



AGENDA

Special Meeting

Tuesday 28 June, 2022

commencing at 10.00am

Council Chambers, 9 Pelican Street, Tewantin

**Crs Clare Stewart (Chair), Karen Finzel, Joe Jurisevic, Amelia Lorentson,
Brian Stockwell, Tom Wegener, Frank Wilkie**

“Noosa Shire – different by nature”

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2. REPORTS

1 2022/23 NOOSA COUNCIL BUDGET PROCESS CONSULTATION FEEDBACK

Author Director Corporate Services (Acting), Trent Grauf
Corporate Services Department

Index ECM/ 7.33 - 2022 – 2023 Budget

Attachments

- 1 Balance the Budget Participation Tool Response Summary
- 2 Summary of Face-to-Face Consultation
- 3 Summary of Consultation Outcomes

EXECUTIVE SUMMARY

As part of the 2022/23 budget development process, Council has undertaken a community engagement process to seek feedback on the draft budget priorities before its adoption on 28 June 2022. 170 responses were received, through a number of channels including face to face sessions, email, online survey and a balance-the-budget tool.

Council has considered and reviewed the feedback, with the following changes made to the budget for adoption:

- Deferral of Short Stay Local Law renewal fees;
- Increased investment in environmental services through a new community Bushcare officer and additional allocation of funds for Environment Grants; and
- Additional project funding for both Council's Economic Development branch and Tourism Noosa.

These changes to the final budget will not impact Council's financial sustainability with all key financial sustainability ratio targets still met in line with Council's Financial Sustainability Policy.

RECOMMENDATION

That Council note the report by the Director Corporate Services (Acting) to the Special Meeting dated 28 June 2022 regarding the 2022/23 Budget process community consultation outcomes and note that feedback received was considered by Councillors during the finalisation of the 2022/23 Council budget.

REPORT

Under sections 104 and 107A of the *Local Government Act 2009* and section 170 of the *Local Government Regulation 2012*, Council is required to adopt, for each financial year, after 31 May before the financial year and before 1 August in the financial year, a budget and revenue statement.

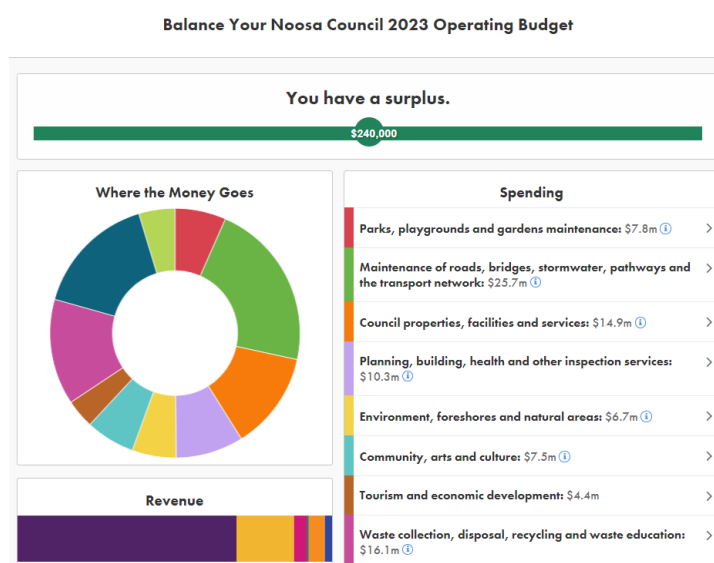
Council's budget process runs from November through to June each year and is a significant annual project for Council, requiring considerable organisational and Councillor input to ensure that budget decisions align with Corporate Plan objectives, Operational Plan targets and Financial Sustainability Policy requirements.

Council has continued its commitment to the community engagement process for its 2022/23 budget development, with a number of channels offered to elicit community feedback regarding the proposed draft budget and priorities. The engagement approach has involved the following to date:

1. General communication of the process through Council social media channels, website and local newspapers.
2. Establishment of an online Council Budget Engagement Process project page via the Your Say Noosa tile on Council's website.
3. Continuation of the *Balance Your Noosa Council Operating Budget* participation tool where residents could change budget spending priorities whilst still having to balance the budget.
4. Encouraging general submissions regarding community budget priorities on the Council Your Say webpage via ideas, and also via email to Council's budget feedback email address.
5. Publishing of Council's 10 year capital plan for feedback.
6. Face to face sessions to allow residents to discuss budget priorities directly with Councillors.

A summary of the key outcomes has been provided below.

1 Balance Your Noosa Council Operating Budget Participation Tool

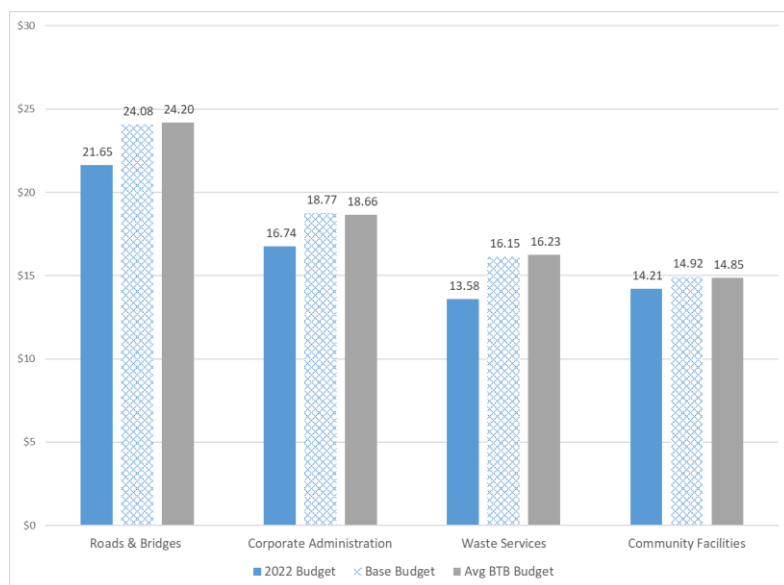


The balance the budget online participation tool was deployed on the Your Say Noosa webpage in an attempt to engage and educate the community regarding Council's budget, and to allow a resident and or ratepayer to sit in a Councillor's shoes regarding setting spending priorities, in addition to ensuring that the budget is balanced by either increasing revenues or reducing spending in other areas. Feedback from the use of the tool by the community was intended to assist Councillors in understanding whether the spending priorities of the community aligns with Council's current and future spending priorities, with any significant funding misalignment explored and understood as part of the budget process.

The tool was made available for a two week period from 20 May to 5 June 2022. Council received 2,631 page views, the average time on the webpage was 2 minutes 49 seconds, and 39 submissions were made (users were required to balance the budget before a submission was allowed).

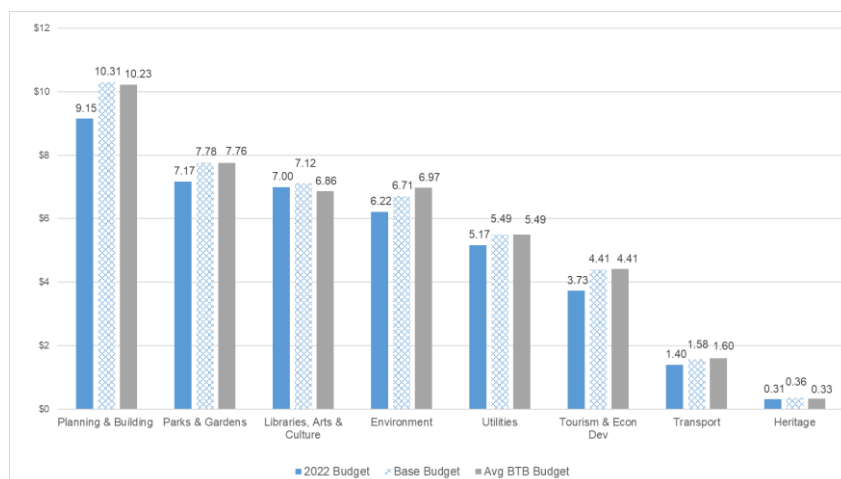
The two graphs below highlight the average overall balance the budget (BTB) submitted amounts compared to Council's current spending priorities (i.e. original 2021/22 budget) and proposed spending priorities identified in developing the draft base 2022/23 budget. It should be noted that the graphs represent averages across all of the 39 submissions made, with individual submissions including both increases and decreases in expenditure for specific expenditure categories.

Graph 1 – Top 4 Council Expenditure Categories (\$ million)



- Average balance the budget submissions wanted higher levels of investment in infrastructure such as roads and bridges maintenance (\$115k or 0.48% higher than Council’s draft base budget), more expenditure on waste management (\$87k or 0.54% higher than Council’s draft base budget) and less expenditure in community facilities and services (\$69k or 0.46% lower than Council’s draft base budget).
- The desire for additional investment in infrastructure is consistent with the outcomes of the budget consultation undertaken online via Your Say Noosa.

Graph 2 – Other Council Expenditure Categories (\$ million)



- Average balance the budget submissions wanted higher levels of investment in environmental management and sustainability initiatives (\$258k or 3.84% higher than Council’s draft base budget), and less expenditure on Libraries, Art & Culture (\$261k or 3.67% lower than Council’s draft base budget) and a reduction in expenditure on corporate and administration costs (\$113k or 0.6% lower than Council’s draft base budget). All other expenditure areas remaining on average the same.
- The desire for additional investment in the environment is also generally aligned with the outcomes of the budget consultation undertaken online via Your Say Noosa .

Table 1 – Summary of Expenditure Submissions by Category

Submission Summary	Base Budget (\$m)	No change	Increase Budget	Decrease Budget	% Budget Increase	% Budget Decrease	% Budget Unchanged
Maintaining roads, bridges, buildings, pathways, parks, beaches and stormwater systems							
Operating and maintaining sealed and unsealed roads, bridges, buildings, pathways and stormwater systems	\$24.1	23	12	4	31%	10%	59%
Operating and maintaining parks, landscapes, trees, beaches and canals	\$9.4	23	9	7	23%	18%	59%
Providing community facilities and services							
Community development and other services	\$1.9	29	3	7	8%	18%	74%
Library services	\$4.2	28	0	11	0%	28%	72%

Submission Summary	Base Budget (\$m)	No change	Increase Budget	Decrease Budget	% Budget Increase	% Budget Decrease	% Budget Unchanged
<i>Noosa aquatic centre, The J community centre, leisure centre, Noosa community support</i>	\$7.4	31	3	5	8%	13%	79%
<i>Art gallery and Cooroy butter factory</i>	\$1.0	31	2	6	5%	15%	79%
<i>Holiday parks</i>	\$1.6	39	0	0	0%	0%	100%
Environmental management and sustainability initiatives							
<i>Natural areas including bushland reserves and trails maintenance, fire management, environmental operations and sustainability</i>	\$3.1	26	11	2	28%	5%	67%
<i>Environment levy funded initiatives (land purchases, private land conservation, river management)</i>	\$1.9	22	15	2	38%	5%	56%
Waste collection, disposal, recycling and waste education	\$16.4	28	9	2	23%	5%	72%
Tourism and Economic Development							
<i>Tourism</i>	\$2.6	37	2	*	5%	0%	95%
<i>Economic Development</i>	\$1.8	23	6	10	15%	26%	59%
Sustainable transport initiatives	\$1.6	27	6	6	15%	15%	69%
Heritage services	\$0.4	28	2	9	5%	23%	72%
Planning, building, health and other inspection services	\$10.3	27	2	10	5%	26%	69%
Customer service, governance and administration	\$18.8	24	2	13	5%	33%	62%

* Funding levels to Tourism Noosa were unable to be reduced due to current contractual arrangements.

In terms of how the submitters wished to balance the operating budget expenditure changes through revenue adjustments the following was observed (on average):

- General rates were increased by \$74k (0.09% increase);
- Fees and sales remained unchanged;
- The environment levy was increase by \$123k (6.2% increase);
- The heritage levy was decreased by \$31k (8.6% decrease);
- The sustainable transport levy was increased by \$19k (1.2% increase)
- The bushfire resilience levy was increased by \$27k (4.8% increase)

Further specific details extracted from the *Balance Your Noosa Council Operating Budget* participation tool submissions has been provided in **Attachment 1** for information.

2 Your Say Noosa Submitted Ideas

In addition to using the *Balance Your Noosa Council Operating Budget* participation tool, Council also encouraged residents and ratepayers to take the opportunity to send in specific suggestions and / or submissions via the Your Say Noosa webpage that could be considered by Council. 78 contributions occurred on the page with ideas varying between requests for information through to ideas to provide additional services and also reduce services. This feedback has been included in the overall consultation summaries provided in **Attachment 3** to this report.

3 Direct Feedback to Council's Budget Email Address

Residents and ratepayers were also encouraged to email any specific budget priorities directly to Council's budget email address budget@noosa.qld.gov.au.

31 emails and 4 hard copy submissions were received from residents, ratepayers, industry associations and resort managers with key themes including: levels of investment in tourism and economic development, transitory accommodation rating, short term accommodation fees, Lake Donella foreshore management, environment and natural area projects, road and pathway maintenance, hinterland road upgrades, affordable housing, climate change, construction of footpaths, walkways and cycling.

4 Face to Face Meetings

Two Councillor-led half day consultation sessions were offered to allow residents to meet with Councillors to discuss their specific budget priorities. Sessions were held on 1 and 2 June, with 18 residents / ratepayers taking the opportunity to meet face to face with Councillors to provide their feedback and ideas. This is an increase in participation at the face-to-face sessions compared to the prior year where 6 residents / ratepayers attended the budget consultation sessions.

A number of issues were raised including transitory accommodation rating, short stay accommodation fees, arts and culture strategy, hinterland roads, parks and pathways maintenance, land valuations, disaster recovery projects, and the liveability and future vision for Noosa. A summary of these sessions are outlined in **Attachment 2** to this report.

5 Combined Consultation Outcomes – Operational Budget

All feedback from each engagement processed was combined and analysed to assess where key concerns and priorities are for the community in respect of the proposed budget for 2022/23. The following figure presents a snapshot of all proposed submissions by topic, and split into representation on whether the feedback was to either to increase or decrease the level of service and initiatives delivered.

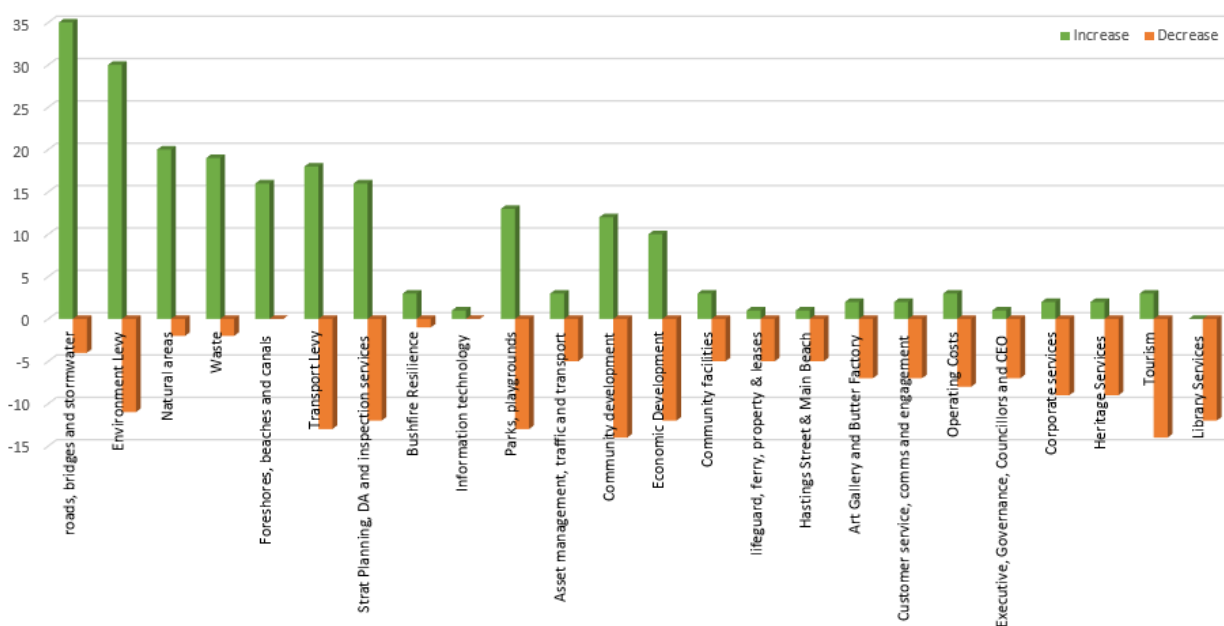
Topics have been ranked highest to lowest on combined score. The graph reveals a number of trends including:

- The shire's ratepayers (i.e. those who have responded to the consultation) have divergent opinions on increasing / decreasing investment in some key service areas such as parks and open space, community development, economic development and strategic land use planning.
- There is a noted risk that the balance-the-budget tool may skew results where it forces the user to reduce a budget elsewhere in order to increase funding to their priorities. The service area where there has been a reduction may simply be due to the need to find an area for reduction. Further review of service levels may be necessary in future budgets for these areas to ensure Council efficiently meets community need.
- Roads, environment and natural areas, waste, foreshores and canals, transport and strategic land use were the key identified operational priorities.

It should also be noted that Association and industry submissions have been counted as a single submission. However noting that these bodies are representative of many individual businesses, their input has been considered in more detail separately.

A overview of the outcomes of all consultation channels is provided in **Attachment 3** to this report.

Graph 3 – Summary of Combined Submissions – Operational Budget



The following table summarises the key operational priorities identified in the consultation and subsequent actions taken to finalise the budget.

Table 2 – Key Outcomes from Review of Operational Budget Submissions

Priority	Budget Amended	Outcome
Roads Bridges and Stormwater	No	<ul style="list-style-type: none"> \$600k (9.6%) increase to roads, bridges and stormwater maintenance already included in the draft budget for improved maintenance services to Council infrastructure
Environment and Natural Areas	Yes	<ul style="list-style-type: none"> Environment Grants: an additional \$95k included Bushland Reserves: A new community bushcare officer position added to the budget
Waste Management	No	<ul style="list-style-type: none"> \$1 million of additional investment in waste management initiatives already included in the draft budget including: <ul style="list-style-type: none"> Review of alternative waste treatment options for the landfill, including landfill-to-gas / electricity, anaerobic digestion, organics options. Marketing and education on waste recovery including bin labels and tagging Polystyrene processing to remove it from going to landfill Continuation of the annual textile drive initiative
Foreshores, Beaches and Canals	No	<ul style="list-style-type: none"> Funding has already been included in the draft budget to commence additional work on foreshore and coastal reserves management plans, including eastern beaches and Lake Doonella
Sustainable Transport	No	<ul style="list-style-type: none"> A number of key new initiatives already proposed for 2022/23, including transit hub investigation, Noosa Woods ferry stop investigation, finalisation of design on Noosa Heads Multi-Modal bus stop and a parking technology trial.
Strategic Planning (including Housing and Climate Change)	No	<ul style="list-style-type: none"> Funding already included in the draft budget for: <ul style="list-style-type: none"> A detailed site-based feasibility investigations for progressing affordable and social housing including partnership opportunities Climate change project acceleration Strategic planning and support staff resourcing also included to support the progression of strategic land use planning, climate change and affordable housing initiatives.

Priority	Budget Amended	Outcome
Parks, Playgrounds and Open Space	No	<ul style="list-style-type: none"> \$261k (4.0%) increase to parks and playgrounds maintenance already included in the draft budget for improved maintenance services to Council open space and infrastructure.
Tourism and Economic Development	Yes	<ul style="list-style-type: none"> Additional \$125k each additional funding for Council's Economic Development branch and Tourism Noosa projects.

6 Combined Consultation Outcomes – Rates, Fees and Charges

Whilst there was a range of community feedback on different elements of Council's rates, levies as well as fees and charges pricing, the predominant number of responses received was in relation to transitory accommodation (in particular for resort-style facilities with on-site managers). 10% of consultation respondents identified concerns regarding transitory accommodation charges.

The budget feedback related to the combined ratepayer impacts of the new general rating transitory category established in the 2021/22 budget combined with the new proposed fees under the Short Stay Local Law to be introduced in 2022/23.

In also reviewing the status of the Short Stay Local Law implementation, Council has noted that:

- Officers have recently received a significant influx in applications due to public anticipation that application fees will be introduced from 1 July;
- This influx is generating a backlog as officers progress through the applications;
- Officers will be undertaking a 12 month implementation review of the new Local Law in February 2023. This will provide more information on the costs associated with the administering the Local Law.

As a result, it has been proposed that the budget be amended to delay the introduction of any renewal fees until after the completion of the 12 month review. Application fees will still apply from 1 July.

Previous Council Consideration

The 2021/22 draft budget feedback was adopted by Council resolution on 16 June 2021 (*Ref. Special Meeting Minutes, 16 June 2021, Item 1, Page 5*)

The 2021/22 original budget was adopted by Council resolution on 30 June 2021 (*Ref. Special Meeting Minutes, 30 June 2021, Item 3, Page 3*).

The 2022/23 budget commencement scene setting report was adopted by Council resolution on 30 March 2022 (*Ref. Special Meeting Minutes, 30 March 2022, Item 1, Page 3*).

The 2022/23 draft budget for consultation was adopted by Council resolution on 20 May 2022 (*Ref. Special Meeting Minutes, 20 May 2022, Item 1, Page 3*).

Finance

The budget consultation has resulted in a number of changes to the draft 2022/23 budget. These changes have been accommodated whilst still maintaining Council's financial sustainability through the delivery of an operating surplus and meeting all key financial sustainability ratio targets in line with Council's Financial Sustainability Policy.

Minor costs have been incurred to date to undertake the budget engagement process and have been absorbed in the current operating budget.

Risks & Opportunities

Risks

Reputational – Council has progressed down the path of consultation on future Council budgets. Community trust will likely be eroded should Council determine to abandon future budget consultation.

Priorities – Engagement processes with the community can achieve sub optimal outcomes and priority misalignment should wide engagement not occur as intended.

Opportunities

A budget consultation process is an opportunity to understand the priorities and appetite of our community and ensures that effective engagement continues to retain community confidence in Council processes and decision making.

Consultation

External Consultation - Community & Stakeholder

The purpose of the process was to elicit feedback from the general community regarding budget priorities for consideration for the finalisation of the 2022/23 budget.

Internal Consultation

Community Engagement.

Departments/Sections Consulted:

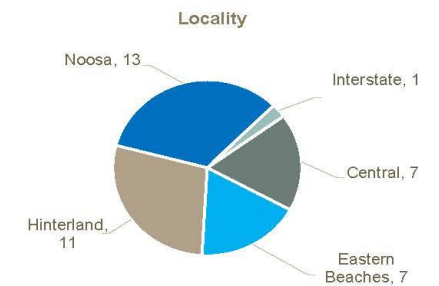
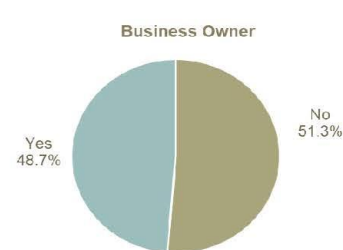
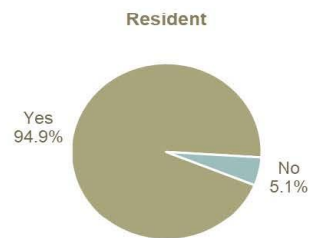
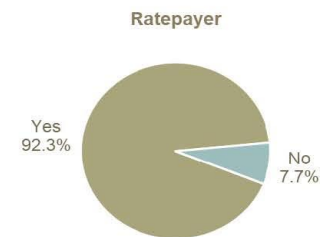
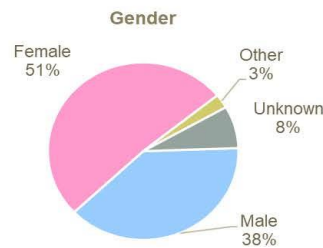
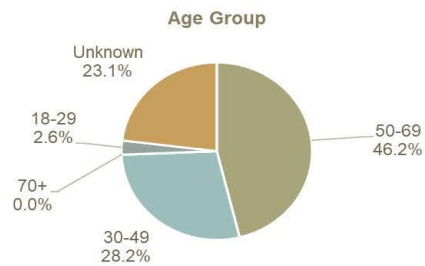
<input checked="" type="checkbox"/> Chief Executive Officer Executive Officer Executive Support	<input checked="" type="checkbox"/> Community Services Director Community Development Community Facilities Libraries & Galleries Local Laws Waste & Environmental Health	<input checked="" type="checkbox"/> Corporate Services Director Financial Services ICT Procurement & Fleet Property Revenue Services
<input checked="" type="checkbox"/> Executive Services Director Community Engagement Customer Service Governance People and Culture	<input checked="" type="checkbox"/> Environment & Sustainable Development Director Building & Plumbing Services Development Assessment Economic Development Environmental Services Strategic Land Use Planning	<input checked="" type="checkbox"/> Infrastructure Services Director Asset Management Buildings and Facilities Civil Operations Disaster Management Infrastructure Planning, Design and Delivery

Attachment 1 - Balance the Budget Participation Tool Response Summary

This was the second year Council utilised the Balance the Budget (BTB) tool as part of the annual budget process, a summary of the outcomes are outlined below.

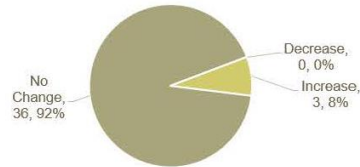
	2022/23	2021/22
Consultation Period	2 weeks 22 May – 5 Jun 22	4 weeks 1 Mar – 29 Mar 21
Page Views	1,565	2,631
Sessions	158	409
Submissions	39	67
Conversion rate	25.68%	16.83%

Demographics of Participants



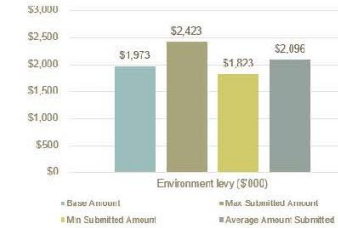
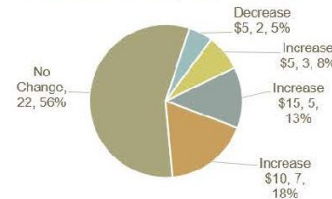
BTB Revenue submissions received

General Rates Submissions



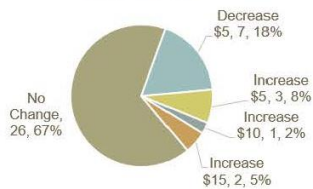
- 92% of submissions left rates unchanged
- No submissions decreased rates
- 1 submission increased rates 25%

Environment Levy Submissions



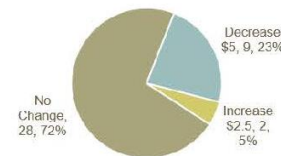
- 56% of submissions left the levy unchanged
- 5% of submissions decreased the levy
- 39% of submissions increased the levy
- The average amount submitted equated to a 6.23% increase

Sustainable Transport Levy Submissions



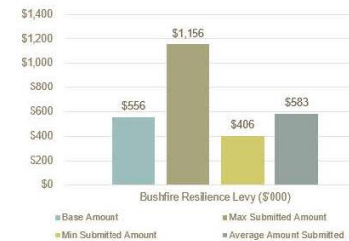
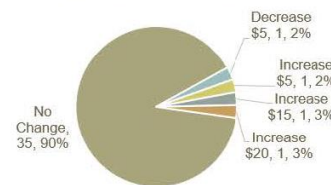
- 67% of submissions left the levy unchanged
- 18% of submissions decreased the levy
- 15% of submissions increased the levy
- The average amount submitted equated to a 1.2% increase

Heritage Levy Submissions



- 72% of submissions left the levy unchanged
- 23% of submissions decreased the levy
- 5% of submissions increased the levy
- The average amount submitted equated to a 8.7% decrease

Bushfire Resilience



- 90% of submissions left the levy unchanged
- 2% of submissions decreased the levy
- 8% of submissions increased the levy
- The average amount submitted equated to a 4.8% decrease

BTB Average expenditure submissions received

	Base Budget 2023	Avg BTB Budget 2023	Movement
	\$m	\$m	\$m
Environment	6.71	6.97	0.26
Roads & Bridges	24.08	24.20	0.12
Waste Services	16.15	16.23	0.09
Transport	1.58	1.60	0.02
Tourism & Econ Dev	4.41	4.41	0.01
Utilities	5.49	5.49	0.00
Parks & Gardens	7.78	7.76	(0.02)
Heritage	0.36	0.33	(0.03)
Community Facilities	14.92	14.85	(0.07)
Planning & Building	10.31	10.23	(0.08)
Corporate Administration	18.77	18.66	(0.11)
Libraries, Arts & Culture	7.12	6.86	(0.26)
Total Operational Expenditure	117.68	117.59	(0.09)

Top 5 Overall Increases by \$

Category	Average Overall Increase \$
Environment Levy funded initiatives	\$123,077
Roads, bridges and infrastructure maintenance	\$107,692
Waste collection, disposal, recycling and waste education	\$87,179
Beaches and canals	\$71,795
Tourism ***	\$71,795

Top 5 Overall Decreases by \$

Category	Average Overall Decrease \$
Library Services	\$133,333
Planning, building, health and other inspection services	\$82,051
Art Gallery and Butter Factory*	\$74,359
Economic Development	\$64,103
Corporate services including HR & financing	\$58,974

* The Art Gallery and Butter Factory had 6 submissions for decrease in spend

Attachment 2 – Summary of Face-to-Face Consultation Sessions

Two community engagement sessions were held this year as part of the 2022/23 budget process. A summary of these sessions is outlined in the tables below.

Cooroy Session	Wed 1 June 22, 11am - 1pm
Attendees	5
Paper Surveys Submitted	1
Themes discussed: <ul style="list-style-type: none"> • Black Mountain Road Land Slip • Maintenance of Botanic Gardens • Land Valuations • Gravel Road program • Housing affordability and options • Disaster Recovery • 10 Year Capital Program 	

Noosaville Session	Thur 2 June 22, 10am - 12pm
Attendees	13
Paper Surveys Submitted	3
Themes discussed: <ul style="list-style-type: none"> • Transitory Accommodation rating rationale and possibility for review • Short Term Accommodation renewal fee exemption for onsite resort managers • Bushland Care resourcing • Future Arts & Culture strategy and iconic venue • Noosa Waters Lock and Weir Levy information • Collection of data for short stay applications • Review of use of Environment Levy funds • Livability of Noosa into the future • Support for Tourism • Ratepayers not wanting to subsidise Tourism • Non growth strategy for Noosa • Lack of visions for the future of Noosa 	

Attachment 3 – Summary of Consultation Outcomes**Operational Expenditure – Top 10 Overall Increases**

Category	Survey	BtB	Total
Operating and maintaining sealed and unsealed roads, bridges, buildings, pathways and stormwater systems	22	13	35
Environment Levy funded initiatives (land purchases, private land conservation, river management)	15	15	30
Natural areas including bushland reserves and trails maintenance, environmental operations and sustainability initiatives	10	10	20
Waste collection, disposal, recycling and waste education	10	9	19
Sustainable Transport Levy funded initiatives	12	6	18
Beaches and canals	11	5	16
Planning, building, health and other inspection services	14	2	16
Parks, playgrounds and gardens maintenance	7	6	13
Community development, sport and recreation as well as community grants	9	3	12
Economic Development	4	6	10

Capital Works – Submissions by Category

Category	Number
Footpaths, walking & cycling	22
Roads	18
Open Space	14
Streetscaping & Placemaking	13
Overall	6
Road Safety	4
Sustainable Transport	4
Commerical Property	3
Community Facilities	2
Public amenities	2
Accessibility	1
Bus Shelters	1
Canals and Waterways	1
Disaster Management	1
Environment	1
Streetlighting	1
ZEN	1
Grand Total	95

Capital Works – Top Category Submissions

Category	Item	Number
Footpaths, walking & cycling	Hinterland bikeways & Walking Trails	5
	A bike path out to Boreen Point.	1
	Bike paths and bike underpasses on major roundabouts	1
	Bike tracks (Cooran to Pomona. Cooran to Hastings St)	1
	Increased Program	1
	Cckinnon Dr to Boreen Point	1
	Cooroy footpaths and bikepaths	1
	Footpaths in Cooran	1
	Golf Course Drive	1
	Katherina St to Noosa Dr	1
	Lake Entrance and Walter Hay	1
	Lake MacDonald Dr - Botanic Gardens	1
	Lanyana Way and Wyandra St	1
	Missing links near schools	1
	Path ways linking Cooroibah with Tewanin.	1
	Pomona (School St, Factory St, Mountain St, Hill St, Subway Av, subway underpass, etc.)	1
	Walking and Cycling networks in high speed zones	1
Walking path - DLW from Orealla Crs to connect to Hill St & Edward St	1	
Footpaths, walking & cycling Total		22
Open Space	Botanic Gardens	4
	Ed Webb Park	4
	consider re-naming Pinaroo Park to "Sian Kingi" Park, in her memory	1
	Hinterland facilities	1
	Hinterland Playground - Shade Structures in playground zone, stormwater swale & public art	1
	More beach Showers	1
	Noosa Woods Undercover Areas for Events	1
	Skateparks	1
Disaster / erosion backup sandstone steps Noosa Main Beach	1	
Open Space Total		14

Category	Item	Number
Roads	Hinterland Roads	4
	Beckmans Road	2
	Increased Program	4
	Black Mountain Rd	1
	Continued upgrading of main bridges and roads in the hinterland.	1
	Cooroy over railway track	1
	Gravel Roads	1
	Lanyana Way & landscaping	1
	Noosa Drive	1
	Sealing of roads in Pomona, Cooran & Kin Kin	1
	Six mile One lane bridge Pomona kin kin Rd. Main Rd to Cooran and Kin Kin Jam Pot Creek Rd	1
	Scooter parking in Hastings / Main Beach	1
	Roads Total	
Streetscaping / Placemaking	Tewantin investment	4
	Cooroy Cenotaph, parks and surrounding infrastructure	2
	Progress streetscape projects	2
	Gympie Terrace	1
	Hinterland investment	1
	Noosa Junction (events)	1
	Surfboard Lockers	1
Peregian Square including lighting, parking, CCTV, signage and village square	1	
Streetscaping Placemaking Total		13

2 OPERATIONAL PLAN 2022-23

Authors Chief Executive Officer, Scott Waters
CEO's Office
Director Executive Services, Debra Iezzi
Executive Services Department

Index ECM/ Subject 2022-23 Budget

Attachments 1. **Operational Plan 2022/23**
(24 Page Attachment provided separately to this report)

EXECUTIVE SUMMARY

Not applicable

RECOMMENDATION

That Council note the report by the Chief Executive Officer to the Special Meeting dated 28 June 2022 and pursuant to section 174 of the Local Government Regulation 2012, and adopt for the 2022-23 financial year its annual Operational Plan 2022/23, provided as **Attachment 1** to the report.

REPORT

Council is required to adopt an Operational Plan each year which sets out its projects and priorities that support it achieving its long-term objectives. As required by the legislation, Council's progress in achieving the outcomes set out in the Operational Plan is also reported to Council on a quarterly basis.

The format and content of the 2022/23 Operational Plan was developed to reflect our current Corporate Plan. The process for the development of a new of a new Corporate Plan will commence in July 2022 with the involvement of the Chief Executive Officer, Scott Waters. The new Corporate Plan will set Council's strategic direction for the next 5 years and subsequently inform the development of future Operational Plans and Budgets. Council should note that it is possible for an Operational Plan to be amended at any time throughout the financial year.

1. Operational Plan 2022/23 (see Attachment 1)

The Operational Plan has been based on our current Corporate Plan using the five Themes we have adopted as a way of categorising our projects.

The content of the proposed Operational Plan 22/23 has been sourced from:

- New initiatives proposed in the 2022/23 Budget;
- The proposed Capital Works Program; and
- Current projects that will continue.

A degree of judgement has been used to identify significant projects and issues that should be included in the Operational Plan that Council will want to monitor on a quarterly basis during 2022/23. Every new initiative is not included – only the significant ones.

2. Branch Plans

Every branch within the Council has a Branch Plan. This plan sets out "business as usual" services and activities of each branch as well as minor projects approved through the new initiative process. Branch Plans also include other issues such as risk assessments. The Branch Plans are used at a management level and link to staff performance review processes, management meetings and operational risk management processes.

3. Reporting

To ensure accountability, the following reporting mechanisms will apply:

1. Corporate Plan – Report to Council by the CEO on an annual basis (normally after 30 June) which highlights the progress on the key priorities in the Corporate Plan.
2. Operational Plan – Report to Council by the CEO on a quarterly basis in relation to the progress of significant projects identified in the Operational Plan.
3. Subject Matter Reports – Periodic reports to Council on a specific subject providing an in-depth review of the subject, an analysis of performance and achievements and the identification of emerging issues.
4. Key Performance Indicators (KPIs) – These have previously been reported to Council by the CEO on a quarterly basis together with the Operational Plan report.
5. Business area reports – Some of our larger or commercially significant services (such as The J, Noosa Aquatic Centre, Noosa Leisure Centre, waste management etc) will continue to report to Council on a six monthly basis on their financial, customer and operational performance.
6. Financial Performance reports – Reported to Council monthly to comply with the requirements of the legislation. Also, proposed budget amendments are reported to Council as part of the budget review process.
7. Capital Program – Reported to Council on a quarterly basis to monitor progress with delivery of the capital program. Council has also established a Capital Works Executive to help better manage the program.

Previous Council Consideration

Special Meeting Minutes, 30 June 2021, Item 2, Page 3

That Council note the report by the Chief Executive Officer to the Special Meeting dated 30 June 2021 and:

- A. Pursuant to section 174 of the Local Government Regulation 2012, adopt for the 2021-22 financial year its annual Operational Plan 2021-22, provided as Attachment 1 to the report; and
- B. Defer a review of the Noosa Council Corporate Plan until 2022 when Council's new Chief Executive Officer has commenced.

Finance

The Operational Plan is implemented via the resources allocated through the 2022-23 Council Budget. It is adopted as part of the suite of documents that make up the Council budget package.

Risks & Opportunities

A well-structured Operational Plan provides Council with a clear outline of its priorities for the 2022/23 financial year. It also provides an opportunity for Council to receive quarterly reports from the Chief Executive Officer regarding progress in achieving those outcomes.

Consultation

External Consultation - Community & Stakeholder

A community consultation process was undertaken in the development of the 2022-23 Budget. The outcomes of this process have helped inform the development of the Operational Plan 2022/23.

Internal Consultation

Executive Team

Departments/Sections Consulted:

- | | | |
|---|---|--|
| <input checked="" type="checkbox"/> Chief Executive Officer
Executive Support | <input checked="" type="checkbox"/> Community Services
Director
Community Development
Community Facilities
Libraries & Galleries
Local Laws
Waste & Environmental Health | <input checked="" type="checkbox"/> Corporate Services
Director
Financial Services
Fleet
ICT
Procurement
Property
Revenue Services |
| <input checked="" type="checkbox"/> Executive Services
Director
Community Engagement
Customer Service
Governance
People and Culture | <input checked="" type="checkbox"/> Environment & Sustainable Development
Director
Building & Plumbing Services
Development Assessment
Economic Development
Environmental Services
Strategic Land Use Planning | <input checked="" type="checkbox"/> Infrastructure Services
Director
Asset Management
Buildings and Facilities
Civil Operations
Disaster Management
Infrastructure Planning,
Design and Delivery |

3 ADOPTION OF 2022-23 BUDGET POLICIES

Author Director Corporate Services (Acting), Trent Grauf
Corporate Services Department

Index ECM/ Subject/ 2022 - 2023 Budget

Attachments

1. Financial Sustainability Policy
2. Investment of Surplus Funds Policy
3. Debt Policy
4. Management of Restricted Cash Policy
5. General Rate Donations Policy

EXECUTIVE SUMMARY

The *Local Government Act 2009* requires Council to adopt a number of policies related to the annual budget to ensure the effective and efficient financial governance of the organisation. The Financial Sustainability Policy is a discretionary policy adopted by Council which is also included in the budget policy suite. The Debt Policy must be adopted annually; and the Investment of Surplus Funds Policy should be reviewed periodically to ensure it continues to meet Council's strategic and operational objectives.

RECOMMENDATION

That Council note the report by the Director Corporate Services (Acting) to the Special Meeting dated 28 June 2022 and:

- A. Adopt the Financial Sustainability Policy, which is provided as Attachment 1 to the report.
 - B. Pursuant to section 191 of the Local Government Regulation 2012, adopt for the 2022/23 financial year the Investment of Surplus Funds Policy, which is provided as Attachment 2 to the report.
 - C. Pursuant to section 192 of the Local Government Regulation 2012, adopt for the 2022/23 financial year the Debt Policy, which is provided as Attachment 3 to the report.
 - D. Adopt the Management of Restricted Cash Policy, which is provided as Attachment 4 to the report.
 - E. Adopt the General Rate Donations Policy, which is provided as Attachment 5 to the report.
-

REPORT

The *Local Government Regulation 2012* Sections 191 and 192 require Council to prepare an Investment Policy and Debt Policy. The Debt Policy is required to be adopted each financial year with the Investment of Surplus Funds Policy to be reviewed on an annual basis.

The Financial Sustainability Policy is not required under legislation although is now embedded as an essential Noosa policy to reinforce Council's commitment to the prudent financial management of Council's resources on behalf of our community.

1. Financial Sustainability Policy

The Financial Sustainability Policy outlines the financial framework that Council will work within to ensure that community capital is protected and that Council will meet its financial sustainability targets into the future.

2. Investment of Surplus Funds Policy

The Investment of Surplus Funds Policy outlines how Council can invest community funds based on certain parameters including authorised investments and acceptable financial institutions to minimise risk.

3. Debt Policy

In accordance with legislation, Council must adopt a Debt Policy for the financial year that includes an outline of borrowings proposed within the current year plus a forecast of borrowings over the ensuing 9-year period. Council is proposing to borrow \$5.76 million in the 2022/23 financial year and \$0.9 million proposed in the 2023/24 financial year to fund further waste management capital infrastructure works and Noosa Water lock replacement works. Further borrowings are currently forecast in future years for additional waste management landfill and resource recovery area works.

4. Management of Restricted Cash Policy

The Management of Restricted Cash Policy outlines the internal and external restricted cash reserves required for cash management to ensure that Council can meet regulatory requirements, allocate funds for specific future projects and activities, and to ensure sufficient working capital to meet current and long term financial obligations.

5. General Rate Donations Policy

The General Rate Donations Policy outlines the eligibility criteria required to be met for community organisations to receive a donation from Council equivalent to the general rates payable on a property.

Previous Council Consideration

Special Meeting Minutes, 30 June 2021, Item 2, Page 3

That Council note the report by the Director Corporate Services to the Special Meeting dated 30 June 2021 and:

- A. *Adopt the Financial Sustainability Policy, which is provided as Attachment 1 to the report;*
- B. *Pursuant to section 191 of the Local Government Regulation 2012, adopt for the 2021/22 financial year the Investment of Surplus Funds Policy, which is provided as Attachment 2 to the report; and*
- C. *Pursuant to section 192 of the Local Government Regulation 2012, adopt for the 2021/22 financial year the Debt Policy, which is provided as Attachment 3 to the report.*
- D. *Adopt the Management of Restricted Cash Policy, which is provided as Attachment 4 to the report.*
- E. *Adopt the General Rate Donations Policy, which is provided as Attachment 5 to the report.*

Finance

Council borrowing is effectively guaranteed by the State Government, and as such any borrowing must be approved by the Minister for Local Government (in accordance with the *Statutory Bodies Financial Arrangements Act 1982*).

The Investment of Surplus Funds Policy encourages diversification and aims at preservation of capital as a priority over investment returns, thereby minimising risk.

Risks & Opportunities

Failure to effectively comply with legislation regarding the review, update and adoption of required policies and new policies may compromise effective organisational governance and compromise Council's short and long term financial sustainability.

Consultation**External Consultation - Community & Stakeholder**

Nil.

Internal Consultation

Revenue Services Manager

Financial Services Manager

Departments/Sections Consulted:

<input type="checkbox"/> Chief Executive Officer Executive Support	<input type="checkbox"/> Community Services Director Community Development Community Facilities Libraries & Galleries Local Laws Waste & Environmental Health	<input checked="" type="checkbox"/> Corporate Services X Director X Financial Services Fleet ICT Procurement Property X Revenue Services
<input type="checkbox"/> Executive Services Director Community Engagement Customer Service Governance People and Culture	<input type="checkbox"/> Environment & Sustainable Development Director Building & Plumbing Services Development Assessment Economic Development Environmental Services Strategic Land Use Planning	<input type="checkbox"/> Infrastructure Services Director Asset Management Buildings and Facilities Civil Operations Disaster Management Infrastructure Planning, Design and Delivery

ATTACHMENT 1

		Council Policy FINANCIAL SUSTAINABILITY POLICY
Corporate Plan Reference:	<i>Long term planning for Noosa Shire</i>	
Endorsed by Council:	28 June 2022	
Policy Author:	Director Corporate Services	

POLICY BACKGROUND

Council has a responsibility to ensure that it has sufficient resources now and into the future to provide levels of service that are both affordable and at a level considered appropriate by the community. This responsibility encompasses how decisions are made regarding the allocation of ratepayer funds to Council's day to day operations as well as towards the replacement of existing assets and procurement of new assets.

Responsible ongoing financial management by Council will achieve the following objectives:

- Council operates in an efficient and effective manner, minimising general rate increases.
- Full cost pricing compliance for Council business activities.
- Ongoing operating surpluses to ensure Council's equity is not degraded and future financial risk can be adequately mitigated.
- Appropriate collection and retention of cash funds for ongoing infrastructure and asset replacement and renewal (including future climate change mitigation measures).
- Future trunk infrastructure financial obligations can be met.
- The implementation of adopted strategies and plans to achieve Corporate Plan goals.
- Informed decisions are made on discretionary new operating or capital investment proposals (i.e. business cases including whole of life cost analysis).
- Infrastructure and assets are maintained to required service levels.
- Debt levels will be minimised, and returns on cash holdings maximised.
- Achieving all of the minimum financial sustainability benchmarks set by legislation.

The key measurement criteria for whether Council is achieving its financial sustainability objectives over the short and medium term are the three financial sustainability ratios required to be published under legislation, namely the:

1. Operating surplus ratio;
2. Net financial liabilities ratio; and
3. Asset sustainability ratio.

Council's current and expected financial sustainability performance will be measured and reported against the benchmarks set by the state government, as well as by ongoing periodic sustainability assessments undertaken by the Queensland Treasury Corporation (QTC).

FINANCIAL SUSTAINABILITY POLICY

COUNCIL POLICY**Operating Surplus**

Council will ensure that it maintains an operating surplus each year over the life of the ten (10) year financial plan. An operating surplus is achieved when operating revenues are greater than operating expenses (including depreciation and interest on debt). The operating surplus ratio is one of the three (3) key measures of financial sustainability required under legislation. It calculates the operating surplus (or deficit) as a percentage of Council operating revenue. The target operating surplus ratio set by the state government is between 0% and 10%.

Council will target to achieve an operating surplus commensurate with mitigating known risks with respect to appropriately funding future trunk infrastructure requirements, whilst also ensuring that the operating surplus ratio is contained within the required benchmarks.

Liquidity Management

The cash expense cover ratio is a key indicator utilised to measure Council liquidity (i.e. current financial health) and to assess ongoing financial sustainability risk. This ratio calculates how long Council can continue paying its day-to-day expenses from cash at bank without needing additional cash flow injections. Council will target achieving a minimum cash expense cover of three months operating expenditure held as restricted cash in any given financial year. The cash expense cover ratio will be reported to Council on a monthly basis.

Expenditure Management

Council will ensure that expenditure on goods and services to meet established service levels will be undertaken efficiently and effectively. This will be achieved via the development of the annual operating expenditure budget from a zero base, ensuring staff compliance with Council's policies and procedures as well as partnering with key stakeholders such as Local Buy to ensure efficient cost procurement options are implemented.

Expenditure management outcomes will be measured by how Council performs annually against its operating and capital expenditure budget allocations.

Physical and Natural Asset Management

Council will ensure that it maintains its physical and natural assets on an ongoing basis at defined levels to ensure that services are able to be provided effectively to the community.

The asset sustainability ratio is one of the three (3) key measures of financial sustainability required under legislation. This ratio is calculated by measuring the annual expenditure on the renewal and rehabilitation of Council's assets against the annual depreciation charge. It is a measure of whether Council is reinvesting appropriately in existing infrastructure assets.

Council will target over the life of the ten (10) year financial plan to achieve a minimum asset sustainability ratio of 90% (including plant, fleet and office equipment renewals) consistent with the benchmark unless condition based renewal forecasts demonstrate a percentage lower than 90% in any given year. Investment in natural assets will be prioritised according to biodiversity value and ecosystem service benefits realised for the community.

Established management plans for Council's asset and infrastructure classes will incorporate annual maintenance financial estimates as well as ten (10) year renewal / replacement forecasts developed from regular asset condition assessments. Asset management plan financial forecasts will be incorporated into Council's ten (10) year financial plan and annual budget to ensure financial sustainability implications are appropriately considered.

FINANCIAL SUSTAINABILITY POLICY

Annual depreciation forecasts will be developed on an asset by asset basis utilising methodology endorsed by the Queensland Audit Office, with assets regularly revalued in accordance with legislative requirements

The QTC project decision framework will be utilised for business case analysis for all new and replacement capital projects in accordance with policy. The outcomes from the analysis will be used to inform Council of whole of life costing implications associated with each project.

Debt Management

New debt will only be incurred as part of Council's strategic approach to:

- Liquidity management that considers the minimisation where possible of surplus cash holdings; and
- Intergenerational equity requirements.

The net financial liabilities ratio is one of the three (3) key measures of financial sustainability required under legislation. The net financial liabilities ratio represents Council's net financial liabilities (total liabilities less current assets) expressed as a percentage of total operating revenue. A negative percentage indicates that current assets exceed total liabilities. The target net financial liabilities ratio set by the state government is less than 60%.

Council will adopt a conservative approach to new debt to ensure that the net financial liabilities ratio is below the target over the life of the ten (10) year financial plan. New debt that may be required to assist with the funding of trunk infrastructure to cater for population growth will be considered on a case by case basis.

Full Cost Pricing

Council will ensure that competitive neutrality and full cost pricing outcomes required under legislation with respect to its business activities are complied with on an annual basis.

Commercial Opportunities

Commercial opportunities will only be considered if they provide value for money to the community and have a positive net impact on overall general rate funding requirements of Council.

The QTC project decision framework will be utilised for business case analysis for all new identified commercial opportunities. The outcomes from the analysis will be used to inform Council of whole of life costing implications associated with each commercial proposal.

Climate Change

Council recognises that mitigation measures to address climate change may have financial sustainability implications. Ongoing infrastructure and operating funding will be considered as part of long term planning and addressed via inclusion in the 10 year financial plan and discussed annually through the budget process (where identified).

Council will also ensure that operational and strategic decisions made today with associated climate change implications will give adequate consideration to minimising the exposure of future Councils to potential financial risk.

FINANCIAL SUSTAINABILITY POLICY

ROLES AND RESPONSIBILITIES

The Chief Executive Officer is responsible for the delivery of the annual budget.

RELEVANT LEGISLATION

Local Government Act 2009

Local Government Regulation 2012

Version control:

Version	Reason/ Trigger	Change (Y/N)	Endorsed/ Reviewed by	Date
1.0	Create new		Council	29/06/2015
2.0	Review	N	Director Corporate Services	16/05/2016
3.0	Review	Y	Director Corporate Services	19/05/2017
4.0	Review	Y	Council	06/07/2018
5.0	Review	Y	Council	28/06/2019
6.0	Review	Y	Council	10/07/2020
7.0	Review	Y	Council	30/06/2021
8.0	Review	N	Council	28/06/2022

ATTACHMENT 2

		Council Policy INVESTMENT OF SURPLUS FUNDS POLICY
Corporate Plan Reference:	<i>Long term planning for Noosa Shire</i>	
Endorsed by Council:	28 June 2022	
Policy Author:	Director Corporate Services	

POLICY BACKGROUND

The intent of this document is to outline Noosa Shire Council's (Council) investment of surplus funds policy and guidelines regarding the investment of surplus funds, with the objective to maximise earnings within approved risk guidelines, following ethical investment principles where appropriate to ensure the security of funds.

The activities of the investment officers or fund managers responsible for stewardship of Council's funds will be measured against the standards in this policy and its objectives. Activities that defy the spirit and intent of this policy will be deemed contrary to the policy.

For the purpose of this policy, investments are defined as arrangements that are undertaken or acquired for producing income and apply only to the cash investments of Council. This policy applies to the investment of all surplus funds held by Council.

For the purposes of the appointment of an external fund manager pursuant to section 59 of the Act, to operate in a manner consistent with this policy will constitute compliance.

COUNCIL POLICY

Council has been granted authority to exercise Category 1 investment power under Part 6 of the *Statutory Bodies Financial Arrangement Act 1982* (the Act) without further approval.

The Treasurer may from time to time constrain the investing activities of local government by limitation, caveat, restriction and/or other relevant regulation. Where this occurs, this Investment Policy will be reviewed and reissued for the subsequent change in legislation.

AUTHORITY

All investments are to be made in accordance with:

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

ETHICS AND CONFLICTS OF INTEREST**Prudent Person Standard**

The standard of prudence is to be used by investment officers when managing the overall portfolio. Investments will be managed with the care, diligence and skill that a prudent person would exercise in managing the affairs of other persons. This includes having in place appropriate reporting requirements that ensure the investments are being reviewed and overseen regularly.

INVESTMENT OF SURPLUS FUNDS POLICY

Investment officers are to manage the investment portfolios not for speculation, but for investment and in accordance with the spirit of this policy. Investment officers are to avoid any transactions that might harm confidence in Council and will consider the safety of capital and income objectives when making investment decisions.

Ethics and conflicts of interest

Consideration will be given to ethical investment principles in determining the approved counterparty for investment of funds.

Investment officers / employees shall refrain from personal activities that would conflict with the proper execution and management of Council's investment portfolio. This includes activities that would impair the investment officer's ability to make impartial decisions. This policy requires that employees and investment officials disclose to the Chief Executive Officer (CEO) any conflict of interest or any investment positions that could be related to the investment portfolio.

Delegation of authority

Authority for implementation of this policy is delegated by Council to the CEO in accordance with the *Local Government Act 2009*, Section 257 (1) (b) – Delegation of local government powers.

Authority for the day-to-day management of Council's Investment Portfolio is to be delegated by the CEO to the Director Corporate Services and to the Financial Services Manager in accordance with section 259 of the *Local Government Act 2009*, and subject to regular reviews with the Director Corporate Services and CEO.

GUIDING PRINCIPLES

Council's overall objective is to invest its funds at the most advantageous rate of interest available to it at the time, for that investment type, and in a way that it considers most appropriate given the circumstances. In priority, the order of investment activities shall be the preservation of capital, liquidity, and return.

Preservation of capital

Preservation of capital shall be the principal objective of the investment portfolio. Investments are to be performed in a manner that seeks to ensure security of principal of the overall portfolio. This would include managing credit and interest rate risk with given risk management parameters and avoiding any transactions that would prejudice confidence in Council or its associated entities.

Credit Risk

Council will evaluate and assess credit risk prior to investment. The investment officer will minimise credit risk in the investment portfolio by prequalifying all transactions including the brokers / securities dealers with which they do business, diversify the portfolio and limit transactions to secure investments.

Interest Rate Risk

The investment officer shall seek to minimise the risk of a change in the market value of the portfolio because of a change in interest rates. This would be achieved by measuring the investment term against the cash flow requirements of Council and structuring the portfolio accordingly. This will avoid having to sell securities prior to maturity in the open market. Secondly, interest rate risk can be limited by investing in shorter term securities.

Maintenance of liquidity

The investment portfolio will maintain sufficient liquidity to meet all reasonably anticipated operating cash flow requirements of Council, as and when they fall due, without incurring significant transaction costs due to being required to sell an investment. For these purposes, illiquid investments are defined as investments that are not publicly traded in sufficient volume to facilitate, under most market conditions, prompt sale without severe market price effect.

INVESTMENT OF SURPLUS FUNDS POLICY

Examples include:

- investment in private placements;
- a security that is not supported or priced by at least two approved brokers/securities dealers;
- sub investment grade (i.e., a lower than rating BBB- (Standard and Poor's) or equivalent), and in most cases, BBB rated investments; and
- unrated securities.

Return on investments

The portfolio is expected to achieve a market average rate of return and take into account Council's ethical investment appetite, risk tolerance, current interest rates, budget considerations, and the economic cycle. Any additional return target set by Council will also consider the risk limitations, ethical and prudent investment principles and cash flow characteristics identified within this policy.

Comparison of performance

For performance purposes, the portfolio will be compared to the Bloomberg AusBond Bank Bill Index and/or the Bank Bill Swap Reference Rate over a rolling one-year period. The benchmark target is to be set equal to or above the benchmark yield and consider the expected types of securities held in each portfolio. In comparing performance, the portfolio will be market valued and take into account all coupons, deposits and withdrawals to / from the portfolio.

ROLES AND RESPONSIBILITIES**Authorised personnel**

The Director Corporate Services and the Financial Services Manager are authorised to invest funds at their discretion in investments consistent with this policy and legislation.

The Financial Services Manager will report to Council for investment guidelines and oversight of investment activities for the purposes of this policy.

Internal controls

The Financial Services Manager in consultation with the Director Corporate Services shall establish internal controls and processes that will ensure investment objectives are met and that the investment portfolios are protected from loss, theft or inappropriate use.

The established processes will include monthly and quarterly reporting, as well as an annual review of the policy. The internal controls will address the following:

- control of collusion;
- accounting and record keeping;
- evidence of quotes for each investment transaction;
- delegated authority to investment officers;
- compliance and oversight of investment parameters; and
- reporting guidelines.

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

INVESTMENT OF SURPLUS FUNDS POLICY

INVESTMENT PARAMETERS**Investable funds**

For the purposes of this policy, investable funds are the moneys available for investment at any one time and include Council's bank account balance. Included in this balance is any moneys held by Council on behalf of external parties (for example cash performance bonds).

Investable funds will be determined against the cash flow needs of Council following the adoption of the annual budget.

Authorised investments

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

- deposits with a financial institution;
- interest bearing deposits;
- commercial paper;
- bank accepted/endorsed bank bills;
- bank negotiable certificates of deposit;
- short term bonds;
- floating rate notes;
- QIC Cash Fund; and
- QTC Capital Guaranteed Cash Fund, Debt Offset Facility, Fixed Rate Deposit (up to 12 months) and QTC Working Capital Facility.

Prohibited investments

This Policy prohibits any investment carried out for speculative purposes. The Financial Services Manager may include a prohibited investments list within the Investment Guidelines.

The following investments are prohibited by this investment policy:

- derivative based instruments (excluding floating rate notes);
- principal only investments or securities that provide potentially nil or negative cash flow;
- stand-alone securities issued that have underlying futures, options, forward contracts and swaps of any kind; and
- securities issued in non-Australian dollars.

Portfolio investment parameters and credit requirements

The following table shows the credit ratings and counterparty limits for Council:

Short Term Rating (Standard & Poor's) or equivalent	Individual Counterparty Limit	Total Limit
A1+ - Financial Institutions	35%	100%
A1+ - Bond Mutual Funds	30%	50%
A1 – Financial Institutions	30%	30%
A2 – Financial Institutions	15%	30%
A3 – Financial Institutions	5%	10%
Unrated	Nil	Nil
QIC / QTC Pooled Cash Management Fund	100%	100%

INVESTMENT OF SURPLUS FUNDS POLICY

It is noted that for the purposes of this investment portfolio, the percentage limits apply effective from the date of purchase as a percentage of the market value of the portfolio. No more than 20 per cent of the portfolio is to be invested in Floating Rate Notes.

When considering investment options, the investment officer will establish a margin of 10 basis points in interest rate returns to give preference to those institutions considered to be responsible investors (e.g. do not invest in fossil fuel companies).

Maturity

The maturity structure of the portfolio will reflect a maximum term to maturity of no longer than 12 months.

Liquidity requirement

Given the nature of the funds invested, no more than 20 per cent of the investment portfolio will be held in illiquid securities and at least 10 per cent of the portfolio can be called at no cost or will mature within 0-7 days.

Breaches

Any breach of this policy is to be reported to the CEO and rectified within 24 hours of the breach occurring.

Where Council holds an investment that is downgraded below the minimum acceptable rating level, as prescribed under regulation for the investment arrangement, Council shall within 28 days after the change becomes known to the local government, either obtain Treasurer's approval for continuing with the investment arrangement or sell the investment arrangement (including, for example, withdrawing a deposit).

Where limits for different risk categories or where counterparty limits are breached, the Financial Services Manager will bring the matter to the attention of the Director Corporate Services with a recommendation on potential options (e.g. continuing with the investment through until maturity, or withdrawing a deposit).

Safekeeping and custody

Each transaction will require written confirmation by the broker / dealer / bank. Council will hold security documents, or alternatively a third party custodian authorised by the Manager Financial Services and evidenced by safekeeping receipts may hold security documents.

Criteria of authorised dealers and broker

Council will maintain a list of authorised financial institutions and securities brokers that the investment officers may deal with. These financial intermediaries must have a minimum long term rating of at least either A+/A1/A+ from Standard and Poors, Moodys or Fitch IBCA.

All transactions undertaken on behalf of the investment portfolio of Council will be executed either by Council directly, or through securities brokers registered as Australian Financial Service Licensees (ASIC) with an established sales presence in Australia, or direct issuers that directly issue their own securities which are registered on Council's approved list of brokers/dealers and direct issuers.

REPORTING

The Financial Services Manager will prepare a monthly report and evaluation of the transactions, concentrations, performance and compliance of the investment portfolio. The report will include:

- summary of securities held at the end of the reporting period by counterparty;
- liquidity of the portfolio as at reporting date;
- percentage of the portfolio considered ethical investment;

INVESTMENT OF SURPLUS FUNDS POLICY

- percentage of the portfolio held by investment risk category; and
- performance of the portfolio [relative to Bloomberg AusBond Bank Bill Index benchmark and/or BBSW].

On an annual basis, the policy will be reviewed and amended where required, with any amendments to be approved by Council prior to implementation as part of annual budget adoption.

PERFORMANCE MEASUREMENT

The investment return for the portfolio shall be measured using the market value of the portfolio, including withdrawals and deposits, and total performance of the portfolio compared to the Bloomberg AusBond Bank Bill Index. This is to include changes in the capital value of assets held (where applicable), income from managed investment portfolio assets, proceeds of sales of assets sold and cost of assets acquired. The market value of the portfolio is to be calculated at least monthly to coincide with monthly reporting. In defining market value, at least two pricing sources should be included in the valuation of the securities.

DEFINITIONS

BBSW – Bank Bill Swap Rate – This is the daily calculation of the yields on bank bills of 1, 2, 3, 4, 5, and 6 month maturities used for the setting of financial arrangements.

Bloomberg AusBond Bank Bill Index – widely considered to be the industry benchmark for short term cash fund performance and is used by market participants as a means of comparing the returns generated by the various cash funds available in the market.

Credit Risk – is the risk of loss due to the failure of an investment issuer or guarantor

Ethical Investment Principles – Investment in companies or industries that promote positive approaches to environmental, social and corporate governance issues; or the avoidance of investment in industries deemed harmful to health or the environment. These principles have been recognised by the United Nations Principles for Responsible Investment.¹

Financial Institution is defined as an authorised deposit-taking institution within the meaning of the *Banking Act 1959 (Cwlth)*, Section 5.²

Investments are defined as arrangements that are undertaken or acquired for producing income and apply only to the cash investments of Noosa Shire Council.

Market Value of the portfolio is the book value of fixed term fixed interest deposits plus a market value assessment of commercial paper, bank bills, and bonds or floating rate notes.

QIC – Queensland Investment Corporation.

QTC – Queensland Treasury Corporation.

RELEVANT POLICIES AND LEGISLATION

Statutory Bodies Financial Arrangements Act 1982

Statutory Bodies Financial Arrangements Regulation 2007

Local Government Act 2009

Banking Act 1959 (Cwlth)

¹ Further information on the United Nations Principles for Responsible Investment, including a schedule of Australian signatories, can be obtained from the following website <http://www.unpri.org/principles/>

² For a list of authorised deposit taking institutions, refer to the website of the Australian Prudential Regulation Authority: <http://www.apra.gov.au/adil/>.

INVESTMENT OF SURPLUS FUNDS POLICY

Version control:

Version	Reason/ Trigger	Change (Y/N)	Endorsed/ Reviewed by	Date
1.0	Create new on de-amalgamation from Sunshine Coast Regional Council	Y	Manager Financial Services	22/12/2013
2.0	Annual Review	Y	Manager Financial Services	02/06/2014
3.0	Annual Review	Y	Manager Financial Services	13/05/2015
4.0	Annual Review	N	Manager Financial Services	20/05/2016
5.0	Annual Review	Y	Director Corporate Services	19/05/2017
6.0	Annual Review	Y	Council	06/07/2018
7.0	Annual Review	N	Council	28/06/2019
8.0	Annual Review	Y	Council	10/07/2020
9.0	Annual Review	N	Council	30/06/2021
10.0	Annual Review	N	Council	28/6/2022

ATTACHMENT 3

		Council Policy DEBT POLICY
Corporate Plan Reference:	<i>Long term planning for Noosa Shire</i>	
Endorsed by Council:	28 June 2022	
Policy Author:	Director Corporate Services	

POLICY BACKGROUND

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

The policy will provide clear guidance for staff in the management of Council's debt portfolio and maintenance of appropriate debt and debt service levels.

This policy applies to all Councillors and Council staff and extends to all borrowing activities of Council and any controlled entities.

COUNCIL POLICY

Council will utilise a debt management strategy based on sound financial management principles and ensure net debt (net financial liabilities) remains within financial sustainability targets.

Borrowing Purposes

1. Legislation prevents Council from accessing loan financing to fund operating deficits.
2. Council undertakes full analysis of all funding options as outlined in the Long Term Financial Model, including a forward program of capital works, to determine any borrowing requirements.
3. Council recognises that infrastructure demands placed upon Council can often only be met through borrowings, but will always be mindful of the additional cost incurred by the community when assets are acquired through borrowings.
4. Council will consider loan funding for capital renewal projects on a case by case basis, but predominately borrow only for new, expansion or upgrade capital projects, giving consideration to inter-generational equity particularly for the funding of long term infrastructure projects.
5. Where capital expenditure is deferred from one year to the next, the drawdown of approved loan funds will be reviewed to minimise interest expenses.
6. Borrowings for infrastructure that provides a positive rate of return on investment will take priority over borrowing for other assets.

Debt Term

7. Where capital projects are financed through borrowings, Council will repay the loan over a term which takes into consideration the expected life of those assets, and over a term that optimises cash flow efficiency.
 - 7.1. If surplus funds become available, and where it is advantageous to Council, one-off loan repayments will be made to reduce the term of existing loans.
 - 7.2. In an environment of fluctuating interest rates, and where there is a distinct economic advantage to Council, consideration will be given to renegotiating any outstanding loans to obtain the best long-term benefit to Council.

DEBT POLICY

Repayment Ability

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

Borrowing Sources

9. Council will raise all external borrowings from the QTC. Consideration will be given to the provision of loans to business activities and other specifically identified projects and activities from surplus cash reserves held by Council by way on an internal loan.

Proposed New Borrowings

- 10 Pursuant to section 192 *Local Government Regulation 2012*, Council must prepare a debt policy each year that states the new borrowings planned for the current financial year and the next 9 financial years.
 - 10.1 Proposed Borrowings are outlined in Appendix A

Leases

- 11 Funding alternatives for asset acquisition also includes leasing. Leases are defined under accounting standard AASB 16 as a contract for the right of use over an asset for a temporary period of time.
 - 11.1 Any low value (under \$10,000) or short term (under 12 months) leases are considered an operating expense.
 - 11.2 However, all other lease arrangements under AASB 16 are reported as a right-of-use asset with a corresponding liability in the balance sheet recognised with all other debt and loan borrowing instruments.
 - 11.3 Any lease arrangement greater than \$2 million (other than any lease for office premises) are considered borrowings under the *Statutory Bodies Financial Arrangement Act 1982* and will require prior approval by the Queensland Government before they are committed.
 - 11.4 Council will also undertake a lease vs. buy analysis before entering into any lease contract.

Internal Loans

- 12 The provision and approval of an internal loan will depend on the availability of surplus cash at the time of consideration and the capacity of either the business activity or operational activity to repay the loan.
 - 12.1 All decisions regarding internal loans will be made by Council as part of the annual budget process. The approval to establish an internal loan will only occur following confirmation that Council's relevant sustainability indicators in the 10 year financial forecast will not be compromised.
 - 12.2 The term of any internal loan will be appropriate to the life of the infrastructure / asset being financed.
 - 12.3 The interest rate will be the sum of
 - (a) the equivalent QTC borrowing rate for the proposed term;
 - (b) the QTC administration charge; and
 - (c) an additional margin above the QTC borrowing rate.In all cases, where business activities are subject to the provisions of the National Competition Policy, the cost to the business will be no less than what would apply to an equivalent private sector business.
 - 12.4 Provision for the repayment of an internal loan will be included in the annual budget for the business or operational activity.

DEBT POLICY

GUIDING PRINCIPLES

The purpose of establishing a Debt Policy is to:

- Provide a comprehensive view of Council's long term debt position and the capacity to fund infrastructure growth for the Shire;
- Increase awareness of issues concerning debt management;
- Enhance the understanding between Councillors, community groups and Council staff by documenting policies and guidelines;
- Demonstrate to government and lending institutions that Council has a disciplined approach to borrowing.

ROLES AND RESPONSIBILITIES

Pursuant to section 192 of the *Local Government Regulation 2012* detail of the proposed borrowing for the current year and the future 9 years will be prepared annually as part of the budget process.

Applications outlining proposed borrowings will be forwarded to the Minister for Local Government for approval.

Periodic Credit Reviews will be undertaken by the QTC on behalf of the State Government.

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

All lease proposals will be referred to Financial Services for evaluation to assess alternatives for funding asset acquisition and to ensure statutory compliance.

MEASUREMENT OF SUCCESS

Financial sustainability indicators remain within target ranges and the provision of necessary infrastructure is not constrained through the lack of capital funding.

Details of outstanding loans will be reported annually in Council's Financial Statements and Annual Report.

DEFINITIONS

Business Activity – A Council activity subject to the application of full cost pricing principles as defined in the *Local Government Act 2009* and *Local Government Regulation 2012*.

Inter-generational equity – This relates to the fairness of the distribution of the costs and benefits of a policy when costs and benefits are borne by different generations. (i.e. the principle whereby those who derive a direct benefit from the service or infrastructure provided actually pay for that service).

Net financial liabilities ratio – This is an indicator of the extent to which the net financial liabilities of Council can be serviced by its operating revenues. A ratio greater than zero (positive) indicates that total liabilities exceed current assets, whereas a ratio of less than zero (negative) indicates that current assets exceed total liabilities and therefore Council would appear to have the capacity to increase loan borrowings.

RELEVANT POLICIES AND LEGISLATION

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

DEBT POLICY

Version control:

Version	Reason/ Trigger	Change (Y/N)	Endorsed/ Reviewed by	Date
1.0	Create new		Manager Financial Services	23/12/2013
2.0	Annual Review		Manager Financial Services	02/06/2014
3.0	Annual Review	Y	Manager Financial Services	02/06/2015
4.0	Annual Review	N	Manager Financial Services	20/05/2016
5.0	Annual Review	Y	Director Corporate Services	19/05/2017
6.0	Annual Review	Y	Council	29/06/2018
7.0	Annual Review	Y	Council	06/07/2018
8.0	Annual Review	N	Council	28/06/2019
9.0	Annual Review	Y	Council	10/07/2020
10.0	Refinancing Review	Y	Council	17/02/2021
11.0	Annual Review	Y	Council	30/06/2021
12.0	Budget Review	Y	Council	17/01/2022
13.0	Annual Review	Y	Council	28/06/2022

Appendix A

Schedule of Proposed Borrowings:

	2022/23 \$,000	2023/24 \$,000	2024/25 \$,000	2025/26 \$,000	2026/27 \$,000	2027/28 \$,000	2028/29 \$,000	2029/30 \$,000	2030/31 \$,000	2031/32 \$,000
Proposed Borrowings	5,759,000	890,000	0	0	2,100,000	3,000,000	0	0	0	0
Borrowing Purpose	Waste management, bridge and lock and weir infrastructure works included in the adopted 10-year capital plan.									

ATTACHMENT 4

		Council Policy MANAGEMENT OF RESTRICTED CASH
Corporate Plan Reference:	<i>Long term planning for Noosa Shire</i>	
Endorsed by Council:	28 June 2022	
Policy Author:	Director Corporate Services	

POLICY BACKGROUND

The purpose of this policy is to establish a framework for the ongoing management of cash reserves, including the establishment of targets and thresholds where appropriate.

COUNCIL POLICY

Restricted cash reserves are established to set aside funds for Council to meet regulatory requirements, allocate against specific future projects and activities, and to ensure sufficient working capital to meet current and long term financial obligations.

All reserves are fully cash backed, and are established for specific purposes. Restricted cash reserves fall into the categories of:

1. Externally Restricted Cash
 - Unexpended levy funds;
 - Contributions received from developers for specific purposes constrained under legislation;
 - Unexpended grants and subsidies received from State or Federal Government agencies and provided for specific purposes;
 - Unexpended carbon tax liabilities collected; and
 - Unexpended loan funds.
2. Internally Restricted Cash
 - Natural disaster rehabilitation;
 - Asset renewal;
 - Waste management;
 - Plant replacement;
 - Liquidity management (cash expense cover); and
 - Other specific purpose.

To ensure oversight on restricted cash balances, a register of restricted cash will be maintained by Council and disclosed in the financial statements on an annual basis.

1. Externally Restricted Cash**Unexpended Levy Funds**

This category includes money received for special and separate rates and charges, as outlined in the Revenue Statement, and for which a levy Overall Plan provides for funds to be spent over a number of financial periods.

COUNCIL POLICY – MANAGEMENT OF RESTRICTED CASH

Funds can only be applied in accordance with the purpose for which they were originally collected, as outlined in the Revenue Statement. Should any levy be discontinued, remaining funds will be allocated in accordance with the provisions of the *Local Government Regulation 2012*.

Developer Contributions

This category includes contributions received from developers in accordance with conditions applied to development applications, subject to constraints imposed by other legislation. Funds may be allocated to fund trunk infrastructure investment or other expenditure as part of the annual budget process, and any unspent funds received in a financial year will be constrained for future use.

Unexpended Grants and Subsidies

This category includes funds received from either State or Federal Governments by way of a specific advance or grant that is constrained or tied to a specific project or purpose, subject to contractual obligations or other legislation.

Carbon Tax

This category includes money collected historically through waste management charges to satisfy Council's future carbon tax liability for the Eumundi Road landfill site.

Unexpended Loans

Loans are raised each year for specific projects as outlined in Council's debt policy, adopted with the annual budget. Any unspent funds will be constrained for application against the original projects identified in the budget and expended in subsequent financial years.

2. Internally Restricted Cash**Natural Disaster Rehabilitation**

Council makes provision in each budget to cater for natural disaster events, but the frequency and severity of events cannot be planned with any accuracy. Accordingly, cash will be restricted with a target balance of 5% of general rates revenue to cater for rehabilitation and repairs associated with storms, flooding, bush fires or other unforeseen events. The balance will be targeted to be maintained each year after consideration of surplus cash available from operations, and the financial impact of any actual disaster events.

Asset Renewal

Council will ensure that it maintains its assets and infrastructure on an ongoing basis at defined levels to ensure that services are able to be provided effectively to the community. The asset sustainability ratio is one of the three (3) key measures of financial sustainability required under legislation. Council will target over the life of the ten (10) year financial plan to achieve a minimum asset sustainability ratio of 90% (including plant, fleet and office equipment renewals) consistent with the benchmark unless condition based renewal forecasts demonstrate a percentage lower than 90% in any given year.

100% of the annual depreciation charge will be constrained and made available for investment in asset renewal. Where funds are not fully allocated within any financial year, and the actual asset sustainability ratio achieved is less than 100%, any remaining surplus will be constrained to provide for expenditure in a subsequent period where required.

COUNCIL POLICY – MANAGEMENT OF RESTRICTED CASH**Waste Management Landfill Rehabilitation**

Council undertakes a full cost pricing model for determining charges to apply for waste management operations, which includes allocation of funds for future rehabilitation and replacement of assets in accordance with a long term financial forecast. Accordingly, unspent funds will be constrained to meet future business strategy and landfill rehabilitation obligations.

Plant Replacement

To ensure sufficient funds are available to finance the ongoing replacement of Council's plant and fleet, any operational surplus or unexpended depreciation amount from fleet activities will be constrained to provide for expenditure in a future period.

Liquidity Management (cash expense cover)

The cash expense cover ratio is a key indicator utilised to measure Council liquidity (i.e. current financial health) and to also assess ongoing financial sustainability risk. This ratio calculates how long Council can continue paying its day-to-day expenses from cash at bank without needing additional cash flow injections. Council will target achieving a minimum cash expense cover of three months operating expenditure held as restricted cash in any given financial year.

Other Specific Purpose

Council budgets annually for a range of anticipated costs for legal and insurance claims that are part of normal operational activities. Any unspent portion of these budgets will be constrained to provide for unforeseen future risks as they arise.

Separate accounts within this category will also be maintained for stand-alone activities subject to external funding, such as Noosa Community Care.

ROLES AND RESPONSIBILITIES

The Director Corporate Services is Policy owner and responsible for oversight of the financial management of Council.

The Manager Financial Services has operational responsibility for the development of Council's long term financial forecast and annual budget, and for oversight of Council's treasury function including cash management.

RELEVANT LEGISLATION

There are no specific legislative requirements around the adoption of a formal policy regarding the restriction of cash, however, where unspent funds are derived from special rates and charges, specific grants, or developer contributions, the funds can only be allocated for the original purpose.

Version control:

Version	Reason/ Trigger	Change (Y/N)	Endorsed/ Reviewed by	Date
1.0	Create new		Council	07/05/2015
2.0	Review	Y	Council	30/06/2021
3.0	Review	N	Council	28/6/2022

ATTACHMENT 5

		Council Policy GENERAL RATE DONATIONS POLICY
Corporate Plan Reference:	<i>The Noosa Community</i>	
Endorsed by Council:	28 June 2022	
Policy Author:	Director Corporate Services	

POLICY BACKGROUND

Noosa Council recognises that community organisations provide an extensive range of valuable community, sporting, recreational, environmental and cultural services to residents of the shire. These services play a key role in the development of strong and connected communities and the provision of positive lifestyle choices for residents.

Council currently supports these organisations through a number of mechanisms including direct staff assistance and advice, the annual Council community grants program and via reduced fees payable including development fees and contributions.

Council is also committed to supporting community organisations by providing a donation up to the value of the annual general rates levied on a property owned or utilised by an eligible community organisation.

COUNCIL POLICY**Legislative requirements**

Section 93 (3) of the *Local Government Act 2009* states that certain land is exempt from general rates. Section 73 of the *Local Government Regulation 2012* further details land that is exempt from rating in accordance with Section 93(3)(j)(ii) of the *Local Government Act 2009*.

Section 119 of the *Local Government Regulation 2012* states that Council may grant a ratepayer a concession for rates or charges. Section 120(1)(b)(i) states that the concession may be granted if Council is satisfied the land is owned by an entity whose objects do not include making a profit.

Eligibility Criteria

To be eligible for a donation under this policy, community organisations must meet the following eligibility criteria. Organisations must:

1. Be an incorporated not for profit organisation or a company limited by guarantee that has been endorsed by the Australian Taxation Office as a charity (tax exempt fund or deductible gift recipient);
2. Be a registered not for profit association in Queensland;
3. Either own, lease or be trustee for the subject land, and be directly responsible for the payment of rates and charges levied by Council;
4. Be substantially volunteer-based and not in receipt of Queensland or Australian Government operational funding;
5. Not operate under a commercial business model; and
6. Organisations must demonstrate their eligibility by completing the 'Donations In-lieu of Rates and Charges Levied by Council' form.

COUNCIL POLICY – GENERAL RATE DONATIONS**Classes of Organisations**1. Community, & welfare organisations

- A. Not-for-profit organisations that exist primarily to undertake community service and welfare activities and rely mainly on volunteer labour, membership fees and/or community funding to operate sustainably.
- B. Crisis and emergency accommodation - non-profit entities that operate for the public benefit by providing crisis accommodation i.e. transitional short – medium term accommodation including for example, accommodation for persons escaping domestic violence.

2. Housing facilities for the aged

- A. Religious entities that provide housing for aged persons as defined in section 73 of the Local Government Regulation 2012; or
- B. Not-for-profit organisations that provide high care nursing home type housing for aged persons. A donation is not applicable for independent living facilities. For those properties with a combination of high-care and independent living facilities, a donation is only applicable on general rates applicable to the high-care portion of the property.

Note: does not include accommodation facilities provided for aged persons by commercial enterprises that are not registered charitable, not for profit, religious or community / welfare organisations.

3. Emergency services

Not-for-profit emergency service organisations such as SES, Rural Fire Brigades, Air Sea Rescue, and the like that rely wholly or in part on voluntary labour and funding drawn from the community.

4. Sporting and recreation organisations (a)

Up to a 100% donation on general rates will apply to not-for-profit organisations that undertake particular sporting or recreational activities for the benefit of members and rely exclusively on membership fees and/or community fundraising. These clubs may hold a Community Other liquor licence. This does not include clubs or organisations with paid employees.

5. Sporting and recreation organisations (b)

Up to a 50% donation on general rates will apply to organisations that undertake sporting or recreational activities for the benefit of members and have paid employees, hold an open liquor licence and has less than 5 gaming machines.

6. Surf Life Saving Clubs

Up to a 100% donation on general rates will apply to Surf Life Saving Clubs that undertake particular community, sporting or recreational activities for the benefit of members.

Recognition Provision

As a condition of a rate donation, suitable acknowledgement is to be given to Council by the organisation for the rate donation provided. This acknowledgement can be in the form of signage, any form of communication by the organisation to members or proper mention at appropriate functions, events, delegations, presentations or the like.

COUNCIL POLICY – GENERAL RATE DONATIONS**Donation Review Process**

All donations approved under this policy will be reviewed every four years. Organisations will be notified of the scheduled review in writing. To be eligible to continue to receive a donation, organisations must demonstrate their eligibility by completing the 'Donations In-lieu of Rates and Charges Levied by Council' form. Council may request additional information and/or an on-site meeting with the organisation.

Donation recipients under this policy are required to immediately notify Council should their eligibility status change. Failure to do so may result in Council recovering any funds incorrectly paid to, or on behalf of the organisation.

ROLES AND RESPONSIBILITIES

Revenue Services will maintain the list of eligible organisations and undertake reviews of eligibility in accordance with this policy.

DEFINITIONS

Commercial business model - means a business operating on a fee for service basis and has the ability to generate sufficient income to support operations (excluding those child care centres and kindergartens affiliated with the Crèche and Kindergarten Association Ltd (C&K) or a community based early childhood provider).

RELEVANT LEGISLATION

Local Government Act 2009
Local Government Regulation 2012
 Revenue Statement
 Revenue Policy

Version control:

Version	Reason/ Trigger	Change (Y/N)	Endorsed/ Reviewed by	Date
1.0	Create new		Director Corporate Services	29/06/2018
2.0	Review	N	Director Corporate Services	30/06/2021
3.0	Review	N	Director Corporate Services	28/06/2022

4 2022-23 FEES AND CHARGES

Author	Manager Financial Services (Acting), Pauline Coles Corporate Services Department
Index	ECM/ 7.34 – 2022-23 Fees and Charges
Attachments	Attachment 1 - 2022-23 Schedule of Fees and Charges <i>(76 page attachment provided separately to this report)</i>

EXECUTIVE SUMMARY

General cost-recovery fees and commercial charges are expected to generate approximately \$21.2 million in the 2022-23 financial year, representing almost 18% of Council's annual operating revenue. Fees and charges are set where possible to reflect cost recovery, with commercial charges set at full cost after consideration of market factors. The 2022-23 fees and charges schedule is provided in Attachment 1.

RECOMMENDATION

That Council note the report by the Manager Financial Services (Acting) to the Special Meeting dated 28 June 2022 and pursuant to sections 97, 98 and 262(3)(c) of the *Local Government Act 2009*, fix, for the 2022-23 financial year the cost-recovery fees and commercial charges provided as **Attachment 1** to the report.

REPORT

Section 97 of the *Local Government Act 2009* requires that cost-recovery fees are to be set at a level equal to or less than cost of providing a particular service. As part of the 2022-23 budget development, fees and charges were reviewed to ensure that where possible prices were set for anticipated volumes at cost reflective levels in line with legislation. Increases identified at levels above inflation were subsequently presented to Councillors through budget workshops for discussion and agreement.

Charges which are commercial in nature are set in accordance with Section 262(3)(c) of the *Local Government Act 2009*. Commercial charges are applicable to both of Council's nominated business activities, Waste Management and the Holiday Parks. Full cost price modelling was undertaken for both of these activities to ensure that charges reflected full cost and a user pays philosophy, and no general rate subsidy is required

Previous Council Consideration

Council considers fees and charges levels annually as part of the budget process. Fees and charges can also be amended, removed or introduced during a financial year via Council resolution.

Finance

General cost-recovery fees and commercial charges are expected to generate approximately \$21.2 million in the 2022-23 financial year, representing almost 18% of Council's combined annual operating revenue.

Risks & Opportunities

Failure to appropriately adopt general cost-recovery fees and commercial charges may result in Council being left without the head or power to charge for goods and services, compromising ongoing financial sustainability and Council's reputation.

Consultation

External Consultation - Community & Stakeholder

A draft of the proposed 2022-23 Fees and Charges was provided as part of the community consultation process, which invited community members and industry groups to provide feedback on the draft 2022-23 budget.

Internal Consultation

Departments/Sections Consulted:

<input checked="" type="checkbox"/> Chief Executive Officer Executive Support	<input checked="" type="checkbox"/> Community Services Director Community Development Community Facilities Libraries & Galleries Local Laws Waste & Environmental Health	<input checked="" type="checkbox"/> Corporate Services Director Financial Services Fleet ICT Procurement Property Revenue Services
<input checked="" type="checkbox"/> Executive Services Director Community Engagement Customer Service Governance People and Culture	<input checked="" type="checkbox"/> Environment & Sustainable Development Director Building & Plumbing Services Development Assessment Economic Development Environmental Services Strategic Land Use Planning	<input checked="" type="checkbox"/> Infrastructure Services Director Asset Management Buildings and Facilities Civil Operations Disaster Management Infrastructure Planning, Design and Delivery

5 2022-23 BUDGET ADOPTION

Author Director Corporate Services (Acting), Trent Grauf
Corporate Services Department

Index ECM/ Subject/ 2022-23 Budget

Attachments 1. **Noosa Council 2022/23 Budget document**
(79 page attachment provided separately to this report)

EXECUTIVE SUMMARY

Under sections 104 and 107A of the *Local Government Act 2009* and section 170 of the *Local Government Regulation 2012*, Council is required to adopt, for each financial year, after 31 May before the financial year and before 1 August in the financial year, a budget and revenue statement. The *Noosa Council 2022/23 Budget document* provided at Attachment 1 contains the required documentation to adopt Council's 2022/23 budget and the following motions have been drafted to meet legislative requirements.

RECOMMENDATION**MOTION 1**

That pursuant to section 104 of the *Local Government Act 2009* and section 170 of the *Local Government Regulation 2012*, the budget for the financial year ending 30 June 2023, incorporating statements of income and expenditure, financial position, cash flow, changes in equity, long-term financial forecast, revenue statement and revenue policy, and 2022/23 capital program as contained in the Noosa Council 2022/23 Budget document (provided as **Attachment 1** to the Special Meeting report dated 28 June 2022), be adopted.

MOTION 2

That pursuant to section 94 of the *Local Government Act 2009* and section 80 of the *Local Government Regulation 2012*, Council resolves to levy the differential general rates for the 2022/23 financial year as set out in the Revenue Statement contained in the Noosa Council 2022/23 Budget document (provided as **Attachment 1** to the Special Meeting report dated 28 June 2022).

MOTION 3

That pursuant to section 81 of the *Local Government Regulation 2012*, Council resolves that the rating categories of rateable land in its local government area and a description of each of the rating categories for 2022/23, be as follows:

Category	Description	Identification (Guidance only)
1. Rural & Agricultural.	Land used, or intended to be used, for rural or agricultural or primary production purposes.	Land with the following land use codes: 44, 60-61, 64-71, 73-89 and 93 or as otherwise identified by the CEO.
2. Non-Residential.	Land which is used, or intended to be used, for non-residential purposes other than land included in categories 1, 3, 4 and 14 - 20.	Land with the following land use codes: 07-20, 22-39, 41-50, 52 and 91 or as otherwise identified by the CEO.

Category	Description	Identification (Guidance only)
3. Extractive Industries.	Land used for the purpose of extractive industry for more than 50,000 tonnes per annum of material from the earth.	Land with land use code 40 or as otherwise identified by the CEO.
4. Retirement Villages	Land used for the purposes of a retirement village.	Land with the following land used code 21 or as otherwise identified by the CEO.
5. Residential (PPR) and Other – RV ≤\$500,000.	Land, with a rateable value of less than or equal to \$500,000 which is- a. used as the owner's principal place of residence, other than land in categories 10, 22, 23 and 25 to 36; or b. not included in any other category.	Land with the following land used codes: 01, 02, 04, 05 and 06 or as otherwise identified by the CEO.
6. Residential (PPR) and Other – RV \$500,001 - \$1,500,000.	Land, with a rateable value between \$500,001 and \$1,500,000 which is- a. used for as the owner's principal place of residence other than land in categories 10, 22, 23 and 25 to 36; or b. not included in any other category.	Land with the following land used codes: 01, 02, 04, 05 and 06 or as otherwise identified by the CEO.
7. Residential (PPR) and Other – RV \$1,500,001 - \$3,000,000.	Land, with a rateable value between \$1,500,001 and \$3,000,000 which is- a. used as the owner's principal place of residence other than land in categories 10, 22, 23 and 25 to 36; or b. not included in any other category.	Land with the following land used codes: 01, 02, 04, 05 and 06 or as otherwise identified by the CEO.
8. Residential (PPR) and Other – RV > \$3,000,000.	Land, with a rateable value greater than \$3,000,000 which is- a. used as the owner's principal place of residence other than land in categories 10, 22, 23 and 25 to 36; or b. not included in any other category.	Land with the following land used codes: 01, 02, 04, 05 and 06 or as otherwise identified by the CEO.
9. Residential (Not PPR)	Land used for residential purposes other than as the owner's principal place of residence other than land in category 11, 21, 24 and 25 to 36.	Land with the following land used codes: 02 and 05 or as otherwise identified by the CEO.
10. Residential Home Hosted Transitory Accommodation	Land used as the owner's principal place of residence plus as transitory accommodation - other than land in category 23 and 25 to 36.	Land with the following land used codes: 02 and 05 or as otherwise identified by the CEO.
11. Transitory Accommodation.	Land used as transitory accommodation, other than land in category 24 and 25 to 36.	Land with the following land used codes: 02 and 05 or as otherwise identified by the CEO.
12. Vacant Urban Land – RV > \$1,000,000 and area more than 1,500 m ² .	Vacant land with a rateable value greater than \$1,000,000, with an area of more than 1,500m ² in the locality of Castaways Beach or Cooroy or Marcus Beach or Noosa Heads or Noosaville or Peregian Beach or Sunrise Beach or Sunshine Beach or Tewantin, other than land included in category 13.	Land with the following land used codes: 01, 04 and 06 or as otherwise identified by the CEO.

Category	Description	Identification (Guidance only)
13. Subdivided land not yet developed	Vacant land to which Chapter 2, Part 2, Division 5, Subdivision 3 of the <i>Land Valuation Act 2010</i> applies.	Land with the following land used code 72 or as otherwise identified by the CEO.
14. Shopping Centres – gross floor area between 1,000 and 2,500m ²	Land used for the purposes of a shopping centre, with a gross floor area between 1,000 and 2,500m ²	Land with the following land used codes: 14, 15, 16 or 23 or as otherwise identified by the CEO.
15. Shopping Centres – gross floor area between 2,501 and 5,000m ²	Land used for the purposes of a shopping centre, with a gross floor area between 2,501 and 5,000m ² .	Land with the following land used codes: 14, 15, 16 or 23 or as otherwise identified by the CEO.
16. Shopping Centres – gross floor area between 5,001 and 10,000m ²	Land used for the purposes of a shopping centre, with a gross floor area between 5,001 and 10,000m ² .	Land with the following land used codes: 14, 15, 16 or 23 or as otherwise identified by the CEO.
17. Shopping Centres – gross floor area between 10,001 and 20,000m ²	Land used for the purposes of a shopping centre, with a gross floor area between 10,001 and 20,000m ² .	Land with the following land used codes: 14, 15, 16 or 23 or as otherwise identified by the CEO.
18. Shopping Centres – gross floor area between 20,001 and 30,000m ²	Land used for the purposes of a shopping centre, with a gross floor area between 20,001 and 30,000 m ² .	Land with the following land used codes: 14, 15, 16 or 23 or as otherwise identified by the CEO.
19. Shopping Centres – gross floor area between 30,001 and 40,000m ²	Land used for the purposes of a shopping centre, with a gross floor area between 30,001 and 40,000 m ² .	Land with the following land used codes: 14, 15, 16 or 23 or as otherwise identified by the CEO.
20. Shopping Centres – gross floor area greater than 40,000m ²	Land used for the purposes of a shopping centre, with a gross floor area greater than 40,000 m ² .	Land with the following land used codes: 14, 15, 16 or 23 or as otherwise identified by the CEO.
21. Strata Units (Not PPR).	Land which is a strata unit used for residential accommodation purposes other than as the owner's principal place of residence, other than land in category 24.	Land with the following land used codes: 08 or 09 or as otherwise identified by the CEO.
22. Strata Units (PPR).	Land which is a strata unit used as the owner's principal place of residence other than land in category 23.	Land with the following land used codes: 08 or 09 or as otherwise identified by the CEO.
23. Strata Units Home Hosted Transitory Accommodation.	Land which is a strata unit used as the owner's principal place of residence and is defined as transitory accommodation.	Land with the following land used codes: 08 or 09 or as otherwise identified by the CEO.

Category	Description	Identification (Guidance only)
24 Strata Units Transitory Accommodation.	Land which is a strata unit used other than as the owner's principal place of residence and is defined as transitory accommodation.	Land with the following land used codes: 08 or 09 or as otherwise identified by the CEO.
25. Non-Strata Residential - 2 to 4 residences	Land, used for residential purposes, on which there are 2 to 4 self-contained flats, studios, cabins or dwellings, other than land in category 31.	Land with the following land used code 03 or as otherwise identified by the CEO.
26. Non-Strata Residential - 5 to 9 residences	Land, used for residential purposes, on which there are 5 to 9 self-contained flats, studios, cabins or dwellings, other than land in category 32	Land with the following land used code 03 or as otherwise identified by the CEO.
27. Non-Strata Residential - 10 to 14 residences	Land, used for residential purposes, on which there are 10 to 14 self-contained flats, studios, cabins or dwellings, other than land in category 33.	Land with the following land used code 03 or as otherwise identified by the CEO.
28. Non-Strata Residential - 15 to 19 residences	Land, used for residential purposes, on which there are 15 to 19 self-contained flats, studios, cabins or dwellings, other than land in category 34.	Land with the following land used code 03 or as otherwise identified by the CEO.
29. Non-Strata Residential - 20 to 29 residences	Land, used for residential purposes, on which there are 20 to 29 self-contained flats, studios, cabins or dwellings, other than land in category 35.	Land with the following land used code 03 or as otherwise identified by the CEO.
30. Non-Strata Residential - greater than 30 residences	Land, used for residential purposes, on which there are 30 or more self-contained flats, studios, cabins or dwellings, other than land in category 36.	Land with the following land used code 03 or as otherwise identified by the CEO.
31. Non-Strata Residential Transitory Accommodation - 2 to 4 residences	Land, used for residential purposes, on which there are 2 to 4 self-contained flats, studios, cabins or dwellings, and where at least one of the self-contained flats, studios, cabins or dwellings is transitory accommodation.	Land with the following land used code 03 or as otherwise identified by the CEO.
32. Non-Strata Residential Transitory Accommodation - 5 to 9 residences	Land, used for residential purposes, on which there are 5 to 9 self-contained flats, studios, cabins or dwellings, and where at least one of the self-contained flats, studios, cabins or dwellings is transitory accommodation.	Land with the following land used code 03 or as otherwise identified by the CEO.
33. Non-Strata Residential Transitory Accommodation - 10 to 14 residences	Land, used for residential purposes, on which there are 10 to 14 self-contained flats, studios, cabins or dwellings, and where at least one of the self-contained flats, studios, cabins or dwellings is transitory accommodation.	Land with the following land used code 03 or as otherwise identified by the CEO.
34. Non-Strata Residential Transitory Accommodation - 15 to 19 residences	Land, used for residential purposes, on which there are 15 to 19 self-contained flats, studios, cabins or dwellings, and where at least one of the self-contained flats, studios, cabins or dwellings is transitory accommodation.	Land with the following land used code 03 or as otherwise identified by the CEO.

Category	Description	Identification (Guidance only)
35. Non-Strata Residential Transitory Accommodation - 20 to 29 residences	Land, used for residential purposes, on which there are 20 to 29 self-contained flats, studios, cabins or dwellings, and where at least one of the self-contained flats, studios, cabins or dwellings is transitory accommodation.	Land with the following land used code 03 or as otherwise identified by the CEO.
36. Non-Strata Residential Transitory Accommodation - greater than 30 residences	Land, used for residential purposes, on which there are 30 or more self-contained flats, studios, cabins or dwellings, and where at least one of the self-contained flats, studios, cabins or dwellings is transitory accommodation.	Land with the following land used code 03 or as otherwise identified by the CEO.

MOTION 4

That pursuant to section 94 of the *Local Government Act 2009* and section 94 of the *Local Government Regulation 2012*, Council resolves to levy the special charges for the 2022/23 financial year as set out in the Revenue Statement contained in the Noosa Council 2022/23 Budget document (provided as **Attachment 1** to the Special Meeting report dated 28 June 2022).

The special charges set out in the Revenue Statement are:

- Noosa Waters Lock and Weir Maintenance Levy
- Noosa Waters Canal Maintenance Levy
- Noosa Junction Levy
- Hastings Street Precinct Levy
- Noosa Main Beach Levy
- Hastings Street Community Safety Program Charge
- Lower Noosa North Shore Electricity Charge

For that purpose the rateable land to which the special charges apply and the overall plans for the services, facilities or activities to which the special charges apply be the rateable land and overall plans specified in the Revenue Statement.

MOTION 5

That pursuant to section 94 of the *Local Government Regulation 2012*, Council resolves to adopt the overall plans, annual implementation plans and benefitted area maps specified in the Revenue Statement contained in the Noosa Council 2022/23 Budget document (provided as Attachment 1 to the Special Meeting report dated 28 June 2022) for the special charges it resolves to levy under resolution 4.

MOTION 6

That pursuant to section 94 of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012*, Council resolves to levy the utility charges for the 2022/23 financial year as set out in the Revenue Statement contained in the Noosa Council 2022/23 Budget document (provided as Attachment 1 to the Special Meeting report dated 28 June 2022).

MOTION 7

That pursuant to section 94 of the *Local Government Act 2009* and section 103 of the *Local Government Regulation 2012*, Council resolves to levy the separate rates and charges for the 2022/23 financial year as set out in the Revenue Statement contained in the Noosa Council 2022/23 Budget document (provided as Attachment 1 to the Special Meeting report dated 28 June 2022).

The separate rates and charges set out in the Revenue Statement are:

- Environment Levy
- Sustainable Transport Levy
- Heritage Levy
- Bushfire Resilience and Response Levy

MOTION 8

That pursuant to section 107 of the *Local Government Regulation 2012* and section 114 of the *Fire and Emergency Services Act 1990*, Council resolves that rates and utility charges, and the Queensland Government's Emergency Management Levy, for the year ending 30 June 2023 will be levied six monthly and as set out in the Revenue Statement contained in the Noosa Council 2022/23 Budget document (provided as **Attachment 1** to the Special Meeting report dated 28 June 2022).

MOTION 9

That pursuant to section 122 of the *Local Government Regulation 2012*, Council resolves to grant concessions to ratepayers as set out in the Revenue Statement (contained in the Noosa Council 2022/23 Budget document) and Council's General Rate Donations Policy.

MOTION 10

That pursuant to section 118 of the *Local Government Regulation 2012*, Council resolves that all rates and charges must be paid within 30 days after the date of issue of the rates notice.

MOTION 11

That pursuant to section 133 of the *Local Government Regulation 2012*, Council resolves that all overdue rates and charges bear interest as set out in the Revenue Statement contained in the Noosa Council 2022/23 Budget document (provided as **Attachment 1** to the Special Meeting report dated 28 June 2022).

MOTION 12

That pursuant to section 257 of the *Local Government Act 2009* Council delegates to the Chief Executive Officer its powers under section 81 of the *Local Government Regulation 2012* to identify the differential rating category into which each parcel of rateable land in the Council's local government area is included by using relevant information from the Council's land record and any other information which identifies the use of rateable land.

MOTION 13

That it be recorded that in each case where a preceding Motion refers to a matter set out in the Revenue Statement contained in the Noosa Council 2022/23 Budget document (provided as **Attachment 1** to the Special Meeting report dated 28 June 2022), that matter is incorporated by reference into, and forms part of the terms and content of the motion, and will be so incorporated and form part of the terms and content of Council's resolution to adopt the motion.

REPORT

1 Background

In accordance with sections 104 and 107A of the *Local Government Act 2009* and section 170 of the *Local Government Regulation 2012*, Council is required to adopt, for each financial year, after 31 May before the financial year and before 1 August in the financial year, a budget and revenue statement.

The budget document provided for consideration and adoption includes:

- Budget Financial Statements including Long Term Financial Forecast;
- Rates and Charges Comparison;
- Relevant Measures of Financial Sustainability;
- Schedule of Levies and Separate Charges;
- Tourism and Economic Development Investment;
- Capital Program;
- Revenue Policy; and
- Revenue Statement.

2 Total Council Expenditure Budget

Council's total 2022/23 expenditure budget of \$160 million incorporating an operating expenditure budget of \$118 million, a capital expenditure budget of \$42.0 million which includes loan repayments of \$1.0 million.

3 Financial Sustainability

The 2022/23 budget continues Council's focus on, and compliance with, its Financial Sustainability Policy. Council has an ongoing responsibility to ensure that it has sufficient resources now and into the future to provide levels of service that are both affordable and considered appropriate by the community. This responsibility encompasses how decisions are made regarding the allocation of ratepayer funds to Council's day to day operations as well as towards the replacement of existing assets and procurement of new assets.

The key measurement criteria for whether Council is achieving its financial sustainability objectives over the short and medium term are three financial sustainability ratios required to be published under legislation. These ratios effectively allow the community to determine:

1. If Council is appropriately funding its day to day operations and asset consumption costs (i.e. the operating surplus ratio);
2. Ensuring its debt is at a level that can be repaid from current operating revenues (i.e. the net financial liabilities ratio); and
3. Replacing community infrastructure when required and to ensure asset service levels can be maintained (i.e. the asset sustainability ratio).

The 2022/23 budget continues Council's financial sustainability commitment with all three ratios within the benchmark ranges set by the Queensland Government:

Indicator	Target	Budget
Operating Surplus Ratio	0-10%	0.1%
Net Financial Liabilities Ratio	<60%	-7.1%
Asset Sustainability Ratio	>90%	151.6%

4 Operating Budget

Council's 2022/23 operating budget includes both revenue and expenditure required to both fund and deliver day to day operations according to current levels of service. The table below outlines the proposed operating budget position, with an operating surplus position ensuring that Council's required operating expenditure for the financial year is fully funded by operating revenue.

Operating Budget	2022/23 (\$'000)
Revenue	\$118,213
Expenditure	\$118,066
Operating Surplus	\$147

5 Budget Breakdown

A brief outline of the main elements of the Council budget is provided below.

5.1 Operating Revenue

Net Rates and Utility Charges

2022/23 budgeted net rates and utility charges total \$82.5 million, with the early payment discount (\$2.8 million), pensioner concessions (\$700k), and general rate donations for community organisations (\$174k) continuing.

The rate notice for the majority of properties will show a minimum general rate increase of \$58 (5.0%), a \$17 (5.0%) increase in the waste collection charge, and an increase in the existing environment levy of \$6 (9.4%), heritage levy of \$1.50 (18%) and no increase to the sustainable transport levy.

Overall, this represents a total net minimum rate increase of 5.1% in line with the March 2022 national Consumer Price Index. Full details of Council's rates and charges are contained in the Revenue Statement 2022/23.

Fees and Charges

Council has forecast \$8.9 million in revenue from fees and charges in 2022/23. The majority of Council fees and charges budget relates to development related revenue (planning applications), local laws (parking and infringement fees) and plumbing and building regulatory fees for service.

Rental Income

Total 2022/23 budgeted rental income totals \$1.8 million. Included in this budget are a number of commercial property leasing arrangements including the Digital Hub, Noosa North Shore Ferry and Sunrise shopping centre.

Interest Received

Interest on cash investments and overdue rates is forecast to achieve \$870k in 2023/23. Interest revenues are expected to increase from current year 2021/22 levels due to higher interest rates forecast in the current economic climate.

Sales

Total sales revenue for 2022/23 is estimated at \$12.3 million. Sales revenue is derived from activities such as holiday park occupancy, waste management disposal fees and recyclable sales, and revenue generated from Council's community facilities (Aquatic Centre, Leisure Centre, The J, etc.) These revenue streams have recovered strongly following the pandemic and are forecast to return to pre pandemic levels in the 2022/23 financial year.

Unitywater Distributions

Interest, dividend and tax payments associated with Council's investment in Unitywater is estimated at \$6.0 million for the 2022/23 financial year.

Other Income

Income from other sundry sources is estimated at \$1.0 million for the 2022/23 financial year.

Grants & Subsidies

Operating grants and subsidies of \$4.9 million relate primarily to the annual financial assistance grant, Australian and Queensland government payments to fund Noosa Community Support operations and Queensland government library funding.

5.2 Operating Expenditure

Employee Benefits

Employee costs of \$42.2 million includes direct employee related salary expenditure and other indirect costs such as superannuation, workers compensation insurance and staff training. The total increase in staff costs from 2021/22 is 11%, reflecting employee certified agreement increases and workers compensation premium increases, and the inclusion of new staffing resources in the budget.

Materials and Services

Materials and services are a significant component of Council's expenditure budget at \$54.8 million. Significant areas of material and service expenditure that assist with the delivery of services to the community include \$8.4 million in maintenance and operational costs for shire parks and natural areas, roads, beaches and canals, \$3.2 million investment in environmental management and sustainability initiatives as well as waste management costs of \$13.5 million relating primarily to waste collection, processing and recycling, and disposal contracts.

Other significant expense items included in the draft budget include information communication and technology contract costs, annual lifeguard service provision provided by SLSQ, holiday park operations, Tourism Noosa payments for tourism promotion, and operating and maintenance costs for Council's community and commercial facilities.

Finance Costs

Finance costs of \$1.2 million includes \$0.6 million for interest payments on Council borrowings with Queensland Treasury Corporation, \$0.5 million for future landfill rehabilitation cost provisioning and also bank and merchant fees (\$0.1 million).

Depreciation

The draft budget includes asset consumption costs of \$19.7 million which is utilised to assist with funding renewal and replacement works in Council's proposed \$42 million capital program in 2022/23.

Other Expenses

Other minor expenses are estimated at \$256k for 2022/23.

6 Capital Budget

Council's 2022/23 capital budget of \$42.0 million includes an investment of \$29.8 million to renew existing infrastructure, \$11.3 million for new and upgrade works and an additional \$1.0 million allocated to repay existing debt. Council intends to sustainably fund the capital plan via a mix of grants and external funds (\$14.4 million), new borrowings (\$5.8 million) and cash (\$21.8 million).

A number of significant value projects are proposed to be included in the 2022/23 financial year including the completion of Beckmans Road Bypass Stage 1, Noosa River Dog Beach SEMP implementation, Firetech living laboratory at the Digital Hub, completion of Noosa Parade Upgrade stage 1, completion of the Eumundi Road Landfill cell as well as the replacement of a number of bridges as part of the Australian Government Bridge Renewal Program.

Previous Council Consideration

The 2021/22 original budget was adopted by Council resolution on 30 June 2021 (*Ref. Special Meeting Minutes, 30 June 2021, Item 3, Page 3*).

The 2021/22 budget review 2 (BR2) was adopted by Council resolution on 21 January 2022 (*Ref. Ordinary Meeting Minutes, 22 January 2022, Item 5, Page 5*).

Finance

The Revenue Policy and Statement is the head of power that allows Council to levy rates and charges on an annual basis.

Risks & Opportunities

Adoption of the annual budget is required under section 107A of the *Local Government Act 2009* to provide Council the power to levy rates and charges, charge fees and expend funds on delivering services to the community.

Consultation

External Consultation - Community & Stakeholder

Council undertook budget engagement with the community for the 2022/23 budget, with input from the previous 2021/22 budget consultation process as well as other recent key community surveys including the Liveability Survey and Community Satisfaction Survey.

Specific local associations and ratepayer groups were also consulted where required with respect to the development of special rates and levies for the 2022/23 financial year.

Internal Consultation

All areas of Council have been involved in the development of the proposed budget and a number of workshops have been held with Councillors

Departments/Sections Consulted:

<input checked="" type="checkbox"/> Chief Executive Officer Executive Support	<input checked="" type="checkbox"/> Community Services X Director Community Development Community Facilities Libraries & Galleries Local Laws Waste & Environmental Health	<input checked="" type="checkbox"/> Corporate Services X Director X Financial Services Fleet ICT Procurement Property Revenue Services
<input checked="" type="checkbox"/> Executive Services X Director Community Engagement Customer Service Governance People and Culture	<input checked="" type="checkbox"/> Environment & Sustainable Development X Director Building & Plumbing Services Development Assessment Economic Development Environmental Services Strategic Land Use Planning	<input checked="" type="checkbox"/> Infrastructure Services X Director Asset Management Buildings and Facilities Civil Operations Disaster Management Infrastructure Planning, Design and Delivery

6 STATEMENT OF ESTIMATED FINANCIAL POSITION FOR THE 2021-22 FINANCIAL YEAR

Author **Manager Financial Services (Acting), Pauline Coles**
Corporate Services Department

Index **ECM/ Subject/ 2023 - 2023 Budget**

Attachments **1. Statement of Estimated Financial Position**

EXECUTIVE SUMMARY

Not applicable.

RECOMMENDATION

That Council note the report by the Manager Financial Services (Acting) to the Special Meeting dated 28 June 2022 and pursuant to section 205 of the Local Government Regulation 2012 note the Statement of Estimated Financial Position for the 2021/22 Financial Year, provided as **Attachment 1** to the report.

REPORT

The Statement of Estimated Financial Position must be presented to Council as part of the Council's annual budget meeting and is a requirement under section 205 of the *Local Government Regulation 2012*.

The Statement of Estimated Financial Position is a document that states the estimated financial operations and financial position of Council for the 2021/22 financial year.

The financial statements as provided in Attachment 1 provides a comparison between the 2021/22 original budget, current budget (being the Budget Review 2 adopted at Council's Ordinary Meeting on 20 January 2022) and the latest forecast 30 June 2022 position.

Previous Council Consideration***Special Meeting Minutes, 30 June 2021, Item 4, Page 43***

That Council note the report by the Manager Financial Services to the Special Meeting dated 30 June 2021 and pursuant to section 205 of the Local Government Regulation 2012 note the Statement of Estimated Financial Position for the 2020/21 Financial Year, provided as Attachment 1 to the report.

Finance

As above and attached.

Risks & Opportunities

Council's risk register includes a number of risks that could impact on ongoing financial sustainability. Effective budget management and reporting is an important risk mitigation tool.

Consultation**External Consultation - Community & Stakeholder**

Nil.

Internal Consultation

Nil.

Departments/Sections Consulted:

- | | | |
|--|--|---|
| <input type="checkbox"/> Chief Executive Officer
Executive Support | <input type="checkbox"/> Community Services
Director
Community Development
Community Facilities
Libraries & Galleries
Local Laws
Waste & Environmental Health | <input checked="" type="checkbox"/> Corporate Services
X Director
X Financial Services
Fleet
ICT
Procurement
Property
Revenue Services |
| <input type="checkbox"/> Executive Services
Director
Community Engagement
Customer Service
Governance
People and Culture | <input type="checkbox"/> Environment & Sustainable Development
Director
Building & Plumbing Services
Development Assessment
Economic Development
Environmental Services
Strategic Land Use Planning | <input type="checkbox"/> Infrastructure Services
Director
Asset Management
Buildings and Facilities
Civil Operations
Disaster Management
Infrastructure Planning,
Design and Delivery |

ATTACHMENT 1

Noosa Council
2021/22 Statement of Estimated Financial Position
For the Year Ended 30 June

Annual Result - Total Council	Original Budget	Estimated Result
Statement of Comprehensive Income	2022 \$'000	2022 \$'000
Income		
Revenue		
Operating Revenue		
Net Rates, Levies and Charges	74,591	74,794
Fees and Charges	7,185	8,248
Rental Income	1,885	1,885
Interest Received	670	670
Sales Revenue	10,248	11,116
Other Income	974	1,244
Grants, Subsidies, Contributions and Donations	5,432	5,925
Unitywater Distributions	5,650	5,650
Total Operating Revenue	106,634	109,530
Capital Revenue		
Government Subsidies and Grants - Capital	20,562	18,963
Contributions - Assets and other Non-monetary	1,500	1,500
Contributions - Monetary	1,397	1,397
Total Capital Revenue	23,459	21,860
Total Revenue	130,093	131,390
Capital Income		
Total Capital Income	-	-
Total Income	130,093	131,390
Expenses		
Operating Expenses		
Employee Benefits	37,695	38,134
Materials and Services	47,693	51,091
Finance Costs	1,114	1,114
Depreciation and Amortisation	19,589	19,589
Other Expenses	233	233
Total Operating Expenses	106,325	110,161
Capital Expenses		
Total Capital Expenses	-	-
Total Expenses	106,325	110,161
Net Result	23,769	21,229
Operating Result		
Operating Revenue	106,634	109,530
Operating Expenses	106,325	110,161
Net Operating Result	309	(631)

7 ORGANISATIONAL STRUCTURE

Author	Director Executive Services, Debra Iezzi Executive Services Department
Index	ECM/ Organisational Structures
Attachments	1. Proposed Organisational Structure 2. New Permanent Positions 3. All Temporary Fixed Term Positions

EXECUTIVE SUMMARY

The purpose of this report to inform Council of the proposed changes to the organisational structure which if adopted will increase the number of Equivalent Full Time (EFT) positions from 386.71 to 394.91. This report also identifies temporary project positions of greater than one year which are required to deliver term projects where there is no requirement for the position beyond the term of the project.

Although not a statutory requirement, it is good management practice for Council to re-adopt its organisational structure each year at the time it adopts its Operational Plan and Budget. This ensures that Council has an up-to-date structure which reflects the resources allocated within the budget and which is aligned to the priorities and objectives of Council's Operational Plan, Capital Program, and standards of service delivery.

RECOMMENDATION

That Council note the report by the Director Executive Services to the Special Meeting dated 28 June 2022 and adopt the Noosa Council Organisational Structure as set out in **Attachment 1** to the report.

REPORT

The proposed organisational structure (refer **Attachment 1**) identifies current Equivalent Full Time (EFT) Positions for each Department and Branch. The EFT is used as a unit of measure which shows how many total full-time employees or part time employees add up to a full-time position. Once adopted by Council it cannot be changed without a Council resolution. The detailed structures within branches can be amended by the CEO provided the total EFT is not changed. This gives management the flexibility to fine tune the detailed structure.

The last review of the organisational structure was reported to the General Committee meeting on 14 February 2022. At that time there was an increase in the EFT of 2.6, from 384.11 to 386.71.

The key points to note with the proposed organisational structure are:

- An increase in the total EFT from 386.71 to the now recommended 394.91 for approval, an increase of 8.2 EFT.
- The proposed organisational structure reflects proposed new positions identified through the new initiative and budget process. In all, 9 new permanent positions (8.2 EFT) made up of 7 full time and 2 part time positions. Details of these positions are provided (refer **Attachment 2**).

Variations to the structures of the following branches are recommended:

- Waste and Environmental Health
- Building and Plumbing
- Development Assessment
- Environmental Services

- Community Engagement
- This report also identifies existing temporary project positions greater than one year associated with the delivery of various Council projects (refer Attachment 3). Council's attention is drawn to 14 new temporary positions associated with various projects. These positions will expire at the conclusion of the projects and are not included in the EFT count however they are essential to the delivery of major projects and do have budgetary implications. The status of temporary project positions (greater than 1 year) is regularly reported for Council's information in the 6 monthly establishment update report.
- While temporary fixed term project positions are created for specific terms and will expire at the conclusion of the projects, in certain circumstances their terms may be altered depending on the project and circumstances.
- Salary provision has been made in the proposed 22/23 Noosa Council Budget to fund these positions.
- While the focus of this report is the permanent establishment and long-term temporary project positions greater than one year, it is relevant to consider the number of all temporary (long and short term) positions and casual positions which support the delivery of Council services, and which are provided for in the salaries budget.

There are currently a total of 187 temporary and casual employees engaged by Council including:

- 80 temporary employees (full time and part time) made up of long-term project employees (as identified in Attachment 3 to this report) and short-term temporary employees who may be engaged under varying circumstances e.g., to replace permanent employees on leave or to meet peaks in workloads for a short period.
- 107 casual employees (equating to 26.86 EFT positions) engaged on an as needed basis e.g., to meet peaks in workloads, unexpected absences of existing employees.
- There are no redundancies proposed in this budget.

Previous Council Consideration

Ordinary Meeting Minutes 17 February 2022, Item 6, page 12

ORGANISATIONAL STRUCTURE That Council note the report by the Director Executive Services Department to the General Committee Meeting dated 14 February 2022 and adopt the Noosa Council Organisational Structure as set out in Attachment 1 to the report.

Special Meeting Minutes, 30 June 2021, Item 5, page 11

ORGANISATIONAL STRUCTURE That Council note the report by the Chief Executive Officer to the Special Meeting dated 30 June 2021 and adopt the Noosa Council Organisational Structure as set out in Attachment 1 to the report

Ordinary Meeting Minutes, 17 December 2020, Item 3, page 7

ORGANISATIONAL STRUCTURE That Council note the report by the Director Executive Services to the Services & Organisation Committee Meeting dated 8 December 2020 regarding the organisational structure and position establishment including temporary project positions.

Special Meeting Minutes, 10 July 2020, Item 7, page 11

That Council note the report by the Director Executive Services to the Special Meeting dated 10 July 2020 and adopt the Noosa Council Organisational Structure as set out in Attachment 1 to the report.

Finance

Provision exists within the 2022/23 budget to fund the proposed changes to the permanent organisational structure.

Risks & Opportunities

Temporary positions provide flexibility for Council particularly in the delivery of significant projects where specialised skills and experience is required.

The proposed changes to the EFT and organisational structure are the result of emerging issues and the need for greater administrative and professional support in the delivery of Council services.

The proposed changes have been reviewed by the Executive Team and are supported. In relation to temporary project positions, a potential risk is that under the current Noosa Council Certified Agreement 2021, a casual or maximum term employee working on a systematic and regular basis for a period of 12 months may apply to convert their status to permanent full time or part time position depending on the average hours worked over the preceding 12 months. Conversion would not occur if the appointment was for a specific project or is backfill for staff on leave for a specified period where there is a defined end date.

While temporary positions provide flexibility for Council particularly in the delivery of significant projects where specialised skills and experience is required, the salary costs of these positions require management oversight. The extension of existing temporary project positions and the creation of new permanent positions are reviewed in the budget development and approval process. A review of temporary positions will be undertaken in the mid-year budget review.

Consultation

External Consultation - Community & Stakeholder

Nil

Internal Consultation

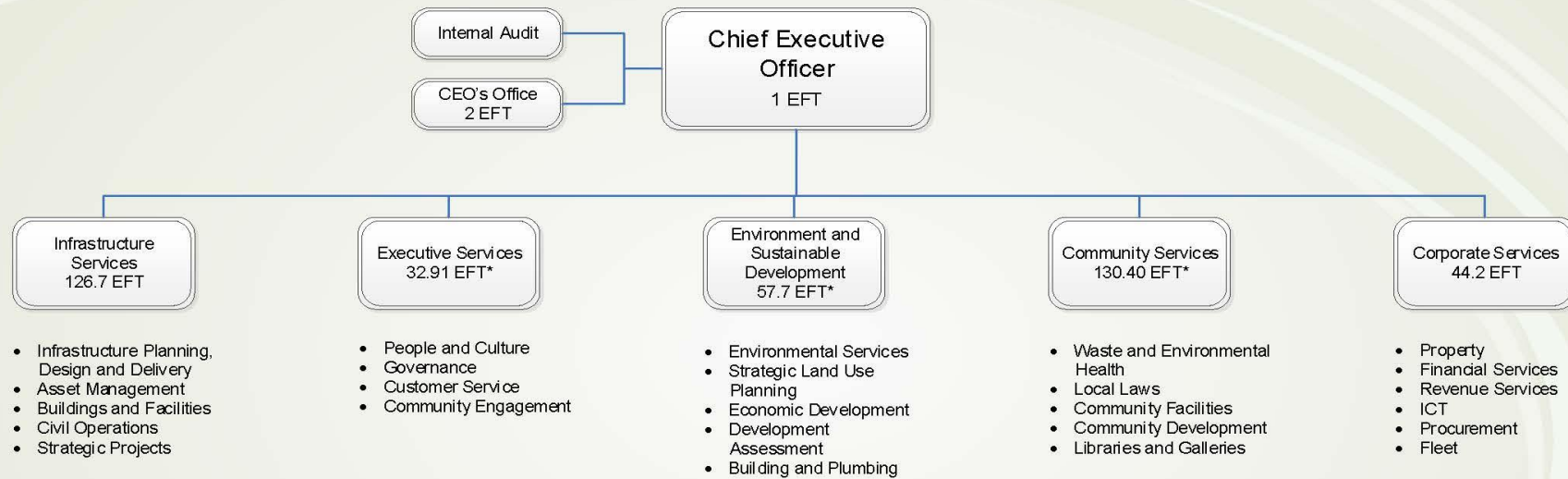
Consultation has occurred with Councillors and the Executive Team as part of the budget process.

Departments/Sections Consulted:

<input checked="" type="checkbox"/> Chief Executive Officer Executive Support	<input checked="" type="checkbox"/> Community Services Director Community Development Community Facilities Libraries & Galleries Local Laws Waste & Environmental Health	<input checked="" type="checkbox"/> Corporate Services Director Financial Services Fleet ICT Procurement Property Revenue Services
<input checked="" type="checkbox"/> Executive Services Director Community Engagement Customer Service Governance People and Culture	<input checked="" type="checkbox"/> Environment & Sustainable Development Director Building & Plumbing Services Development Assessment Economic Development Environmental Services Strategic Land Use Planning	<input checked="" type="checkbox"/> Infrastructure Services Director Asset Management Buildings and Facilities Civil Operations Disaster Management Infrastructure Planning, Design and Delivery

Functions

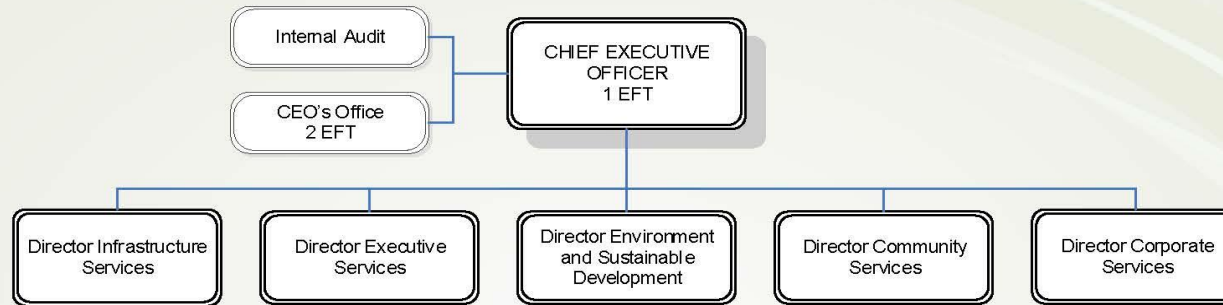
TOTAL EFT – 394.91



Note – Fixed term appointments approved by Council are not included within the EFT totals as shown on this structure. Further details are available on the individual branch/team structures.

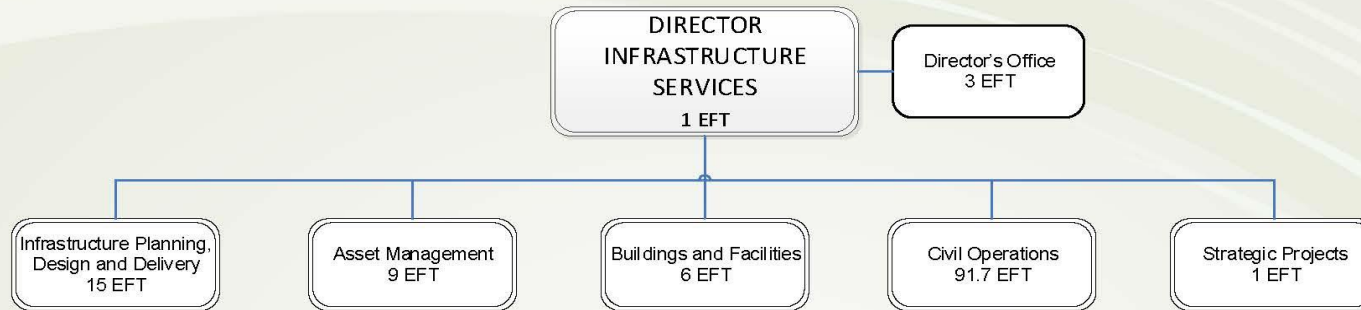
* The structure is subject to Council approval

Management



Total EFT: 3

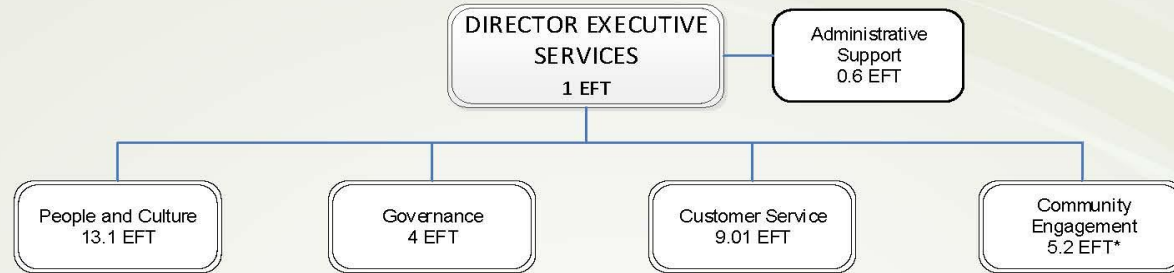
Infrastructure Services



Note – Fixed term appointments approved by Council are not included within the EFT totals as shown on this structure. Further details are available on the individual branch/team structures.

Total EFT: 126.7

Executive Services

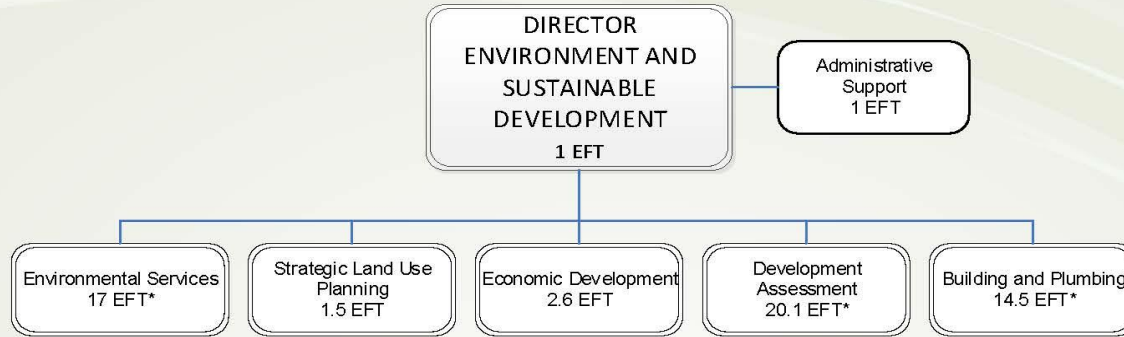


Note – Fixed term appointments approved by Council are not included within the EFT totals as shown on this structure. Further details are available on the individual branch/team structures.

* The structure is subject to Council approval

Total EFT: 32.91

Environment and Sustainable Development

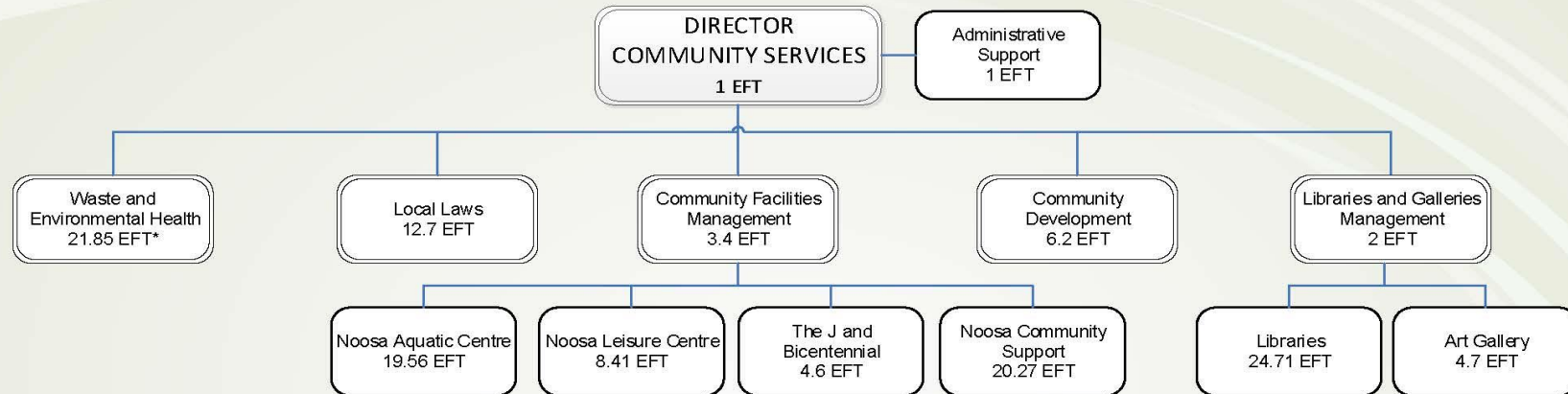


Note – Fixed term appointments approved by Council are not included within the EFT totals as shown on this structure. Further details are available on the individual branch/team structures.

* The structure is subject to Council approval

Total EFT: 57.7

Community Services

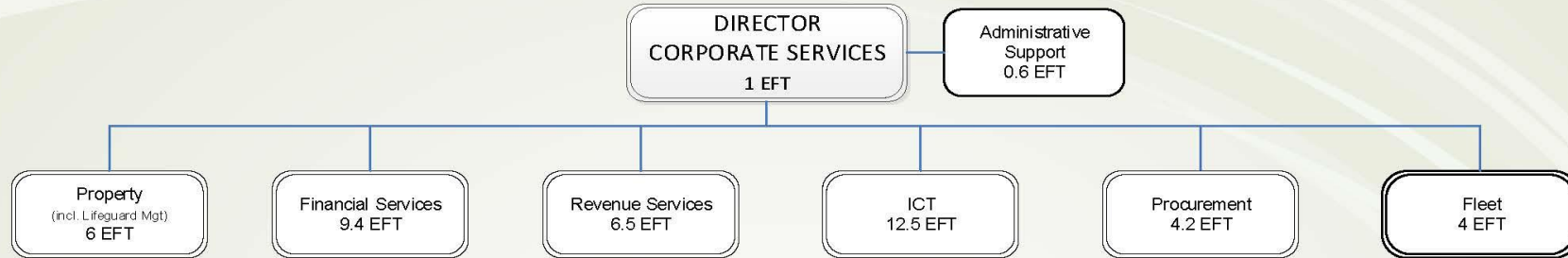


Note – Fixed term appointments approved by Council are not included within the EFT totals as shown on this structure. Further details are available on the individual branch/team structures.

* The structure is subject to Council approval

Total EFT: 130.40

Corporate Services



Note – Fixed term appointments approved by Council are not included within the EFT totals as shown on this structure. Further details are available on the individual branch/team structures.

Total EFT: 44.2

ATTACHMENT 2

New Permanent Positions					
Dept	Branch/Function	Position Title	Pos. No.	EFT	Comments
E&SD	Development Assessment	DA Admin Support Officer	TBA	Permanent Part Time (.6 EFT)	Purpose-to support the proposed new development positions and assist in meeting business outcomes and service delivery demands of the branch. Salary provision for this position exists within the 22/23 operating budget.
E&SD	Development Assessment	Development Planner	TBA	Permanent Full Time (1 EFT)	Purpose-to meet business outcomes and service delivery demands. Salary provision for this position exists within the 22/23 operating budget.
E&SD	Development Assessment	Development Engineer	TBA	Permanent Full Time (1 EFT)	Purpose-to meet business outcomes and service delivery demands Salary provision for this position exists within the 22/23 operating budget.
E&SD	Environmental Services	Admin Support Officer	TBA	Permanent Full Time (1 EFT)	Purpose-to provide improved customer support to external customers and administrative support to team members. Salary provision for this position exists within the 22/23 operating budget.
E&SD	Building and Plumbing	Building Technical Officer	TBA	Permanent Full Time (1 EFT)	Purpose-to assist in undertaking customer requests, management of building files and building assessments. Salary provision for this position exists within the 22/23 operating budget.
Com S	Waste	Waste Data Analyst/ Process Engineer	TBA	Permanent Full Time (1 EFT)	Purpose-to upskill the branch and improve effectiveness. Salary provision for this position exists within the 22/23 budget.
Com S	Waste	Project Officer	TBA	Permanent Full Time (1 EFT)	Purpose-to upskill the branch and improve effectiveness. Salary provision for this position exists within the 22/23 budget.
Exec S	Community Engagement & Coms	Community Engagement Advisor	TBA	Permanent Full Time (1 EFT)	Purpose - to provide specialist CE services Salary provision for this position exists within the 22/23 operating budget
EXEC S	Coms & Community Engagement	Social Media Communications Officer	TBA	Permanent Part Time (.6 EFT)	Purpose-to provide additional communication services particularly in social media and on line platforms. Salary provision for this position exists within the 22/23 operating budget
Total EFT 8.2					

Temporary Project Positions (with terms 12 months and greater, excluding leave backfill arrangements)					
Dept	Branch/Function	Position Title	Pos. No.	Current Status	Comments
E&SD	Strategic Land Use Planning	Principal/Senior Strategic Planner	10537	Temporary Full Time (3 years, 19/10/16 -19/10/19), term extended to 30/6/20, term extended to 31/12/20, term extended to 30/6/21, term extended to 30/6/22, term extended to 31/12/22, further extension required to 30/6/23.	Purpose-to meet project demands associated with the new planning scheme. Originally approved OM 17/12/15. Extension granted to 30/6/20 OM 15/12/19. Extension granted to 31/12/20 by CEO and Special Meeting 10/7/20. Extension granted to 30/6/21 OM 17/12/20. Extension granted to 30/9/22 Special Budget meeting 30/6/21. Extension granted to 31/12/22 OM 17/2/22. Salary provision for this position exists within the 22/23 operating budget. Status of this position to be further considered in the 22/23 mid year budget review.
E&SD	Strategic Land Use Planning	Project Coordinator - Climate Change Adaptation	10563	Temporary Full Time (2 years, 06/02/170 - 05/02/19), term extended to 31/12/19, term extended to 31/12/20, term extended to 30/6/21, extension granted to 30/6/22, extension granted to 21/10/22, further extension required to 30/6/23.	Purpose-to develop the Noosa Council Coastal Hazard Adaption Strategy. Originally approved at OM 15/12/16. Term extended to 31/12/19 OM 17/12/18 given the revised agreed project completion date for the Noosa Council Coastal Hazard Adaption Strategy. Extension granted to 30/6/20 OM 15/12/19 to undertake the completion of the broader shire wide adaption planning and a review of the structure of the department. Extension granted to 31/12/20 by CEO and Special Meeting 10/7/20. Extension granted to 30/6/21 OM 17/12/21. Extension granted to 30/6/22 Council Special Meeting 30/6/21. Extension granted to 21/10/22 OM 17/2/22. Salary provision for this position exists within the current 22/23 operating budget. The position is to be reviewed as part of the CHAP and associated resourcing requirements. Status of this position to be further considered in the 22/23 mid year budget review.
E&SD	Strategic Land Use Planning	Climate Change Project Officer	10725	Temporary Full Time (7/2/22-7/10/22), extension required to 30/6/23.	New Purpose-to provide climate education and capacity building for staff and the community. Extension required to 30/6/23. Salary provision for this position exists within the current 22/23 operating budget. Status of this position to be further considered in the 22/23 mid year budget review.
E&SD	Strategic Land Use Planning	Place Program Coordinator	10674	Temporary Full Time (12 mths), extension required to 30/6/23.	New Purpose-to co-ordinate a pilot place making programme. Originally endorsed by ET 16/1/19. Project funding provided in 2021 budget Special Meeting 10/7/20. Position currently vacant. Salary provision for this position exists within the current 22/23 operating budget. Status of this position to be further considered in the 22/23 mid year budget review.
E&SD	Strategic Land Use Planning	Project Support Officer	TBA	Temporary Full Time (.6 EFT), extension required to 30/6/23	New Purpose-to support proposed new development positions and assist in meeting business outcomes and service delivery demands of the branch. Salary provision for this position exists within the current 22/23 operating budget. Status of this position to be further considered in the 22/23 mid year budget review.

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E&SD	Development Assessment	Development Planner	10577	Temporary Full Time (3 years, 27/08/18 - 26/08/21), further extension required to 27/4/25	Purpose-to assist in processing planning applications and in meeting high workloads in the DA Branch. Term extended in lieu of creating the temp. full time Planning Officer position approved as a PMI in the 17/18 Budget Special meeting 6/7/18. Extension granted by CEO to 24/11/23. Extension granted to 11/1/24 OM 17/12/21. Extension granted to 11/1/24 OM 17/2/22. Further extension granted to 27/4/25 by CEO. Salary provision for this position exists within the 22/23 operating budget. Status of this position to be further considered in the 22/23 mid year budget review.
E&SD	Development Assessment	Development Planner	10624	Temporary Full time (3 yrs, 3/6/19 - 3/6/22), extension granted to 30/6/25.	Purpose-to assist in processing planning applications and in meeting workloads of the DA Branch. Approved Council OM 9/4/19 and also reported to Council Special Meeting 28/6/19. Extension granted to 30/6/25 by Council Special Meeting 30/6/21. Salary provision for this position exists within the 22/23 operating budget. Status of this position to be further considered in the 22/23 mid year budget review.
E&SD	Development Assessment	Development Engineer	10623	Temporary Full Time (3 yrs, 18/3/19 - 18/3/22), extension granted to 8/3/24, further extension required to 7/2/25.	Purpose-to assist in processing planning applications and in meeting workloads of DA Branch. Approved Council OM 9/4/19 and reported to Council Special Meeting 28/6/2019. Extension granted to 8/3/24 by Council Special Meeting 30/6/21. Further extension granted by ET to 7/2/25. Salary provision for this position exists within the current 22/23 operating budget. Status of this position to be further considered in the 22/23 mid year budget review.
E&SD	Development Assessment	DA Admin Support Officer	10697	Temporary Part time (.6 EFT) (3 years, 20/7/21-18/7/24).	Purpose-to meet increased admin. workloads associated with an increase in DA applications and requirements. Approved Council Special Meeting 30/6/21. Salary provision for this position exists within the 22/23 operating budget.
E&SD	Development Assessment	Development Planner (note Graduate Development Planner appointed in	10701	Temporary Full Time (3 years, 1/9/21-30/8/24).	Purpose-to meet high workloads associated with an increase in DA applications and DA approval requirements. Approved Council Special Meeting 30/6/21. Salary provision for this position exists within the 22/23 operating budget.
E&SD	Development Assessment	Compliance Officer	10728	Temporary Full Time (3 years, 24/1/22-17/1/25).	Purpose-to support the implementation of the new STA Local Law. Position created Council OM 12/10/21. Salary provision for this position exists within the 22/23 operating budget.
E&SD	Development Assessment	Compliance Officer	10729	Temporary Full Time (3 years, 18/1/22-17/1/25).	Purpose-to support the implementation of the new STA Local Law. Position created Council OM 12/10/21. Salary provision for this position exists within the 22/23 operating budget.
E&SD	Development Assessment	DA Admin Support Officer	TBA	Temporary Full Time (.6) (Xyrs)	New Purpose-to meet increased admin. workloads associated with an increase in DA applications and requirements. Salary provision for this position exists within the 22/23 operating budget.
E&SD	Economic Development	Digital Hub Director	10595	Temporary Full Time (2 years, 05/03/18 - 04/03/20), term extended to 12/3/23, extension required to 30/6/23.	Purpose- to facilitate the Peregrin Hub's Implementation Plan. Originally approved by Council at OM 16/11/17. A review of the role relative to the future direction of the HUB was undertaken in August 19 and the term was extended to 12/3/23 OM 15/8/19. Salary provision for this position exists within the 22/23 operating budget. Status and term of position to be further considered in the 22/23 mid year budget review.

E&SD	Economic Development	Economic Development Advisor	10708	Temporary Full Time (2 years to 14/4/23), extension required to 30/6/23.	Purpose-to assist in progressing the implementation of the LEP. Proposed term 2 yrs to 14/4/23. Approved by CEO. Approved OM 17/2/22. Salary provision for this position exists within the 22/23 operating budget. Term of position to be further considered in the 22/23 mid year budget review.
E&SD	Economic Development	Economic Development Advisor Destination Management & Coms	10722	Temporary Full Time (4/1/22-30/12/22), extension required to 30/6/23	New Purpose-To develop a Destination management Plan for Noosa Shire. Salary provision for this position exists within the 22/23 operating budget. Term of position to be further considered in the 22/23 mid year budget review.
E&SD	Environmental Services	Principal Environment Officer-River Strategy & Management	10637	Temporary Full Time (3 years) to 30/6/22, term extended to June 2024.	Purpose-to implement the programme to progress the Noosa River Plan. Approved Council Special Meeting 28/6/19. Extension granted to June 2024 OM 17/2/22. Salary provision for this position exists within the 22/23 operating budget. Status and term of position to be further considered in the 22/23 mid year budget review.
E&SD	Environmental Services	Environment Officer Coastal Management	10710	Temporary Full Time (11/10/21-30/6/22), extension required to 30/6/24.	New Not previously reported to Council. Purpose-to prepare and finalise foreshore management plans to ensure better coastal protection Salary provision for this position exists within the Environment Levy budget.
E&SD	Environmental Services	Project Officer Fauna Management	10732	Temporary Full Time (original term to end 3/10/22), extension required to 30/6/24.	New Not previously reported to Council. Purpose-to pursue preparation of threatened species monitoring program and management plans for key threatened species consistent with the Noosa Environment Strategy. Salary provision for this position exists within the Environment Levy budget.
E&SD	Environmental Services	Environment Officer-Vegetation Assessment	10691	Temporary Part Time (.5 EFT) (19/7/21-3/10/22), term extended to 30/6/22, term further extended to 3/10/22	New Not previously reported to Council Purpose-to assess and record vegetation across the Shire, updating current vegetation and biodiversity maps to inform the biodiversity overlay, regrowth vegetation mapping, fire hazard mapping and Koala Habitat mapping. Term 19/7/21-28/1/22, term extended to end 30/6/22, term further extended to 3/10/22. Salary provision for this position exists within the Environment Levy budget.
E&SD	Environmental Services	Conservation Partnerships Officer	TBA	Temporary Part Time (.3 EFT), 2 years	New Purpose-to undertake property assessments and provide advice and engagement on the management of properties for their conservation values while supporting an existing officer who is transitioning to retirement. Salary provision for this position exists within the 22/23 operating budget.
IS	Infrastructure Planning, Design and Delivery	Project Manager - Transport Innovation (renamed to Project Manager - Special Projects)	10596	Temporary Full Time (2 years, 24/07/18 - 23/07/20), term extended to 24/12/22, further extension required to 30/6/25.	Purpose-to co-ordinate the development of the transport strategy and the implementation of initiatives. Approved Council OM 20/07/17. Filled under an internal secondment arrangement by Project Manager. Term extended to 24/12/20 by CEO. Further extension granted by ET to 30/6/25. Further extension granted to 24/12/22 Council Special Meeting 10/7/20. Salary provision for this position exists within the Sustainable Tpt. Levy budget. Status of this position will be further considered in the 22/23 mid year budget review.

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IS	Infrastructure Planning, Design and Delivery	Project Officer - Transport	10641	Temporary Part Time (0.6 FTE) (3 years, 25/11/2019 - 24/11/2022), further extension required to 30/6/23	Purpose-to assist in advancing the behaviour change components of the Transport Strategy. Approved OM 19/8/19. Salary provision for this position exists within the Sustainable Tpt. Levy budget. Status of this position will be further considered in the 22/23 mid year budget review.
IS	Infrastructure Planning, Design and Delivery	Designer - Capital Works	10594	Temporary Full Time (3 years, 26/02/18 - 25/02/21), extended to 25/2/23, further extension required to 30/6/23.	Purpose-to ensure efficient and effective delivery and oversight of the capital works programme. Approved Council OM 16/11/17. Further extension endorsed by ET. Extension granted to 25/2/23 OM 17/12/20 Salary provision for this position exists within the 22/23 capital budget. Status of this position will be further considered in the 22/23 mid year budget review.
IS	Infrastructure Planning, Design and Delivery	Project Coordinator	10628	Temporary Full Time (3 years, 28/1/20 - 17/1/23), term extended to 30/6/25.	Purpose-to ensure efficient and effective delivery and oversight of the capital works programme Approved Council Special Meeting 28/6/19. Extension granted to 30/6/25 OM 17/2/22. Salary provision for this position exists within the 2022/23 budget.
IS	Infrastructure Planning, Design and Delivery	Contracts and Project Superintendent	10629	Temporary Full Time (3 years, 8/7/19 - 8/7/22), extension granted to 30/6/25.	Purpose-to ensure efficient and effective delivery and oversight of the capital works programme Approved Council Special Meeting 28/6/19. Extension granted to 30/6/25 OM 17/2/22 to meet future capital works programme Salary provision for this position exists within the 2022/23 budget.
IS	Infrastructure Planning, Design and Delivery	Infrastructure Planning Officer	10649	Temporary Full Time (3 years ending 10/8/23), extension granted to 30/6/25.	Purpose-to assist with planning, designing and delivering Council's ongoing Capital Works programme, Transport and Placemaking Projects. Approved Council OM 10/2/19. Extension granted to 30/6/25 approved OM 17/2/22 to meet future capital works programme. Salary provision for this position exists within the 2022/23 budget.
IS	Infrastructure Planning, Design and Delivery	Designer - Capital Works	10659	Temporary Full Time from 1/2/21-26/3/23, extension required to 30/6/23.	Purpose-to assist with the design and delivery of the Tewantin Bypass Stage 1 Project and Capital Works programme. Endorsed by ET 17/11/20. Approved by Council OM 17/12/20. Extension required to 30/6/23. Salary provision for this position exists within the 22/23 capital budget. Status of this position will be further considered in the 22/23 mid year budget review.
IS	Infrastructure Planning, Design and Delivery	Designer - Capital Works	10683	Temporary Full Time from 27/3/21-26/3/23 extension required to 30/6/23.	Purpose-to assist with the design and delivery of the Tewantin Bypass Stage 1 Project and Capital Works programme. Endorsed by ET 17/11/20. Approved by Council OM 17/12/20. Extension required to 30/6/23. Salary provision for this position exists within the 22/23 capital budget. Status of this position will be further considered in the 22/23 mid year budget review.
IS	Infrastructure Planning, Design and Delivery	Project Officer/ Graduate Engineer Projects	10684	Temporary Full Time for 3 years ending 9/5/23, extension required to 30/6/23.	Purpose-to assist with the coordination and management of infrastructure projects in the capital works programme. Endorsed by ET 17/11/20. Approved by Council OM 17/12/20. Extension required to 30/6/23. Salary provision for this position exists within the 22/23 capital budget. Status of this position will be further considered in the 22/23 mid year budget review.
IS	Infrastructure Planning, Design and Delivery	Project Officer/Graduate Engineer Projects	10685	Temporary Full Time (3 years, 6/9/21-6/9/24).	Purpose-to assist with the management of infrastructure projects in the capital works programme. Endorsed by ET 17/11/20. Approved by Council OM 17/12/20. Salary provision for this position exists within the 22/23 capital budget.

SPECIAL MEETING AGENDA

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IS	Infrastructure Planning, Design and Delivery	Infrastructure Communications and Consultation Officer	10686	Temporary Full Time (3 years, ending 10/4/24), extended to 30/6/25.	Purpose-to provide communications and consultation support for Infrastructure projects in the works programme. Endorsed by ET 17/11/20. Approved by Council OM 17/12/20. Extension granted to 30/6/25 Council Special Meeting 30/6/21. Salary provision for this position exists within the 22/23 capital budget.
IS	Infrastructure Planning, Design and Delivery	Project Manager	10718	Temporary Full Time (3 yrs, ending 30/6/25).	Purpose-to assist with the management of infrastructure projects in the capital works programme. Endorsed by ET. Approved OM 17/2/22. Salary provision for this position exists within the 2022/23 capital works budget.
IS	Infrastructure Planning, Design and Delivery	Project Manager	10717	Temporary full time (3 yrs, ending 30/6/25).	Purpose-to assist with the management of infrastructure projects in the capital works programme. Endorsed by ET. Approved OM 17/2/22. Salary provision for this position exists within the 2022/23 capital works budget.
IS	Infrastructure Planning, Design and Delivery	Project Officer	10719	Temporary full time (3 yrs, ending 30/6/25).	Purpose-to assist with the management of infrastructure projects in the capital works programme. Endorsed by ET. Approved OM 17/2/22. Salary provision for this position exists within the 2022/23 capital works budget.
IS	Asset Management	Asset Technical Officer, Asset Data Improvement Project renamed to Co-ordinator Asset Systems	10631	Temporary Full Time (3 years, 16/9/19-2/9/22), extension granted to 10/5/23, further extension required to 30/6/23.	Purpose-to ensure alignment of engineering and accounting data and sufficient accurate information Approved Council Special Meeting 28/6/19. Extension granted to 10/5/23 OM 17/2/22 (note-position vacated, new appointment made, additional term required to attract applicant). Further extension required to 30/6/23. Salary provision for this position exists within the 22/23 capital budget. Status of this position will be further considered in the 22/23 mid year budget review.
IS	Buildings and Facilities	Electrical apprentice	10640	Temporary Full Time (4 years 30/9/19-29/9/23).	Purpose-to improve efficiency and effectiveness of branch operations and WFP requirements. Approved Council Special Meeting 28/6/19. Salary for this position exists within the 22/23 operating budget.
IS	Director's Office	Administration Officer	10699	Temporary Full Time (3 yrs, ending 28/6/24).	Purpose-to support increased administrative workloads associated with the increased capital works programme. Approved Council Special Meeting 30/6/21. Salary provision for this position exists within the 22/23 capital budget.
IS	Director's Office	Disaster Resilience Officer	10739	Temporary Full Time (9/5/22-3/5/24)	New Purpose-to support projects to strengthen Noosa's resilience to natural disasters. Approved by ET. Salary for this position from the Qld disaster resilience funding grant.
Corp S	Director's Office	Special Projects Advisor	10605	Temporary Full Time (3 years, 1/10/18 - 30/09/21), extension granted to 3/12/21, further extension granted to 3/12/24.	Purpose-to facilitate the delivery of Council's CiAnywhere Enterprise Budgeting system and to meet to meet project demands. Filled under an internal secondment arrangement by Financial Accountant. Originally approved by the CEO for an initial 18 month period. Term extended by 3 years to 3/12/21 Council OM 20/12/18. Extension granted to 3/12/24 Council Special Meeting 30/6/21. Salary provision for this position exists within the 22/23 capital budget. Status of this position will be further considered in the 22/23 mid year budget review.

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Corp S	ICT	Project Officer, renamed ICT System Analyst	10617	Temporary Full Time (2 yrs, 9/12/19-10/12/21), extension granted to 10/12/24.	Purpose-to provide support the implementation of the new Property and Rating system. Approved Council OM 9/4/19. Internal secondment arrangement Project Officer P&C Systems. Extension granted to 10/12/24 Council Special Meeting 30/6/21. Salary provision for this position exists within the 22/23 capital budget.
Corp S	ICT	Systems Support Officer (Noosability Project)	10675	Temporary Full Time (2 years - 8/12/20 to 8/12/22), further extension required to Dec 24.	Purpose-to assist the Noosability Team in implementing the property system. Approved Council Special Meeting 30/6/21. Further extension required to Dec 24. Salary provision for this position exists within the 22/23 budget. Status of this position will be further considered in the 22/23 mid year budget review.
Corp S	ICT	ICT Trainee	10564	Temporary Full Time until 31/3/23	Purpose - Temporary role providing ICT help desk support for a period of 1 year Approved by ET. Salary provision for this position exists within the 22/23 budget. Partially funded by First Grant programme.
Corp S	ICT	ICT Operations Support Officer	10713	Temporary Full Time to 3/7/22. Extension required for 12 mths to 3/7/23.	New Not previously reported Purpose-to provide ICT business support continuity Approved by ET 20/9/21-17/12/21. Further extensions granted to 3/7/22. Further extension required to 3/7/23. Salary provision for this position exists within the 22/23 budget.
Corp S	Property	Property Project Officer, renamed property Advisor-Commercial Property	10625	Temporary Full Time (3 years, 2/9/19-1/9/22), further extension required to 30/6/23.	Purpose-to ensure the delivery of key priority projects, improve efficiency and fill service gaps. Approved Council Special Meeting 28/6/19. Further extension required to 30/6/23. Salary provision for this position exists within the 22/23 budget. Status of this position will be further considered in the 22/23 mid year budget review.
Corp S	Financial Services	Project Accounting Officer renamed to Finance Project Officer (Capital Works & Asset Data Systems) redesigned to Asset Accountant	10632	Temporary Full Time (3 years), further extension required to 30/6/23.	Purpose-to ensure alignment of engineering and accounting data and sufficient accurate information, asset data improvement project. Approved Council Special Meeting 28/6/19. Note: Position not filled. Position to be redesigned to a temporary graduate role for 2 years. Salary provision for this position exists within the 22/23 capital budget. Status of this position will be further considered in the 22/23 mid year budget review.
Corp S	Financial Services	Management Accountant	10642	Temporary Full Time (16/9/19 - 16/9/20, further extension granted 17/9/20 - 31/12/20), extension granted to 31/12/21, Extension granted to 30/6/22, extension granted to 31/12/22, further extension required to 30/6/23.	Purpose-to provide support to the branch given the absence of the Management Accountant. Extension granted to 31 December 2021 OM 17/12/20. Extension granted to 30/6/22 Council Special Meeting 30/6/21. Extension granted to 31/12/22 OM 17/2/22. Further extension required to 30/6/23. Salary provision for this position exists within the 22/23 budget. Status of this position will be further considered in the 22/23 mid year budget review.
Corp S	Procurement	Procurement & Contracts Officer	10578	Temporary Full Time (3 years Level 6 from 19/7/21-3/3/23).	Purpose-to support short & medium term procurement needs associated with an increase in the capital programme. Approved Council Special Meeting 30/6/21. Salary provision for this position exists within the 22/23 capital budget and operating budget.

Com S	Community Development	Community Development Officer (Recovery)	10658	Temporary Full Time (2 years, 1/7/20-30/6/22).	Purpose-to enable effective delivery of bushfire community recovery activities, the CD Branch Plan and social strategy initiatives. Temporary position identified as a PMI in the 20/21 budget process. Approved Council Special Meeting 10/7/20. Salary provision for this position to be met by Bushfire Recovery Grant.
Com S	Environmental Health	Environmental Health Officer	10711	Temporary full time (26/8/21-30/6/22), further extension required to 30/6/23.	New Not previously reported Purpose-to provide additional resources as identified in the internal review of EH services. Originally appointed 26/8/21-26/11/21 but extended to 30/6/22. Further extension required to 30/6/23. Salary provision for this position exists within the 22/23 budget. Status of this position will be further considered in the 22/23 mid year budget review.
Com S	Libraries	Trainee	10733	Temporary full time (to 34/3/23)	New Purpose-to provide support to Library services Salary provision for this position exists within the 22/23 budget. Salary provision for this position exists within the 22/23 budget. Partially funded by First Start grant program
Com S	Noosa Community Support	Trainee	10682	Temporary full time (to 23/8/22)	Purpose-temporary role providing support to Community Support services Salary provision for this position exists within the 22/23 budget. Partially funded by First Start grant programme
Exec S	Governance	Governance Systems Officer	10689	Temporary Full Time (3 years to 29/11/24)	Purpose-to assist in the implementation of corporate governance reporting systems. Endorsed by ET 25/11/20. Approved by Council OM 17/12/20. Salary provision for this position exists within the 22/23 operating budget. Budget for future years to be reviewed as part of the ICT capital programme.
Exec S	People and Culture	People and Culture Advisor	10668	Temporary Part Time/Full Time (12 months, 06/01/21 - 06/01/22). Extension granted to 30/6/24.	Purpose-to support the delivery of the program of work and increase service coverage to the business areas. Endorsed by ET 14/10/2020. Approved by Council OM 17/12/20. Extension granted to 30/6/24 Council Special Meeting 30/6/21. Salary provision for this position exists within the 22/23 operating budget. Status of this position will be further considered in the 22/23 mid year budget review.
Exec S	People and Culture	People and Culture Advisor	10727	Temporary Part Time (.6 EFT)(12 months 1/7/21-30/6/22), extended to 30/6/23.	Purpose-to provide additional support to Civil Operations Branch in the implementation of outcomes of the Civil Operations Service Review. Original term 1/7/21-30/6/22. Extension granted to 30/6/23 OM 17/2/22. Salary budget for 22/23 to be met from the Civil Operations salaries budget (vacancies). Status of this position will be further considered in the 22/23 mid year budget review.
Exec S	People and Culture	People and Culture Advisor	TBA	Temporary Part Time (.6 EFT, 15/6/22-30/6/23).	New Purpose-to provide additional support to Civil Operations Branch in the implementation of outcomes of the Civil Operations Service Review. Salary budget for 22/23 to be met from the Civil Operations salaries budget (vacancies). Status of this position will be further considered in the 22/23 mid year budget review.

3. MEETING CLOSURE