				
<b>Capital Funding Sources</b>				
General revenue used for capital purposes		(1,212,000)	107,000	14,000
Capital Grants, Subsidies and Contributions		2,104,000	1,726,000	1,728,000
Loans		1,750,000	0	0
Disposal Proceeds of non Current Assets		500,000	1,140,000	708,000
Contributed Asset		0	0	0
Net Transfers to (from) Capital Reserves		0	0	0
Funded Depreciation		10,809,000	10,871,000	10,878,000
<b>Total Capital Funding Sources Used</b>		<b>13,951,000</b>	<b>13,844,000</b>	<b>13,328,000</b>
<b>Capital Funding Applications</b>				
Capital Expenditure Renewal / Upgrade		7,376,000	11,559,000	11,231,000
Capital Expenditure New		5,315,000	908,000	651,000
Contributed Assets		0	0	0
Loan Redemption		1,260,000	1,377,000	1,446,000
<b>Total Capital Funding Applications</b>		<b>13,951,000</b>	<b>13,844,000</b>	<b>13,328,000</b>

Attachment 2.



**Lockyer Valley Regional Council**  
**Statement of Income & Expenditure**  
**For the years**  
**2014/2015 to 2016/2017**  
**Council Excluding Flood Recovery**

	Note	Budget 2014/15	Budget 2015/16	Budget 2016/17
<b>Operating Revenue</b>				
Rates and Utility Charges (Gross)		32,741,000	34,086,000	35,835,000
Discount		(1,218,000)	(1,267,000)	(1,330,000)
Charges and Fees		3,176,000	3,268,000	3,398,000
Interest		2,954,000	2,834,000	2,707,000
Operating Grants and Subsidies		6,030,000	5,613,000	6,030,000
Operating Contributions and Donations		0	0	0
Revenue - Contract/Recoverable Works		2,369,000	3,381,000	3,465,000
Other Revenue		1,312,000	1,358,000	1,407,000
<b>Total Operating Revenue</b>		<b>47,364,000</b>	<b>49,273,000</b>	<b>51,512,000</b>
<b>Operating Expenses</b>				
Employee Costs		21,431,000	23,803,000	23,462,000
Goods and Services		15,990,000	17,232,000	17,748,000
Finance costs		1,316,000	1,361,000	1,318,000
Depreciation		10,800,000	10,871,000	10,878,000
Administration Charges		(476,000)	0	0
Other Expenses		0	0	0
<b>Total Operating Expenses</b>		<b>49,061,000</b>	<b>53,267,000</b>	<b>53,406,000</b>
<b>Operating Surplus/(Deficit) Before Capital Items</b>		<b>(1,697,000)</b>	<b>(3,994,000)</b>	<b>(1,894,000)</b>
<b>Capital Revenues and Expenses</b>				
Capital Grants, Subsidies and Contributions		2,104,000	1,726,000	1,728,000
Profit (Loss) on Disposal of Non Current Assets		250,000	570,000	354,000
Other Capital Items		0	0	0
Abnormal or Extraordinary Items		0	0	0
<b>Operating Surplus/(Deficit) After Capital Items</b>		<b>657,000</b>	<b>(1,698,000)</b>	<b>188,000</b>
<b>Sources and Applications of Capital Funding</b>				
<b>Capital Funding Sources</b>				
General revenue used for capital purposes		(1,617,000)	(317,000)	(432,000)
Capital Grants, Subsidies and Contributions		2,104,000	1,726,000	1,728,000
Loans		1,750,000	0	0
Disposal Proceeds of non Current Assets		500,000	1,140,000	708,000
Contributed Assets		0	0	0
Net Transfers to (from) Capital Reserves		0	0	0
Depreciation Utilised		10,809,000	10,871,000	10,878,000
<b>Total Capital Funding Sources Used</b>		<b>13,546,000</b>	<b>13,420,000</b>	<b>12,882,000</b>
<b>Capital Funding Applications</b>				
Capital Expenditure Renewal / Upgrade		7,376,000	11,559,000	11,231,000
Capital Expenditure New		5,315,000	908,000	651,000
Contributed Assets		0	0	0
Loan Redemption		855,000	953,000	1,000,000
<b>Total Capital Funding Applications</b>		<b>13,546,000</b>	<b>13,420,000</b>	<b>12,882,000</b>

Attachment 2.

**Lockyer Valley Regional Council**  
**Statement of Income & Expenditure**  
**For the years**  
**2014/2015 to 2016/2017**  
**Flood Recovery (Only) Activities**

	Note	Budget 2014/15	Budget 2015/16	Budget 2016/17
<b>Operating Revenue</b>				
Rates and Utility Charges (Gross)		894,000	894,000	894,000
Discount		0	0	0
Charges and Fees		0	0	0
Interest		0	0	0
Operating Grants and Subsidies		47,400,000	3,298,000	0
Operating Contributions and Donations		0	0	0
Revenue - Contract/Recoverable Works		0	0	0
Other Revenue		0	0	0
<b>Total Operating Revenue</b>		<b>48,294,000</b>	<b>4,192,000</b>	<b>894,000</b>
<b>Operating Expenses</b>				
Employee Costs		3,688,000	0	0
Goods and Services		46,524,000	0	0
Finance costs		489,000	470,000	448,000
Depreciation		10,000	0	0
Administration Charges		476,000	0	0
Other Expenses		0	0	0
<b>Total Operating Expenses</b>		<b>51,187,000</b>	<b>470,000</b>	<b>448,000</b>
<b>Operating Surplus/(Deficit) Before Capital Items</b>		<b>(2,893,000)</b>	<b>3,722,000</b>	<b>446,000</b>
<b>Capital Revenues and Expenses</b>				
Capital Grants, Subsidies and Contributions		0	0	0
Profit (Loss) on Disposal of Non Current Assets		0	0	0
Other Capital Items		0	0	0
Abnormal or Extraordinary Items		0	0	0
<b>Operating Surplus/(Deficit) After Capital Items</b>		<b>(2,893,000)</b>	<b>3,722,000</b>	<b>446,000</b>
<b>Sources and Applications of Capital Funding</b>				
<b>Capital Funding Sources</b>				
General revenue used for capital purposes		405,000	424,000	446,000
Capital Grants, Subsidies and Contributions		0	0	0
Loans		0	0	0
Disposal Proceeds of non Current Assets		0	0	0
Contributed Assets		0	0	0
Net Transfers to (from) Capital Reserves		0	0	0
Depreciation Utilised		0	0	0
<b>Total Capital Funding Sources Used</b>		<b>405,000</b>	<b>424,000</b>	<b>446,000</b>
<b>Capital Funding Applications</b>				
Capital Expenditure Renewal / Upgrade		0	0	0
Capital Expenditure New		0	0	0
Contributed Assets		0	0	0
Loan Redemption		405,000	424,000	446,000
<b>Total Capital Funding Applications</b>		<b>405,000</b>	<b>424,000</b>	<b>446,000</b>

Attachment 2.

**Lockyer Valley Regional Council**  
**Statement of Income & Expenditure**  
**For the years**  
**2014/2015 to 2016/2017**

**Commercial Business Unit - Child Care Centres**

	Note	Budget 2014/15	Budget 2015/16	Budget 2016/17
<b>Operating Revenue</b>				
Rates and Utility Charges (Gross)		0	0	0
Discount		0	0	0
Charges and Fees		395,000	411,000	428,000
Interest		0	0	0
Operating Grants and Subsidies		667,000	667,000	667,000
Operating Contributions and Donations		0	0	0
Revenue - Contract/Recoverable Works		0	0	0
Other Revenue		0	0	0
<b>Total Operating Revenue</b>		<b>1,062,000</b>	<b>1,078,000</b>	<b>1,095,000</b>
<b>Operating Expenses</b>				
Employee Costs		904,000	922,000	940,000
Goods and Services		94,000	98,000	102,000
Finance costs		0	0	0
Depreciation		48,000	47,000	46,000
Administration Charges		0	0	0
Other Expenses		0	0	0
<b>Total Operating Expenses</b>		<b>1,046,000</b>	<b>1,067,000</b>	<b>1,088,000</b>
<b>Operating Surplus/(Deficit) Before Capital Items</b>		<b>16,000</b>	<b>11,000</b>	<b>7,000</b>
<b>Capital Revenues and Expenses</b>				
Capital Grants, Subsidies and Contributions		0	0	0
Profit (Loss) on Disposal of Non Current Assets		0	0	0
Other Capital Items		0	0	0
Abnormal or Extraordinary Items		0	0	0
<b>Operating Surplus/(Deficit) After Capital Items</b>		<b>16,000</b>	<b>11,000</b>	<b>7,000</b>
<b>Sources and Applications of Capital Funding</b>				
<b>Capital Funding Sources</b>				
General revenue used for capital purposes		75,000	0	0
Capital Grants, Subsidies and Contributions		0	0	0
Loans		0	0	0
Disposal Proceeds of non Current Assets		0	0	0
Contributed Assets		0	0	0
Net Transfers to (from) Capital Reserves		0	0	0
Depreciation Utilised		0	0	0
<b>Total Capital Funding Sources Used</b>		<b>75,000</b>	<b>0</b>	<b>0</b>
<b>Capital Funding Applications</b>				
Capital Expenditure Renewal / Upgrade		0	0	0
Capital Expenditure New		75,000	0	0
Contributed Assets		0	0	0
Loan Redemption		0	0	0
<b>Total Capital Funding Applications</b>		<b>75,000</b>	<b>0</b>	<b>0</b>

Attachment 2.

**Lockyer Valley Regional Council**  
**Statement of Income & Expenditure**  
**For the years**

**2014/2015 to 2016/2017**

**Commercial Business Unit - Waste Management**

	Note	Budget 2014/15	Budget 2015/16	Budget 2016/17
<b>Operating Revenue</b>				
Rates and Utility Charges (Gross)		5,835,000	6,068,000	6,372,000
Discount		(139,000)	(145,000)	(154,000)
Charges and Fees		700,000	728,000	757,000
Interest		10,000	10,000	10,000
Operating Grants and Subsidies		0	0	0
Operating Contributions and Donations		0	0	0
Revenue - Contract/Recoverable Works		0	0	0
Other Revenue		52,000	54,000	56,000
<b>Total Operating Revenue</b>		<b>6,458,000</b>	<b>6,715,000</b>	<b>7,041,000</b>
<b>Operating Expenses</b>				
Employee Costs		466,000	475,000	485,000
Goods and Services		3,950,000	4,108,000	4,272,000
Finance costs		147,000	142,000	135,000
Depreciation		198,000	194,000	190,000
Administration Charges		526,000	526,000	526,000
Other Expenses		0	0	0
<b>Total Operating Expenses</b>		<b>5,287,000</b>	<b>5,445,000</b>	<b>5,608,000</b>
<b>Operating Surplus/(Deficit) Before Capital Items</b>		<b>1,171,000</b>	<b>1,270,000</b>	<b>1,433,000</b>
<b>Capital Revenues and Expenses</b>				
Capital Grants, Subsidies and Contributions		0	0	0
Profit (Loss) on Disposal of Non Current Assets		0	0	0
Other Capital Items		0	0	0
Abnormal or Extraordinary Items		0	0	0
<b>Operating Surplus/(Deficit) After Capital Items</b>		<b>1,171,000</b>	<b>1,270,000</b>	<b>1,433,000</b>
<b>Sources and Applications of Capital Funding</b>				
<b>Capital Funding Sources</b>				
General revenue used for capital purposes		414,000	523,000	515,000
Capital Grants, Subsidies and Contributions		0	0	0
Loans		0	0	0
Disposal Proceeds of non Current Assets		0	0	0
Contributed Assets		0	0	0
Net Transfers to (from) Capital Reserves		0	0	0
Depreciation Utilised		198,000	174,000	189,000
<b>Total Capital Funding Sources Used</b>		<b>612,000</b>	<b>697,000</b>	<b>704,000</b>
<b>Capital Funding Applications</b>				
Capital Expenditure Renewal / Upgrade		200,000	205,000	205,000
Capital Expenditure New		300,000	375,000	375,000
Contributed Assets		0	0	0
Loan Redemption		112,000	117,000	124,000
<b>Total Capital Funding Applications</b>		<b>612,000</b>	<b>697,000</b>	<b>704,000</b>

Attachment 2.

**Lockyer Valley Regional Council**  
**Statement of Income & Expenditure**  
**For the years**  
**2014/2015 to 2016/2017**

**Commercial Business Unit - Roads Contracts & Recoverable Works**

	Note	Budget 2014/15	Budget 2015/16	Budget 2016/17
<b>Operating Revenue</b>				
Rates and Utility Charges (Gross)		0	0	0
Discount		0	0	0
Charges and Fees		0	0	0
Interest		0	0	0
Operating Grants and Subsidies		0	0	0
Operating Contributions and Donations		0	0	0
Revenue - Contract/Recoverable Works		1,296,000	2,348,000	2,442,000
Other Revenue		0	0	0
<b>Total Operating Revenue</b>		<b>1,296,000</b>	<b>2,348,000</b>	<b>2,442,000</b>
<b>Operating Expenses</b>				
Employee Costs		229,000	554,000	565,000
Goods and Services		669,000	1,176,000	1,223,000
Finance costs		0	0	0
Depreciation		0	0	0
Administration Charges		0	0	0
Other Expenses		0	0	0
<b>Total Operating Expenses</b>		<b>898,000</b>	<b>1,730,000</b>	<b>1,788,000</b>
<b>Operating Surplus/(Deficit) Before Capital Items</b>		<b>398,000</b>	<b>618,000</b>	<b>654,000</b>
<b>Capital Revenues and Expenses</b>				
Capital Grants, Subsidies and Contributions		0	0	0
Profit (Loss) on Disposal of Non Current Assets		0	0	0
Other Capital Items		0	0	0
Abnormal or Extraordinary Items		0	0	0
<b>Operating Surplus/(Deficit) After Capital Items</b>		<b>398,000</b>	<b>618,000</b>	<b>654,000</b>
<b>Sources and Applications of Capital Funding</b>				
<b>Capital Funding Sources</b>				
General revenue used for capital purposes		0	0	0
Capital Grants, Subsidies and Contributions		0	0	0
Loans		0	0	0
Disposal Proceeds of non Current Assets		0	0	0
Contributed Asset		0	0	0
Net Transfers to (from) Capital Reserves		0	0	0
Depreciation Utilised		0	0	0
<b>Total Capital Funding Sources Used</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Capital Funding Applications</b>				
Capital Expenditure Renewal / Upgrade		0	0	0
Capital Expenditure New		0	0	0
Contributed Assets		0	0	0
Loan Redemption		0	0	0
<b>Total Capital Funding Applications</b>		<b>0</b>	<b>0</b>	<b>0</b>

Attachment 2.



**Lockyer Valley Regional Council**  
**2014/2015 Budget**  
**Percentage Change in Rates Levied from 2013/2014**

General Rates Category	2014 Levy	2015 Levy	Increase	% Change
Urban Residential	7,340,005	7,339,942	- 62	0.00%
Rural Residential	11,215,534	11,215,532	- 2	0.00%
Commercial	1,049,289	1,075,054	25,765	2.46%
Drive in Shopping Centres	145,875	459,055	313,180	214.69%
Petrol Stations	89,200	492,717	403,516	452.37%
Extractive Industries	481,940	506,038	24,097	5.00%
Noxious Offensive	42,431	99,684	57,253	134.93%
Motels & Caravan Parks	36,281	88,055	51,774	142.70%
Agriculture General	3,348,798	3,348,538	- 260	-0.01%
Intensive Farming	25,977	65,976	39,998	153.97%
Compressors & Transformers	15,402	60,320	44,918	291.64%
Other	370,204	370,194	- 10	0.00%
<b>TOTAL</b>	<b>24,160,937</b>	<b>25,121,104</b>	<b>960,167</b>	<b>3.97%</b>

Special & Separate Charges	2014 Levy	2015 Levy	Increase	% Change
SES Levy	245,310	-	- 245,310	-100.00%
Environment Levy	654,160	-	- 654,160	-100.00%
Disaster Restoration and Resilience Levy	1,625,700	-	- 1,625,700	-100.00%
Rural Fire Levy	286,890	286,890	-	0.00%
Emergency Preparedness Levy	-	1,648,000	1,648,000	100.00%
<b>TOTAL</b>	<b>2,812,060</b>	<b>1,934,890</b>	<b>- 877,170</b>	<b>-31.19%</b>

Waste Collection and Recycling Charges	2014 Levy	2015 Levy	Increase	% Change
Waste Collection Commercial Dual Bins	247,665	257,070	9,405	3.80%
Waste Commercial Bins Waste Only	11,850	8,400	- 3,450	-29.11%
Waste Collection Domestic Dual Bins	3,145,480	3,282,240	136,760	4.35%
Waste Domestic Dual Service UNI ONLY	690	720	30	4.35%
Extra Waste Bin Commercial	24,645	26,040	1,395	5.66%
Extra Waste Bin Domestic	13,020	13,950	930	7.14%
Extra Waste Recycling Bin Commercial	-	-	-	0.00%
Extra Waste Recycling Bin Domestic	1,530	1,530	-	0.00%
Waste Management Facilities Levy	2,142,400	-	- 2,142,400	-100.00%
Waste Management Charge	-	2,389,600	2,389,600	100.00%
<b>TOTAL</b>	<b>5,587,280</b>	<b>5,979,550</b>	<b>392,270</b>	<b>7.02%</b>

<b>TOTAL RATES &amp; CHARGES LEVIED</b>				
(exc. Growth in assessments)	<b>32,560,277</b>	<b>33,035,544</b>	<b>475,267</b>	<b>1.46%</b>

Attachment 2.



Attachment 2.

<p>SPECIAL (BUDGET) MEETING OF COUNCIL MINUTES 14 JULY 2014</p>
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*Following the adoption of all reports and budget resolutions, the Mayor asked Councillors and officers for any further comments on the budget as proposed and adopted.*

*The Executive Manager Corporate and Community Services presented the key budget outcomes which provide a sound foundation for the Council's long term financial sustainability.*

*The Chief Executive Officer thanked Councillors and the Executive team for working with the Mayor in the preparation of the budget and further thanked the dedicated staff who had worked hard to develop and deliver the budget. The Chief Executive Officer committed the organisation to providing the cost savings performance envisaged in the compilation of the budget and recognised that the budget implementation is a key priority for the Executive to action with regular progress reports to Council.*

*There being no further business the meeting closed at 10.36 am.*