



SOUTH BURNETT
REGIONAL COUNCIL

Agenda
of the
Special Budget Meeting

Held in the Warren Truss Chamber 45 Glendon Street Kingaroy

on Monday, 24 June 2019

Commencing at 9.00am

Chief Executive Officer: Mark Pitt

Our Vision

"South Burnett Region, working together building a strong, vibrant and safe community"

Our Values

- | | | |
|----------|---------------------------|---|
| A | Accountability: | <i>We accept responsibility for our actions and decisions in managing the regions resources.</i> |
| C | Community: | <i>Building partnerships and delivering quality customer service.</i> |
| H | Harmony: | <i>Our people working cooperatively to achieve common goals in a supportive and safe environment.</i> |
| I | Innovation: | <i>Encouraging an innovative and resourceful workplace.</i> |
| E | Ethical Behaviour: | <i>We behave fairly with open, honest and accountable behaviour and consistent decision-making.</i> |
| V | Vision: | <i>This is the driving force behind our actions and responsibilities.</i> |
| E | Excellence: | <i>Striving to deliver excellent environmental, social and economic outcomes.</i> |



SOUTH BURNETT REGIONAL COUNCIL SPECIAL MEETING AGENDA

Monday, 24 June 2019

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1. Leave Of Absence

Nil.

2. Business

2.1 F - 2603941 - Mayor's Budget Address for 2019/20 Budget

Document Information

ECM ID 2603941

Author Mayor

Date 19 June 2019

Précis

Presenting the Mayor's Budget Address.

Summary

Mayor to deliver the Mayor's Budget Address.

Officer's Recommendation

That the Mayor's Budget Address for the 2019/20 Budget be received.

Financial and Resource Implications

Not applicable.

Link to Corporate/Operational Plan

Not applicable.

Communication/Consultation (Internal/External)

Not applicable.

Legal Implications (Statutory Basis, Legal Risks)

Not applicable.

Policy/Local Law/Delegation Implications

Not applicable.

Asset Management Implications

Not applicable.

2.2 F - 2603935 - Adoption of the 2019/20 Budget

Document Information

ECM ID 2603935

Author General Manager Finance

Date 18 June 2019

Précis

Adoption of Council's Budget for 2019/20 financial year.

Summary

The requirements for the preparation and content of the budget are set out in Section 169 of the *Local Government Regulation 2012*.

- (1) A local government's budget for each financial year must:
 - (a) Be prepared on an accrual basis; and
 - (b) Include statements of the following for the financial year for which it is prepared and the next two financial years.
 - i. Financial Position;
 - ii. Cash Flow;
 - iii. Income and Expenditure; and
 - iv. Changes in Equity.
- (2) The budget must also include:
 - (a) A long term financial forecast;
 - (b) A revenue statement; and
 - (c) A revenue policy.
- (3) The budget must include each of the following measures of financial sustainability for the financial year for which it is prepared and the next 9 financial years:
 - (a) Asset Sustainability Ratio;
 - (b) Net Financial Liabilities Ratio; and
 - (c) Operating Surplus Ratio.
- (4) The budget must include the total value of the change, expressed as a percentage, in the rates and utility charges levied for the financial year compared with the rates and utility charges levied in the previous budget.

The relevant budget documents are presented for adoption.

Officer's Recommendation

That pursuant to Section 107A of the *Local Government Act 2009* and Sections 169 and 170 of the *Local Government Regulation 2012*, Council's Budget for the 2019/2020 financial year, incorporating:

- i. the statements of financial position;
 - ii. the statements of cash flow;
-

- iii. the statements of income and expenditure;
- iv. the statements of changes in equity;
- v. capital budget
- vi. the long-term financial forecast;
- vii. the revenue statement;
- viii. the revenue policy (adopted by Council resolution on 20 March 2019);
- ix. the relevant measure of financial sustainability; and
- x. the total value of the change, expressed as a percentage, in the rates and utility charges levied for the financial year compared with the rates and utility charges levied in the previous budget,

as tabled, be adopted.



SOUTH BURNETT
REGIONAL COUNCIL

Budget 2019/20
Budget 2019/20



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{&MayoralAddress}



1. Budget Overview

1.1 Legislative Requirement

Council's Annual Budget is required to be adopted in accordance with the *Local Government Act 2009* and the *Local Government Regulation 2012*.

Section 107A provides that:

1. A local government must consider the budget presented by the mayor and, by resolution, adopt the budget with or without amendment.
2. The Mayor must give a copy of the budget, as proposed to be presented to local government, to each Councillor at least two (2) weeks before the local government is to consider adopting the budget.
3. The local government must adopt a budget before 1 August in the financial year to which the budget relates.

The content of the Annual Budget is prescribed in Section 169 of the *Local Government Regulations 2012*.

1.2 Strategic Planning

1.2.1 Corporate Plan

The Corporate Plan is Council's strategic business plan, providing framework for Council to develop strategies that deliver outcomes and achieve our vision. Our current Corporate Plan was adopted at the general Council meeting held on 21 March 2018. The strategic outcomes and key strategies are listed below:

Enhancing Our Community	Building a vibrant, healthy, supportive and inclusive community
Growth and Opportunity	A strong and sustainable regional economy supported by diverse sectors and innovative planning mechanisms
Our Environment	A sustainable environment, proactively and responsibly managed in partnership with the community for future generations
Organisational Excellence	An organisation that is characterised by effective leadership, responsible management and quality service delivery
Infrastructure	The provision of quality services and infrastructure for our community that is planned, provided and managed on sound asset management principles

1.2.2 Asset Management Plans

The sustainability of local governments in Queensland has been directly linked to the development and ongoing use of asset management plans to provide a basis for the renewal and maintenance of the infrastructure of the local government, together with the development and use of long-term financial forecasts.

Council continues to evolve in this area with the following key activities being undertaken:

- Comprehensive Review of the Road and Drainage Asset Class undertaken in 2018/19;



- A comprehensive review of all Property Assets, including a comprehensive valuation in 2019/20;
- A comprehensive review of the Water and Wastewater Asset Class in 2019/20; and
- A complete review of the Asset Management Plans for all Asset Classes by 2020.

1.2.3 Operational Plan

The Operational Plan was adopted by Council on 12 June 2019.

1.2.4 Revenue Policy

The Revenue Policy was adopted by Council on 20 March 2019 and sets out the principles to be used by the South Burnett Regional Council in 2019/20 for the making of rates and charges, the levying of rates, the granting of concessions, the recovery of unpaid rates and charges and the purpose of any concession or deferral of rates and charges under Section 193 of the *Local Government Regulation 2012*.

1.2.5 Budget

The budget must:

- be prepared on an accrual basis
- include the following statements for 2019/20, 2020/21 and 2021/22;
 - Financial Position (Balance Sheet)
 - Cash Flow
 - Income and Expenditure
 - Changes in Equity
- include a Long-Term Financial Forecast
- be accompanied by its Revenue Statement
- include the following measures of financial sustainability;
 - Asset Sustainability Ratio
 - Net Financial Liabilities Ratio
 - Operating Surplus Ratio
- include total value of the change, expressed as a percentage, in the rates and utility charges levied for 2019/20 compared with the rates and utility charges levied in the previous budget
- be consistent with the Corporate Plan and Annual Operational Plan.

1.2.6 Revenue Statement

The document includes the following matters:

- how rates and charges are determined;
- details on all concessions;
- details on any limitations in increases on rates and charges;
- criteria used to decide the amount of the cost-recovery fees;
- criteria for approval of early payment discount for late payments;
- details on collection of outstanding rates including the process for arrangements to pay; and
- details of payment methods.



1.2.7 Long-Term Financial Forecast

A Long-Term Financial Plan for the years 2019/20 to 2028/29 has been developed. The key objective of the Financial Plan is to:

- understand the Council's financial sustainability for the longer term while focusing on seeking to deliver operational surpluses and to achieve the Council's strategic outcomes as specified in the Corporate Plan.

1.3 Budget Inclusion

The budget for the year 1 July 2019 to 30 June 2020 also includes:

- a schedule of the rates and charges to be levied;
- detailed information on the capital works program to be undertaken;
- detailed program of works to be undertaken from separate charges;
- total expenditure on roads maintenance and replacement, including main roads works;
- schedule of concessions on rates;
- schedule of restricted cash;
- revenue statement;
- long-term financial forecast;
- value of change in rates and utility charges;
- Debt Policy;
- Investment Policy; and
- Revenue Policy.



2. Budget 2019/20

2.1 Financial Position 2019/20-2021/22

	Year 1 2019/20	Year 2 2020/21	Year 3 2021/22
ASSETS			
Current Assets			
Cash and cash equivalents	\$ 42,985,357	\$ 41,280,626	\$ 40,409,678
Receivables	\$ 5,024,783	\$ 4,403,549	\$ 4,501,885
Inventories	\$ 966,809	\$ 957,141	\$ 947,570
Total Current Assets	\$ 48,976,949	\$ 46,641,316	\$ 45,859,133
Non-Current Assets			
Receivables - non current	\$ 1,536,684	\$ 1,330,542	\$ 1,126,067
Infrastructure, property, plant and equipment	\$ 895,546,932	\$ 911,432,143	\$ 930,145,629
Intangible Assets	\$ 8,549,939	\$ 8,527,282	\$ 8,361,498
Total Non-Current Assets	\$ 905,733,555	\$ 921,289,967	\$ 939,633,194
Total Assets	\$ 954,710,504	\$ 967,931,283	\$ 985,492,327
LIABILITIES			
Current Liabilities			
Payables	\$ 3,694,630	\$ 3,914,575	\$ 3,930,767
Borrowings	\$ 2,747,723	\$ 2,877,630	\$ 3,429,151
Provisions	\$ 1,801,025	\$ 1,848,195	\$ 1,865,537
Unearned Revenue	\$ 1,646,868	\$ 1,625,662	\$ 1,606,456
Total Current Liabilities	\$ 9,890,246	\$ 10,267,062	\$ 10,831,911
Non-Current Liabilities			
Borrowings - non-current	\$ 32,845,520	\$ 41,477,983	\$ 54,497,311
Provisions -non-current	\$ 14,067,167	\$ 14,291,302	\$ 14,510,199
Unearned Revenue	\$ 1,633,784	\$ 1,431,710	\$ 1,229,636
Total Non-Current Liabilities	\$ 48,546,471	\$ 57,200,995	\$ 70,237,146
Total Liabilities	\$ 58,436,717	\$ 67,468,056	\$ 81,069,056
Net Assets	\$ 896,273,787	\$ 900,463,227	\$ 904,423,270
Equity			
Retained Earnings	\$ 433,636,855	\$ 437,826,295	\$ 441,786,338
Revaluation reserves	\$ 462,636,932	\$ 462,636,932	\$ 462,636,932
Total Equity	\$ 896,273,787	\$ 900,463,227	\$ 904,423,270



2.2 Cash Flow 2019/20-2021/22

	Year 1 2019/20	Year 2 2020/21	Year 3 2021/22
Cash Flows from Operating Activities			
Receipts:			
Receipts from Customers	\$ 68,730,579	\$ 70,984,076	\$ 72,249,612
Interest Received	\$ 855,000	\$ 872,100	\$ 889,542
Rental Income	\$ 478,066	\$ 487,627	\$ 497,379
Non capital grants and contributions	\$ 7,756,779	\$ 7,911,915	\$ 8,070,153
Payments:			
Payment to Suppliers	-\$ 57,472,902	-\$ 58,384,618	-\$ 59,438,338
Borrowing costs	-\$ 1,879,125	-\$ 1,751,220	-\$ 2,062,156
Net Cash Provided (or Used) in Operating Activities	\$ 18,468,397	\$ 20,119,880	\$ 20,206,193
Cash Flows from Investing Activities			
Receipts:			
Proceeds from sale of PPE	\$ 457,202	\$ 466,346	\$ 475,673
Grants, subsidies ,contributions & donations	\$ 4,783,791	\$ 3,975,221	\$ 3,266,291
Payments:			
Payments for PPE	-\$ 20,819,056	-\$ 35,388,548	-\$ 38,389,954
Net Cash Provided (or Used) in Investing Activities	-\$ 15,578,063	-\$ 30,946,981	-\$ 34,647,990
Cash Flows from Financing Activities			
Receipts:			
Proceeds from Borrowings	\$ -	\$ 12,000,000	\$ 17,000,000
Payments:			
Repayments of borrowings	-\$ 2,747,723	-\$ 2,677,630	-\$ 3,429,151
Net Cash Provided (or Used) in Financing Activities	-\$ 2,747,723	\$ 9,122,370	\$ 13,570,849
Net Increase/(Decrease) in Cash and Cash Equivalents	\$ 142,611	-\$ 1,704,731	-\$ 870,949
Cash and Cash Equivalents at Beginning of Period	\$ 42,842,746	\$ 42,985,357	\$ 41,280,626
Cash and Cash Equivalents at End of Period	\$ 42,985,357	\$ 41,280,626	\$ 40,409,678



2.3 Income and Expenditure Statements 2019/20-2021/22

	Year 1 2019/20	Year 2 2020/21	Year 3 2021/22
Income			
Revenue			
Recurrent Revenue			
Rates, Levies and Charges	49,280,421	50,972,676	52,678,871
Fees and Charges	3,820,174	3,896,579	3,974,508
Rental Income	478,066	487,627	497,379
Interest Received	1,071,653	1,093,086	1,114,947
Sales Revenue	3,080,551	3,142,162	3,205,006
Other Income	598,202	686,166	676,288
Grants, Subsidies, Contributions and Donations	7,756,779	7,911,915	8,070,153
	66,085,646	68,190,210	70,217,151
Capital Revenue			
Grants, Subsidies, Contribution and Donations	4,783,791	3,975,221	3,266,291
	4,783,791	3,975,221	3,266,291
Total Income	70,869,637	72,165,431	73,483,442
Expenses			
Recurrent Expenses			
Employee Benefits	23,069,167	23,529,020	23,999,595
Materials and Services	23,076,138	23,363,019	23,918,523
Finance Costs	2,048,815	1,924,304	2,238,702
Depreciation and Amortisation	19,431,676	19,625,994	19,842,252
	67,625,796	68,442,337	69,999,072
Capital Expense	(457,202)	(466,346)	(475,673)
	(457,202)	(466,346)	(475,673)
Total Expense	67,168,594	67,975,991	69,523,399
Net Result	3,701,043	4,189,440	3,960,043
Net Operating Result	(1,539,950)	(252,127)	218,079



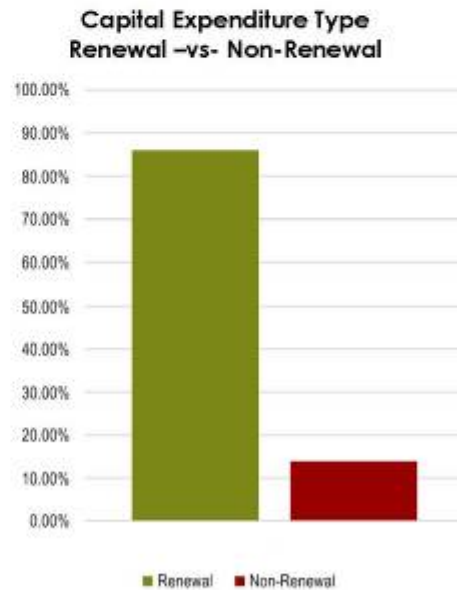
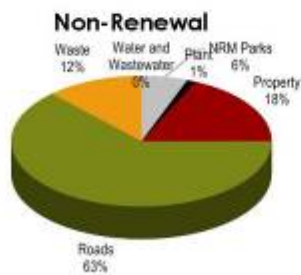
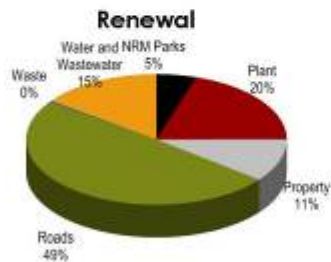
2.4 Changes in Equity 2019/20-2021/22

	Year 1 2019/20	Year 2 2020/21	Year 3 2021/22
Asset Revaluation Surplus			
Opening Balance	\$ 507,673,393	\$ 462,636,932	\$ 462,636,932
Increase/(Decrease) in Asset Revaluation Surplus	-\$ 45,036,461	\$ -	\$ -
Closing Balance	\$ 462,636,932	\$ 462,636,932	\$ 462,636,932
Retained Surplus			
Opening Balance	\$ 429,935,812	\$ 433,636,855	\$ 437,826,295
Net Result	\$ 3,701,043	\$ 4,189,440	\$ 3,960,043
Closing Balance	\$ 433,636,855	\$ 437,826,295	\$ 441,786,338
Total Community Equity	\$ 896,273,787	\$ 900,463,227	\$ 904,423,270

2.5 Capital Works

The Capital Works Program for the next three years is summarised in the table below. A full listing of the 2019/20 program is included at section 4.3 Details of Capital Works Programs 2019/20.

Capital Works Areas	Budget 2019/20	Budget 2020/21	Budget 2021/22
Building Assets	\$ 3,478,136	\$ 1,885,109	\$ 4,636,735
Plant and ICT Assets	\$ 3,306,748	\$ 3,323,321	\$ 3,187,332
Intangibles	\$ 310,000	\$ 190,000	\$ 150,000
Roads Infrastructure	\$ 10,646,147	\$ 10,917,704	\$ 10,128,087
Water Supply Assets	\$ 1,820,000	\$ 14,225,000	\$ 18,655,000
Wastewater (Sewerage) Assets	\$ 855,000	\$ 3,772,000	\$ 1,455,000
Waste Management Assets	\$ 401,025	\$ 1,075,408	\$ 177,800
Total	\$ 20,819,056	\$ 35,388,542	\$ 38,389,954





2.6 Long-Term Financial Forecast

2.6.1 Financial Position 2019/20-2028/29

	Estimated Financial Position Year 0 2019/19	Year 1 2019/20	Year 2 2020/21	Year 3 2021/22	Year 4 2022/23	Year 5 2023/24
ASSETS						
Current Assets						
Cash and cash equivalents	\$ 42,842,768	\$ 42,981,297	\$ 41,280,626	\$ 40,409,678	\$ 42,190,975	\$ 42,704,609
Receivables	\$ 5,874,075	\$ 5,024,793	\$ 4,403,549	\$ 4,501,885	\$ 4,706,182	\$ 5,006,057
Inventories	\$ 976,575	\$ 966,829	\$ 957,141	\$ 947,570	\$ 938,096	\$ 928,713
Total Current Assets	\$ 49,693,397	\$ 48,972,919	\$ 46,641,316	\$ 45,859,133	\$ 47,835,253	\$ 48,639,379
Non-Current Assets						
Receivables - non-current	\$ 1,539,894	\$ 1,539,894	\$ 1,330,542	\$ 1,125,067	\$ 921,592	\$ 717,183
Infrastructure, property, plant and equipment	\$ 894,169,991	\$ 896,646,932	\$ 911,432,143	\$ 930,145,620	\$ 939,092,638	\$ 938,376,081
Intangible Assets	\$ 8,649,502	\$ 8,649,939	\$ 8,527,282	\$ 8,361,498	\$ 8,192,566	\$ 8,020,425
Total Non-Current Assets	\$ 904,348,175	\$ 905,733,555	\$ 921,289,967	\$ 939,633,194	\$ 948,206,796	\$ 947,113,689
Total Assets	\$ 953,039,572	\$ 954,710,504	\$ 967,931,283	\$ 985,492,327	\$ 996,042,037	\$ 995,752,948
LIABILITIES						
Current Liabilities						
Payables	\$ 4,176,869	\$ 3,694,630	\$ 3,914,575	\$ 3,930,767	\$ 3,947,345	\$ 3,963,208
Borrowings	\$ 2,623,849	\$ 2,747,723	\$ 2,877,930	\$ 3,425,151	\$ 4,172,784	\$ 4,599,094
Provisions	\$ 1,774,025	\$ 1,901,025	\$ 1,848,195	\$ 1,865,537	\$ 1,883,032	\$ 1,900,742
Unearned Revenue	\$ 1,667,074	\$ 1,640,808	\$ 1,626,162	\$ 1,605,456	\$ 1,586,250	\$ 1,566,044
Total Current Liabilities	\$ 10,241,817	\$ 9,890,246	\$ 10,267,662	\$ 10,831,911	\$ 11,599,411	\$ 12,029,088
Non-Current Liabilities						
Borrowings - non-current	\$ 36,367,117	\$ 32,845,620	\$ 41,477,993	\$ 54,497,311	\$ 69,677,834	\$ 84,564,510
Provisions -non-current	\$ 13,832,345	\$ 14,067,167	\$ 14,281,302	\$ 14,510,199	\$ 14,718,580	\$ 14,914,619
Unearned Revenue -non-current	\$ 1,835,858	\$ 1,833,784	\$ 1,431,710	\$ 1,225,838	\$ 1,027,582	\$ 825,489
Total Non-Current Liabilities	\$ 51,025,321	\$ 48,546,471	\$ 57,200,995	\$ 70,237,146	\$ 75,324,036	\$ 70,304,617
Total Liabilities	\$ 61,267,138	\$ 58,436,717	\$ 67,468,656	\$ 81,069,056	\$ 86,923,447	\$ 82,333,705
Net Assets	\$ 891,772,434	\$ 896,273,787	\$ 900,463,227	\$ 904,423,270	\$ 909,128,571	\$ 913,425,242
Equity						
Retained Earnings	\$ 429,835,812	\$ 433,836,855	\$ 437,836,295	\$ 441,785,338	\$ 445,481,639	\$ 450,788,310
Revaluation reserves	\$ 462,636,932	\$ 462,636,932	\$ 462,636,932	\$ 462,636,932	\$ 462,636,932	\$ 462,636,932
Total Equity	\$ 892,472,744	\$ 896,473,787	\$ 900,463,227	\$ 904,423,270	\$ 909,128,571	\$ 913,425,242

	Year 6 2024/25	Year 7 2025/26	Year 8 2026/27	Year 9 2027/28	Year 10 2028/29
ASSETS					
Current Assets					
Cash and cash equivalents	\$ 45,608,114	\$ 47,805,062	\$ 52,192,059	\$ 55,354,893	\$ 57,945,990
Receivables	\$ 5,397,417	\$ 5,886,582	\$ 5,474,138	\$ 7,162,734	\$ 7,895,125
Inventories	\$ 919,428	\$ 910,232	\$ 901,130	\$ 892,119	\$ 883,198
Total Current Assets	\$ 51,924,957	\$ 54,601,876	\$ 58,567,325	\$ 63,449,736	\$ 66,724,313
Non-Current Assets					
Receivables - non-current	\$ 517,599	\$ 318,555	\$ 8,357	\$ -	\$ -
Infrastructure, property, plant and equipment	\$ 936,159,532	\$ 934,508,542	\$ 945,959,766	\$ 944,339,630	\$ 947,311,880
Intangible Assets	\$ 7,845,073	\$ 7,656,467	\$ 7,434,575	\$ 7,259,364	\$ 7,110,901
Total Non-Current Assets	\$ 944,522,204	\$ 942,493,564	\$ 954,449,698	\$ 951,638,994	\$ 954,422,481
Total Assets	\$ 996,447,221	\$ 997,095,440	\$ 1,014,017,023	\$ 1,015,088,730	\$ 1,021,206,994
LIABILITIES					
Current Liabilities					
Payables	\$ 3,960,894	\$ 3,997,843	\$ 4,015,140	\$ 4,032,792	\$ 4,050,805
Borrowings	\$ 4,794,045	\$ 4,654,327	\$ 4,658,401	\$ 5,073,024	\$ 5,230,570
Provisions	\$ 1,918,609	\$ 1,936,655	\$ 1,954,881	\$ 1,973,290	\$ 1,991,882
Unearned Revenue	\$ 1,655,838	\$ 1,625,632	\$ 1,605,428	\$ 1,489,220	\$ 1,465,000
Total Current Liabilities	\$ 12,229,386	\$ 12,114,457	\$ 12,333,848	\$ 12,564,326	\$ 12,738,257
Non-Current Liabilities					
Borrowings - non-current	\$ 45,659,507	\$ 45,054,501	\$ 64,992,225	\$ 49,704,851	\$ 47,646,735
Provisions -non-current	\$ 15,054,486	\$ 15,261,141	\$ 15,413,959	\$ 15,548,197	\$ 15,687,495
Unearned Revenue	\$ 623,414	\$ 421,340	\$ 219,266	\$ 10,665	\$ -
Total Non-Current Liabilities	\$ 65,297,389	\$ 60,796,982	\$ 70,625,450	\$ 65,271,113	\$ 63,334,230
Total Liabilities	\$ 77,526,775	\$ 72,851,438	\$ 82,959,298	\$ 77,835,439	\$ 76,112,487
Net Assets	\$ 918,920,445	\$ 924,243,992	\$ 931,057,725	\$ 937,253,292	\$ 945,094,306
Equity					
Retained Earnings	\$ 455,253,511	\$ 461,606,870	\$ 468,420,783	\$ 474,616,360	\$ 482,457,374
Revaluation reserves	\$ 462,636,932	\$ 462,636,932	\$ 462,636,932	\$ 462,636,932	\$ 462,636,932
Total Equity	\$ 918,920,445	\$ 924,243,992	\$ 931,057,725	\$ 937,253,292	\$ 945,094,306



2.6.2 Cash Flow 2019/20-2028/29

	Estimated Cash Flow Year 0 2018/19	Year 1 2019/20	Year 2 2020/21	Year 3 2021/22	Year 4 2022/23	Year 5 2023/24
Cash Flows from Operating Activities						
Receipts:						
Receipts from Customers	\$ 38,404,702	\$ 66,730,579	\$ 70,384,076	\$ 72,248,612	\$ 74,275,351	\$ 76,046,770
Interest Received	\$ 1,056,671	\$ 885,000	\$ 872,100	\$ 865,642	\$ 807,333	\$ 825,460
Rental Income	\$ 482,562	\$ 478,088	\$ 487,527	\$ 497,579	\$ 507,327	\$ 517,473
Non-capital grants and contributions	\$ 9,048,191	\$ 7,756,779	\$ 7,911,915	\$ 8,070,153	\$ 8,231,558	\$ 8,398,188
Payments:						
Payment to Suppliers	-\$ 48,054,460	-\$ 67,472,902	-\$ 58,384,518	-\$ 58,438,338	-\$ 60,652,626	-\$ 62,106,541
Borrowing costs	-\$ 1,048,220	-\$ 1,979,125	-\$ 1,751,220	-\$ 2,062,156	-\$ 2,536,547	-\$ 2,721,931
Net Cash Provided (or Used) in Operating Activities	\$ 17,089,715	\$ 18,468,327	\$ 20,119,880	\$ 20,208,193	\$ 20,732,194	\$ 21,537,437
Cash Flows from Investing Activities						
Receipts:						
Proceeds from sale of PPE	\$ 544,570	\$ 457,202	\$ 486,348	\$ 475,673	\$ 485,188	\$ 494,880
Grants, subsidies, contributions & donations	\$ 8,029,295	\$ 4,783,731	\$ 3,975,221	\$ 3,288,291	\$ 3,555,221	\$ 3,288,291
Payments:						
Payments for PPE	-\$ 17,481,721	-\$ 20,810,056	-\$ 35,388,548	-\$ 38,380,954	-\$ 39,818,540	-\$ 19,711,960
Net Cash Provided (or Used) in Investing Activities	-\$ 8,907,857	-\$ 15,573,083	-\$ 20,946,981	-\$ 34,847,990	-\$ 24,778,133	-\$ 15,956,810
Cash Flows from Financing Activities						
Receipts:						
Proceeds from Borrowings	\$ -	\$ -	\$ 12,000,000	\$ 17,000,000	\$ 10,000,000	\$ -
Payments:						
Repayments of borrowings	-\$ 2,023,849	-\$ 2,747,723	-\$ 2,877,630	-\$ 3,428,161	-\$ 4,172,764	-\$ 4,593,094
Net Cash Provided (or Used) in Financing Activities	-\$ 2,023,849	-\$ 2,747,723	\$ 9,122,370	\$ 13,571,839	\$ 5,827,236	-\$ 4,593,094
Net Increase/(Decrease) in Cash and Cash Equivalents	\$ 6,568,014	\$ 142,611	-\$ 1,704,731	-\$ 870,948	\$ 1,781,297	\$ 813,634
Cash and Cash Equivalents at Beginning of Period	\$ 37,284,732	\$ 42,842,748	\$ 42,985,357	\$ 41,280,608	\$ 40,408,678	\$ 42,190,975
Cash and Cash Equivalents at End of Period	\$ 42,842,746	\$ 42,985,357	\$ 41,280,626	\$ 40,409,678	\$ 42,190,975	\$ 42,704,609

	Year 6 2024/25	Year 7 2025/26	Year 8 2026/27	Year 9 2027/28	Year 10 2028/29
Cash Flows from Operating Activities					
Receipts:					
Receipts from Customers	\$ 77,746,647	\$ 79,491,470	\$ 81,339,451	\$ 82,947,627	\$ 85,025,484
Interest Received	\$ 943,690	\$ 962,870	\$ 992,127	\$ 1,001,770	\$ 1,021,906
Rental Income	\$ 627,522	\$ 638,378	\$ 649,147	\$ 660,130	\$ 671,333
Non-capital grants and contributions	\$ 5,664,190	\$ 6,735,392	\$ 6,910,100	\$ 6,998,302	\$ 9,270,969
Payments:					
Payment to Suppliers	-\$ 83,122,071	-\$ 84,378,620	-\$ 85,690,128	-\$ 87,259,395	-\$ 88,308,792
Borrowing costs	-\$ 2,523,141	-\$ 2,315,344	-\$ 2,113,723	-\$ 2,459,435	-\$ 2,243,858
Net Cash Provided (or Used) in Operating Activities	\$ 22,137,357	\$ 23,034,147	\$ 24,016,975	\$ 23,979,899	\$ 23,337,941
Cash Flows from Investing Activities					
Receipts:					
Proceeds from sale of PPE	\$ 524,787	\$ 514,884	\$ 525,161	\$ 535,685	\$ 546,399
Grants, subsidies, contributions & donations	\$ 3,468,291	\$ 2,813,403	\$ 3,288,291	\$ 2,813,403	\$ 3,288,291
Payments:					
Payments for PPE	-\$ 18,410,782	-\$ 19,311,049	-\$ 33,613,049	-\$ 18,762,703	-\$ 24,758,954
Net Cash Provided (or Used) in Investing Activities	-\$ 14,428,704	-\$ 16,182,679	-\$ 25,821,577	-\$ 15,603,525	-\$ 20,946,264
Cash Flows from Financing Activities					
Receipts:					
Proceeds from Borrowings	\$ -	\$ -	\$ 15,000,000	\$ -	\$ 3,460,000
Payments:					
Repayments of borrowings	-\$ 4,794,048	-\$ 4,854,528	-\$ 4,858,401	-\$ 5,072,751	-\$ 5,299,570
Net Cash Provided (or Used) in Financing Activities	-\$ 4,794,048	-\$ 4,854,528	\$ 15,141,599	-\$ 5,072,751	\$ 1,840,570
Net Increase/(Decrease) in Cash and Cash Equivalents	\$ 2,903,506	\$ 2,196,948	\$ 4,336,997	\$ 3,202,624	\$ 3,851,107
Cash and Cash Equivalents at Beginning of Period	\$ 42,704,609	\$ 45,808,114	\$ 47,805,062	\$ 52,102,060	\$ 55,394,883
Cash and Cash Equivalents at End of Period	\$ 45,608,114	\$ 47,805,062	\$ 52,192,059	\$ 55,394,883	\$ 57,945,990



2.6.3 Income and Expenditure Statements 2019/20-2028/29

	Estimate Income Statement Year 0 2019/20	Year 1 2020/21	Year 2 2021/22	Year 3 2022/23	Year 4 2023/24	Year 5 2024/25
Income						
Revenue						
Recurrent Revenue						
Rates, Levies and Charges	47,594,898	49,280,421	50,972,878	52,678,871	54,524,543	56,105,038
Fees and Charges	4,270,498	3,820,174	3,896,579	3,974,508	4,053,695	4,135,072
Rental Income	402,540	476,066	487,627	487,378	507,327	517,473
Interest Received	1,278,071	1,071,853	1,093,086	1,114,947	1,137,245	1,159,990
Sales Revenue	3,455,165	3,080,551	3,142,160	3,205,008	3,269,105	3,334,467
Other Income	814,342	596,202	686,100	670,288	655,013	637,145
Grants, Subsidies, Contributions and Donations	9,048,191	7,756,770	7,911,915	8,070,153	8,231,558	8,308,188
	<u>67,212,604</u>	<u>66,085,846</u>	<u>68,190,210</u>	<u>70,217,151</u>	<u>72,360,283</u>	<u>74,325,382</u>
Capital Revenue						
Grants, Subsidies, Contribution and Donations	8,029,294	4,783,791	3,975,221	3,288,261	3,554,221	3,269,291
	<u>75,241,703</u>	<u>70,869,637</u>	<u>72,165,431</u>	<u>73,483,442</u>	<u>75,945,604</u>	<u>77,571,883</u>
Expenses						
Recurrent Expenses						
Employee Benefits	23,082,859	23,069,167	23,509,020	23,968,565	24,479,578	24,889,187
Materials and Services	24,991,001	23,076,136	23,363,019	23,918,523	24,488,815	25,294,448
Finance Costs	1,924,481	2,045,815	1,924,904	2,238,752	2,719,623	2,605,808
Depreciation and Amortisation	16,909,858	18,431,676	18,625,861	18,842,252	20,040,473	20,650,878
	<u>56,908,349</u>	<u>57,622,794</u>	<u>58,442,337</u>	<u>59,968,092</u>	<u>61,728,489</u>	<u>63,439,901</u>
Capital Expense	1,164,216	(497,202)	(486,346)	(475,673)	(485,180)	(484,869)
	<u>57,752,564</u>	<u>57,125,592</u>	<u>57,955,991</u>	<u>59,492,419</u>	<u>61,243,309</u>	<u>62,954,032</u>
Total Expense	<u>57,752,564</u>	<u>57,125,592</u>	<u>57,955,991</u>	<u>59,492,419</u>	<u>61,243,309</u>	<u>62,954,032</u>
Net Result	<u>7,489,139</u>	<u>3,701,043</u>	<u>4,189,440</u>	<u>3,960,043</u>	<u>4,702,295</u>	<u>4,286,673</u>
Net Operating Result	<u>824,050</u>	<u>(1,539,950)</u>	<u>(252,127)</u>	<u>218,079</u>	<u>664,893</u>	<u>535,491</u>

	Year 6 2024/25	Year 7 2025/26	Year 8 2026/27	Year 9 2027/28	Year 10 2028/29
Income					
Revenue					
Recurrent Revenue					
Rates, Levies and Charges	57,802,873	59,146,298	60,737,013	62,378,900	64,067,527
Fees and Charges	4,217,773	4,380,130	4,388,176	4,475,941	4,585,484
Rental Income	527,622	536,379	549,147	560,130	571,333
Interest Received	1,185,180	1,208,855	1,230,905	1,255,814	1,280,728
Sales Revenue	3,401,178	3,469,199	3,538,563	3,609,355	3,681,543
Other Income	647,857	638,844	630,023	621,422	613,050
Grants, Subsidies, Contributions and Donations	8,564,310	8,735,380	8,910,100	9,088,307	9,270,089
	<u>76,144,031</u>	<u>78,037,098</u>	<u>79,584,035</u>	<u>81,507,954</u>	<u>84,048,711</u>
Capital Revenue					
Grants, Subsidies, Contribution and Donations	3,466,291	2,613,483	3,286,291	2,613,483	3,286,291
	<u>79,610,322</u>	<u>80,650,581</u>	<u>82,870,326</u>	<u>84,121,437</u>	<u>87,335,002</u>
Expenses					
Recurrent Expenses					
Employee Benefits	25,466,563	25,977,934	26,497,492	27,027,448	27,569,005
Materials and Services	26,638,772	26,217,297	26,808,733	27,390,426	28,001,182
Finance Costs	2,710,491	2,506,441	2,306,542	2,058,252	2,446,753
Depreciation and Amortisation	20,802,863	21,140,444	21,345,717	21,585,050	21,975,487
	<u>75,618,689</u>	<u>75,842,116</u>	<u>76,958,484</u>	<u>78,061,176</u>	<u>79,992,427</u>
Capital Expense	(304,787)	(514,884)	(529,181)	(535,683)	(546,366)
	<u>75,113,902</u>	<u>75,327,232</u>	<u>76,429,303</u>	<u>77,525,493</u>	<u>79,446,061</u>
Total Expense	<u>75,113,902</u>	<u>75,327,232</u>	<u>76,429,303</u>	<u>77,525,493</u>	<u>79,446,061</u>
Net Result	<u>4,496,420</u>	<u>5,323,349</u>	<u>6,440,023</u>	<u>6,595,944</u>	<u>7,888,941</u>
Net Operating Result	<u>1,524,122</u>	<u>2,194,962</u>	<u>3,022,451</u>	<u>3,046,358</u>	<u>4,028,324</u>



2.6.4 Changes in Equity 2019/20-2028/29

	Estimated Changes in Equity					
	Year 0 2018/19	Year 1 2019/20	Year 2 2020/21	Year 3 2021/22	Year 4 2022/23	Year 5 2023/24
Asset Revaluation Surplus						
Opening Balance	\$ 507,673,383	\$ 507,673,383	\$ 462,636,932	\$ 462,636,932	\$ 462,636,932	\$ 462,636,932
Increase/(Decrease) in Asset Revaluation Surplus	-\$ 45,036,481	-\$ 45,036,481	\$ -	\$ -	\$ -	\$ -
Closing Balance	\$ 462,636,932	\$ 462,636,932	\$ 462,636,932	\$ 462,636,932	\$ 462,636,932	\$ 462,636,932
Retained Surplus						
Opening Balance	\$ 422,446,673	\$ 429,931,812	\$ 433,836,855	\$ 437,828,286	\$ 441,786,338	\$ 446,191,638
Net Result	\$ 7,489,135	\$ 3,701,043	\$ 4,189,440	\$ 3,960,043	\$ 4,705,300	\$ 4,296,672
Closing Balance	\$ 429,935,812	\$ 433,632,855	\$ 437,826,295	\$ 441,788,329	\$ 446,491,638	\$ 450,488,310
Total Community Equity	\$ 892,572,744	\$ 896,273,787	\$ 900,463,227	\$ 904,425,270	\$ 909,128,571	\$ 913,125,242

	Year 6 2024/25	Year 7 2025/26	Year 8 2026/27	Year 9 2027/28	Year 10 2028/29
Asset Revaluation Surplus					
Opening Balance	\$ 462,636,932	\$ 462,636,932	\$ 462,636,932	\$ 462,636,932	\$ 462,636,932
Increase/(Decrease) in Asset Revaluation Surplus	\$ -	\$ -	\$ -	\$ -	\$ -
Closing Balance	\$ 462,636,932	\$ 462,636,932	\$ 462,636,932	\$ 462,636,932	\$ 462,636,932
Retained Surplus					
Opening Balance	\$ 460,758,310	\$ 466,263,511	\$ 461,606,870	\$ 466,420,793	\$ 474,616,360
Net Result	\$ 5,495,201	\$ 5,323,359	\$ 6,613,923	\$ 6,195,567	\$ 7,841,015
Closing Balance	\$ 466,253,511	\$ 471,586,870	\$ 468,220,793	\$ 472,616,360	\$ 482,457,374
Total Community Equity	\$ 928,890,443	\$ 938,243,802	\$ 930,857,725	\$ 939,253,292	\$ 955,094,306



2.7 Financial Sustainability Ratios

Section 169 of the *Local Government Regulation 2012* requires the budget to include relevant measures of financial sustainability for the financial year 2019/20 and the next nine (9) financial years. The relevant measures of financial sustainability are the following measures as described in the Financial Management (Sustainability) Guideline.

2.7.1 Asset Sustainability Ratio

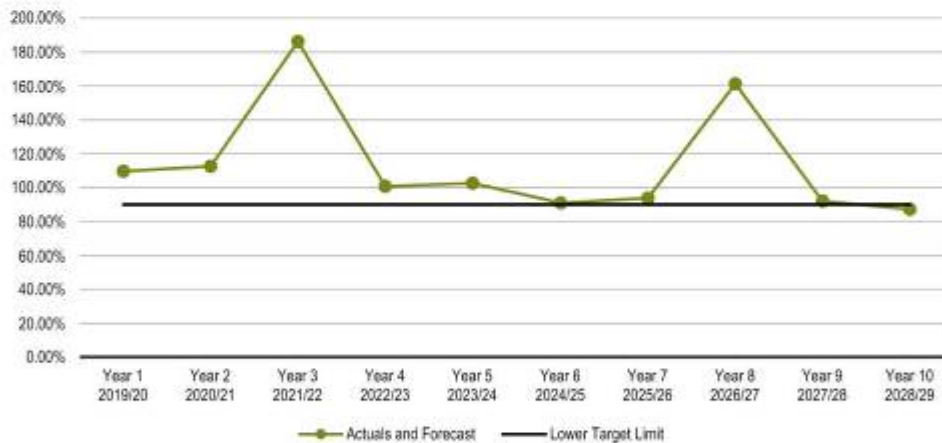
Assets sustainability ratio is amount of capital expenditure on the replacement of assets (renewals) divided by the depreciation expense expressed as a percentage.

This ratio is an approximation of the extent to which the infrastructure assets managed by the local government are being replaced as these reach the end of their useful lives.

SBRC Proposed Target	Year 1 2019/20	Year 2 2020/21	Year 3 2021/22	Year 4 2022/23	Year 5 2023/24
Target greater than 90% (on average over the long-term)	109.64%	112.55%	186.07%	100.74%	102.62%
Lower Target Limit	90.00%	90.00%	90.00%	90.00%	90.00%

SBRC Proposed Target	Year 6 2024/25	Year 7 2025/26	Year 8 2026/27	Year 9 2027/28	Year 10 2028/29
Target greater than 90% (on average over the long-term)	90.94%	93.83%	161.18%	92.01%	87.23%
Lower Target Limit	90.00%	90.00%	90.00%	90.00%	90.00%

This ratio indicates whether Council is renewing or replacing existing non-financial assets at the same rate that its overall stock of assets is wearing out.





2.7.2 Net Financial Liabilities Ratio

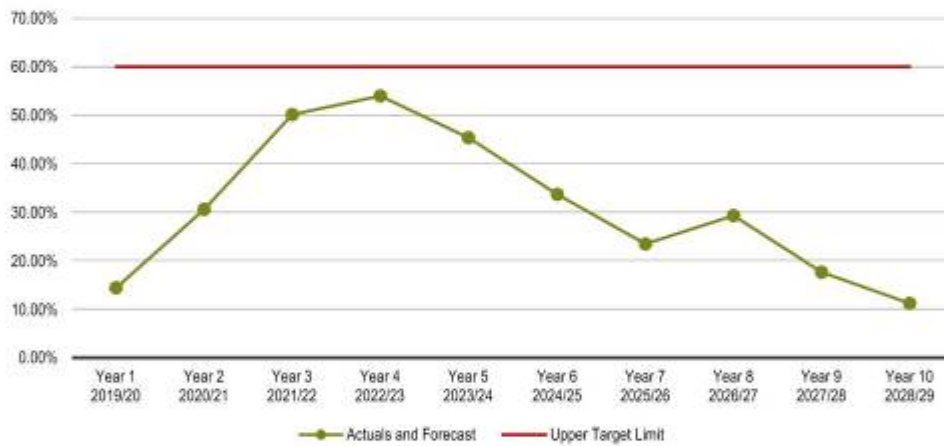
Net financial liabilities ratio measures Council's total liabilities less its current assets divided by its total operating revenue expressed as a percentage.

This ratio is an indicator of the extent to which the net financial liabilities of a local government can be serviced by its operating revenues.

	Year 1 2019/20	Year 2 2020/21	Year 3 2021/22	Year 4 2022/23	Year 5 2023/24
SBRC Proposed Target					
Target less than 60% (on average over the long-term)	14.31%	30.54%	50.14%	53.98%	45.34%
Upper Target Limit	60.00%	60.00%	60.00%	60.00%	60.00%

	Year 5 2024/25	Year 7 2025/26	Year 8 2026/27	Year 9 2027/28	Year 10 2028/29
SBRC Proposed Target					
Target less than 60% (on average over the long-term)	33.62%	23.39%	29.25%	17.55%	11.10%
Upper Target Limit	60.00%	60.00%	60.00%	60.00%	60.00%

This is an indicator of the extent to which the net financial liabilities of Council can be serviced by operating revenues.





2.7.3 Operating Surplus Ratio

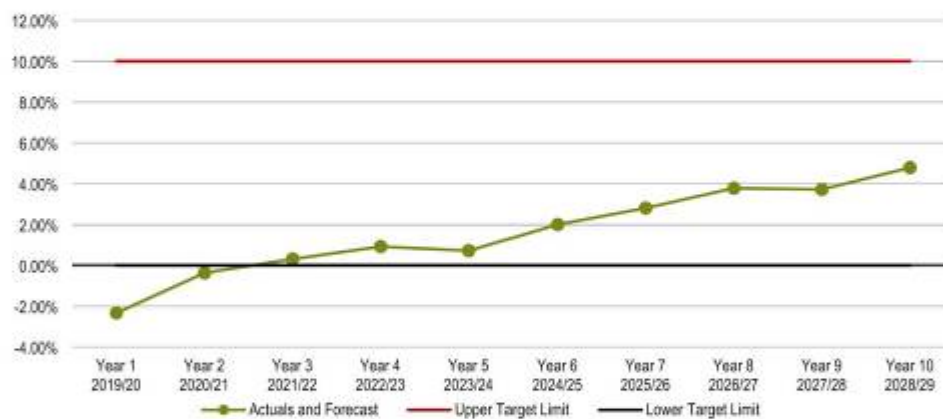
An operating surplus ratio is the net result divided by total operating revenue expressed as a percentage.

This ratio is an indicator of the extent to which revenue raised covers operational expenses only or is available for capital funding purposes or other purposes.

SBRC Proposed Target	Year 1 2019/20	Year 2 2020/21	Year 3 2021/22	Year 4 2022/23	Year 5 2023/24
Target between 0% and 10% (on average over the long-term)	-2.33%	-0.37%	0.31%	0.92%	0.72%
Upper Target Limit	10.00%	10.00%	10.00%	10.00%	10.00%
Lower Target Limit	0.00%	0.00%	0.00%	0.00%	0.00%

SBRC Proposed Target	Year 6 2024/25	Year 7 2025/26	Year 8 2026/27	Year 9 2027/28	Year 10 2028/29
Target between 0% and 10% (on average over the long-term)	2.00%	2.81%	3.78%	3.72%	4.79%
Upper Target Limit	10.00%	10.00%	10.00%	10.00%	10.00%
Lower Target Limit	0.00%	0.00%	0.00%	0.00%	0.00%

This is an indicator of the extent to which revenues raised cover operational expenses only or are available for capital funding purposes.





2.8 Revenue Statement

South Burnett Regional Council

Revenue Statement 2019/20

Introduction

Sections 169 and 172 of the *Local Government Regulation 2012* require a local government to prepare a revenue statement each financial year. The revenue statement must state:

- (a) If the local government levies differential general rates:
 - (i) The rating categories for rateable land in the local government area; and
 - (ii) A description of each rating category; and
- (b) If the local government levies special rates or charges for a joint government activity, a summary of the terms of the joint government activity; and
- (c) If the local government fixes a cost-recovery fee, the criteria used to decide the amount of the cost-recovery fee; and
- (d) If the local government conducts a business activity on a commercial basis, the criteria used to decide the amount of the charges for the activities goods and services.

The revenue statement for a financial year must include the following information for the financial year:

- (a) An outline and explanation of the measures that the local government has adopted for raising revenue, including an outline and explanation of:
 - (i) The rates and charges to be levied in the financial year; and
 - (ii) The concessions for rates and charges to be granted in the financial year;
- (b) Whether the local government has made a resolution limiting an increase of rates and charges.

Generally, this statement does not deal with specific dollar amounts. The Statement deals with the reasoning applied by Council in fixing rates and charges and if applicable, how the Council applies user pays principles to utility and general charges.

The revenue measures adopted are determined at the budget meeting and are based on the Council's Revenue Policy.

Revenue Raising Matters Adopted in the Budget Concerning the Making and Levying of Rates and Charges

Rates and Charges

1. General Principle

The general principle adopted by Council in determining rates and charges shall be that wherever possible, charges shall relate directly to the services provided, e.g. Water Supply, Waste Water Collection, Refuse Collection. Costs which are not able to be recovered by cost recovery fees, business activity fees or utility charges shall be met by the levying of a general rate as hereinafter described.

It is therefore evident from this Revenue Statement that Council will use a combination of specific user charges, separate charges, special charges and differential general rates, as a means of spreading the rating burden in the most equitable and rational way possible.

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2. Differential General Rates

(a) Reasons

In determining its general rating strategies, the Council recognises that:

- The valuation of the South Burnett Regional Council area which became effective from 1 July 2019 would lead to rating inequities and a distortion of the relativities in the amount of rates paid in the various parts of the local government area if only one general rate were adopted;
- The level of services provided to that land and the cost of providing services compared to the rate burden that would apply under a single general rate; and
- The differing levels of demand that some land uses place on the services which Council is required to provide.

Having regard to the above matters, and pursuant to Section 92 of the *Local Government Act 2009* and Chapter 4 of the *Local Government Regulation 2012*, it is considered that differential rating should form the basis of Council's general revenue raising.

For differential rating purposes it is proposed that rateable lands be divided into broad categories, these categories are:

- Residential Lands
- Commercial Lands
- Industrial Lands
- Rural Lands
- Other Lands

The commercial, industrial and residential categories are further subdivided to reflect differing classes of land within those broader categories. This will allow a more equitable distribution of the cost of operations given that the unimproved value of the land does not fully reflect operational demands and service levels in various sectors of the community.

Pursuant to Section 81 of the *Local Government Regulation 2012*, all rateable lands contained in the South Burnett Regional Council have been categorised into one of the following categories:

Category	Differential Category	Description	Identification
1	Residential - Kingaroy	All properties in this category are located within the Kingaroy Urban Locality and are used solely for residential purposes, or if vacant land, is zoned for residential use under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for residential purposes only. Urban Localities are defined in "Individual Urban Locality" maps series. Council will be guided by the Department of Natural Resources and Mines land use codes between 1 and 9 and land use code 72 when determining the properties that fit into this category.	<p>1. This category will cover all land within the Kingaroy Urban locality, where the dominant purpose for which that land is used, or intended for use, is a residential purpose and not included in any other category.</p> <p>2. That such land in this category will in the main be owner occupied and where tenanted, the revenue earned is limited to rental income solely.</p> <p>3. That in the case of land on which there is erected a single unit domestic dwelling to the extent that the dominant use of the land is residential, it will fall into this category regardless of the zoning of the land.</p>



Category	Differential Category	Description	Identification
			4. Land with land use codes 01, 02, 03, 04, 05, 06, 07, 08, 09 and 72 or as otherwise identified by the CEO.
201	Residential - Nanango	All properties in this category are located within the Nanango Urban Locality and are used solely for residential purposes, or if vacant land, is zoned for residential use under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for residential purposes only. Urban Localities are defined in "Individual Urban Locality" maps series. Council will be guided by the Department of Natural Resources and Mines land use codes between 1 and 9 when determining the properties that fit into this category.	<p>1. This category will cover all land within the Nanango Urban locality, where the dominant purpose for which that land is used, or intended for use, is a residential purpose and not included in any other category.</p> <p>2. That such land in this category will, in the main, be owner occupied and where tenanted, the revenue earned is limited to rental income solely.</p> <p>3. That in the case of land on which there is erected a single unit domestic dwelling to the extent that the dominant use of the land is residential, it will fall into this category regardless of the zoning of the land.</p> <p>4. Land with land use codes 01, 02, 03, 04, 05, 06, 07, 08, 09 and 72 or as otherwise identified by the CEO.</p>
203	Residential - Blackbutt	All properties in this category are located within the Blackbutt Urban Locality and are used solely for residential purposes, or if vacant land, is zoned for residential use under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for residential purposes only. Urban Localities are defined in "Individual Urban Locality" maps series. Council will be guided by the Department of Natural Resources and Mines land use codes between 1 and 9 when determining the properties that fit into this category.	<p>1. This category will cover all land within the Blackbutt Urban locality, where the dominant purpose for which that land is used, or intended for use, is a residential purpose and not included in any other category.</p> <p>2. That such land in this category will in the main be owner occupied and where tenanted, the revenue earned is limited to rental income solely.</p> <p>3. That in the case of land on which there is erected a single unit domestic dwelling to the extent that the dominant use of the land is residential, it will fall into this category regardless of the zoning of the land.</p> <p>4. Land with land use codes 01, 02, 03, 04, 05, 06, 07, 08, 09 and 72 or as otherwise identified by the CEO.</p>
301	Residential - Murgon	All properties in this category are located within the Murgon Urban Locality and are used solely for residential purposes,	1. This category will cover all land within the Murgon Urban locality, where the dominant purpose for which



Category	Differential Category	Description	Identification
		or if vacant land, is zoned for residential use under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for residential purposes only. Urban Localities are defined in "Individual Urban Locality" maps series. Council will be guided by the Department of Natural Resources and Mines land use codes between 1 and 9 when determining the properties that fit into this category.	that land is used, or intended for use, is a residential purpose and not included in any other category. 2. That such land in this category will in the main be owner occupied and where tenanted, the revenue earned is limited to rental income solely. 3. That in the case of land on which there is erected a single unit domestic dwelling to the extent that the dominant use of the land is residential, it will fall into this category regardless of the zoning of the land. 4. Land with land use codes 01, 02, 03, 04, 05, 06, 07, 08, 09 and 72 or as otherwise identified by the CEO.
401	Residential - Wondai	All properties in this category are located within the Wondai Urban Locality and are used solely for residential purposes, or if vacant land, is zoned for residential use under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for residential purposes only. Urban Localities are defined in "Individual Urban Locality" maps series. Council will be guided by the Department of Natural Resources and Mines land use codes between 1 and 9 when determining the properties that fit into this category.	1. This category will cover all land within the Wondai Urban locality, where the dominant purpose for which that land is used, or intended for use, is a residential purpose and not included in any other category. 2. That such land in this category will in the main be owner occupied and where tenanted, the revenue earned is limited to rental income solely. 3. That in the case of land on which there is erected a single unit domestic dwelling to the extent that the dominant use of the land is residential, it will fall into this category regardless of the zoning of the land. 4. Land with land use codes 01, 02, 03, 04, 05, 06, 07, 08, 09 and 72 or as otherwise identified by the CEO.
3	Village	The property is used for any purpose, and located in any of the following villages: - Benarkin, Brooklands, Cloyna, Coolibunia, Crawford, Dandabah, Hivesville, Kumbia, Maidenwell, Memerambi, Moffatdale, Preston, Taabinga, Tingooro, Windera, Wooroolin.	1. All land used for any purpose that is situated in any of the villages located in the South Burnett Regional Council area and is not included in any other category. 2. Villages are defined in "Individual Village" maps series.
910	Rural Residential - Blackbutt	All properties in this category are situated outside the Blackbutt Urban Locality and	1. This category will cover all land used for rural residential purposes that is



Category	Differential Category	Description	Identification
		nearby village localities, but are used for residential purposes. Or if vacant land it is zoned for rural residential use under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for rural residential purposes. It includes all land used for rural residential purposes as defined on the map marked Rural Residential – Blackbutt. Council will be guided by the Department of Natural Resources and Mines land use codes between 1 and 9, and 94 when determining the properties that fit into this category.	shown on the map marked Rural Residential – Blackbutt and is not included in any other category. 2. Land with land use codes 01, 02, 03, 04, 05, 06, 07, 08, 09 and 94 or as otherwise identified by the CEO.
920	Rural Residential - Nanango	All properties in this category are situated outside the Nanango Urban Locality and nearby village localities, but are used for residential purposes. Or if vacant land, it is zoned for rural residential use under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for rural residential purposes. It includes all land used for rural residential purposes as defined on the map marked Rural Residential – Nanango. Council will be guided by the Department of Natural Resources and Mines land use codes between 1 and 9, and 94 when determining the properties that fit into this category.	1. This category will cover all land used for rural residential purposes that is shown on the map marked Rural Residential – Nanango and is not included in any other category. 2. Land with land use codes 01, 02, 03, 04, 05, 06, 07, 08, 09 and 94 or as otherwise identified by the CEO.
930	Rural Residential - Kingaroy	All properties in this category are situated outside the Kingaroy Urban Locality and nearby village localities, but are used for residential purposes. Or if vacant land, it is zoned for rural residential use under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for rural residential purposes. It includes all land used for rural residential purposes as defined on the map marked Rural Residential – Kingaroy. Council will be guided by the Department of Natural Resources and Mines land use codes between 1 and 9, and 94 when determining the properties that fit into this category.	1. This category will cover all land used for rural residential purposes that is shown on the map marked Rural Residential – Kingaroy and is not included in any other category. 2. Land with land use codes 01, 02, 03, 04, 05, 06, 07, 08, 09 and 94 or as otherwise identified by the CEO.



Category	Differential Category	Description	Identification
940	Rural Residential - Wondai	All properties in this category are situated outside the Wondai Urban Locality and nearby village localities, but are used for residential purposes. Or if vacant land, it is zoned for rural residential use under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for rural residential purposes. It includes all land used for rural residential purposes as defined on the map marked Rural Residential – Wondai. Council will be guided by the Department of Natural Resources and Mines land use codes between 1 and 9, and 94 when determining the properties that fit into this category.	<ol style="list-style-type: none"> 1. This category will cover all land used for rural residential purposes that is shown on the map marked Rural Residential – Wondai and is not included in any other category. 2. Land with land use codes 01, 02, 03, 04, 05, 06, 07, 08, 09 and 94 or as otherwise identified by the CEO.
950	Rural Residential - Murgon	All properties in this category are situated outside the Murgon Urban Locality and nearby village localities, but are used for residential purposes. Or if vacant land, it is zoned for rural residential use under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for rural residential purposes. It includes all land used for rural residential purposes as defined on the map marked Rural Residential – Murgon. Council will be guided by the Department of Natural Resources and Mines land use codes between 1 and 9, and 94 when determining the properties that fit into this category.	<ol style="list-style-type: none"> 1. This category will cover all land used for rural residential purposes that is shown on the map marked Rural Residential – Murgon and is not included in any other category. 2. Land with land use codes 01, 02, 03, 04, 05, 06, 07, 08, 09 and 94 or as otherwise identified by the CEO.
960	Rural Residential - Other	All properties in this category are located anywhere within the South Burnett Regional Council area and are outside any Urban Locality or nearby village localities or other defined Rural Residential Categories but are used for residential purposes. Or if vacant land, it is zoned for rural residential use under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for rural residential purposes. It includes all land used for rural residential purposes as defined on the map marked Rural Residential – Other. Council will be guided by the Department of Natural	<ol style="list-style-type: none"> 1. This category will cover all land used for rural residential purposes that is shown on the map marked Rural Residential – Other and is not included in any other category. 2. Land with land use codes 01, 02, 03, 04, 05, 06, 07, 08, 09 and 94 or as otherwise identified by the CEO.

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Category	Differential Category	Description	Identification
		Resources and Mines land use codes between 1 and 9, and 94 when determining the properties that fit into this category.	
2	Commercial - Kingaroy	<p>All properties in this category are located within the Kingaroy Urban Locality and are used for business and commercial purposes, or if vacant land, is zoned for business and commercial purposes under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for business and commercial purposes. Urban Localities are defined in "Individual Urban Locality" maps series.</p> <p>This category includes properties that are used for a combined residential and a business or commercial purpose. Council will be guided by the Department of Natural Resources and Mines land use codes between 10 and 15, 17 and 27, and 41 and 49 when determining the properties that fit into this category.</p>	<p>1. This category will cover all land within the Kingaroy Urban locality, where the property is used for a business and commercial purpose, or</p> <p>2. If vacant land, is zoned for a business and commercial purpose under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for business and commercial purposes, and</p> <p>3. Is not included in any other category.</p> <p>4. Land with land use codes 10, 11, 12, 13, 14, 15, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 41, 42, 43, 44, 45, 46, 47, 48 and 49 or as otherwise identified by the CEO.</p>
202	Commercial - Nanango	<p>All properties in this category are located within the Nanango Urban Localities and are used for business and commercial purposes, or if vacant land, is zoned for business and commercial purposes under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for business and commercial purposes. Urban Localities are defined in "Individual Urban Locality" maps series.</p> <p>This category includes properties that are used for a combined residential and a business or commercial purpose. Council will be guided by the Department of Natural Resources and Mines land use codes between 8 and 15, 17 and 27, and 41 and 49 when determining the properties that fit into this category.</p>	<p>1. This category will cover all land within the Nanango Urban locality, where the property is used for a business and commercial purpose, or</p> <p>2. If vacant land, is zoned for a business and commercial purpose under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for business and commercial purposes, and</p> <p>3. Is not included in any other category.</p> <p>4. Land with land use codes 10, 11, 12, 13, 14, 15, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 41, 42, 43, 44, 45, 46, 47, 48 and 49 or as otherwise identified by the CEO.</p>
204	Commercial - Blackbutt	<p>All properties in this category are located within the Blackbutt Urban Localities and are used for business and commercial purposes, or if vacant land, is zoned for business and commercial purposes under</p>	<p>1. This category will cover all land within the Blackbutt Urban locality, where the property is used for a business and commercial purpose, or</p> <p>2. If vacant land, is zoned for a</p>



Category	Differential Category	Description	Identification
		<p>the Planning Schemes relevant to South Burnett Regional Council, and intended for use for business and commercial purposes. Urban Localities are defined in "Individual Urban Locality" maps series.</p> <p>This category includes properties that are used for a combined residential and a business or commercial purpose. Council will be guided by the Department of Natural Resources and Mines land use codes between 10 and 15, 17 and 27, and 41 and 49 when determining the properties that fit into this category.</p>	<p>business and commercial purpose under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for business and commercial purposes; and</p> <p>3. Is not included in any other category.</p> <p>4. Land with land use codes 10, 11, 12, 13, 14, 15, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 41, 42, 43, 44, 45, 46, 47, 48 and 49 or as otherwise identified by the CEO.</p>
302	Commercial - Murgon	<p>All properties in this category are located within the Murgon Urban Locality and are used for business and commercial purposes, or if vacant land, is zoned for business and commercial purposes under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for business and commercial purposes. Urban Localities are defined in "Individual Urban Locality" maps series.</p> <p>This category includes properties that are used for a combined residential and a business or commercial purpose. Council will be guided by the Department of Natural Resources and Mines land use codes between 10 and 15, 17 and 27, and 41 and 49 when determining the properties that fit into this category.</p>	<p>1. This category will cover all land within the Murgon Urban locality, where the property is used for a business and commercial purpose; or</p> <p>2. If vacant land, is zoned for a business and commercial purpose under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for business and commercial purposes; and</p> <p>3. Is not included in any other category.</p> <p>4. Land with land use codes 10, 11, 12, 13, 14, 15, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 41, 42, 43, 44, 45, 46, 47, 48 and 49 or as otherwise identified by the CEO.</p>
402	Commercial - Wondai	<p>All properties in this category are located within the Wondai Urban Locality and are used for business and commercial purposes, or if vacant land, is zoned for business and commercial purposes under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for business and commercial purposes. Urban Localities are defined in "Individual Urban Locality" maps series.</p> <p>This category includes properties that are used for a combined residential and a business or commercial purpose. Council will be</p>	<p>1. This category will cover all land within the Wondai Urban locality, where the property is used for a business and commercial purpose; or</p> <p>2. If vacant land, is zoned for a business and commercial purpose under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for business and commercial purposes; and</p> <p>3. Is not included in any other category.</p> <p>4. Land with land use codes 10, 11, 12, 13, 14, 15, 17, 18, 19, 20, 21, 22, 23, 24,</p>

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Category	Differential Category	Description	Identification
		guided by the Department of Natural Resources and Mines land use codes between 10 and 15, 17 and 27, and 41 and 49 when determining the properties that fit into this category.	25, 26, 27, 41, 42, 43, 44, 45, 46, 47, 48 and 49 or as otherwise identified by the CEO.
9	Drive-In Shopping Centre > 10,000m ²	All properties in this category are classified as a Drive in Shopping Centre (a retail shopping and commercial complex) with more than 10,000 square metres of gross floor area and on-site parking for more than 500 vehicles.	Land used as a Drive in Shopping Centre (a retail shopping and commercial complex) with more than 10,000 square metres of gross floor area and on-site parking for more than 500 vehicles.
10	Drive-In Shopping Centre 4,001m ² to 10,000m ²	All properties in this category are classified as a Drive in Shopping Centre (a retail shopping and commercial complex) with a gross floor area of more than 4,000 square metres and less than 10,000 square metres and/or more than 150 on-site car parks or adjacent car parks which are maintained to service the specific shopping centre.	Land used as a Drive in Shopping Centre (a retail shopping and commercial complex) with a gross floor area of more than 4,000 square metres and less than 10,000 square metres and/or more than 150 on-site car parks or adjacent car parks which are maintained to service the specific shopping centre.
99	Drive-In Shopping Centre 1,500m ² to 4,000m ²	All properties in this category are classified as a Drive in Shopping Centre (a retail shopping and commercial complex) with a gross floor area of more than 1,500 square metres and less than 4,000 square metres and/or more than 40 on-site car parks or adjacent car parks which are maintained to service the specific shopping centre.	Land used as a Drive in Shopping Centre (a retail shopping and commercial complex) with a gross floor area of more than 1,500 square metres and less than 4,000 square metres and/or more than 40 on-site car parks or adjacent car parks which are maintained to service the specific shopping centre.
8	Industrial - Kingaroy	All properties in this category are located within the Kingaroy Urban Locality and are used for industrial purposes, or if vacant land, is zoned for industrial purposes under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for industrial purposes. Urban Localities are defined in "Individual Urban Locality" maps series. This category includes properties that are used for a combined residential and an industrial purpose. Council will be guided by the Department of Natural Resources and Mines land use codes between 28 and 39 when determining the properties that fit into this category.	1. This category will cover all land within the Kingaroy Urban locality, where the property is used for industrial purposes; or 2. If vacant land, is zoned for industrial purposes under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for industrial purposes; and 3. Is not included in any other category. 4. Land with land use codes 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38 and 39 or as otherwise identified by the CEO.
208	Industrial - Nanango	All properties in this category are located within the Nanango Urban Locality and are used	1. This category will cover all land within the Nanango Urban Locality, where the



Category	Differential Category	Description	Identification
		<p>for industrial purposes, or if vacant land, is zoned for industrial purposes under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for industrial purposes. Urban Localities are defined in "Individual Urban Locality" maps series.</p> <p>This category includes properties that are used for a combined residential and an industrial purpose. Council will be guided by the Department of Natural Resources and Mines land use codes between 28 and 39 when determining the properties that fit into this category.</p>	<p>property is used for industrial purposes; or</p> <p>2. If vacant land, is zoned for industrial purposes under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for industrial purposes; and</p> <p>3. Is not included in any other category.</p> <p>4. Land with land use codes 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38 and 39 or as otherwise identified by the CEO.</p>
209	Industrial - Blackbutt	<p>All properties in this category are located within the Blackbutt Urban Locality and are used for industrial purposes, or if vacant land, is zoned for industrial purposes under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for industrial purposes. Urban Localities are defined in "Individual Urban Locality" maps series.</p> <p>This category includes properties that are used for a combined residential and an industrial purpose. Council will be guided by the Department of Natural Resources and Mines land use codes between 28 and 39 when determining the properties that fit into this category.</p>	<p>1. This category will cover all land within the Blackbutt Urban Locality, where the property is used for industrial purposes; or</p> <p>2. If vacant land, is zoned for industrial purposes under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for industrial purposes; and</p> <p>3. Is not included in any other category.</p> <p>4. Land with land use codes 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38 and 39 or as otherwise identified by the CEO.</p>
308	Industrial - Murgon	<p>All properties in this category are located within the Murgon Urban Locality and are used for industrial purposes, or if vacant land, is zoned for industrial purposes under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for industrial purposes. Urban Localities are defined in "Individual Urban Locality" maps series.</p> <p>This category includes properties that are used for a combined residential and an industrial purpose. Council will be guided by the Department of Natural Resources and Mines land use codes between 28 and 39 when determining the properties that fit into this category.</p>	<p>1. This category will cover all land within the Murgon Urban locality, where the property is used for industrial purposes; or</p> <p>2. If vacant land, is zoned for industrial purposes under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for industrial purposes; and</p> <p>3. Is not included in any other category.</p> <p>4. Land with land use codes 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38 and 39 or as otherwise identified by the CEO.</p>

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Category	Differential Category	Description	Identification
408	Industrial - Wondai	<p>All properties in this category are located within the Wondai Urban Locality or Wondai Industrial Estate and are used for industrial purposes, or if vacant land, is zoned for industrial purposes under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for industrial purposes. Urban Localities are defined in "Individual Urban Locality" maps series.</p> <p>This category includes properties that are used for a combined residential and an industrial purpose. Council will be guided by the Department of Natural Resources and Mines land use codes between 28 and 39 when determining the properties that fit into this category.</p>	<p>1. This category will cover all land within the Wondai Urban locality or Wondai Industrial Estate, where the property is used for industrial purposes; or</p> <p>2. If vacant land, is zoned for industrial purposes under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for industrial purposes; and</p> <p>3. Is not included in any other category.</p> <p>4. Land with land use codes 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38 and 39 or as otherwise identified by the CEO.</p>
211	Extractive C	<p>All properties in this category are used for extractive industry purposes such as quarries and mining operations with between 51 and 300 workers (employees and/or contractors) and/or extraction volumes of between 1 million and 2 million tonnes per year.</p>	<p>1. This category will cover all land used for the purpose of extracting resources from the ground, with operations that have between 51 and 300 workers (employees and/or contractors) and/or extraction volumes of between 1 million and 2 million tonnes per year.</p>
212	Extractive A	<p>All properties in this category are used for extractive industry purposes and include:</p> <p>(a) Mining leases with no activity;</p> <p>(b) Gravel Pits that operate only sporadically; and</p> <p>(c) Small extractive operations such as quarries and mines which operate with an employee base of up to and including 5 workers (employees and/or contractors).</p> <p>Council will be guided by the Department of Natural Resources and Mines land use code 40 when determining the properties that fit into this category.</p>	<p>1. This category will cover all land used for the purpose of extracting resources from the ground and include:</p> <p>(a) Mining leases with no activity;</p> <p>(b) Gravel Pits that operate only sporadically; and</p> <p>(c) Small extractive operations such as quarries and mines which operate with an employee base of up to and including 5 workers (employees and/or contractors).</p> <p>2. Land with land use code 40 or as otherwise identified by the CEO.</p>
213	Extractive B	<p>All properties in this category are used for extractive industry purposes, and include:</p> <p>(a) Operational Gravel Pits; and</p> <p>(b) Extractive operations such as quarries and mining operations with an employee base of between 6 and 50 workers (employees and/or contractors) and/or extraction volumes of less</p>	<p>1. This category will cover all land used for the purpose of extracting resources from the ground and include:</p> <p>(a) Operational Gravel Pits; and</p> <p>(b) Extractive operations such as quarries and mining operations with an employee base of between 6 and 50 workers (employees and/or contractors)</p>

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Category	Differential Category	Description	Identification
		<p>than 1 million tonnes per annum.</p> <p>(c) Council will be guided by the Department of Natural Resources and Mines land use code 40 when determining the properties that fit into this category.</p>	<p>and/or extraction volumes of less than 1 million tonnes per annum.</p> <p>2. Land with land use code 40 or as otherwise identified by the CEO.</p>
414	Coal Mine	<p>All properties in this category are used for the purpose of an integrated Coal Mining operation with more than 300 workers (employees and/or contractors) and/or production greater than 2 million tonnes per year.</p>	<p>1. This category will cover all land used for the purpose of an integrated Coal Mining operation, with operations that have greater than 300 workers (employees and/or contractors) and/or extraction volumes of greater than 2 million tonnes per year.</p> <p>A Coal Mine is defined as land that is the subject of a coal mining lease (issued pursuant to the <i>Mineral Resources Act 1989</i>) or other form of tenure that was used, is used, or intended to be used:</p> <ul style="list-style-type: none"> • as a coal mine (or for purposes ancillary or associated with coal mining such as, for example, washing down, stockpiling, haulage, water storage and rehabilitation); or • in conjunction with other land (the subject of a coal mining lease) as part of an integrated coal mining operation. <p>An integrated coal mining operation is defined as land contained in more than one coal mining lease (issued pursuant to the <i>Mineral Resources Act 1989</i>) or other form of tenure which land was used, is used, or intended to be used in an integrated manner for the purposes of coal mining or purposes ancillary or associated with coal mining such as, for example, washing down, stockpiling, haulage, water storage and rehabilitation.</p>
215	Power Generation	<p>All properties in this category are located anywhere within the South Burnett Regional Council area and are used for the purpose of electricity generation by way of coal, gas or a combination of both coal and gas fired power station with a total maximum generating capacity greater than 400 megawatts.</p>	<p>As identified by the CEO.</p>
220	Wind Farm – <20MW	<p>All properties in this category are located anywhere within the South Burnett Regional</p>	<p>A Windfarm is defined as land used in whole or in part to produce electricity by means of</p>

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Category	Differential Category	Description	Identification
		<p>Council area, used in whole or in part to produce electricity by means of one or a cluster of wind turbines for which the purpose is to drive electrical generators and is connected to the mains power grid, and</p> <p>(a) the wind turbine(s) are capable of producing output of less than 20 MW in any one hour, or</p> <p>(b) if the wind turbine(s) are not connected to the main power grid, are capable of producing at least 5 M and less than 20 MW of output in any one hour.</p>	<p>one or a cluster of wind turbines that drive electrical generators.</p> <p>As identified by the CEO.</p>
221	Wind Farm – 20MW to <50MW	<p>All properties in this category are located anywhere within the South Burnett Regional Council area, used in whole or in part to produce electricity by means of one or a cluster of wind turbines for which the purpose is to drive electrical generators and is connected to the mains power grid, and</p> <p>(a) the wind turbine(s) are capable of producing output of at least 20 MW, but no more than 50 MW in any one hour</p>	<p>A Windfarm is defined as land used in whole or in part to produce electricity by means of one or a cluster of wind turbines that drive electrical generators.</p> <p>As identified by the CEO.</p>
222	Wind Farm – 50MW to <100MW	<p>All properties in this category are located anywhere within the South Burnett Regional Council area, used in whole or in part to produce electricity by means of one or a cluster of wind turbines for which the purpose is to drive electrical generators and is connected to the mains power grid, and</p> <p>(a) the wind turbine(s) are capable of producing output of at least 50 MW, but no more than 100 MW in any one hour</p>	<p>A Windfarm is defined as land used in whole or in part to produce electricity by means of one or a cluster of wind turbines that drive electrical generators.</p> <p>As identified by the CEO.</p>
223	Wind Farm – 100MW to <150MW	<p>All properties in this category are located anywhere within the South Burnett Regional Council area, used in whole or in part to produce electricity by means of one or a cluster of wind turbines for which the purpose is to drive electrical generators and is connected to the mains power grid, and</p> <p>(a) the wind turbine(s) are capable of producing output of at least 100 MW, but no more than 150 MW in any one hour</p>	<p>A Windfarm is defined as land used in whole or in part to produce electricity by means of one or a cluster of wind turbines that drive electrical generators.</p> <p>As identified by the CEO.</p>



Category	Differential Category	Description	Identification
224	Wind Farm – 150MW to <200MW	All properties in this category are located anywhere within the South Burnett Regional Council area, used in whole or in part to produce electricity by means of one or a cluster of wind turbines for which the purpose is to drive electrical generators and is connected to the mains power grid, and (a) the wind turbine(s) are capable of producing output of at least 150 MW, but no more than 200 MW in any one hour	A Windfarm is defined as land used in whole or in part to produce electricity by means of one or a cluster of wind turbines that drive electrical generators. As identified by the CEO.
225	Wind Farm – >=200MW	All properties in this category are located anywhere within the South Burnett Regional Council area, used in whole or in part to produce electricity by means of one or a cluster of wind turbines for which the purpose is to drive electrical generators and is connected to the mains power grid, and (a) the wind turbine(s) are capable of producing output of at least 200 MW in any one hour	A Windfarm is defined as land used in whole or in part to produce electricity by means of one or a cluster of wind turbines that drive electrical generators. As identified by the CEO.
230	Solar Farm – <20MW	All properties in this category are located anywhere within the South Burnett Regional Council area, and are used in whole or in part as a Solar Farm with a combined output capacity of up to 20 MW.	As identified by the CEO.
231	Solar Farm – 20MW to <50MW	All properties in this category are located anywhere within the South Burnett Regional Council area, and are used in whole or in part as a Solar Farm with a combined output capacity of at least 20 MW, but no more than 50 MW.	As identified by the CEO.
232	Solar Farm – 50MW to <100MW	All properties in this category are located anywhere within the South Burnett Regional Council area, and are used in whole or in part as a Solar Farm with a combined output capacity of at least 50 MW, but no more than 100 MW.	As identified by the CEO.
233	Solar Farm – 100MW to <150MW	All properties in this category are located anywhere within the South Burnett Regional Council area, and are used in whole or in part as a Solar Farm with a combined output capacity of at least 100 MW, but no more than 150 MW.	As identified by the CEO.
234	Solar Farm – 150MW to <200MW	All properties in this category are located anywhere within the South Burnett Regional	As identified by the CEO.



Category	Differential Category	Description	Identification
		Council area, and are used in whole or in part as a Solar Farm with a combined output capacity of at least 150 MW, but no more than 200 MW.	
235	Solar Farm – >=200MW	All properties in this category are located anywhere within the South Burnett Regional Council area, and are used in whole or in part as a Solar Farm with a combined output capacity of at least 200 MW.	As identified by the CEO.
6	Rural	All properties in this category are located anywhere within the South Burnett Regional Council area, and are used for the business of primary production. Council will be guided by the Department of Natural Resources and Mines land use codes between 60 and 71, 73 and 69, and 93 when determining the properties that fit into this category.	<ol style="list-style-type: none"> 1. This category will cover all land in the region that is used for the business of primary production, including agricultural, grazing, horticulture, aquaculture and similar purposes; 2. Is not included in any other category; and 3. Properties in this category must qualify for the Department of Natural Resources and Mines primary producers concession, and are identified by the land use codes below. 4. Land with land use codes 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89 and 93 or as otherwise identified by the CEO.
419	Water - Pumping & Storage	All properties in this category are used for the purpose of water storage or water pumping. Council will be guided by the Department of Natural Resources and Mines land use code of 95 when determining the properties that fit into this category.	<ol style="list-style-type: none"> 1. This category will cover all land used for the purpose of water storage or water pumping and not included in any other category. 2. Land with land use code 95 or as otherwise identified by the CEO.
7	Other	Any land that cannot be included in any other category.	As identified by the CEO.

(a) **Basis on Which Amounts Calculated**

General Rates are principally allocated to rateable properties in the Regional area based on the Unimproved Value (UV) of the land under the *Valuation of Land Act*, as supplied by the Land and Property Division of the Department of Natural Resources and Mines. General Rates are used to fund the general operations of Council after allowing for the income from all other rates and charges and grants and subsidies. The term "rateable land" is defined by Section 93(2) of the *Local Government Act 2009*.



3. Minimum General Rate

(a) Reason

The Council recognises that all parcels of land will receive a benefit from services provided and that, in some instances; the levying of a rate based on the valuation will result in some lands not contributing to the cost of such services in proportion to the benefit received.

(b) Basis on Which Minimum General Rate Calculated

In accordance with Chapter 4, Part 4 of the *Local Government Regulation 2012*, minimum general rates will be determined in each year based on the level of services provided in the budget for that year.

4. Averaging of Land Values Over 3 Years

(a) Reason

The Council recognises that as a result of the recent revaluation, some property owners face large increases in General Rates, as their property valuation has increased significantly higher than the average. In order to minimise the impact of significant valuation increases for these property owners, Council has decided to utilise the averaging tool set out in Chapter 4, Part 3 of the *Local Government Regulation 2012*.

(b) Basis on Which Averaging of Land Values is Calculated

In accordance with Sections 74 and 76 of the *Local Government Regulation 2012*, differential general rates will be calculated based on a three year averaged valuation.

For properties that do not have three valuations on which to base an average, a 3-year averaging number will apply in accordance with Section 76 of the *Local Government Regulation 2012*.

5. Limitation of Increase in Amount of General Rates

(a) Reason

The Council recognises that as a result of the recent revaluation, some property owners face large increases in General Rates, as their property valuation has increased above the average. In order to minimise the impact of significant valuation increases for these property owners, Council has decided to place a limit on the increase in general rates applicable to each rate assessment as set out in Section 116 of the *Local Government Regulation 2012*.

(b) Basis on Which Limitation is Calculated

In accordance with Section 116 of the *Local Government Regulation 2012*;

- (i) For land on which the rate levied for the previous financial year was for a full year the amount of the rate levied for the previous financial year plus 30%.
- (ii) For land on which the rate was levied for the previous financial year was for a period less than the full year the corresponding annual amount for the rate levied for the previous financial year plus 30%.



6. Special Charges

6.1 Special Charge – Rural Fire Levy

(a) Reason

In accordance with the *Fire and Emergency Services Act 1990* and the *Fire and Emergency Services Regulation 2011*, allowing Local Governments to make and levy a charge on all parcels of rateable land serviced by a Rural Fire Brigade, the Council decided to impose such a charge on all rateable land not situated in an urban fire brigade area, as defined by the Queensland Fire & Emergency Service.

(b) Basis on Which Special Rural Fire Charge Calculated

In accordance with Section 92(3) of the *Local Government Act 2009* and Chapter 4 Part 6 of the *Local Government Regulation 2012* and Section 128A of the *Fire and Emergency Services Act 1990*, Council will make and levy a special charge of \$25, on all rateable land within the region, other than rateable land that is liable to pay an urban fire district levy (pursuant to Section 107 of the *Fire and Emergency Services Act 1990*), to fund the ongoing provision and maintenance of rural fire-fighting equipment for the rural fire brigades that operate throughout the rural areas of the region.

The overall plan for the Rural Fire Levy is as follows:

- The rateable land to which the plan applies is all rateable land within the region, other than rateable land that is liable to pay an urban district fire levy (pursuant to Section 107 of the *Fire and Emergency Services Act 1990*).
- The service, facility or activity for which the plan is made is the ongoing provision and maintenance of rural fire-fighting equipment for the rural fire brigades that operate throughout the rural areas of the region.
- The time for implementing the overall plan is 1 year commencing 1 July 2019 and ending 30 June 2020.
- The estimated cost of implementing the overall plan is \$218,000.
- The level of contribution each brigade receives will be decided by the Local Area Rural Fire Services Committee.

The Council is of the opinion that the rateable land to be levied with the special charge specially benefits from the fire emergency response capability that is provided by the rural fire brigades, which capability would be substantially diminished if the rural fire brigades did not receive the funding provided to them by Council as a direct consequence of the levying of the special charge.

6.2 Special Charge – Road Maintenance Wattlegrove Road Quarry

(a) Reason

In accordance with Section 94(3) of the *Local Government Act 2009* and Chapter 4, Part 6 of the *Local Government Regulation 2012*, the Council has determined that a special charge for a road maintenance, road upgrading and road replacement program will be levied on land described as Lot 459 FY2482 relating to the extractive industry operation located at 1304 Wattlegrove Road, Wattle Grove.

The proceeds of the special charge will be used to implement a road program for Wattlegrove Road, Minmore Road, Deep Creek Road and River Road as described in the Overall Plan which is necessary to mitigate and manage the impacts on those roads caused by the use of this property for extractive industry purposes.



Extractive industry operations cause a significant increase in heavy vehicle traffic utilising Council's local road network, which accelerates the deterioration of those roads at a rate far greater than would have been the case for ordinary traffic use. This land use specially contributes to the need for Council to expend considerable funds in order to maintain service and maintenance standards to that road network.

The Overall Plan represents Council's response to addressing these needs in a financially responsible way as it relates specifically to Wattlegrove Road, Minmore Road, Deep Creek Road and River Road and the Extractive Industry Properties.

(b) **Basis on which Road Maintenance Charges Calculated**

In accordance with Section 94 of the *Local Government Regulation 2012*, the special charge for Wattlegrove Road has been established to recover the annualised cost to maintain, upgrade and replace the haulage roads from the Wattlegrove Road Quarry along Wattlegrove Road, Minmore Road, Deep Creek Road and River Road to the Bunya Highway. The total estimated cost of a 20 year program to undertake these works is \$536,245 or \$26,812.24 annually.

Consultation between Infrastructure, Corporate Services and Finance departments of Council has occurred in order to develop this plan. Consultation with McCullough Robertson Lawyers has been undertaken to ensure that Council adheres to the legal requirements.

Additionally consultation has occurred between the quarry property owners and operators of the Extractive Industry Properties. The landowners are aware of the special rates charge, as in this instant they are also the applicant (Crawfords).

The extractive industry approval was issued on 20 March 2019.

It is intended that during the period the Overall Plan remains current, Council will also develop and adopt annual implementation plans every financial year in support of this Overall Plan as required by the *Local Government Regulation*.

It is anticipated the Road Program will commence on 1st July 2019 and continue to 30th June 2039. Council proposes to start levying special rates and charges on the Extractive Industry Properties at the budget meeting for the 2019/20 financial year.

Under this Overall Plan, the levying of special rates and charges on the Extractive Industry Properties will occur over an estimated 20-year period. Accordingly, the estimated time for carrying out the Overall Plan is 20 years.

It is intended that Council will adopt an annual implementation plan for each of the years the Overall Plan will be in effect in accordance with the *Local Government Regulation*.

An annual implementation plan for a financial year is a document setting out the actions or processes that are to be carried out in the financial year for the service facility or activity to which the special rates or charges apply.

Council may review this Overall Plan from time to time and may, by resolution, amend this Overall Plan or an annual implementation plan.

6.3 Special Charge – Road Maintenance Tim Dwyer Rd Quarry

(a) **Reason**

In accordance with Section 94(3) of the *Local Government Act 2009* and Chapter 4, Part 6 of the *Local Government Regulation 2012*, the Council has determined that a special charge for



a road maintenance, road upgrading and road replacement program will be levied on land described as Lot 169 CSH697 relating to the extractive industry operation located at 79 Tim Dwyer Road, East Nanango.

The proceeds of the special charge will be used to implement a road program for Tim Dwyer Road, Greenwood Creek Road, Old Esk North Road, South Street and Arthur Street East as described in the Overall Plan which is necessary to mitigate and manage the impacts on those roads caused by the use of this property for extractive industry purposes.

Extractive industry operations cause a significant increase in heavy vehicle traffic utilising Council's local road network, which accelerates the deterioration of those roads at a rate far greater than would have been the case for ordinary traffic use. This land use specially contributes to the need for Council to expend considerable funds in order to maintain service and maintenance standards to that road network.

The Overall Plan represents Council's response to addressing these needs in a financially responsible way as it relates specifically to Tim Dwyer Road, Greenwood Creek Road, Old Esk North Road, South Street and Arthur Street East and the Extractive Industry Properties.

(b) Basis on which Road Maintenance Charges Calculated

In accordance with Section 94 of the *Local Government Regulation 2012*, the special charge for Tim Dwyer Road has been established to recover the annualised cost to maintain, upgrade and replace the haulage roads from the Tim Dwyer Road Quarry along Tim Dwyer Road, Greenwood Creek Road, Old Esk North Road, South Street and Arthur Street East to the D'Aguliar Highway. The total estimated cost of a 20 year program to undertake these works is \$424,635 or \$21,231.76 annually.

Consultation between Infrastructure, Corporate Services and Finance departments of Council has occurred in order to develop this plan. Consultation with McCullough Robertson Lawyers has been undertaken to ensure that Council adheres to the legal requirements.

Additionally consultation has occurred between the quarry property owners and operators of the Extractive Industry Properties. The landowners are aware of the special rates charge, as in this instant they are also the applicant (David Cassidy).

The extractive industry approval was issued on 21 February 2018.

It is intended that Council will adopt an annual implementation plan for each of the years the Overall Plan will be in effect in accordance with the Local Government Regulation.

An annual implementation plan for a financial year is a document setting out the actions or processes that are to be carried out in the financial year for the service facility or activity to which the special rates or charges apply.

Council may review this Overall Plan from time to time and may by resolution, amend this Overall Plan or an annual implementation plan.

6.4 Special Charge – Road Maintenance Wilsons Road Quarry

(a) Reason

In accordance with Section 94(3) of the *Local Government Act 2009* and Chapter 4, Part 6 of the *Local Government Regulation 2012*, the Council has determined that a special charge for a road maintenance, road upgrading and road replacement program will be levied on land



described as Lot 49 B0544 relating to the extractive industry operation located at Wilsons Road, Gordonbrook.

The proceeds of the special charge will be used to implement a road program for Wilsons Road as described in the Overall Plan which is necessary to mitigate and manage the impacts on those roads caused by the use of this property for extractive industry purposes.

Extractive industry operations cause a significant increase in heavy vehicle traffic utilising Council's local road network which accelerates the deterioration of those roads at a rate far greater than would have been the case for ordinary traffic use. This land use specially contributes to the need for Council to expend considerable funds in order to maintain service and maintenance standards to that road network.

The Overall Plan represents Council's response to addressing these needs in a financially responsible way as it relates specifically to Wilsons Road and the Extractive Industry Properties.

(b) Basis on which Road Maintenance Charges Calculated

In accordance with Section 94 of the *Local Government Regulation 2012*, the special charge for Wilsons Road has been established to recover the annualised cost to maintain, upgrade and replace the haulage road from the Wilsons Road Quarry along Wilsons Road to the Memerambi-Gordonbrook Road. The total estimated cost of a 20 year program to undertake these works is \$126,013 or \$6,300.64 annually.

Consultation between Infrastructure, Corporate Services and Finance departments has occurred in order to develop this plan. Consultation with McCullough Robertson Lawyers has been undertaken to ensure that Council adheres to the legal requirements.

Additionally consultation has occurred between the quarry property owners and operators of the Extractive Industry Properties.

The extractive industry approval was issued on 10 October 2018.

It is intended that Council will adopt an annual implementation plan for each of the years the Overall Plan will be in effect in accordance with the *Local Government Regulation*.

An annual implementation plan for a financial year is a document setting out the actions or processes that are to be carried out in the financial year for the service facility or activity to which the special rates or charges apply.

Council may review this Overall Plan from time to time and may by resolution, amend this Overall Plan or an annual implementation plan.

6.5 Special Charge – Road Maintenance Burra Burri Road Quarry

(a) Reason

In accordance with Section 94(3) of the *Local Government Act 2009* and Chapter 4, Part 6 of the *Local Government Regulation 2012*, the Council has determined that a special charge for a road maintenance, road upgrading and road replacement program will be levied on land described as Lot 67 B0576 relating to the extractive industry operation located at 1229 Burra Burri Road, Durong.

The proceeds of the special charge will be used to implement a road program for Burra Burri Road and Aberdeen Avenue as described in the Overall Plan which is necessary to mitigate



and manage the impacts on those roads caused by the use of this property for extractive industry purposes.

Extractive industry operations cause a significant increase in heavy vehicle traffic utilising Council's local road network which accelerates the deterioration of those roads at a rate far greater than would have been the case for ordinary traffic use. This land use specially contributes to the need for Council to expend considerable funds in order to maintain service and maintenance standards to that road network.

The Overall Plan represents Council's response to addressing these needs in a financially responsible way as it relates specifically to Burra Burri Road and Aberdeen Avenue and the Extractive Industry Properties.

(b) Basis on which Road Maintenance Charges Calculated

In accordance with Section 94 of the *Local Government Regulation 2012*, the special charge for Burra Burri Road has been established to recover the annualised cost to maintain, upgrade and replace the haulage road from the Burra Burri Road Quarry along Burra Burri Road and Aberdeen Avenue to the Chinchilla-Wondal Road. The total estimated cost of a 20 year program to undertake these works is \$427,876.20 or \$21,393.81 annually.

Consultation between Infrastructure, Corporate Services and Finance departments has occurred in order to develop this plan. Consultation with McCullough Robertson Lawyers has been undertaken to ensure that Council adheres to the legal requirements.

Additionally consultation has occurred between the quarry property owners and operators of the Extractive Industry Properties.

The extractive industry approval was issued on 20 March 2019.

It is intended that Council will adopt an annual implementation plan for each of the years the Overall Plan will be in effect in accordance with the *Local Government Regulation*.

An annual implementation plan for a financial year is a document setting out the actions or processes that are to be carried out in the financial year for the service facility or activity to which the special rates or charges apply.

Council may review this Overall Plan from time to time and may by resolution, amend this Overall Plan or an annual implementation plan.

6.6 Special Charge – Road Maintenance Manar Road Quarry

(a) Reason

In accordance with Section 94(3) of the *Local Government Act 2009* and Chapter 4, Part 6 of the *Local Government Regulation 2012*, the Council has determined that a special charge for a road maintenance, road upgrading and road replacement program will be levied on land described as Lot 7 BO179 relating to the extractive industry operation located at 1551 Manar Road, Boondooma.

The proceeds of the special charge will be used to implement a road program for Manar Road as described in the Overall Plan which is necessary to mitigate and manage the impacts on those roads caused by the use of this property for extractive industry purposes.

Extractive industry operations cause a significant increase in heavy vehicle traffic utilising Council's local road network which accelerates the deterioration of those roads at a rate far greater than would have been the case for ordinary traffic use. This land use specially



contributes to the need for Council to expend considerable funds in order to maintain service and maintenance standards to that road network.

The Overall Plan represents Council's response to addressing these needs in a financially responsible way as it relates specifically to Manar Road and the Extractive Industry Properties.

(b) Basis on which Road Maintenance Charges Calculated

In accordance with Section 94 of the *Local Government Regulation 2012*, the special charge for Manar Road has been established to recover the annualised cost to maintain, upgrade and replace the haulage road from the Manar Road Quarry along Manar Road to the Mundubbera-Durong Road. The total estimated cost of a 20 year program to undertake these works is \$871,848 or \$43,592.41 annually.

Consultation between Infrastructure, Corporate Services and Finance departments has occurred in order to develop this plan. Consultation with McCullough Robertson Lawyers has been undertaken to ensure that Council adheres to the legal requirements.

Additionally consultation has occurred between the quarry property owners and operators of the Extractive Industry Properties. The landowners are aware of the special rates charge, as in this instant they are also the applicant (Sabre).

The extractive industry approval was issued on 18 December 2018.

It is intended that Council will adopt an annual implementation plan for each of the years the Overall Plan will be in effect in accordance with the *Local Government Regulation*.

An annual implementation plan for a financial year is a document setting out the actions or processes that are to be carried out in the financial year for the service facility or activity to which the special rates or charges apply.

Council may review this Overall Plan from time to time and may by resolution, amend this Overall Plan or an annual implementation plan.

7. Separate Rates or Charges

7.1 Separate Charge – Waste Management Levy

(a) Reason

In accordance with Section 92(5) of the *Local Government Act 2009* and Chapter 4, Part 8 of the *Local Government Regulation 2012*, the Council has determined that a separate charge will be levied equally on all rateable lands in the Region to enable Council to fund issues specifically for the provision, improvement and management of waste management facilities.

(b) Basis on Which Waste Management Charge Calculated

Revenue raised from this charge will only be used to fund either all or part of the costs associated with provision, improvement and management of waste management facilities. It is considered to be more appropriate to raise funds by a separate charge rather than from general funds to ensure the community is aware of the Council's commitment to the long-term appropriate management of waste. It also considers the benefit is shared equally by all parcels of land regardless of their value. Full particulars of the waste management initiatives funded by the levy are set out in Council's budget papers.

7.2 Separate Charge – Community Rescue and Evacuation Levy



(a) **Reason**

In accordance with Section 92(5) of the *Local Government Act 2009* and Chapter 4, Part 8 of the *Local Government Regulation 2012*, the Council has determined that a separate charge will be levied equally on all rateable lands in the Region to enable Council to provide funds for the purpose of sponsoring the aerial emergency rescue and evacuation transport providers that service the South Burnett Region.

(b) **Basis on Which Special Medical Evacuation Calculated**

Revenue raised from this charge will only be used to fund sponsorship of the aerial emergency rescue and evacuation transport providers that service the South Burnett Region. In Council's opinion, it is more appropriate to raise funds by a separate charge rather than from general funds to ensure the community is aware of the Council's commitment to ensure ongoing support for this vital community service. It also considers the benefit is shared equally by all parcels of land regardless of their value.

8. Utility Charges

8.1 Wastewater Utility Charges

(a) **Reason**

The Council operates separate waste water and common effluent schemes set out in Schedule A and determines that the net cost of providing wastewater services to lands, including operating and maintenance costs, capital costs and debt servicing charges will be fully funded by a charge on those lands receiving the service or to which the service is deemed to be available.

(b) **Basis on Which Wastewater Charges Calculated**

Until otherwise determined by the Council the basis and principles of assessing charges to be levied under Section 92(4) of the *Local Government Act 2009* and Chapter 4, Part 7 of the *Local Government Regulation 2012* for the purpose of defraying the interest and redemption charges to loan liability incurred by the Council for Wastewater services (including Common Effluent Disposal Systems) and the cost of operating and maintaining wastewater systems (including common effluent disposal) in the declared wastewater areas set out in Schedule A shall in respect of all land and premises in the area, whether the land on which any structure, building or place is situated, is or is not rateable under the *Local Government Act 2009*, shall be as follows:

- (i) In respect of all lands and premises which are connected with Council's Wastewater Systems (including common effluent systems):
 - A charge to be fixed by the Council, for each pedestal connected to the wastewater system, other than extra pedestals installed in a private residence for the sole use of the occupier and their family.
- (ii) In respect of each allotment of Vacant Land (land not connected to the wastewater system) rateable under the *Local Government Act 2009* situated within the declared wastewater areas:
 - A charge to be fixed by the Council.
- (iii) Where any premises not connected to the Council's wastewater system, become connected during the year, the charges under Clause (i) shall become operative from the date of connection, with proportionate rebate from that date, of those made under Clause (ii).



8.2 Waste Management Utility Charges – Residential and Commercial

(a) Reason

Council determines that the net cost of providing waste management utility including operation and maintenance costs, capital costs and debt servicing costs will be funded by those lands receiving the service. Details of the areas receiving a refuse service are set out in Schedule B.

(b) Basis on Which Waste Management Utility Charges Calculated

Until otherwise determined by the Council the basis and principles of assessing charges to be levied under Section 92(4) of the *Local Government Act 2009* and Chapter 4, Part 7 of the *Local Government Regulation 2012*, for the purpose of defraying the cost of supplying waste management services (including the storage, collection and removal of general waste) on all lands and structures to which a waste management service is supplied or, in the case of rateable land which is occupied, made available by Council as defined in the schedule of declared refuse areas set out in Schedule B and those lands and premises outside the declared refuse areas where an optional cleansing service is requested shall be as follows:

- (i) In respect of all lands and premises contained within the declared refuse area:
 - A charge to be fixed by the Council for each domestic refuse service for the declared refuse collection area.
- (ii) In respect of all lands and premises outside the declared refuse areas where an optional cleansing service is requested:
 - A charge to be fixed pursuant to section (i).
- (iii) The Bunya Mountains waste management utility charge is a separate utility charge levied in respect of:
 - (a) The complexity and difficulty of waste management service provision for the Bunya Mountains; and
 - (b) The collection of domestic waste from domestic premises situated in the Bunya Mountains and the collection of commercial waste from commercial premises situated in the Bunya Mountains in circumstances where the domestic waste and commercial waste is deposited in, and collected from, bulk waste containers which are set aside for collection of domestic waste and commercial waste at the Bunya Mountains.
 - A charge to be fixed pursuant to section (i).
- (iv) In respect of all lands and premises either contained within a declared refuse area or outside a declared refuse area where garbage and refuse are removed other than in accordance with Clause (i) and (ii) (i.e. Commercial Waste Collection):
 - A charge fixed pursuant to section (i) for each equivalent 240 litre container provided.

8.3 Water Supply Charges

(a) Reason

The Council operates separate water supply schemes set out in Schedule C, and determines that the net cost of providing a water supply including operation and maintenance costs, capital costs and debt servicing costs will be fully funded by charges on those lands receiving a supply or to which a supply is deemed to be available.

(b) Basis on which Water Supply Charges Calculated

- (i) Access Charge: In accordance with Section 92(4) of the *Local Government Act*



2009 and Chapter 4, Part 7 of the *Local Government Regulation 2012*, the costs of administration, costs associated with the source of supply and depreciation will be funded by a fixed charge on those lands receiving the service or to which the service is deemed to be available in each scheme.

Council believes that it is logical and equitable for all users to contribute to the fixed costs of the water supply operation. The basis of apportionment of this cost shall be the supply capacity made available to the connected premises, as a measure of the proportionate share of the capacity of the system utilised by the connected property.

Meter Size	Capacity Factor
20mm	1.0
25mm	1.6
32mm and 40mm	2.5
50mm and 80mm	6.5
100mm	15.0
Vacant (not connected)	0.5

This direct correlation is varied as follows:

- (a) All connections below 25mm are deemed to be the same capacity;
 - (b) Domestic properties which due to low pressure related matters only, require the installation of a larger than normal (20 mm) water meter, are to be charged the equivalent of a 20mm connection base charge;
 - (c) Domestic properties which due to low pressure related matters only, require the installation of an additional water meter, are to be charged the equivalent of a single 20mm connection base charge only;
 - (d) In the case of units as defined under the *Body Corporate and Community Management Act 1997* where the complex has a main meter, and individual units do not have an individual meter, then the base water charge for each unit will be levied as if the unit had a 20mm service connected;
 - (e) In the case where there are 2 or more lots and an improvement is constructed across a property boundary, provided that a connected access charge is being levied for one lot, then vacant charges will not apply to the other vacant (land not connected to the water system) lot;
 - (f) In the case of properties defined as "Rural" except for properties connected to the Proston Rural Water Scheme under Council's differential rating criteria where multiple services are connected a charge for each additional connection shall be 50% of a single 20mm base charge;
 - (g) In the case of properties on the Proston Rural Supply Scheme an access charge for each connection will apply; and
 - (h) In the case where a specifically dedicated metered service connection is provided for fire-fighting capability a charge for each service shall be 50% of a single 20mm access charge.
- (ii) **Usage Charge:** In Accordance with Section 92(4) of the *Local Government Act 2009* and Chapter 4, Part 7 of the *Local Government Regulation 2012*, the cost of reticulation of water supply will be funded by a per kilolitre charge for every kilolitre of water used as measured by a meter. Meters shall be read as near as practicable to June 30 and December 31 each year. Water Consumption charges will be included on each Half Yearly Rate Notice.

Properties will be split into separate tariffs based on their Differential Rate



Category. Residential Tariffs are comprised of Residential (1, 201, 203, 301, 401), Rural Residential (910, 920, 930, 940, 950, 960) and Village (3) Rate Categories.

Business Tariffs are comprised of Commercial (2, 202, 204, 302, 402), Shopping Centre (9, 10, 99) Industrial (8, 208, 209, 308, 408) Extractive (211, 212, 213) Coal Mine (414) Power Generation (215, 220, 221, 222, 223, 224, 225, 230, 231, 232, 233, 234, 235) Rural Land (6) Water Pumping and Storage (419) and Other (7) Rate Categories.

This charge for all schemes excluding Proston Rural Water Supply Scheme is based on a tier system, calculated on the volume of water used in kilolitres (1000's of litres). The step or tier system rewards households with low water usage, and penalises households with high water usage. Council believes that the higher consumption charge for higher steps will be a significant incentive for residents to conserve water.

The step or tier system will also provide commercial operations that use significant volumes of water with a slight reduction in consumption charges compared to the top two (2) tiers for residential tariffs.

In the case of the water used by the Proston Rural Water Supply Scheme a flat per kilolitre charge for every kilolitre of water used as measured by a meter will apply.

The tiers or steps that apply to all size connections are shown in the table below.

For connections greater than 20mm, the steps are increased proportionally with the capacity factor mentioned in (b) (i) above.

Meter Size	Capacity Factor	Step 1	Step 2	Step 3
20mm	1.0	0 - 125	126 – 250	>250
25mm	1.6	0 - 200	201 – 400	>400
32mm and 40mm	2.5	0 – 313	314 – 625	>625
50mm and 80mm	6.5	0 – 813	814 – 1,625	>1,625
100mm	15.0	0 – 1,875	1,876 – 3,750	>3,750

9. Discount and Other Benefits for Prompt Payment of Rates

(a) Reason

To encourage early payment of rates, Council will offer ratepayers a discount on payments received during the nominated discount period in accordance with Section 130 of the *Local Government Regulation 2012*.

For discount to be allowed, full payment of all rates, (including overdue rates), charges, interest, fees and levies appearing on the rate notice must be received by Council or approved agency by the close of business on or before the due date.

Property owners who have entered into a Deferred Payment Arrangement (Concession Agreement) approved by Council to pay off Memerambi Special Charges (Roadworks and Drainage) and have paid all necessary instalments (excluding future instalments not yet due for payment) in accordance with the Deferred Payment Arrangement will qualify for discount on general rates and utility charges but will not qualify for discount on the special charges.

This is conditional upon the full payment of all other rates (including overdue rates), charges, interest, fees and levies appearing on the rate notice being received by Council or approved agency by the close of business on or before the due date.



In the case of electronic payments, discount will be allowed if full payment as described above, is received and recorded on Council's accounts on or before the due date.

The discount period will be a period of at least thirty (30) clear days commencing from the issue date shown on the rate notice and concluding on the due date shown on the rate notice.

(b) Basis on Which Discount Calculated

For payments made during the discount period – a period of at least thirty (30) clear days commencing from the issue date shown on the rate notice and concluding on the due date shown on the rate notice.

Discount will apply to the following rates and charges:

- General Rates levied – 10%
- Wastewater charge levied – 10%
- Water access charge levied – 10%
- Garbage charge levied – 10%

However, discount does not apply to the following charges, which may appear on the rate notice:

- State Emergency (Urban) Fire Levy
- Rural Fire Brigade Levy
- Road Maintenance (Quarry) Special Charges
- Water Consumption charges
- Community Rescue and Evacuation Levy
- Waste Management Levy
- Road & Drainage Works Memerambi Estate Levy
- Any property charge relating to the carrying out of works (e.g. Slashing/Grass cutting or eradication of noxious weeds)
- Legal costs incurred by Council in rate collection
- Interest charges on overdue rates

(c) Approval of Early Payment Discount for Late Payments

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

Payments Made After the Due Date

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

- (a) Illness involving hospitalization and/or incapacitation of the ratepayer at or around the time of the rates being due for discount.
 - (b) The death or major trauma (accident/life threatening illness/emergency operation) of the ratepayer and/or associated persons (spouse/children/parents) at or around the time of the rates being due for discount.
 - (c) The loss of records resulting from factors beyond their control (fire/flood).
- Further, that Council is satisfied that the event is the cause of the applicants' failure to make full payment by the due date.



Late Payments Due to Postal Difficulties

Discount will be approved if the non-receipt of the rate notice or rate payment or late receipt of the payment by Council where the reason for such non-receipt or late payment is separately substantiated by:

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

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

- As a result of the failure of the ratepayer to ensure that Council was given the correct notification of the address for service of notices prior to the issue of the rate notice; or
- As a result of a change of ownership, where Council received notification of the change of ownership after the issue of the rate notice.

Administrative Errors

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

Other Errors

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

- a. Where the amount of the error is \$50 or less:
Full discount will be allowed and the underpaid amount will be treated as 'Arrears of Rates'.
- b. Where the amount of the error is more than \$50:
The ratepayer will be advised in writing of the error and given 14 days to pay the shortfall. If the shortfall is paid by the extended due date, then full discount will be allowed.

The allowing of discount under these circumstances will **NOT** be allowed if any transposition error or addition error exceeds 20% of the total net rates payable on a single rate notice, or the number of rate notices paid at one time.



10. Interest on Overdue Rates

(a) Reason

The Council has determined that all rates and charges will be determined as overdue for the charging of interest if they remain unpaid after thirty (30) days from the due date of the relevant rate notice. (i.e. sixty (60) days from the issue date of the relevant rate notice).

(b) Basis on Which Interest Calculated

Interest will be charged on all overdue rates in accordance with Section 133 of the *Local Government Regulation 2012*. The interest shall be compound interest, calculated on daily rests. The interest rate shall be determined each year based on the monthly average yield of 90-day bank accepted bills as published by the Reserve Bank of Australia as at the end of March in the financial year immediately before the current financial year, plus 8%. For the 2019/20 financial year, this will be 9.83% (1.83% + 8%).

11. Collection of Outstanding Rates and Charges

Council requires payment of rates and charges within the specified period and it is Council's policy to diligently pursue the collection of overdue rates and charges. However, Council will take into account individual circumstances or the financial hardships faced by relevant ratepayers.

To cater for this, Council has established balanced administrative processes that allow flexibility in ratepayer payment options including payment by regular instalments. At the same time, these processes include a variety of options, including legal action through a debt recovery specialist, that allow the effective recovery of overdue rates, depending on the level of resistance experienced.

(a) Arrangements to Pay

Pursuant to Chapter 4, Part 10 of the *Local Government Regulation 2012*, arrangements to pay will be entered into where the ratepayer and Council agree that such arrangements will allow the outstanding rates and charges to be paid in full by the end of the current half year.

While a ratepayer maintains an arrangement to pay, Council will suspend all legal action, and will suspend all interest charges.

Council may also agree to enter into arrangements to pay where the outstanding rates and charges will not be paid in full by the end of the current half yearly period. These arrangements will be considered by Council on a case by case basis, and may require the ratepayer to make an initial lump sum payment of up to 50% of the outstanding rates.

Where a ratepayer defaults on an arrangement to pay, in the first instance, Council will attempt to make contact with the ratepayer, and negotiate for the return of the arrangement to an "up to date" position.

If the ratepayer fails to rectify the arrangement, or repeatedly defaults on the arrangement, then the arrangement to pay will be cancelled, and the suspension on interest charges and legal action will be lifted. Additionally, Council will not enter into any further rate arrangements until such time as all outstanding rates and charges are paid in full.

12. Payment Methods

Council offers ratepayers a wide and varied range of payment methods to pay rates. This includes Cash, Cheque or Money Order; Credit and Debit Card via EFTPOS at Council's



Administration Offices; Credit Card or Debit Card over the telephone or internet via BPAY, or payment by cash, cheque, Credit Card or Debit Card at any Australia Post outlet in Australia, or payment by Credit Card or Debit Card via Telephone or Internet via Australia Post Bill Pay.

Other additional payment options will be considered and implemented where appropriate.

12.1 Payments in Advance

Council does accept payments in advance – either the estimated amount of future rate levies or smaller amounts paid by instalments. Credit interest is not payable to ratepayers on any credit balances held.

12.2 Issue of Rate Notices

(a) *Half Yearly Rate Notices*

Council will issue separate rate notices (half yearly) for each six months of the year. The rate notice for the first six months of the financial year (July to December) will generally be issued in August each year. The rate notice for the second six months of the financial year (January to June) will generally be issued in February each year. Each half yearly notice will also include water consumption charges for the previous six month period.

(b) *Monthly Water Consumption Notices*

For selected large water consumers, where the cumulative cost of water consumed for the regular six month period would be prohibitive and cause undue hardship, Council will consider the monthly issue of rate notices for this purpose.

(c) *Pro Rata/Supplementary Rate Notices*

Council will issue Supplementary Rate Notices for adjustments and variations in rates and charges on an "as required" basis during the year.

In accordance with Section 92(4) of the *Local Government Act 2009* and Chapter 4 Part 7 of the *Local Government Regulation 2012*, where the use made of particular land varies (e.g. vacant land has a building constructed, or an existing building is altered), utility charges will be amended as follows:

i. **Garbage Services**

Where the garbage charge payable in respect of a particular premises is situated inside a declared garbage collection area, then the new service, or alteration/reduction to an existing service, shall be charged (or refunded as the case may be) on a pro rata basis and become operative from the date of commencement/alteration to the service.

ii. **Water Supply Services**

In the case of a new service being connected to a property situated within a declared water area, the new service shall be charged on a pro rata basis and become operable from the date of installation of the service.

In the case of an alteration to an existing service to a property situated within a declared water area, the addition/reduction of the service shall be charged on a pro rata basis and become operable from the date of installation/disconnection of the service.



In the case of land being subdivided (including Group Title) within a declared water area, the water charge shall be charged on a pro rata basis and become operable from the date of the sales of the new lots.

In the case where there has been an identified problem with a water meter, the consumption charge shall be calculated on a pro rata basis according to the average daily consumption over the previous three (3) years, or for whatever period is applicable to the current owner if less than three (3) years. Otherwise, it will be at the discretion of the Chief Executive Officer or his delegate.

In the case there has been an undetected water leak, plumbing failure or actions outside of the control of the ratepayer, the amount of relief from payment of the measured water consumption charge will be calculated on a pro rata basis according to the average daily consumption over the previous three (3) years, or for whatever period is applicable to the owner if less than three (3) years. However, the amount of relief cannot be more than 50% of the difference between the average consumption and the consumption actually registered for the relevant period.

iii. Wastewater Services

In the case of a new building constructed on a property situated within a declared wastewater area, the new service shall be charged on a pro rata basis and become operable from the date of connection/connection (final inspection) of the service to the wastewater scheme.

In the case of an alteration to an existing building on a property situated within a declared wastewater area, the addition/reduction of the service shall be charged on a pro rata basis and become operable from the date of connection/disconnection of the service to the wastewater scheme.

In the case of land being subdivided (including Group Title) within a declared wastewater area, the wastewater charge shall be charged on a pro rata basis and become operable from the date of the sales of the new lots.

13. Cost Recovery Fees and Business Activity Fees

13.1 Cost Recovery Fees

Council imposes cost recovery fees for services and facilities supplied by it under the Local Government Act and Local Laws for things such as applications, approvals, consents, licenses, permission, registration, information given, admission to certain structures or places or inspection made.

These Cost Recovery Fees are set at or below a level which is based as far and accurately as possible on the actual cost of providing the particular service to which the fee relates. All Cost Recovery Fees are listed in Council's Register of Fee and Charges.

13.2 Business Activity Fees

Council has the power to conduct business activities and make business activity fees for services and facilities it provides on this basis. Business activity fees are made where Council provides a service and the other party to the transaction can choose whether or not to avail itself of the service. Business activity fees are a class of charge, which are purely commercial in application and are subject to the Commonwealth's Goods and Services Tax.

Business activity fees include but are not confined to the following: rents, plant hire, private



works and hire of facilities.

14. Concessions on Rates and Charges

14.1 Pensioner Concession

It is Council's policy to provide assistance by way of a concession of rates to pensioners who meet the administrative guidelines for the Queensland Government pensioner rate subsidy scheme.

The Council concession is in addition to the State Government approved pensioner rate subsidy.

For 2019/20, Council will match the State Government approved pensioner subsidy and provide a concession to approved pensioners:

- (a) A general concession of 20% of the rate to a maximum of \$200 per annum.

This concession is granted pursuant to Section 96 of the *Local Government Act 2009* and sections 120, 121 and 122 of the *Local Government Regulation 2012*. The concession will be distributed equally across both of the Half Yearly Rate Notices issued.

In summary, applications for the Pensioner Concession are to be made on the appropriate application form. Approved Pension cards include a current Centrelink Queensland Pensioner Concession Card; a Department of Veterans' Affairs Gold Card or a Department of Veterans' Affairs Pensioner Concession Card.

The dwelling for which the concession is claimed shall be the principal place of residence for the applicants. Where an eligible pensioner/s resides some or all of the time in a Nursing Home or with family due to ill health, the residence may be regarded as the principal place of residence, as long as it is not occupied on a paid tenancy basis.

Applications should be received by 30 June in each year to be considered for the forthcoming year.

In the case of an approved pensioner/s that buys, sells or becomes deceased, a pro rata adjustment shall be made from the date of the transfer or death.

Where the property is held in joint ownership, then a pro rata concession shall be granted in proportion to the share of ownership, except where the co-owners are an approved pensioner and his/her spouse (including de facto relationships as recognised by Commonwealth Legislation).

In the case of exclusive occupancy or life tenancy granted by a will, a certified copy of same must be furnished to Council before a full concession will be granted.

14.2 Concession on Vacant Water and Wastewater Charges for Developers

The Council has determined that where developers are required to reticulate water and sewerage to a subdivision, an exemption from vacant water and sewerage charges will apply for a period of up to five (5) years unless there is a prior sale of such allotments and will apply from the date of registration of the plan. The concession is granted in accordance with the provisions of section 120, 121 and 122 of the *Local Government Regulation 2012*.

14.3 Concession on Special, Separate and Utility Charges

The Council has determined that certain rateable land held in the ownership of groups or organizations, which provide a public service or community benefit, will receive a concession



on certain special, separate and utility charges. The categories of organisations that qualify for the concessions are listed in Schedule D. The concession is granted in accordance with the provisions of sections 120, 121 and 122 of the *Local Government Regulation 2012*.

14.4 Waiving of Water Usage Charges – Haemodialysis Machines

The Council has determined that where ratepayers or residents require the use of a Haemodialysis machine for health reasons, then Council will grant a concession of water consumption charges.

For compassionate reasons, Council will allow an annual concession of 190kl on the water usage to any patient who qualifies for and operates a home Haemodialysis machine supplied by Queensland Health.

This concession is granted in accordance with sections 120, 121 and 122 of the *Local Government Regulation 2012*.

14.5 Waiving of Minimum General Rate – Bore and Pump Sites, Small Parcels

The Council has determined that the following classes of land will be exempted from the requirement to pay the minimum general rate levy, but will pay a valuation based differential general rate which will be less than the minimum.

- (a) Any rateable land held as a Permit to Occupy for water facility purposes, namely bore and pump site and associated purposes only.
- (b) Properties that are small parcels of land worked in conjunction with properties held in the same ownership and identified in Schedule E.

This concession is granted in accordance with sections 120, 121 and 122 of the *Local Government Regulation 2012*.

14.6 Deferment of Liability to Pay Memerambi Special Charges (Roadworks and Drainage) in Full

The Council acknowledges that for property owners that have been levied Memerambi Special Charges, having to pay these charges in full by the due date shown on the rate notice issued 23 August 2016, will cause property owners hardship.

Consequently, Council is prepared to enter into a concession agreement with each property owner, under which the property owner is permitted, under certain conditions, to pay their Memerambi Special Charges by instalments over a ten (10) year period.

In the event that the property owner has entered into a concession agreement to pay the Memerambi Special Charges and fails to make the special charges instalment payments in accordance with the concession agreement, then interest will be applied to those overdue rates and charges at the rate set by Council for the prevailing financial year, like any other overdue rates and charges. Interest will be charged until the instalment payment has been made or until the concession agreement has been adhered to. Further action may also be undertaken in accordance with Council's Rate Collection Policy.

A property owner wishing to enter into a concession agreement must do so in accordance with the terms and conditions set out in the section 7.10 of the Infrastructure Agreement [*Memerambi Village Roads and Drainage*].

This concession is granted in accordance with Chapter 4 Part 10 (Section 125) of the *Local Government Regulation 2012*.



14.7 Concession on Memerambi Special Charges (Roadworks and Drainage) for Borrowing Expenses and Interest Charges

The Council has determined that where a property owner pays their entire Memerambi Special Charges in full by the due date displayed on the rate notice issued 23 August 2016, or at any time prior to the cessation of the 10-year instalment period, the property owner will be eligible for a pro rata concession on the Council borrowing expenses and interest charges that have been factored into the Memerambi Special Charges.

This concession is granted in accordance with sections 120, 121 and 122 of the *Local Government Regulation 2012*.

15. Land Exempted from Rating

15.1 Exemption/Concession on General Rates

In accordance with the provisions of Section 93 of the *Local Government Act 2009* and sections 120, 121 and 122 of the *Local Government Regulation 2012*, the Council has determined that land held in the ownership of groups or organizations which provide a public service or community benefit will receive a concession on differential general rates. Details are listed in Schedule D.



16. Schedules:

Schedule A – Defined Sewerage Areas

Scheme	Evidence
Nanango	Each parcel of land: i) Contained within the area identified in Figure 2 'South Burnett Sewerage Areas' in the Customer Service Standards, Version 1.1 - November 2014; or ii) Determined by Council resolution from time to time as being within the defined sewerage area for Nanango and being capable of being connected to the relevant sewerage system.
Blackbutt	Each parcel of land: i) Contained within the area identified in Figure 2 'South Burnett Sewerage Areas' in the Customer Service Standards, Version 1.1 - November 2014; or ii) Determined by Council resolution from time to time as being within the defined sewerage area for Blackbutt and being capable of being connected to the relevant sewerage system.
Kingaroy	Each parcel of land: i) Contained within the area identified in Figure 2 'South Burnett Sewerage Areas' in the Customer Service Standards, Version 1.1 - November 2014; or ii) Determined by Council resolution from time to time as being within the defined sewerage area for Kingaroy and being capable of being connected to the relevant sewerage system.
Wondai	Each parcel of land: i) Contained within the area identified in Figure 2 'South Burnett Sewerage Areas' in the Customer Service Standards, Version 1.1 - November 2014; or ii) Determined by Council resolution from time to time as being within the defined sewerage area for Wondai and being capable of being connected to the relevant sewerage system.
Proston CED	Each parcel of land: i) Contained within the area identified in Figure 2 'South Burnett Sewerage Areas' in the Customer Service Standards, Version 1.1 - November 2014; or ii) Determined by Council resolution from time to time as being within the defined CED area for Proston and being capable of being connected to the relevant sewerage system.
Murgon	Each parcel of land: i) Contained within the area identified in Figure 2 'South Burnett Sewerage Areas' in the Customer Service Standards, Version 1.1 - November 2014; or ii) Determined by Council resolution from time to time as being within the defined sewerage area for Murgon and being capable of being connected to the relevant sewerage system.



Schedule B – Defined Refuse Collection Areas

Area	Evidence
Kingaroy	Each premises located within the shaded area contained in the Kingaroy North Designated Refuse Serve Area map and the Kingaroy South Designated Refuse Serve Area map as determined by Council resolution from time to time.
Nanango	Each premises located within the shaded area contained in the Nanango Designated Refuse Serve Area map as determined by Council resolution from time to time.
Murgon	Each premises located within the shaded area contained in the Murgon Designated Refuse Serve Area map as determined by Council resolution from time to time.
Mondure	Each premises located within the shaded area contained in the Mondure Designated Refuse Serve Area map as determined by Council resolution from time to time.
Proston	Each premises located within the shaded area contained in the Proston Designated Refuse Serve Area map as determined by Council resolution from time to time.
Hivesville	Each premises located within the shaded area contained in the Hivesville Designated Refuse Serve Area map as determined by Council resolution from time to time.
Moffatdale	Each premises located within the shaded area contained in the Moffatdale Designated Refuse Serve Area map as determined by Council resolution from time to time.
Wondai	Each premises located within the shaded area contained in the Wondai Designated Refuse Serve Area map as determined by Council resolution from time to time.
Tingoora	Each premises located within the shaded area contained in the Tingoora Designated Refuse Serve Area map as determined by Council resolution from time to time.
Memerambi	Each premises located within the shaded area contained in the Memerambi Designated Refuse Serve Area map as determined by Council resolution from time to time.
Wooroolin	Each premises located within the shaded area contained in the Wooroolin Designated Refuse Serve Area map as determined by Council resolution from time to time.
Wattlecamp	Each premises located within the shaded area contained in the Wattlecamp Designated Refuse Serve Area map as determined by Council resolution from time to time.
Sandy Ridges	Each premises located within the shaded area contained in the Sandy Ridges Designated Refuse Serve Area map as determined by Council resolution from time to time.
Runnymede	Each premises located within the shaded area contained in the Runnymede North and South Designated Refuse Serve Area maps as determined by Council resolution from time to time.



Schedule B – Defined Refuse Collection Areas

<i>Area</i>	<i>Evidence</i>
Boole	Each premises located within the shaded area contained in the Boole Designated Refuse Serve Area maps as determined by Council resolution from time to time.
Blackbutt, Benarkin, Teelah and Taromeo	Each premises located within the shaded area contained in the Blackbutt, Benarkin, Teelah and Taromeo Designated Refuse Serve Area map as determined by Council resolution from time to time.
Ellesmere	Each premises located within the shaded area contained in the Ellesmere Designated Refuse Serve Area map as determined by Council resolution from time to time.
Brooklands	Each premises located within the shaded area contained in the Brooklands Designated Refuse Serve Area map as determined by Council resolution from time to time.
Kumbia	Each premises located within the shaded area contained in the Kumbia Designated Refuse Serve Area map as determined by Council resolution from time to time.
Maidenwell	Each premises located within the shaded area contained in the Maidenwell Designated Refuse Serve Area map as determined by Council resolution from time to time.

Schedule C – Defined Water Area

<i>Water Area</i>	<i>Evidence</i>
Nanango	Each parcel of land: i) Contained within the area identified in Figure 1 'South Burnett Sewerage Areas' in the Customer Service Standards, Version 1.1 - November 2014; or ii) Determined by Council resolution from time to time as being within the defined water area for Nanango and capable of being connected to the relevant water scheme.
Blackbutt	Each parcel of land: i) Contained within the area identified in Figure 1 'South Burnett Sewerage Areas' in the Customer Service Standards, Version 1.1 - November 2014; or ii) Determined by Council resolution from time to time as being within the defined water area for Blackbutt and capable of being connected to the relevant water scheme.
Kingaroy	Each parcel of land: i) Contained within the area identified in Figure 1 'South Burnett Sewerage Areas' in the Customer Service Standards, Version 1.1 - November 2014; or ii) Determined by Council resolution from time to time as being within the defined water area for Kingaroy and capable of being connected to the relevant water scheme.
Kumbia	Each parcel of land: i) Contained within the area identified in Figure 1 'South Burnett Sewerage Areas' in the Customer Service Standards, Version 1.1 - November 2014; or ii) Determined by Council resolution from time to time as being within the defined water area for Kumbia and capable of being connected to the relevant water scheme.
Wooroolin	Each parcel of land: i) Contained within the area identified in Figure 1 'South Burnett Sewerage Areas' in the Customer Service Standards, Version 1.1 - November 2014; or ii) Determined by Council resolution from time to time as being within the defined water area for Wooroolin and capable of being connected to the relevant water scheme.
Wondai/ Tingoora	Each parcel of land: i) Contained within the area identified in Figure 1 'South Burnett Sewerage Areas' in the Customer Service Standards, Version 1.1 - November 2014; or ii) Determined by Council resolution from time to time as being within the defined water area for Wondai/Tingoora and capable of being connected to the relevant water scheme.
Proston/ Proston Rural	Each parcel of land: i) Contained within the area identified in Figure 1 'South Burnett Sewerage Areas' in the Customer Service Standards, Version 1.1 - November 2014; or ii) determined by Council resolution from time to time as being within the defined water area for Proston or Proston Rural Water Supplies and capable of being connected to the relevant water scheme.



Schedule C – Defined Water Area

<i>Water Area</i>	<i>Evidence</i>
Boondooma Dam	Each parcel of land: i) Contained within the area identified in Figure 1 'South Burnett Sewerage Areas' in the Customer Service Standards, Version 1.1 - November 2014; or ii) Determined by Council resolution from time to time as being within the defined water area for Boondooma Dam and capable of being connected to the relevant water scheme.
Murgon	Each parcel of land: i) Contained within the area identified in Figure 1 'South Burnett Sewerage Areas' in the Customer Service Standards, Version 1.1 - November 2014; or ii) Determined by Council resolution from time to time as being within the defined water area for Murgon and capable of being connected to the relevant water scheme.



Schedule D – Exemptions/Concessions for General Rates, Special, Separate and Utility Charges

Section 93 of the *Local Government Act 2009* and sections 120, 121 and 122 of the *Local Government Regulation 2012* provides for exemptions and/or concessions for rates and charges levied on certain classes of land. Council has determined the following exemptions or rate concessions:

Concession Category	Differential General Rates	Separate Rates	Water Access	Sewerage Access	Waste Bin
Queensland Country Women's Association	100%	100%	75%	75%	0%
Youth Accommodation	100%	100%	0%	0%	0%
Youth Groups – Scouts, Guides	100%	100%	100%	100%	100%
Seniors and Welfare Groups	100%	100%	50%	50%	0%
Kindergartens	100%	100%	0%	0%	0%
Service & Other Clubs	100%	100%	75%	75%	0%
Show grounds	100%	100%	50%	50%	0%
Race grounds	100%	100%	0%	0%	0%
Museums, Theatres, Heritage	100%	100%	100%	100%	0%
Sporting Groups & Associations	100%	100%	75%	75%	0%
Charitable Organisations	100%	100%	0%	0%	0%
Community Owned Halls	100%	100%	0%	0%	0%

1. Property owners must notify Council immediately if there is a substantive change in land use for a property that is receiving a rate concession.
2. Applications received during the current financial year that fall within the categories below, will be granted a rate concession following the passing of a resolution by Council.
3. If a property has previously been granted a rate concession in the previous financial year, the owner will not be required to re-apply to receive the rate concession for the current financial year. However, they may be required to provide proof of their ongoing eligibility if requested to do so.



Schedule E - Exemptions from Minimum Rating

In accordance with Section 93 of the *Local Government Act 2009* and sections 120, 121 and 122 of the *Local Government Regulation 2012* the Council has determined that certain classes of land will be exempted from the requirement to pay the minimum general rate levy, but will pay a valuation based differential general rate which will be less than the minimum.

- (i) Any rateable land held as a Permit to Occupy for water facility purposes, namely bore and pump site and associated purposes only.
- (ii) Properties that are small parcels of land worked in conjunction with properties held in the same ownership and identified in table hereunder:

Assess No	Owner	Property Description and Location
31384	GSR Silburn	Hebbel Drive, Tablelands
31598-1	A Bradley and C Ewart and J and I Hinricks	Bradleys Road, Woorooden
31632	Gympie Timber Company Pty Ltd	Morgans Road, Winderera



2.9 Revenue Policy 2019/2020



ECM ID: 2579193
 MINUTE NUMBER: 495
 ADOPTED ON: 29 MARCH 2019

Revenue Policy 2019/2020

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1. POLICY STATEMENT

Under the *Local Government Act 2009*, the Council is required to have a system of financial management that includes a Revenue Policy. Further, under the *Local Government Regulation 2012*, Council must review its Revenue Policy annually in sufficient time to allow an annual budget that is consistent with the Revenue Policy to be adopted for the next financial year. The Revenue Policy is a component of System of Financial Management. Its adoption, in advance of setting the budget, allows Council to set out the principles that it will use to set its budget and to identify in broad terms the general strategy to be used for raising revenue.

Section 193 of the *Local Government Regulation 2012* requires a Local Government to adopt a Revenue Policy for each financial year. The Revenue Policy must state:

- Details of the principles that Council intends to apply for:
 - Levying rates and charges;
 - Granting concessions for rates and charges;
 - Recovering overdue rates and charges; and
 - Cost-recovery methods.
- If the Local Government intends to grant concessions for rates and charges – the purpose for the concessions; and
- The extent to which physical and social infrastructure costs for new development are to be funded by charges for the development.

This Revenue Policy will specifically address the legislative requirements in respect of those policy matters detailed above. The Policy will clearly state the principles used in making, levying and recovery of rates and charges, as well as the principles governing any rebates and concessions provided, and any limitations on these matters.

2. SCOPE

Applies to all revenue raising undertaken by Council.

3. POLICY OBJECTIVES

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

- The making and levying of rates and charges;
- The recovery of rates and charges; and



- Exercising of its power to grant rebates and concessions for rates and charges.

4. BACKGROUND AND/OR PRINCIPLES

The *Local Government Regulation 2012* requires Local Governments to adopt a Revenue Policy as one of its Financial Policies. Section 193 of the *Local Government Regulation 2012* sets out the requirements of the Revenue Policy.

5. GENERAL INFORMATION

5.1. Levying of Rates and Charges

Rates and charges are determined after due consideration of the following:

- Council's legislative obligations.
- The needs and expectations of the general community as determined by formal and informal consultation and survey processes.
- The cost of maintaining existing facilities and necessary services.
- The need for additional facilities and services.
- Equity by ensuring the fair and consistent application of lawful rating and charging principles, without bias, taking account of all relevant considerations, and disregarding irrelevancies such as the perceived personal wealth of individual ratepayers or ratepayer classes.

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

- Making clear what is the Council's and each ratepayers responsibility to the rating system;
- Making the levying process, granting discount and any refund of rates and charges as simple and efficient to administer as possible;
- Timing the levy rate notices to take into account the financial cycle to which the ratepayers are accustomed or may adapt to; and
- Flexibility by providing payment arrangements to ratepayers with a demonstrated lower capacity to pay, along with a wide array of payment options.

Council will also have regard to the principles of:

- Transparency of process.
- Simplicity and efficient administration.
- Flexibility to take account of changes in the local economy, extraordinary circumstances and impacts that different industries may have on Council's infrastructure.

5.1.1. General Rates

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

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

In formulating the differential general rating scheme Council has considered equity by implementing distribution of the general rate based on the land use. Where necessary a particular class of land use is further 'subdivided' on a geographic basis.

The Unimproved Valuation/Site Value for each property is the basis for determining the amount of the general rate levied. Council recognises that significant valuation fluctuations may have an adverse effect on customers. Council considers that this impact should be smoothed so that the impact in any one year is reduced. Council may achieve this by establishing new differential rating categories, averaging the valuation in accordance with



Sections 74 to 76 of the *Local Government Regulation 2012* or by limiting rate increases in accordance with Section 116 of the *Local Government Regulation 2012*.

5.1.2. Separate or Special Rates

Where appropriate, Council will fund certain services and facilities by means of separate or special rate or charge in accordance with Part 6 and Part 8 of the *Local Government Regulation 2012*. Council will levy special rates and charges on certain properties that are considered to be specially benefited by the provision of specific services, facilities or activities.

Special rates are based on the Unimproved Valuation/Site Value of the land and special charges are a flat charge per property, where this is considered to provide a more equitable basis for the sharing of the cost.

5.1.3. Other Charges

In general, Council will be guided by the principle of user pays where it can easily identify the cost associated with supplying a particular service. In particular Council may use this principle for water supply, sewerage, refuse collection, et cetera. Provided however that where Council considers that moving to full cost recovery for a particular service may cause undue hardship Council will "phase in" the full cost recovery over a period of time.

5.2. Recovery of Rates and Charges

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

- **Transparency** – by making clear the obligations of ratepayers and the processes used by Council in assisting them meet their financial obligations;
- **Simplicity** – by making the processes used to recover outstanding rates and charges clear, simple to administer and cost effective;
- **Capacity to Pay** – by determining appropriate arrangements for different sectors of the community;
- **Equity** – by providing the same treatment for ratepayers with similar circumstances; and
- **Flexibility** – by responding where necessary to changes in the local economy.

5.3. Concessions for Rates and Charges

Statutory provision exists for the Council to rebate or postpone rates in certain circumstances. These provisions are detailed in Part 10 of the *Local Government Regulation 2012*.

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

- **Equity** – by having regard to the different levels of capacity to pay within the local community;
- **Consistency** – by applying the same treatment for ratepayers with similar circumstances;
- **Transparency** – by making clear the requirements necessary to receive concessions; and
- **Flexibility** – by allowing Council to respond to local economic issues.

The predominant purpose for which Council grants concessions is to:

- Assist pensioners (who are on very limited incomes), in meeting their obligations to pay Council's rates and charges; and
- Assist various Religious Organisations, Community Groups and Sporting Organisations who provide a public service or community benefit throughout the region in meeting their obligations to pay Council's rates and charges.

5.4. Cost Recovery Fees

Section 97 of the *Local Government Act 2009* allows Council to set cost recovery fees. The Council recognises the validity of fully imposing the user pays principle for its cost recovery fees, unless the imposition of the fee is contrary to its express social, environmental and other



corporate goals. This is considered to be the most equitable and effective revenue approach, and is founded on the basis the Region's rating base cannot subsidise the specific users or clients of Council's regulatory products and services.

However, in setting its cost recovery fees, Council will be cognizant of the requirement that such a fee must not be more than the cost to Council of providing the service or taking action to which the fee applies.

5.5. Commercial Charges

Sections 9 (Powers of local governments generally) and 262 (Powers in support of responsibilities) of the *Local Government Act 2009* provide the Council, as a legal entity, with powers to charge for services and facilities it supplies other than a service or facility for which a cost recovery fee may be fixed.

Such commercial charges are for transactions where the Council is prepared to provide a service and the other party to the transaction can choose whether or not to avail itself of the service.

The nature, level and standard of the entitlement, facility or service is considered by the Council in the setting of commercial charges. Central to deliberations on these matters is the Council's community service obligation and the principle of social equity. The Council may set such a charge with the aim of achieving a profit from the service or facility provided.

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

5.6. Funding of Physical and Social Infrastructure Costs

Council requires developers to pay reasonable and relevant contributions towards the cost of infrastructure required to support the development. Specific charges are detailed in "Adopted Infrastructure Charges" resolution adopted by Council.

These charges are based on normal anticipated growth rates. Where a new development is of sufficient magnitude to accelerate the growth rate of a specific community within the region, it may be necessary to bring forward social infrastructure projects. Where this occurs, Council expects developers to meet sufficient costs so that the availability of facilities is not adversely affected and so that existing ratepayers are not burdened with the cost of providing the additional infrastructure.

6. DEFINITIONS

Not applicable.

7. LEGISLATIVE REFERENCE

- *Local Government Act 2009*
- *Local Government Regulation 2012*

8. RELATED POLICIES/PROCEDURES

- Investment Policy
- Debt Policy
- Rate Recovery Policy
- Revenue Statement

9. NEXT REVIEW

1 February 2020.



10. VERSION CONTROL

Version	Revision Description	Approval Date
1	Revenue Policy 2019/2020 created	20 March 2019

A handwritten signature in black ink, appearing to read 'M. Pitt'.

Mark Pitt
CHIEF EXECUTIVE OFFICER

20 March 2019



2.10 Value of Change in Rates and Utility Charges

In accordance with Section 169 of *Local Government Regulation 2012*:

- The budget must include the total value of the change, expressed as a percentage, in the rates and utility charges levied for the financial year compared with the rates and utility charges levied in the previous budget, and
- For calculating the rates and utility charges levied for a financial year, any discounts and concessions must be excluded.

Council's rates and utility charges revenue is projected to increase through a combination of natural growth and general increase by 4.04% in 2019/20 compared with the rates and utility charges levied in 2018/19.



3. Budget Analysis

3.1 Analysis of 2019/20 to 2021/22 Operating Budgets

This section of the report analyses the expected revenues and expenses of the South Burnett Regional Council for the 2019/20 to 2021/22 year.

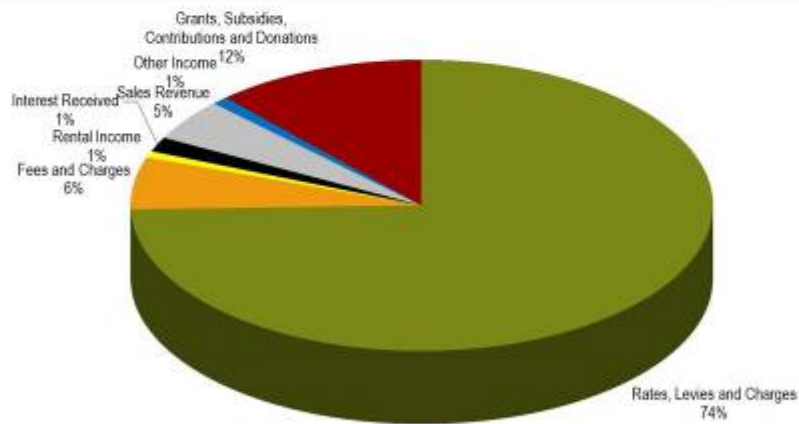
A projection of Council's operating deficit or surpluses for above budget periods is listed in the table below.

Program	Projected Surplus		
	2019/20	2020/21	2021/22
General Operations	-\$ 2,641,956	-\$ 2,099,726	-\$ 1,755,814
Plant and Fleet	\$ 231,735	\$ 219,544	\$ 206,511
Water	\$ 306,325	\$ 664,487	\$ 591,075
Waste Water	\$ 242,718	\$ 300,780	\$ 361,148
Waste Management	\$ 521,226	\$ 662,788	\$ 815,159
Total	-\$ 1,539,950	-\$ 252,127	\$ 218,079

3.1.1 Revenue

Operating Revenue

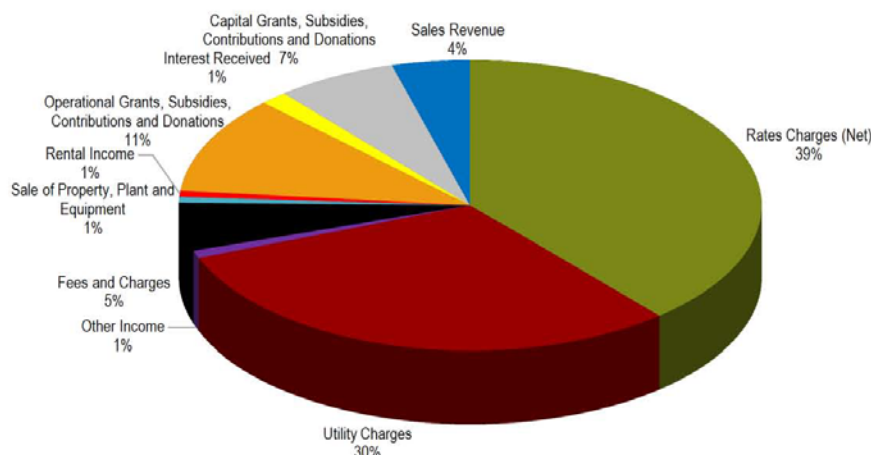
Revenue Type	Budget 2019/20	Budget 2020/21	Budget 2021/22
Rates, Levies and Charges	\$ 49,280,421	\$ 50,972,676	\$ 52,678,871
Fees and Charges	\$ 3,620,174	\$ 3,896,579	\$ 3,974,508
Rental Income	\$ 478,066	\$ 487,627	\$ 497,379
Interest Received	\$ 1,071,553	\$ 1,093,086	\$ 1,114,947
Sales Revenue	\$ 3,080,551	\$ 3,142,162	\$ 3,205,006
Other Income	\$ 598,202	\$ 686,166	\$ 676,288
Grants, Subsidies, Contributions and Donations	\$ 7,756,779	\$ 7,911,915	\$ 8,070,153
Total	-\$ 66,085,846	-\$ 68,190,210	-\$ 70,217,151





Total Revenue

Revenue Type	Budget 2019/20	Budget 2020/21	Budget 2021/22
Rates Charges (Net)	\$ 27,653,298	\$ 28,425,663	\$ 29,158,829
Utility Charges	\$ 21,627,123	\$ 22,547,013	\$ 23,520,042
Other Income	\$ 598,202	\$ 686,166	\$ 676,288
Fees and Charges	\$ 3,820,174	\$ 3,898,579	\$ 3,974,508
Sale of Property, Plant and Equipment	\$ 457,202	\$ 466,346	\$ 475,673
Rental Income	\$ 478,066	\$ 487,627	\$ 497,379
Operational Grants, Subsidies, Contributions and Donations	\$ 7,756,779	\$ 7,911,915	\$ 8,070,153
Interest Received	\$ 1,071,653	\$ 1,093,086	\$ 1,114,947
Capital Grants, Subsidies, Contributions and Donations	\$ 4,783,791	\$ 3,975,221	\$ 3,266,291
Sales Revenue	\$ 3,080,551	\$ 3,142,162	\$ 3,205,006



3.1.1.1 Rates and Charges

This item shows the South Burnett Regional Council's total net income from general rates, service charges (water, sewerage and garbage) and special charges.

Rate or Charge	2019/20	2020/21	2021/22
General Rates	\$ 28,779,472	\$ 29,574,359	\$ 30,330,497
Water Charges	\$ 9,673,161	\$ 10,221,793	\$ 10,808,085
Sewerage Charges	\$ 5,775,952	\$ 5,893,032	\$ 6,012,493
Waste Collection Charges	\$ 2,136,701	\$ 2,191,295	\$ 2,247,277
Community Rescue and Evacuation Levy	\$ 73,975	\$ 75,454	\$ 76,963
Waste Management Levy	\$ 2,639,086	\$ 2,810,626	\$ 2,993,317
Memerambi Estate Levies	\$ 19,035	\$ 19,416	\$ 19,804
Total	\$ 49,097,381	\$ 50,785,975	\$ 52,488,436

Details of all Council's rates and charges are listed in the 4.1 Schedule of Rates and Charges attached to this document.

Rate concessions for eligible pensioners have been maintained at \$200 and when combined with the State Government remission, eligible pensioners will receive up to \$400 off their rate bill.



3.1.1.2 *User Fees and Charges*

User charges are for the recovery of service delivery costs through the charging of fees to users for Council services. Fees are determined in two categories:

- **Regulatory Fees** for services provided under legislation such as animal registrations, Health Act registrations and licences, development fees.
- **Commercial Fees** for services provided by Council on a commercial basis such as hall rentals, caravan park fees, pool fees.

3.1.1.3 *Rental Income*

Council operates various facilities from which it derives a rental income such as commercial premises, caravan parks, community housing and airport.

3.1.1.4 *Other Recurrent Income*

Recurrent income is sundry income derived from all other sources and includes items such as:

- Agency Payments from QGap and Centrelink
- Visitor Information Centres, Museum and Art Gallery Income
- Sundry Waste Income
- Other Miscellaneous Income

3.1.1.5 *Sales Income*

Sales income is income received from undertaking work for Main Roads, private works and recoverable works conducted by the Soil Laboratory. Some of key items are:

- Soil Laboratory Recoverable Works
- General Private Works
- DTMR Road Maintenance Contracts

3.1.1.6 *Operational Grants*

Operating grants include all monies received from state and federal sources for the purposes of funding the delivery of South Burnett Regional Council services to ratepayers.

- Grants Commission Grant
- Natural Resource Management Grants
- Fuel Rebate
- Library Subsidy
- SES Operational Grant
- Trainee Subsidy
- RADF Grant

3.1.1.7 *Interest Revenue*

Interest revenue includes interest on investments and rate arrears.

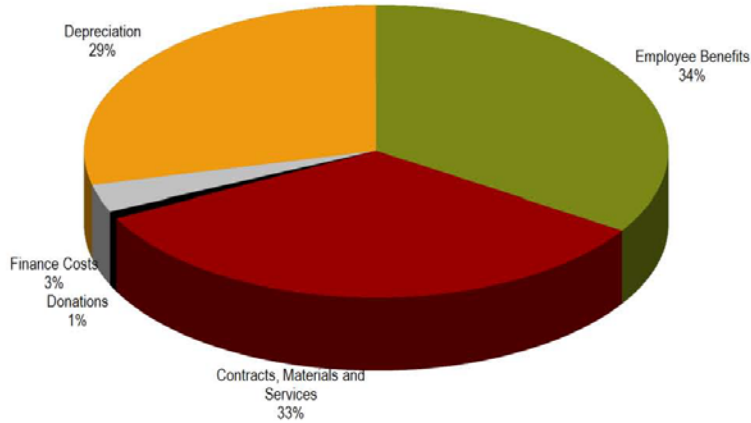
3.1.2 **Expenditure**

Apart from items which required more detailed review expenses were generally increased by 2%.



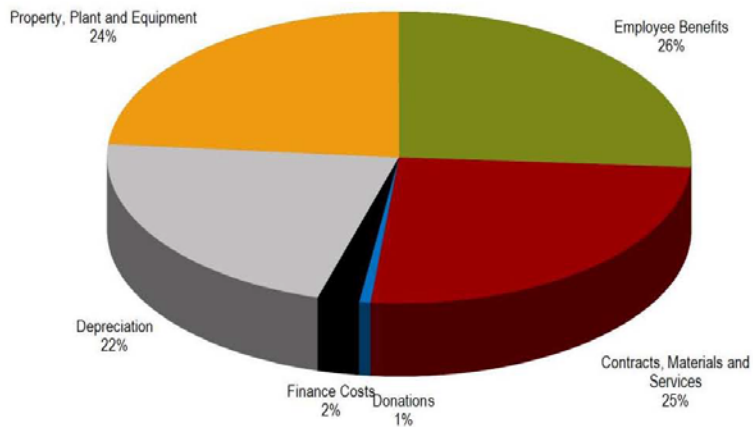
Operating Expenditure

Expenditure Type	Budget 2019/20	Budget 2020/21	Budget 2021/22
Employee Benefits	\$ 23,069,167	\$ 23,529,020	\$ 23,999,595
Contracts, Materials and Services	\$ 22,523,978	\$ 22,799,816	\$ 23,344,057
Donations	\$ 552,160	\$ 563,203	\$ 574,466
Finance Costs	\$ 2,048,815	\$ 1,924,304	\$ 2,238,702
Depreciation	\$ 19,431,676	\$ 19,625,994	\$ 19,842,252
Total	\$ 67,625,796	\$ 68,442,337	\$ 69,999,072



Total Expenditure

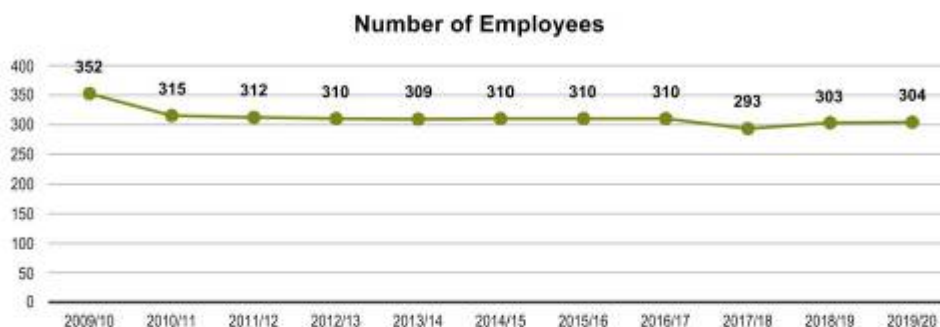
Expenditure Type	Budget 2019/20	Budget 2020/21	Budget 2021/22
Employee Benefits	\$ 23,069,167	\$ 23,529,020	\$ 23,999,595
Contracts, Materials and Services	\$ 22,523,978	\$ 22,799,816	\$ 23,344,057
Donations	\$ 552,160	\$ 563,203	\$ 574,466
Finance Costs	\$ 2,048,815	\$ 1,924,304	\$ 2,238,702
Depreciation	\$ 19,431,676	\$ 19,625,994	\$ 19,842,252
Property, Plant and Equipment	\$ 20,819,056	\$ 35,388,548	\$ 38,389,954
Total	\$ 88,444,852	\$ 103,830,885	\$ 108,389,026





3.1.2.1 Employee Costs

Employee costs include all labour related expenditure such as wages, leave entitlements, workcover costs, superannuation, training, personal protective equipment, payroll and fringe benefits taxes.



3.1.2.2 Materials and Services

Materials and services cover the purchases of consumables, payments to contractors for the provision of services and utility costs.

3.1.2.3 Donations

Donations identified in budget:

- Concession on Rates and Charges
- Contributions made from raising funds from Separate Charges:
 - Community Rescue and Evacuation Levy – RACQ Lifeflight
- Grants made under Council's Community Assistance Policy

3.1.2.4 Finance (Borrowing) Costs

Borrowing costs relate to interest charged by financial institutions on funds borrowed. All Council's borrowings are with the Queensland Treasury Corporation.

3.1.2.5 Depreciation

Depreciation is an accounting measure which estimates the usage of South Burnett Regional Council's property, infrastructure, plant and equipment assets. The depreciation reflects the current valuations and is distributed as follows:

Asset Class	2019/20	2020/21	2021/22
Buildings	\$ 2,228,710	\$ 2,250,997	\$ 2,273,507
Plant and ICT	\$ 2,367,452	\$ 2,391,127	\$ 2,415,038
Roads	\$ 10,341,743	\$ 10,445,160	\$ 10,549,612
Water	\$ 2,269,135	\$ 2,291,026	\$ 2,334,742
Waste Water (Sewerage)	\$ 1,864,966	\$ 1,883,616	\$ 1,902,452
Waste Management	\$ 50,109	\$ 50,611	\$ 51,117
Intangibles	\$ 309,561	\$ 312,657	\$ 315,784
Total	\$ 19,431,676	\$ 19,625,994	\$ 19,842,252

3.2 Analysis of Capital Budget

This section of the report analyses the planned capital expenditure budgets for the 2019/20 to 2021/22 years and the sources of funding for the capital budget.



- \$416K to replace roof sheeting, roof tie downs and restumping of Mondure Hall
- \$193K to re-sheet the roof at Ringsfield House
- \$240K for various upgrades at Yallakool Caravan and Recreation Park
- \$135K for computer replacements
- \$2.745M for the replacement of various Council plant and fleet
- \$350K on the Maidenwell Transfer Station
- \$400K to update scada/cyber security to sites to telemetry, *Murgon*
- \$325K on Mount Wooroolin Reservoir roof replacement \$165K on water main replacement – Drayton Street (Brisbane to Home), George Street (Drayton to Elk) and Alfred Street (Gipps to Henry), *Nanango*
- \$65K on water main replacement – Wills Street West (Gipps to Cairns), *Nanango*
- \$5.026M on gravel re-sheeting as per the Gravel Re-Sheeting Plan
- \$380K to bitumen seal missing link (approximately 2km) on Old Esk Road (Nanango)
- \$154K bitumen seal upgrade to unsealed portion on Niagara Road
- \$140K on bitumen reseal and rehabilitation to Mary Street, Coolabunia State School carpark and bus zone
- \$100K on town entry signage

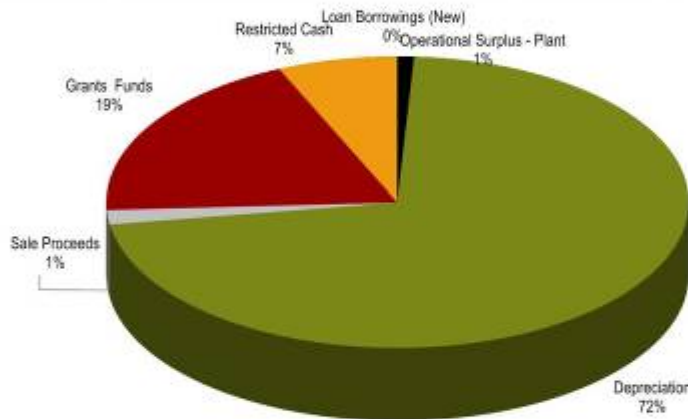


3.2.1 Funding Sources

Funding for Capital Works can be split into two sources of funds:

- External Funds – Capital Grants and Developer Contributions; and
- Internal Sources – Proceeds from Sale of Assets, Restricted Cash, Loan Borrowings, Funded Depreciation and Operating Surpluses.

Funding Sources	Projected 2019/20	Projected 2020/21	Projected 2021/22
Operational Surplus - Plant	\$ 231,735	\$ 219,544	\$ 206,511
Depreciation	\$ 17,891,726	\$ 19,373,867	\$ 18,842,252
Sale Proceeds	\$ 400,000	\$ 400,000	\$ 400,000
Grants Funds	\$ 4,783,791	\$ 3,975,221	\$ 3,266,291
Restricted Cash	\$ 1,661,372	\$ 2,088,419	\$ 2,179,885
Loan Borrowings (New)	\$ -	\$ 12,000,000	\$ 17,000,000
Total Funding Sources	\$ 24,968,624	\$ 38,057,051	\$ 42,894,939
Principal Payments	\$ 2,545,731	\$ 2,668,509	\$ 3,212,651
Total Available Funding for Capex	\$ 22,422,893	\$ 35,388,542	\$ 39,682,288



3.2.1.1 Grants - Capital

Capital grants and contributions include all monies predominantly received from state and federal government sources for the purposes of funding the capital works program and include the following:

- TIDS Funding
- Roads to Recovery
- Work for Queensland

3.2.1.2 Contributions

Contributions are received from various sources to support the delivery of specific projects. There are no contributions in the capital budget for 2019/20.

3.2.1.3 Proceeds from Sale of Assets

Included in the budget for 2019/20 is the following anticipated income from the sale of assets:

- Sale of Plant and Equipment



3.2.1.4 Restricted Cash

Council's cash and cash equivalents are subject to a number of internal restrictions that limit the use of these funds for working capital.

A list of Council's restricted cash is included in the statements attached to this report.

3.2.1.5 Loan Funds

There are no loans proposed to be raised during the 2019/20 budget year, however Council has identified a series of loans for future years mainly to renew water supplies and sewerage facilities.

This forward program will be better informed by the outcomes of the Managing the Infrastructure Pipeline Program (MIPP) which will identify regional priorities for Council's existing and future infrastructure demands.

Purpose	2019/20	2020/21	2021/22
Water Allocation	\$ -	\$ 2,000,000	\$ -
Kingaroy Trunk Infrastructure	\$ -	\$ 10,000,000	\$ 5,000,000
Gordonbrook Dam Wall Upgrade	\$ -	\$ -	\$ 12,000,000
Total	\$ -	\$ 12,000,000	\$ 17,000,000

3.2.1.6 Use of Depreciation and Surpluses

Council also uses funded depreciation and any retained operating surpluses as the source of funds for the capital works program.



4. Additional Statements

4.1 Schedule of Rates and Charges

Differential Minimum General Rates	2018/19	2019/20
Minimum General		
Residential Land – Blackbutt	\$ 952.00	\$ 970.00
Residential Land – Kingaroy	\$ 952.00	\$ 970.00
Residential Land – Murgon	\$ 952.00	\$ 970.00
Residential Land – Nanango	\$ 952.00	\$ 970.00
Residential Land – Wondai	\$ 952.00	\$ 970.00
Village	\$ 952.00	\$ 970.00
Rural Residential Land – Blackbutt	\$ 952.00	\$ 970.00
Rural Residential Land – Kingaroy	\$ 952.00	\$ 970.00
Rural Residential Land – Murgon	\$ 952.00	\$ 970.00
Rural Residential Land – Nanango	\$ 952.00	\$ 970.00
Rural Residential Land – Wondai	\$ 952.00	\$ 970.00
Rural Residential Land – Other	\$ 952.00	\$ 970.00
Commercial Land – Blackbutt	\$ 1,180.00	\$ 1,202.00
Commercial Land – Kingaroy	\$ 1,180.00	\$ 1,202.00
Commercial Land – Murgon	\$ 1,180.00	\$ 1,202.00
Commercial Land – Nanango	\$ 1,180.00	\$ 1,202.00
Commercial Land – Wondai	\$ 1,180.00	\$ 1,202.00
Drive In Shopping Centre > 10,000m2	\$ 66,655.00	\$ 67,920.00
Drive In Shopping Centre 4,001m2 – 10,000m2	\$ 27,238.00	\$ 27,756.00
Drive In Shopping Centre 1,500m2 – 4,000m2	\$ 9,179.00	\$ 9,354.00
Industrial Land – Blackbutt	\$ 1,180.00	\$ 1,202.00
Industrial Land – Kingaroy	\$ 1,180.00	\$ 1,202.00
Industrial Land – Murgon	\$ 1,180.00	\$ 1,202.00
Industrial Land – Nanango	\$ 1,180.00	\$ 1,202.00
Industrial Land – Wondai	\$ 1,180.00	\$ 1,202.00
Extractive A	\$ 952.00	\$ 970.00
Extractive B	\$ 7,369.00	\$ 7,510.00
Extractive C	\$ 12,470.00	\$ 12,707.00
Coal Mine	\$ 96,463.00	\$ 98,298.00
Power Generation	\$ 340,893.00	\$ 347,370.00
Wind Farm – <20MW	\$ 5,000.00	\$ 14,000.00
Wind Farm – 20MW to <50MW	\$ 18,000.00	\$ 38,000.00
Wind Farm – 50MW to <100MW	\$ 43,000.00	\$ 65,000.00
Wind Farm – 100MW to <150MW	\$ 85,000.00	\$ 125,000.00
Wind Farm – 150MW to <200MW	\$ 125,000.00	\$ 180,000.00
Wind Farm – >=200MW	\$ 160,000.00	\$ 240,000.00
Solar Farm – <20MW	\$ 5,000.00	\$ 14,000.00
Solar Farm – 20MW to <50MW	\$ 18,000.00	\$ 38,000.00
Solar Farm – 50MW to <100MW	\$ 43,000.00	\$ 65,000.00
Solar Farm – 100MW to <150MW	\$ 85,000.00	\$ 125,000.00
Solar Farm – 150MW to <200MW	\$ 125,000.00	\$ 180,000.00
Solar Farm – >=200MW	\$ 160,000.00	\$ 240,000.00
Rural Land (Primary Production)	\$ 1,050.00	\$ 1,070.00
Other Land	\$ 952.00	\$ 970.00
Water, Storage and Pumping	\$ 952.00	\$ 970.00



Differential General Rates	2018/19	2019/20
	Rate in Dollar	Rate in Dollar
Residential Land – Blackbutt	\$ 2,570,084.00	\$ 3,080,760.00
Residential Land – Kingaroy	\$ 2,265,393.40	\$ 2,424,172.00
Residential Land – Murgon	\$ 3,042,054.40	\$ 3,861,660.00
Residential Land – Nanango	\$ 2,476,547.00	\$ 3,128,580.00
Residential Land – Wondai	\$ 2,468,036.00	\$ 3,006,560.00
Village	\$ 1,520,633.40	\$ 1,556,600.00
Rural Residential Land – Blackbutt	\$ 1,733,459.80	\$ 2,327,380.00
Rural Residential Land – Kingaroy	\$ 1,874,983.00	\$ 1,905,720.00
Rural Residential Land – Murgon	\$ 1,589,090.55	\$ 1,844,120.00
Rural Residential Land – Nanango	\$ 1,821,495.20	\$ 2,019,160.00
Rural Residential Land – Wondai	\$ 1,890,276.33	\$ 1,927,580.00
Rural Residential Land – Other	\$ 1,822,879.60	\$ 1,917,880.00
Commercial Land – Blackbutt	\$ 2,238,809.05	\$ 2,623,800.00
Commercial Land – Kingaroy	\$ 2,792,728.70	\$ 2,855,720.00
Commercial Land – Murgon	\$ 4,095,459.20	\$ 5,206,400.00
Commercial Land – Nanango	\$ 2,191,718.50	\$ 2,625,200.00
Commercial Land – Wondai	\$ 1,595,361.20	\$ 1,812,000.00
Drive In Shopping Centre > 10,000m2	\$ 1,363,206.90	\$ 1,389,108.00
Drive In Shopping Centre 4,001m2 – 10,000m2	\$ 5,218,049.45	\$ 5,317,200.00
Drive In Shopping Centre 1,500m2 – 4,000m2	\$ 3,847,528.70	\$ 3,879,400.00
Industrial Land – Blackbutt	\$ 2,775,425.25	\$ 3,186,000.00
Industrial Land – Kingaroy	\$ 1,913,488.70	\$ 1,954,040.00
Industrial Land – Murgon	\$ 2,968,797.65	\$ 3,530,800.00
Industrial Land – Nanango	\$ 2,768,723.80	\$ 2,752,600.00
Industrial Land – Wondai	\$ 2,311,559.45	\$ 2,461,600.00
Extractive A	\$ 2,472,528.70	\$ 2,806,000.00
Extractive B	\$ 2,574,728.70	\$ 2,580,400.00
Extractive C	\$ 2,459,000.00	\$ 2,505,721.00
Coal Mine	\$ 30,913,200.00	\$ 29,050,800.00
Power Generation	\$ 19,567,772.70	\$ 22,240,280.00
Wind Farm – <20MW	\$ 7,000,000.00	\$ 25,000,000.00
Wind Farm – 20MW to <50MW	\$ 6,500,000.00	\$ 23,750,000.00
Wind Farm – 50MW to <100MW	\$ 6,250,000.00	\$ 22,500,000.00
Wind Farm – 100MW to <150MW	\$ 6,000,000.00	\$ 21,250,000.00
Wind Farm – 150MW to <200MW	\$ 5,750,000.00	\$ 20,000,000.00
Wind Farm – >=200MW	\$ 5,500,000.00	\$ 18,750,000.00
Solar Farm – <20MW	\$ 7,000,000.00	\$ 25,000,000.00
Solar Farm – 20MW to <50MW	\$ 6,500,000.00	\$ 23,750,000.00
Solar Farm – 50MW to <100MW	\$ 6,250,000.00	\$ 22,500,000.00
Solar Farm – 100MW to <150MW	\$ 6,000,000.00	\$ 21,250,000.00
Solar Farm – 150MW to <200MW	\$ 5,750,000.00	\$ 20,000,000.00
Solar Farm – >=200MW	\$ 5,500,000.00	\$ 18,750,000.00
Rural Land (Primary Production)	\$ 1,337,614.70	\$ 1,245,852.00
Other Land	\$ 1,683,248.70	\$ 1,381,200.00
Water - Pumping and Storage	\$ 1,540,462.20	\$ 1,599,000.00
Separate Charges	2018/19	2019/20
Waste Management Levy	\$ 142.00	\$ 150.50
Community Rescue and Evacuation Levy	\$ 4.00	\$ 4.00
Special Charges	2018/19	2019/20
Rural Fire Levy	\$ 25.00	\$ 25.00
Extractive Industry (Quarry)		
Burra Burra Road	Not Applicable	\$ 21,393.81
Manar Road	Not Applicable	\$ 43,592.41
Tim Dwyer Road	Not Applicable	\$ 21,231.76
Wattlegrove Road	Not Applicable	\$ 26,812.24
Wilson's Road	Not Applicable	\$ 6,300.64



Water Access Charge	2018/19	2019/20
Blackbutt, Kingaroy, Kumbia, Murgon, Nanango, Proston, Wondai and Wooroolin Water Supplies		
Vacant (Available, but Not Connected)	\$ 294.00	\$ 305.76
20mm Meter	\$ 588.00	\$ 611.50
25mm Meter	\$ 940.80	\$ 978.40
32mm and 40mm Meter	\$ 1,470.00	\$ 1,528.80
50mm and 80mm Meter	\$ 3,822.00	\$ 3,974.60
100mm	\$ 8,820.00	\$ 9,172.50
Fire Service	\$ 294.00	\$ 305.76
Additional Rural Service	\$ 294.00	\$ 305.76
Proston Rural Water Supply		
20mm Meter	\$ 509.40	\$ 529.80
25mm Meter	\$ 815.00	\$ 847.70
32mm and 40mm Meter	\$ 1,273.50	\$ 1,324.50
50mm and 80mm Meter	\$ 3,311.10	\$ 3,443.70
Water Usage Charge	2018/19	2019/20
Blackbutt, Kingaroy, Kumbia, Murgon, Nanango, Proston, Wondai and Wooroolin Water Supplies		
- Residential, Rural Residential and Village Rate Categories		
Tier 1	\$ 1.52	\$ 1.54
Tier 2	\$ 2.25	\$ 2.29
Tier 3	\$ 2.65	\$ 2.69
Blackbutt, Kingaroy, Kumbia, Murgon, Nanango, Proston, Wondai and Wooroolin Water Supplies		
- Commercial, Industrial and Primary Production Rate Categories		
Tier 1	\$ 1.64	\$ 1.67
Tier 2	\$ 2.20	\$ 2.24
Tier 3	\$ 2.45	\$ 2.49
Proston Rural Water Supply		
Flat Rate	\$ 1.52	\$ 1.54
Sewerage Charge	2018/19	2019/20
Blackbutt, Kingaroy, Murgon, Nanango and Wondai		
1st Pedestal	\$ 683.70	\$ 724.70
Additional Pedestal (Commercial)	\$ 191.70	\$ 203.20
Vacant (Available, but Not Connected)	\$ 477.70	\$ 506.40
Proston CED		
1st Pedestal Effluent Drainage	\$ 403.00	\$ 427.20
Additional Pedestal Effluent Drainage	\$ 126.00	\$ 133.60
Vacant (Available, but Not Connected)	\$ -	\$ -
Domestic Refuse Collection Charge	2018/19	2019/20
Blackbutt, Kingaroy, Kumbia, Murgon, Nanango, Proston, Proston Rural, Tingoorra, Wondai and Wooroolin		
Domestic Refuse Service	\$ 161.00	\$ 165.00
Bunya Mountains Waste Management Utility Charge		
Domestic Refuse Service	\$ 161.00	\$ 165.00
Commercial Refuse Collection Charge	2018/19	2019/20
Blackbutt, Kingaroy, Kumbia, Murgon, Nanango, Proston, Proston Rural, Tingoorra, Wondai and Wooroolin		
Commercial Refuse Service	\$ 188.00	\$ 243.00

4.2 Separate Charges Program of Works

4.2.1 Community Rescue and Evacuation Levy Program

In accordance with Chapter 4, Part 8 of the *Local Government Regulation 2012* the following schedule details the contribution to aerial emergency rescue and evacuation transport providers from the proceeds from the Separate Charge. A Community Rescue and Evacuation Levy of \$4 per rate assessment will be distributed as follows:

- RACQ Lifeflight



4.2.2 Waste Management Levy Program of Works

In accordance with Chapter 4, Part 8 of the *Local Government Regulation 2012* the following schedule details the program of works to be undertaken with the proceeds from the Separate Charge – Waste Management Levy.

Program	Budget 2019/20	Budget 2020/21	Budget 2021/22
Source of Funds			
Use of Restricted Cash	\$ 324,182	\$ 878,970	\$ -
Waste Management Levy	\$ 2,639,086	\$ 2,810,626	\$ 2,993,317
Misc. Revenue - Disp Fees, Sale of Scrap Metal/Batteries	\$ 352,665	\$ 359,718	\$ 366,913
Other Revenue	\$ 73,950	\$ 75,429	\$ 76,938
Depreciation	\$ 50,109	\$ 50,611	\$ 51,117
	\$ 3,439,992	\$ 4,175,354	\$ 3,488,284
Expenditure			
Tip Operating Expenses			
Kingaroy Refuse Tip	\$ 713,535	\$ 724,874	\$ 736,360
Nanango Refuse Tip	\$ 333,676	\$ 340,349	\$ 347,156
Murgon Refuse Tip	\$ 221,065	\$ 224,000	\$ 226,953
Wondai Transfer Station	\$ 202,835	\$ 206,893	\$ 211,031
Management Costs (Wages, Plant, Materials and Depreciation)	\$ 1,504,068	\$ 1,536,530	\$ 1,569,726
Loan Principle Repayment	\$ 63,788	\$ 67,300	\$ 71,006
	\$ 3,038,967	\$ 3,099,946	\$ 3,162,232
Rehabilitation of Tips			
Liquid Waste Sites - Kingaroy	\$ 51,025		
Liquid Waste Sites - Murgon		\$ 51,025	
Liquid Waste Sites - Nanango			\$ 177,800
Kumbia Legacy Landfill Rehabilitation			\$ 177,800
	\$ 51,025	\$ 51,025	\$ 177,800
Capital Works			
Maidenwell Transfer Station	\$ 350,000		
Nanango - Leachate Collection Trench		\$ 240,851	
Kingaroy - Leachate Collection Trench		\$ 433,532	
Bulk Waste Transfer Station		\$ 350,000	
	\$ 350,000	\$ 1,024,383	\$ -
Transfer to Restricted Cash for Future Waste Facility	\$ -	\$ -	\$ 148,252
TOTAL REVENUE	\$ 3,439,992	\$ 4,175,354	\$ 3,488,284
TOTAL EXPENDITURE	\$ 3,439,992	\$ 4,175,354	\$ 3,488,284



4.3 Details of Capital Works Programs 2019/20-2021/22

Building and Property Assets	2019/20	2020/21	2021/22
General	\$ 3,478,136	\$ 1,895,109	\$ 4,636,735
Administration Buildings	\$ -	\$ -	\$ 30,000
Internal Painting - Blackbutt Office			✓
Replace Vinyl Floors - Murgon Administration Office			✓
Aerodromes	\$ 50,000	\$ 60,000	\$ 38,000
Wondai Airport Boundary Fencing	\$ 15,000	✓	✓
Kingaroy Airport Boundary Fencing	\$ 35,000	✓	✓
Kingaroy Airport Avgas Tanker Strip, Rust Proof and Paint			✓
Art Galleries	\$ 15,000	\$ -	\$ -
Install Light Bar in Kingaroy Art Gallery	\$ 15,000		
Cemeteries	\$ 40,000	\$ 40,000	\$ 40,000
Wondai Lawn Cemetery - New Plinths	\$ 10,000	✓	✓
Nanango Lawn Cemetery - New Plinths	\$ 10,000	✓	✓
Murgon Lawn Cemetery - New Plinths	\$ 10,000	✓	✓
Taabinca Lawn Cemetery - New Plinths	\$ 10,000	✓	✓
Depots	\$ 30,000	\$ -	\$ -
Install Security Fencing	\$ 30,000		
Halls	\$ 496,600	\$ 500,000	\$ 70,000
Replace Soffit - Maidenwell Town Hall	\$ 20,000		
Replace External Pavers and Footpaths to Kingaroy Town Common Hall	\$ 20,000		
Replace Roof Sheeting, Roof Tie Downs, and Restumping of Mondure Hall	\$ 416,600		
Commercial Oven Replacement - Nanango Cultural Centre	\$ 20,000		
Sound System Upgrade - Nanango Cultural Centre	\$ 20,000		
External Painting of Eaves and Part Walls - Kingaroy Town Hall		✓	
Internal Painting - Murgon Town Hall		✓	
Restumping Timber Stumps - Maidenwell Town Hall		✓	
External Painting - Maidenwell Town Hall		✓	
Design and Construct Carpark - Town Common Hall		✓	
Sound System Upgrade - Wondai Town Hall		✓	
New Tables - Murgon Town Hall			✓
Internal and External Painting - Durong Hall			✓
Housing	\$ 100,000	\$ 100,000	\$ 100,000
Bathroom Refurbishments - 3 Units - Drayton Street	\$ 60,000	✓	✓
Bathroom Refurbishments - 2 Units - Brighthaven Units	\$ 40,000	✓	✓
Museums/Heritage/Tourism	\$ 532,500	\$ -	\$ 100,000
Replace Mortar on Heritage Building - Boondooma	\$ 20,000		
Resheet Roof at Ringsfield House	\$ 193,000		
Lake Boondooma Dam T1-T5 Toilet Upgrades to Urinals and Cisterns	\$ 41,000		
Lake Boondooma Dam Cabin Furniture Replacement	\$ 25,000		
Lake Boondooma Dam - Air-Conditioner Replacement Cabins	\$ 13,500		
Yallakool Caravan and Recreation Park - Pool Area Upgrade - Playground Softball	\$ 19,000		
Yallakool Caravan and Recreation Park - Cabin Furniture Replacement	\$ 25,000		
Yallakool Caravan and Recreation Park - Ensuites Refurbishment	\$ 100,000		
Yallakool Caravan and Recreation Park - Office Screen/Picnic Area	\$ 25,000		
Yallakool Caravan and Recreation Park - Powerheads	\$ 71,000		
Lake Boondooma - as identified by Asset Condition Assessment			✓
NRM Facilities	\$ 50,000	\$ -	\$ -
Boardwalk Renewal - Goodger	\$ 50,000		



Building and Property Assets	2019/20	2020/21	2021/22
Parks	\$ 563,000	\$ 206,000	\$ 205,000
Wooroolin Park Playground - Softfall Replacement	\$ 39,000		
Stuart River Park (Bunya Highway) Refurbish Toilet and Shelter	\$ 18,000		
Pioneer Park Nanango Shade Structure Renewal	\$ 20,000		
Apex Park Kingaroy Lookout Renovations	\$ 20,000		
Mt Wooroolin BBQ Renewal	\$ 7,500		
River Road Park Cricket Pitch Renewal	\$ 7,500		
Wondai Dingo Sculpture Pond Renovations	\$ 10,000		
Benarkin - First Settlers Park - Playground Equipment and Softfall Renewal	\$ 64,000		
Lions Park Murgon - Playground Equipment and Softfall	\$ 88,000		
Les Muller Park Blackbutt - Playground Equipment and Softfall Renewal	\$ 89,000		
Dingo Creek Park Wondai Stage 3 Development		✓	
Butter Factory Park Nanango		✓	
Parks Sign Renewals		✓	
Blackbutt Skate Park Shade Cover		✓	
Lions Park Kingaroy			✓
Pioneer Park Nanango Off Leash Area			✓
Park Sign Renewal			✓
Parks Irrigation Program			✓
Public Conveniences	\$ -	\$ 170,000	\$ 100,000
Murgon Youth Park New Toilet		✓	
Pioneer Park Nanango Toilet Replacement		✓	
Toilet Block Refurbishment - as identified by Asset Condition Assessment			✓
Private Hospital	\$ -	\$ -	\$ 100,000
Electricity Repairs and Switchboard Upgrades - Private Hospital			✓
Sport and Recreation	\$ 116,000	\$ 100,000	\$ 165,000
Replace Roof Cladding - Tea Stall and Cattleman's Bar - Murgon			✓
Rail Trail Crossings - Lamb Street (Murgon) and Youngman Street (Kingaroy)	\$ 22,500		
New Shelter over Murgon Skate Park	\$ 37,500		
Kingaroy Youth Park Skate Park - Run Off/Drop-In Ramps	\$ 15,000		
South Burnett Aquatic Centre	\$ 41,000		
Sports and Recreation Plan Projects		✓	✓
Swimming Pools	\$ 560,000	\$ 500,000	\$ 3,400,000
Solar System - Murgon Pool	\$ 60,000		
Swimming Pool Refurbishment - Kingaroy Pool	\$ 500,000	✓	
New Pool Complex, Kingaroy			✓
Expansion Joints and Repaint - Kingaroy Pool			✓
General	\$ 1,125,036	\$ 209,109	\$ 288,735
Priorities Identified from Building Condition Assessment	\$ 1,013,205	✓	✓
Information Services Assets	2019/20	2020/21	2021/22
General	\$ 563,000	\$ 327,000	\$ 357,000
User Hardware - Computer Replacements	\$ 135,000	✓	✓
Server Hardware - Continue Implementation	\$ 135,000	✓	✓
Photocopiers and Printers	\$ 20,000	✓	✓
Emergency Power Gensets	\$ 31,000	✓	
Wireless Access Points	\$ 15,000	✓	✓
Aerial Imagery	\$ 27,000	✓	✓
Council Chambers Audio Visual	\$ 200,000		



Plant and Fleet Assets	2019/20	2020/21	2021/22
General	\$ 2,745,748	\$ 2,996,327	\$ 2,830,332
Sedans and Utes			
Mowers			
Work Trucks			
Street Sweeper Truck			
Prime Mover Truck			
Tractor			
Meter Truck			
Grader			
Loader			
Compactor (Waste)			
Backhoe			
Compactor Truck			
Loaders			
Excavator 4-7 Tonne			
Skidsteer Loader			
Waste Assets	2019/20	2020/21	2021/22
General	\$ 401,025	\$ 1,075,408	\$ 177,800
Waste Disposal	\$ 401,025	\$ 1,075,408	\$ -
Kingaroy Liquid Waste Facility	\$ 51,025		
Maidenwell Transfer Station	\$ 350,000		
Nanango Liquid Waste Facility		✓	
Nanango - Leachate Collection Trench		✓	
Kingaroy - Leachate Collection Trench		✓	
Bulk Waste Transfer Station		✓	
Legacy Tips	\$ -	\$ -	\$ 177,800
Kumbia Landfill			✓
Wastewater (Sewerage) Supply Assets	2019/20	2020/21	2021/22
General	\$ 855,000	\$ 3,772,000	\$ 1,455,000
Treatment	\$ 725,000	\$ 100,000	\$ -
Regional - Arc Flash Compliance	\$ 175,000		
Update Scada/Cyber Security Sites to Telemetry	\$ 400,000		
WWTP Reconfiguration	\$ 150,000		
Remove AC on Wastewater Infrastructure		✓	
Mains	\$ 130,000	\$ 3,672,000	\$ 1,455,000
SPS No1 Pump Station Electrical Switchboard Replacement - Nanango	\$ 130,000		
Replace and Upgrade River Road SPS		✓	
Replace and Upgrade Douglass Street Sewer PS		✓	
CED Pump Station Replace and Upgrade		✓	
Murgon/Wondai SPS SCADA Connection		✓	
Ivory Street SPS Replace and Upgrade		✓	
Chataway Street Sewer Replace and Upgrade (10/1/37-10/1/22)		✓	
Remove AC on Wastewater Infrastructure		✓	
WWTP Reconfiguration		✓	
River Road Trunk Replace and Upgrade (2000/10-STP)			✓
Haly Street Sewer Replace and Upgrade (2156/25-2115/20)			✓



Water Supply Assets	2019/20	2020/21	2021/22
General	\$ 1,820,000	\$ 14,225,000	\$ 18,655,000
Treatment	\$ 205,000	\$ 12,675,000	\$ 12,150,000
Replacement Bore Waterlines for Losses in Wooroolin	\$ 30,000		
Switchboard Replacement AS3000 Wiring Rules Require Safety Assessment on All Switchboards	\$ 175,000		
Decommission Old WTP, Reservoir Pipe Work, Hamilton Road, Nanango. Decommission McCauley Weir Assets		✓	
Update Scada/Cyber Security Sites to Telemetry Install Proston Telemetry System and Connect to Citect		✓	
Update Scada/Cyber Security Sites to Telemetry		✓	
Storage and Trunk Either Raw Gordonbrook or Treated/Filtered		✓	
Remove AC on Water Infrastructure and Replace with Alternative Material - Clearwater Res (Murgon)		✓	
Remove Remaining AC Items from Sheds/Reservoirs, etc. Proston Stuart River PS		✓	
Purchase Additional Water Allocation to Cater for Increasing Demand		✓	
Gordonbrook Dam Spillway Replace and Upgrade			✓
Remove AC on Water Infrastructure			✓
Storage	\$ 745,000	\$ 75,000	\$ 6,200,000
Reservoir Pipe Work Orans, Wooroolin, Hospital (Murgon), Golf Course (Murgon)	\$ 100,000		
Inspect and Assess Reservoirs at Hospital (Nanango), Taabinga Heights, King Heights Reservoir Street, Fisher Street, Wondai Hines, Scott Street (Tingoorra)	\$ 20,000		
Mount Wooroolin Reservoir Roof Replacement	\$ 625,000		
Scott Street Reservoir Old - Demolish		✓	
Kingaroy Heights New Reservoir			✓
Mt Wooroolin New Reservoir			✓
Reservoir Replace Reservoirs - Proston			✓
Distribution	\$ 670,000	\$ 1,475,000	\$ 305,000
Water Main Replacement - Drayton Street, Nanango	\$ 65,000		
Water Main Replacement - George Street, Nanango	\$ 50,000		
Water Main Replacement - Alfred Street, Nanango	\$ 50,000		
Water Main Replacement - West Wooroolin Road Rising Main (Allens road to Reservoir, Wooroolin)	\$ 105,000		
Wickham Street - Water Main Replacement Appin to South	\$ 185,000		
Water Main Replacement Wills Street West (Gipps to Cairns)	\$ 65,000		
Replace 3500 Water Meters to get Fleet Changed over Every 10 Years	\$ 350,000		
Haly Street (Youngman to Kingaroy Streets) - TRUNK Replacement		✓	
River Road (Walter to Barron) - TRUNK Replacement		✓	
River Road (Barron to Youngman Incl Barron Indust) - TRUNK Replacement		✓	
Water Main Replacement Hart Street (Coulson to Knaggs Crescent)		✓	
Water Main Replacement Allery Street to Chester Street		✓	
Water Main Replacement Haly Street (Haly Street PS to Youngman) - TRUNK		✓	
Replace 1000 Water Meters per Year to get Fleet Changed Over Every 10 Years		✓	
Ivy Street (Fisher to Ian)			✓
Regional Water Meter Replacement			✓



Road Infrastructure Assets	2019/20	2020/21	2021/22
General	\$ 10,646,147	\$ 10,917,704	\$ 10,128,087
Unsealed (Gravel Resheeting)	\$ 6,121,371	\$ 6,979,130	\$ 3,672,360
Gravel Resheeting as per Gravel Resheeting Plan	\$ 5,026,540	✓	✓
Old Esk Road - Bitumen Seal Missing Link approx. 2km	\$ 380,000		
Stehbens Road (Ken Mills Toyota Kingaroy) - Upgrade Unsealed Portion	\$ 200,000		
Niagara Road Bitumen Seal Upgrade - Upgrade Unsealed Portion	\$ 154,831		
Proston Transfer Station Access Road - Upgrade Unsealed Portion	\$ 150,000		
Additional Bitumen Sealing	\$ 210,000		
Sealed (Bitumen Resealing and Rehabilitation)	\$ 2,829,776	\$ 3,738,574	\$ 6,253,727
Bitumen Resealing/Rehabilitation as per Bitumen Resealing/Rehabilitation Plan	\$ 2,689,776	✓	✓
Mary Street, Coolabunia State School, Carpark and Bus Zone	\$ 140,000		
Peterson Drive: Widen and Seal Ch-4 8-5.33km		✓	
Sealed Road Reconstruction			✓
Footpaths	\$ 1,195,000	\$ 100,000	\$ 101,000
Haly Street (Wondai) Footpath	\$ 95,000		
Murgon CBD Footpath Replacement	\$ 1,000,000		
Town Entry Signage	\$ 100,000		
Various Footpath Replacements		✓	✓
Drainage	\$ 500,000	\$ 100,000	\$ 101,000
Various Drainage Replacements	\$ 100,000	✓	✓
Brisbane Street Drainage (Nanango)	\$ 400,000		

4.4 Summary of Expenditure on Road Infrastructure 2019/20

Road Maintenance	
Road and Drainage Administration	\$ 1,178,569
Road and Drainage Maintenance	\$ 6,885,000
Main Roads Maintenance Contract	\$ 2,530,000
Total	\$ 10,593,569

Roads Capital Works	
Capital Program	\$ 10,646,147
Total	\$ 10,646,147

4.5 Schedule of Concessions and Exemptions on Rates and Charges

4.5.1 Concessions on Rates

Concession Category	Differential General Rates	Separate Rates	Water Access	Sewerage Access	Waste Bin
Queensland Country Women's Association	100%	100%	75.0%	75.0%	0%
Youth Accommodation	100%	100%	0%	0%	0%
Youth Groups – Scouts, Guides	100%	100%	100%	100%	100%
Seniors and Welfare Groups	100%	100%	50%	50%	0%
Kindergartens	100%	100%	0%	0%	0%
Service and Other Clubs	100%	100%	75.0%	75.0%	0%
Show Grounds	100%	100%	50.0%	50.0%	0%
Race Grounds	100%	100%	0%	0%	0%
Museums, Theatres, Heritage	100%	100%	100%	100%	0%
Sporting Groups and Associations	100%	100%	75.0%	75.0%	0%
Aged Care Facilities – Non-Religious	0%	0%	0%	0%	0%
Charitable Organisations	100%	100%	0%	0%	0%
Community Owned Halls	100%	100%	0%	0%	0%



4.6 Schedule of Restricted Cash

The projected balance at the 30 June 2019 is as follows:

External and Internal Restricted Cash	Projected Balance			Projected Balance 30-Jun-2020
	01-Jul-2019	Movement In	Movement Out	
Unspent Government Grants and Subsidies	\$ 5,750,000	\$ 3,500,000	\$ 5,750,000	\$ 3,500,000
Unspent Development Contributions	\$ 4,566,833	\$ -	\$ -	\$ 4,566,833
Unspent Loan Monies	\$ 2,175,000		\$ 375,000	\$ 1,800,000
Future Capital works	\$ 8,137,826	\$ 2,051,271	\$ 438,000	\$ 9,750,897
Future Recurrent Expenditure	\$ 1,486,645	\$ -	\$ -	\$ 1,486,645
Total Unspent Restricted Cash	\$ 22,116,104	\$ 5,551,271	\$ 6,563,000	\$ 21,104,375



Financial and Resource Implications

Adoption of the budget provides the strategic direction for revenue and expenditure for 2019/20, 2020/21 and 2021/22.

Link to Corporate/Operational Plan

EXC1.1 Ensure Council's financial management planning is based on realistic, sustainable, equitable policies and practices.

Communication/Consultation (Internal/External)

Rating implications have been discussed with Council during the development of the 2019/20 budget.

Legal Implications (Statutory Basis, Legal Risks)

It is a legislative requirement for Council to adopt a budget for its operating fund for each financial year before August 1, each year.

Policy/Local Law/Delegation Implications

Not applicable.

Asset Management Implications

Maintenance and capital renewal or replacement works programs are linked to the strategic management of Council's land, building, information technology, plant and infrastructure assets.

2.3 F - 2603934 - Statement of Estimated Financial Position to 30 June 2019

Document Information

ECM ID 2603934

Author Manager Finance

**Endorsed
By** General Manager Finance

Date 18 June 2019

Précis

Presentation of Council's Statement of Estimated Financial Position as at 30 June 2019.

Summary

Section 205 of the *Local Government Regulation 2012* requires a Statement of Estimated Financial Position to be presented at the Local Government's Annual Budget meeting.

A Statement of Estimated Financial Position is a document stating the financial operations, and financial position of the Local Government for the previous financial year or to 30 June 2019.

Required reports are attached for perusal.

Officer's Recommendation

That pursuant to Section 205 of the *Local Government Regulation 2012*, the statement of the financial operations and financial position of the Council in respect of the previous financial year ("the Statement of Estimated Financial Position") be received and its contents noted.

Estimated Statement of Comprehensive Income

as at 30 June 2019

	Estimated 30 June Position	Original Budget
	\$	\$
Income		
Revenue		
Recurrent Revenue		
Rates, Levies and Charges	47,864,698	47,493,748
Fees and Charges	4,270,498	3,790,662
Rental Income	482,540	473,693
Interest Received	1,276,971	1,005,453
Sales Revenue	3,455,165	3,474,362
Other Income	814,342	417,562
Grants, Subsidies, Contributions and Donations	9,048,191	7,412,560
	<u>67,212,404</u>	<u>64,068,040</u>
Capital		6,544,702
Grants, Subsidies, Contribution and Donations	8,029,299	
Total Revenue	<u>75,241,703</u>	<u>64,068,040</u>
Expenses		
Recurrent Expenses		
Employee Benefits	23,062,659	23,530,179
Materials and Services	24,991,801	21,685,237
Finance Costs	1,924,481	2,150,197
Depreciation and Amortisation	16,609,408	15,577,986
	<u>66,588,349</u>	<u>62,943,599</u>
Capital Expense	1,164,216	-
Total Expense	<u>67,752,564</u>	<u>62,943,599</u>
Net Result	<u>7,489,139</u>	<u>1,124,441</u>
Net Operating Result	<u>624,056</u>	<u>1,124,441</u>

Estimated Statement of Financial Position

as at 30 June 2019

	Estimated Position 30 June 2019	Original Budget
	\$	\$
Current Assets		
Cash and Cash Equivalents	42,842,746	43,021,415
Trade and Other Receivables	5,674,076	4,858,960
Inventories	976,575	1,164,711
Investments	-	-
Total Current Assets	<u>49,493,397</u>	<u>49,045,087</u>
Non-Current Assets		
Trade and Other Receivables	1,536,684	1,999,654
Property, Plant and Equipment	894,159,991	946,617,628
Intangible Assets	8,649,500	8,678,362
Total Non-Current Assets	<u>904,346,175</u>	<u>957,295,644</u>
TOTAL ASSETS	<u>953,839,572</u>	<u>1,006,340,731</u>
Current Liabilities		
Trade and Other Payables	4,176,559	3,427,717
Borrowings	2,623,849	3,234,879
Provisions	1,774,025	3,582,934
Unearned Revenue	1,667,074	-
Total Current Liabilities	<u>10,241,507</u>	<u>10,245,529</u>
Non-Current Liabilities		
Borrowings	35,357,117	41,029,888
Provisions	13,832,346	13,700,835
Unearned Revenue	1,835,858	-
Total Non-Current Liabilities	<u>51,025,321</u>	<u>54,730,723</u>
TOTAL LIABILITIES	<u>61,266,828</u>	<u>64,976,253</u>
NET COMMUNITY ASSETS	<u>892,572,744</u>	<u>941,364,479</u>
Community Equity		
Retained Surplus/(Deficiency)	429,935,812	433,691,086
Asset Revaluation Surplus	462,636,932	507,673,393
TOTAL COMMUNITY EQUITY	<u>892,572,744</u>	<u>941,364,479</u>

Financial and Resource Implications

The report outlines the final estimated use of financial resources as approved in the 2018/19 Budget.

Link to Corporate/Operational Plan

EXC1.1 Ensure Council's financial management planning is based on realistic, sustainable, equitable policies and practices.

Communication/Consultation (Internal/External)

Report to Council, as required. Internal consultation as required to develop the estimates.

Legal Implications (Statutory Basis, Legal Risks)

The statutory basis for this report is in Section 205 of the *Local Government Regulation 2012*.

Policy/Local Law/Delegation Implications

Presented as required with the Annual Budget. Policy implications are implicit in the estimated position.

Asset Management Implications

The estimated position includes the ongoing depreciation, refurbishment, operation and maintenance for all asset classes.

2.4 F - 2603931 - Differential General Rates Categories and Criteria 2019/20

Document Information

ECM ID 2603931

Author General Manager Finance

Date 18 June 2019

Précis

Categories of rateable land for the levying of general rates for the financial year ending 30 June 2020.

Summary

Section 94 of the *Local Government Act 2009* provides that each local government must levy general rates on all rateable land within the local government area.

Further, Section 80 of the *Local Government Regulation 2012* provides that Council may levy general rates (differential general rates) that differ for different categories of rateable land in the local government area. Accordingly, for the following reasons, Council has determined that there shall be forty-three (45) categories of land for general rating purposes.

- The valuation of the South Burnett Regional Council area which became effective from 1 July 2019 would lead to rating inequities and a distortion of the relativities in the amount of rates paid in the various parts of the local government area if only one general rate were adopted;
- The level of services provided to that land and the cost of providing services compared to the rate burden that would apply under a single general rate; and
- The differing levels of demand that some land uses place on the services which Council is required to provide.

Officer's Recommendation

That:

- Council adopt differential general rates for the year ending 30 June 2020;
- pursuant to section 81 of the *Local Government Regulation 2012*, the categories in to which rateable land is categorised, the description of those categories and, in accordance with sections 81(4) and 81(5) of the *Local Government Regulation 2012*, the method by which land is to be identified and included in its appropriate category is as listed in the table below;
- Council delegates to the Chief Executive Officer the power, in accordance with sections 81(4) and 81(5) of the *Local Government Regulation 2012*, to identify the rating category to which each parcel of rateable land belongs.

Category	Differential Category	Description	Identification
1	Residential - Kingaroy	All properties in this category are located within the Kingaroy Urban Locality and are used solely for residential purposes, or if vacant land, is zoned for residential use under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for residential purposes only. Urban Localities are defined in "Individual Urban Locality" maps series. Council will be guided by the Department of Natural Resources and Mines land use codes between 1 and 9 and land use code 72 when determining the properties that fit into this category.	<ol style="list-style-type: none"> 1. This category will cover all land within the Kingaroy Urban locality, where the dominant purpose for which that land is used, or intended for use, is a residential purpose and not included in any other category. 2. That such land in this category will in the main be owner occupied and where tenanted, the revenue earned is limited to rental income solely. 3. That in the case of land on which there is erected a single unit domestic dwelling to the extent that the dominant use of the land is residential, it will fall into this category regardless of the zoning of the land. 4. Land with land use codes 01, 02, 03, 04, 05, 06, 07, 08, 09 and 72 or as otherwise identified by the CEO.
201	Residential - Nanango	All properties in this category are located within the Nanango Urban Locality and are used solely for residential purposes, or if vacant land, is zoned for residential use under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for residential purposes only. Urban Localities are defined in "Individual Urban Locality" maps series. Council will be guided by the Department of Natural Resources and Mines land use codes between 1 and 9 when determining the properties that fit into this category.	<ol style="list-style-type: none"> 1. This category will cover all land within the Nanango Urban locality, where the dominant purpose for which that land is used, or intended for use, is a residential purpose and not included in any other category. 2. That such land in this category will, in the main, be owner occupied and where tenanted, the revenue earned is limited to rental income solely. 3. That in the case of land on which there is erected a single unit domestic dwelling to the extent that the dominant use of the land is residential, it will fall into this category regardless of the zoning of the land. 4. Land with land use codes 01, 02, 03, 04, 05, 06, 07, 08, 09 and 72 or as otherwise identified by the CEO.
203	Residential - Blackbutt	All properties in this category are located within the Blackbutt Urban Locality and are used solely for residential purposes, or if vacant land, is zoned for residential use under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for residential purposes only. Urban Localities are defined in "Individual Urban Locality" maps series. Council will be guided by the Department of Natural Resources and Mines land use codes between 1 and 9 when determining the properties that fit into this category.	<ol style="list-style-type: none"> 1. This category will cover all land within the Blackbutt Urban locality, where the dominant purpose for which that land is used, or intended for use, is a residential purpose and not included in any other category. 2. That such land in this category will in the main be owner occupied and where tenanted, the revenue earned is limited to rental income solely. 3. That in the case of land on which there is erected a single unit domestic dwelling to the extent that the dominant use

Category	Differential Category	Description	Identification
			<p>of the land is residential, it will fall into this category regardless of the zoning of the land.</p> <p>4. Land with land use codes 01, 02, 03, 04, 05, 06, 07, 08, 09 and 72 or as otherwise identified by the CEO.</p>
301	Residential - Murgon	<p>All properties in this category are located within the Murgon Urban Locality and are used solely for residential purposes, or if vacant land, is zoned for residential use under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for residential purposes only. Urban Localities are defined in "Individual Urban Locality" maps series. Council will be guided by the Department of Natural Resources and Mines land use codes between 1 and 9 when determining the properties that fit into this category.</p>	<p>1. This category will cover all land within the Murgon Urban locality, where the dominant purpose for which that land is used, or intended for use, is a residential purpose and not included in any other category.</p> <p>2. That such land in this category will in the main be owner occupied and where tenanted, the revenue earned is limited to rental income solely.</p> <p>3. That in the case of land on which there is erected a single unit domestic dwelling to the extent that the dominant use of the land is residential, it will fall into this category regardless of the zoning of the land.</p> <p>4. Land with land use codes 01, 02, 03, 04, 05, 06, 07, 08, 09 and 72 or as otherwise identified by the CEO.</p>
401	Residential - Wondai	<p>All properties in this category are located within the Wondai Urban Locality and are used solely for residential purposes, or if vacant land, is zoned for residential use under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for residential purposes only. Urban Localities are defined in "Individual Urban Locality" maps series. Council will be guided by the Department of Natural Resources and Mines land use codes between 1 and 9 when determining the properties that fit into this category.</p>	<p>1. This category will cover all land within the Wondai Urban locality, where the dominant purpose for which that land is used, or intended for use, is a residential purpose and not included in any other category.</p> <p>2. That such land in this category will in the main be owner occupied and where tenanted, the revenue earned is limited to rental income solely.</p> <p>3. That in the case of land on which there is erected a single unit domestic dwelling to the extent that the dominant use of the land is residential, it will fall into this category regardless of the zoning of the land.</p> <p>4. Land with land use codes 01, 02, 03, 04, 05, 06, 07, 08, 09 and 72 or as otherwise identified by the CEO.</p>
3	Village	<p>The property is used for any purpose; and located in any of the following villages: - Benarkin, Brooklands, Cloyna, Coolabunia, Crawford, Dandabah, Hivesville, Kumbia, Maidenwell, Memerambi, Moffatdale, Proston, Taabinga, Tingoor, Windera, Wooroolin.</p>	<p>1. All land used for any purpose that is situated in any of the villages located in the South Burnett Regional Council area and is not included in any other category.</p> <p>2. Villages are defined in "Individual Village" maps series.</p>
910	Rural Residential - Blackbutt	<p>All properties in this category are</p>	<p>1. This category will cover all</p>

Category	Differential Category	Description	Identification
		situated outside the Blackbutt Urban Locality and nearby village localities, but are used for residential purposes. Or if vacant land, it is zoned for rural residential use under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for rural residential purposes. It includes all land used for rural residential purposes as defined on the map marked Rural Residential – Blackbutt. Council will be guided by the Department of Natural Resources and Mines land use codes between 1 and 9, and 94 when determining the properties that fit into this category.	land used for rural residential purposes that is shown on the map marked Rural Residential – Blackbutt and is not included in any other category. 2. Land with land use codes 01, 02, 03, 04, 05, 06, 07, 08, 09 and 94 or as otherwise identified by the CEO.
920	Rural Residential - Nanango	All properties in this category are situated outside the Nanango Urban Locality and nearby village localities, but are used for residential purposes. Or if vacant land, it is zoned for rural residential use under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for rural residential purposes. It includes all land used for rural residential purposes as defined on the map marked Rural Residential – Nanango. Council will be guided by the Department of Natural Resources and Mines land use codes between 1 and 9, and 94 when determining the properties that fit into this category.	1. This category will cover all land used for rural residential purposes that is shown on the map marked Rural Residential – Nanango and is not included in any other category. 2. Land with land use codes 01, 02, 03, 04, 05, 06, 07, 08, 09 and 94 or as otherwise identified by the CEO.
930	Rural Residential - Kingaroy	All properties in this category are situated outside the Kingaroy Urban Locality and nearby village localities, but are used for residential purposes. Or if vacant land, it is zoned for rural residential use under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for rural residential purposes. It includes all land used for rural residential purposes as defined on the map marked Rural Residential – Kingaroy. Council will be guided by the Department of Natural Resources and Mines land use codes between 1 and 9, and 94 when determining the properties that fit into this category.	1. This category will cover all land used for rural residential purposes that is shown on the map marked Rural Residential – Kingaroy and is not included in any other category. 2. Land with land use codes 01, 02, 03, 04, 05, 06, 07, 08, 09 and 94 or as otherwise identified by the CEO.
940	Rural Residential - Wondai	All properties in this category are situated outside the Wondai Urban Locality and nearby village localities, but are used for residential purposes. Or if vacant land, it is zoned for rural residential use under the Planning Schemes relevant to South Burnett Regional Council,	1. This category will cover all land used for rural residential purposes that is shown on the map marked Rural Residential – Wondai and is not included in any other category. 2. Land with land use codes 01, 02, 03, 04, 05, 06, 07, 08, 09 and 94 or as otherwise

Category	Differential Category	Description	Identification
		and intended for use for rural residential purposes. It includes all land used for rural residential purposes as defined on the map marked Rural Residential – Wondai. Council will be guided by the Department of Natural Resources and Mines land use codes between 1 and 9, and 94 when determining the properties that fit into this category.	identified by the CEO.
950	Rural Residential - Murgon	All properties in this category are situated outside the Murgon Urban Locality and nearby village localities, but are used for residential purposes. Or if vacant land, it is zoned for rural residential use under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for rural residential purposes. It includes all land used for rural residential purposes as defined on the map marked Rural Residential – Murgon. Council will be guided by the Department of Natural Resources and Mines land use codes between 1 and 9, and 94 when determining the properties that fit into this category.	<ol style="list-style-type: none"> 1. This category will cover all land used for rural residential purposes that is shown on the map marked Rural Residential – Murgon and is not included in any other category. 2. Land with land use codes 01, 02, 03, 04, 05, 06, 07, 08, 09 and 94 or as otherwise identified by the CEO.
960	Rural Residential - Other	All properties in this category are located anywhere within the South Burnett Regional Council area and are outside any Urban Locality or nearby village localities or other defined Rural Residential Categories but are used for residential purposes. Or if vacant land, it is zoned for rural residential use under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for rural residential purposes. It includes all land used for rural residential purposes as defined on the map marked Rural Residential – Other. Council will be guided by the Department of Natural Resources and Mines land use codes between 1 and 9, and 94 when determining the properties that fit into this category.	<ol style="list-style-type: none"> 1. This category will cover all land used for rural residential purposes that is shown on the map marked Rural Residential – Other and is not included in any other category. 2. Land with land use codes 01, 02, 03, 04, 05, 06, 07, 08, 09 and 94 or as otherwise identified by the CEO.
2	Commercial - Kingaroy	All properties in this category are located within the Kingaroy Urban Locality and are used for business and commercial purposes, or if vacant land, is zoned for business and commercial purposes under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for business and commercial purposes. Urban Localities are defined in “Individual Urban Locality” maps series.	<ol style="list-style-type: none"> 1. This category will cover all land within the Kingaroy Urban locality, where the property is used for a business and commercial purpose; or 2. If vacant land, is zoned for a business and commercial purpose under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for business and commercial purposes; and 3. Is not included in any other

Category	Differential Category	Description	Identification
		This category includes properties that are used for a combined residential and a business or commercial purpose. Council will be guided by the Department of Natural Resources and Mines land use codes between 10 and 15, 17 and 27, and 41 and 49 when determining the properties that fit into this category.	category. 4. Land with land use codes 10, 11, 12, 13, 14, 15, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 41, 42, 43, 44, 45, 46, 47, 48 and 49 or as otherwise identified by the CEO.
202	Commercial - Nanango	All properties in this category are located within the Nanango Urban Localities and are used for business and commercial purposes, or if vacant land, is zoned for business and commercial purposes under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for business and commercial purposes. Urban Localities are defined in "Individual Urban Locality" maps series. This category includes properties that are used for a combined residential and a business or commercial purpose. Council will be guided by the Department of Natural Resources and Mines land use codes between 8 and 15, 17 and 27, and 41 and 49 when determining the properties that fit into this category.	1. This category will cover all land within the Nanango Urban Locality, where the property is used for a business and commercial purpose; or 2. If vacant land, is zoned for a business and commercial purpose under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for business and commercial purposes; and 3. Is not included in any other category. 4. Land with land use codes 10, 11, 12, 13, 14, 15, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 41, 42, 43, 44, 45, 46, 47, 48 and 49 or as otherwise identified by the CEO.
204	Commercial - Blackbutt	All properties in this category are located within the Blackbutt Urban Localities and are used for business and commercial purposes, or if vacant land, is zoned for business and commercial purposes under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for business and commercial purposes. Urban Localities are defined in "Individual Urban Locality" maps series. This category includes properties that are used for a combined residential and a business or commercial purpose. Council will be guided by the Department of Natural Resources and Mines land use codes between 10 and 15, 17 and 27, and 41 and 49 when determining the properties that fit into this category.	1. This category will cover all land within the Blackbutt Urban locality, where the property is used for a business and commercial purpose; or 2. If vacant land, is zoned for a business and commercial purpose under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for business and commercial purposes; and 3. Is not included in any other category. 4. Land with land use codes 10, 11, 12, 13, 14, 15, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 41, 42, 43, 44, 45, 46, 47, 48 and 49 or as otherwise identified by the CEO.
302	Commercial - Murgon	All properties in this category are located within the Murgon Urban Locality and are used for business and commercial purposes, or if vacant land, is zoned for business and commercial purposes under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for business	1. This category will cover all land within the Murgon Urban locality, where the property is used for a business and commercial purpose; or 2. If vacant land, is zoned for a business and commercial purpose under the Planning Schemes relevant to South

Category	Differential Category	Description	Identification
		<p>and commercial purposes. Urban Localities are defined in “Individual Urban Locality” maps series.</p> <p>This category includes properties that are used for a combined residential and a business or commercial purpose. Council will be guided by the Department of Natural Resources and Mines land use codes between 10 and 15, 17 and 27, and 41 and 49 when determining the properties that fit into this category.</p>	<p>Burnett Regional Council, and intended for use for business and commercial purposes; and</p> <p>3. Is not included in any other category.</p> <p>4. Land with land use codes 10, 11, 12, 13, 14, 15, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 41, 42, 43, 44, 45, 46, 47, 48 and 49 or as otherwise identified by the CEO.</p>
402	Commercial - Wondai	<p>All properties in this category are located within the Wondai Urban Locality and are used for business and commercial purposes, or if vacant land, is zoned for business and commercial purposes under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for business and commercial purposes. Urban Localities are defined in “Individual Urban Locality” maps series.</p> <p>This category includes properties that are used for a combined residential and a business or commercial purpose. Council will be guided by the Department of Natural Resources and Mines land use codes between 10 and 15, 17 and 27, and 41 and 49 when determining the properties that fit into this category.</p>	<p>1. This category will cover all land within the Wondai Urban locality, where the property is used for a business and commercial purpose; or</p> <p>2. If vacant land, is zoned for a business and commercial purpose under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for business and commercial purposes; and</p> <p>3. Is not included in any other category.</p> <p>4. Land with land use codes 10, 11, 12, 13, 14, 15, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 41, 42, 43, 44, 45, 46, 47, 48 and 49 or as otherwise identified by the CEO.</p>
9	Drive-In Shopping Centre > 10,000m ²	All properties in this category are classified as a Drive in Shopping Centre (a retail shopping and commercial complex) with more than 10,000 square metres of gross floor area and on-site parking for more than 500 vehicles.	Land used as a Drive in Shopping Centre (a retail shopping and commercial complex) with more than 10,000 square metres of gross floor area and on-site parking for more than 500 vehicles.
10	Drive-In Shopping Centre 4,001m ² to 10,000m ²	All properties in this category are classified as a Drive in Shopping Centre (a retail shopping and commercial complex) with a gross floor area of more than 4,000 square metres and less than 10,000 square metres and/or more than 150 on-site car parks or adjacent car parks which are maintained to service the specific shopping centre.	Land used as a Drive in Shopping Centre (a retail shopping and commercial complex) with a gross floor area of more than 4,000 square metres and less than 10,000 square metres and/or more than 150 on-site car parks or adjacent car parks which are maintained to service the specific shopping centre.
99	Drive-In Shopping Centre 1,500m ² to 4,000m ²	All properties in this category are classified as a Drive in Shopping Centre (a retail shopping and commercial complex) with a gross floor area of more than 1,500 square metres and less than 4,000 square metres and/or more than 40 on-site car parks or adjacent car parks which are maintained to service the specific	Land used as a Drive in Shopping Centre (a retail shopping and commercial complex) with a gross floor area of more than 1,500 square metres and less than 4,000 square metres and/or more than 40 on-site car parks or adjacent car parks which are maintained to service the specific shopping centre.

Category	Differential Category	Description	Identification
		shopping centre.	
8	Industrial - Kingaroy	<p>All properties in this category are located within the Kingaroy Urban Locality and are used for industrial purposes, or if vacant land, is zoned for industrial purposes under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for industrial purposes. Urban Localities are defined in "Individual Urban Locality" maps series.</p> <p>This category includes properties that are used for a combined residential and an industrial purpose. Council will be guided by the Department of Natural Resources and Mines land use codes between 28 and 39 when determining the properties that fit into this category.</p>	<ol style="list-style-type: none"> 1. This category will cover all land within the Kingaroy Urban locality, where the property is used for industrial purposes; or 2. If vacant land, is zoned for industrial purposes under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for industrial purposes; and 3. Is not included in any other category. 4. Land with land use codes 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38 and 39 or as otherwise identified by the CEO.
208	Industrial - Nanango	<p>All properties in this category are located within the Nanango Urban Locality and are used for industrial purposes, or if vacant land, is zoned for industrial purposes under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for industrial purposes. Urban Localities are defined in "Individual Urban Locality" maps series.</p> <p>This category includes properties that are used for a combined residential and an industrial purpose. Council will be guided by the Department of Natural Resources and Mines land use codes between 28 and 39 when determining the properties that fit into this category.</p>	<ol style="list-style-type: none"> 1. This category will cover all land within the Nanango Urban Locality, where the property is used for industrial purposes; or 2. If vacant land, is zoned for industrial purposes under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for industrial purposes; and 3. Is not included in any other category. 4. Land with land use codes 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38 and 39 or as otherwise identified by the CEO.
209	Industrial - Blackbutt	<p>All properties in this category are located within the Blackbutt Urban Locality and are used for industrial purposes, or if vacant land, is zoned for industrial purposes under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for industrial purposes. Urban Localities are defined in "Individual Urban Locality" maps series.</p> <p>This category includes properties that are used for a combined residential and an industrial purpose. Council will be guided by the Department of Natural Resources and Mines land use codes between 28 and 39 when determining the properties that fit into this category.</p>	<ol style="list-style-type: none"> 1. This category will cover all land within the Blackbutt Urban Locality, where the property is used for industrial purposes; or 2. If vacant land, is zoned for industrial purposes under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for industrial purposes; and 3. Is not included in any other category. 4. Land with land use codes 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38 and 39 or as otherwise identified by the CEO.
308	Industrial - Murgon	<p>All properties in this category are located within the Murgon Urban Locality and are used for</p>	<ol style="list-style-type: none"> 1. This category will cover all land within the Murgon Urban locality, where the property is

Category	Differential Category	Description	Identification
		<p>industrial purposes, or if vacant land, is zoned for industrial purposes under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for industrial purposes. Urban Localities are defined in "Individual Urban Locality" maps series.</p> <p>This category includes properties that are used for a combined residential and an industrial purpose. Council will be guided by the Department of Natural Resources and Mines land use codes between 28 and 39 when determining the properties that fit into this category.</p>	<p>used for industrial purposes; or</p> <p>2. If vacant land, is zoned for industrial purposes under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for industrial purposes; and</p> <p>3. Is not included in any other category.</p> <p>4. Land with land use codes 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38 and 39 or as otherwise identified by the CEO.</p>
408	Industrial - Wondai	<p>All properties in this category are located within the Wondai Urban Locality or Wondai Industrial Estate and are used for industrial purposes, or if vacant land, is zoned for industrial purposes under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for industrial purposes. Urban Localities are defined in "Individual Urban Locality" maps series.</p> <p>This category includes properties that are used for a combined residential and an industrial purpose. Council will be guided by the Department of Natural Resources and Mines land use codes between 28 and 39 when determining the properties that fit into this category.</p>	<p>1. This category will cover all land within the Wondai Urban locality or Wondai Industrial Estate, where the property is used for industrial purposes; or</p> <p>2. If vacant land, is zoned for industrial purposes under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for industrial purposes; and</p> <p>3. Is not included in any other category.</p> <p>4. Land with land use codes 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38 and 39 or as otherwise identified by the CEO.</p>
211	Extractive C	<p>All properties in this category are used for extractive industry purposes such as quarries and mining operations with between 51 and 300 workers (employees and/or contractors) and/or extraction volumes of between 1 million and 2 million tonnes per year.</p>	<p>1. This category will cover all land used for the purpose of extracting resources from the ground, with operations that have between 51 and 300 workers (employees and/or contractors) and/or extraction volumes of between 1 million and 2 million tonnes per year.</p>
212	Extractive A	<p>All properties in this category are used for extractive industry purposes and include:</p> <p>(a) Mining leases with no activity;</p> <p>(b) Gravel Pits that operate only sporadically; and</p> <p>(c) Small extractive operations such as quarries and mines which operate with an employee base of up to and including 5 workers (employees and/or contractors).</p> <p>Council will be guided by the Department of Natural Resources and Mines land use code 40 when determining the properties that fit into this</p>	<p>1. This category will cover all land used for the purpose of extracting resources from the ground and include:</p> <p>(a) Mining leases with no activity;</p> <p>(b) Gravel Pits that operate only sporadically; and</p> <p>(c) Small extractive operations such as quarries and mines which operate with an employee base of up to and including 5 workers (employees and/or contractors).</p> <p>2. Land with land use code 40 or as otherwise identified by the CEO.</p>

Category	Differential Category	Description	Identification
		category.	
213	Extractive B	<p>All properties in this category are used for extractive industry purposes, and include:</p> <p>(a) Operational Gravel Pits; and</p> <p>(b) Extractive operations such as quarries and mining operations with an employee base of between 6 and 50 workers (employees and/or contractors) and/or extraction volumes of less than 1 million tonnes per annum.</p> <p>(c) Council will be guided by the Department of Natural Resources and Mines land use code 40 when determining the properties that fit into this category.</p>	<p>1. This category will cover all land used for the purpose of extracting resources from the ground and include:</p> <p>(a) Operational Gravel Pits; and</p> <p>(b) Extractive operations such as quarries and mining operations with an employee base of between 6 and 50 workers (employees and/or contractors) and/or extraction volumes of less than 1 million tonnes per annum.</p> <p>2. Land with land use code 40 or as otherwise identified by the CEO.</p>
414	Coal Mine	<p>All properties in this category are used for the purpose of an Integrated Coal Mining operation with more than 300 workers (employees and/or contractors) and/or production greater than 2 million tonnes per year.</p>	<p>1. This category will cover all land used for the purpose of an Integrated Coal Mining operation, with operations that have greater than 300 workers (employees and/or contractors) and/or extraction volumes of greater than 2 million tonnes per year.</p> <p>A Coal Mine is defined as land that is the subject of a coal mining lease (issued pursuant to the <i>Mineral Resources Act 1989</i>) or other form of tenure that was used, is used, or intended to be used:</p> <ul style="list-style-type: none"> ▪ as a coal mine (or for purposes ancillary or associated with coal mining such as, for example, washing down, stockpiling, haulage, water storage and rehabilitation); or in conjunction with other land (the subject of a coal mining lease) as part of an integrated coal mining operation. <p>An integrated coal mining operation is defined as land contained in more than one coal mining lease (issued pursuant to the <i>Mineral Resources Act 1989</i>) or other form of tenure which land was used, is used, or intended to be used in an integrated manner for the purposes of coal mining or purposes ancillary or associated with coal mining such as, for example, washing down, stockpiling, haulage, water storage and rehabilitation.</p>
215	Power Generation	<p>All properties in this category are located anywhere within the South Burnett Regional Council area and are used for the purpose of electricity generation by way of coal, gas or a combination of both coal and gas</p>	<p>As identified by the CEO.</p>

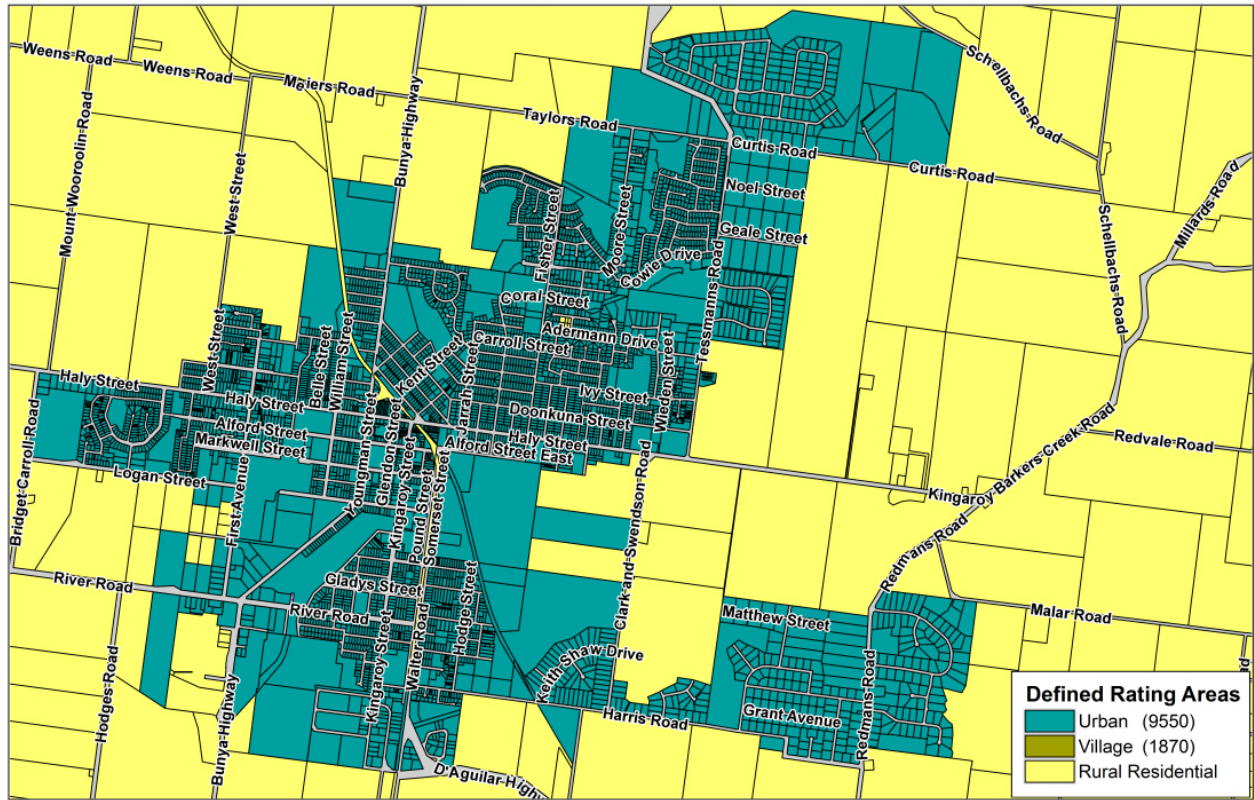
Category	Differential Category	Description	Identification
		fired power station with a total maximum generating capacity greater than 400 megawatts.	
220	Wind Farm – <20MW	<p>All properties in this category are located anywhere within the South Burnett Regional Council area, used in whole or in part to produce electricity by means of one or a cluster of wind turbines for which the purpose is to drive electrical generators and is connected to the mains power grid, and</p> <p>(a) the wind turbine(s) are capable of producing output of less than 20 MW in any one hour, or</p> <p>(b) if the wind turbine(s) are not connected to the main power grid, are capable of producing at least 5 M and less than 20 MW of output in any one hour.</p>	<p>A Windfarm is defined as land used in whole or in part to produce electricity by means of one or a cluster of wind turbines that drive electrical generators.</p> <p>As identified by the CEO.</p>
221	Wind Farm – 20MW to <50MW	<p>All properties in this category are located anywhere within the South Burnett Regional Council area, used in whole or in part to produce electricity by means of one or a cluster of wind turbines for which the purpose is to drive electrical generators and is connected to the mains power grid, and</p> <p>(a) the wind turbine(s) are capable of producing output of at least 20 MW, but no more than 50 MW in any one hour</p>	<p>A Windfarm is defined as land used in whole or in part to produce electricity by means of one or a cluster of wind turbines that drive electrical generators.</p> <p>As identified by the CEO.</p>
222	Wind Farm – 50MW to <100MW	<p>All properties in this category are located anywhere within the South Burnett Regional Council area, used in whole or in part to produce electricity by means of one or a cluster of wind turbines for which the purpose is to drive electrical generators and is connected to the mains power grid, and</p> <p>(a) the wind turbine(s) are capable of producing output of at least 50 MW, but no more than 100 MW in any one hour</p>	<p>A Windfarm is defined as land used in whole or in part to produce electricity by means of one or a cluster of wind turbines that drive electrical generators.</p> <p>As identified by the CEO.</p>
223	Wind Farm – 100MW to <150MW	<p>All properties in this category are located anywhere within the South Burnett Regional Council area, used in whole or in part to produce electricity by means of one or a cluster of wind turbines for which the purpose is to drive electrical generators and is connected to the mains power grid, and</p> <p>(a) the wind turbine(s) are capable of producing output of at least 100 MW, but no more than 150 MW</p>	<p>A Windfarm is defined as land used in whole or in part to produce electricity by means of one or a cluster of wind turbines that drive electrical generators.</p> <p>As identified by the CEO.</p>

Category	Differential Category	Description	Identification
		in any one hour	
224	Wind Farm – 150MW to <200MW	All properties in this category are located anywhere within the South Burnett Regional Council area, used in whole or in part to produce electricity by means of one or a cluster of wind turbines for which the purpose is to drive electrical generators and is connected to the mains power grid, and (a) the wind turbine(s) are capable of producing output of at least 150 MW, but no more than 200 MW in any one hour	A Windfarm is defined as land used in whole or in part to produce electricity by means of one or a cluster of wind turbines that drive electrical generators. As identified by the CEO.
225	Wind Farm – >=200MW	All properties in this category are located anywhere within the South Burnett Regional Council area, used in whole or in part to produce electricity by means of one or a cluster of wind turbines for which the purpose is to drive electrical generators and is connected to the mains power grid, and (a) the wind turbine(s) are capable of producing output of at least 200 MW in any one hour	A Windfarm is defined as land used in whole or in part to produce electricity by means of one or a cluster of wind turbines that drive electrical generators. As identified by the CEO.
230	Solar Farm – <20MW	All properties in this category are located anywhere within the South Burnett Regional Council area, and are used in whole or in part as a Solar Farm with a combined output capacity of up to 20 MW.	As identified by the CEO.
231	Solar Farm – 20MW to <50MW	All properties in this category are located anywhere within the South Burnett Regional Council area, and are used in whole or in part as a Solar Farm with a combined output capacity of at least 20 MW, but no more than 50 MW.	As identified by the CEO.
232	Solar Farm – 50MW to <100MW	All properties in this category are located anywhere within the South Burnett Regional Council area, and are used in whole or in part as a Solar Farm with a combined output capacity of at least 50 MW, but no more than 100 MW.	As identified by the CEO.
233	Solar Farm – 100MW to <150MW	All properties in this category are located anywhere within the South Burnett Regional Council area, and are used in whole or in part as a Solar Farm with a combined output capacity of at least 100 MW, but no more than 150 MW.	As identified by the CEO.
234	Solar Farm – 150MW to <200MW	All properties in this category are located anywhere within the South Burnett Regional Council area, and are used in whole or in	As identified by the CEO.

Category	Differential Category	Description	Identification
		part as a Solar Farm with a combined output capacity of at least 150 MW, but no more than 200 MW.	
235	Solar Farm – >=200MW	All properties in this category are located anywhere within the South Burnett Regional Council area, and are used in whole or in part as a Solar Farm with a combined output capacity of at least 200 MW.	As identified by the CEO.
6	Rural	All properties in this category are located anywhere within the South Burnett Regional Council area, and are used for the business of primary production. Council will be guided by the Department of Natural Resources and Mines land use codes between 60 and 71, 73 and 89, and 93 when determining the properties that fit into this category.	<ol style="list-style-type: none"> 1. This category will cover all land in the region that is used for the business of primary production, including agricultural, grazing, horticulture, aquaculture and similar purposes; 2. Is not included in any other category; and 3. Properties in this category must qualify for the Department of Natural Resources and Mines primary producers' concession, and are identified by the land use codes below. 4. Land with land use codes 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89 and 93 or as otherwise identified by the CEO.
419	Water - Pumping & Storage	All properties in this category are used for the purpose of water storage or water pumping. Council will be guided by the Department of Natural Resources and Mines land use code of 95 when determining the properties that fit into this category.	<ol style="list-style-type: none"> 1. This category will cover all land used for the purpose of water storage or water pumping and not included in any other category. 2. Land with land use code 95 or as otherwise identified by the CEO.
7	Other	Any land that cannot be included in any other category.	As identified by the CEO.

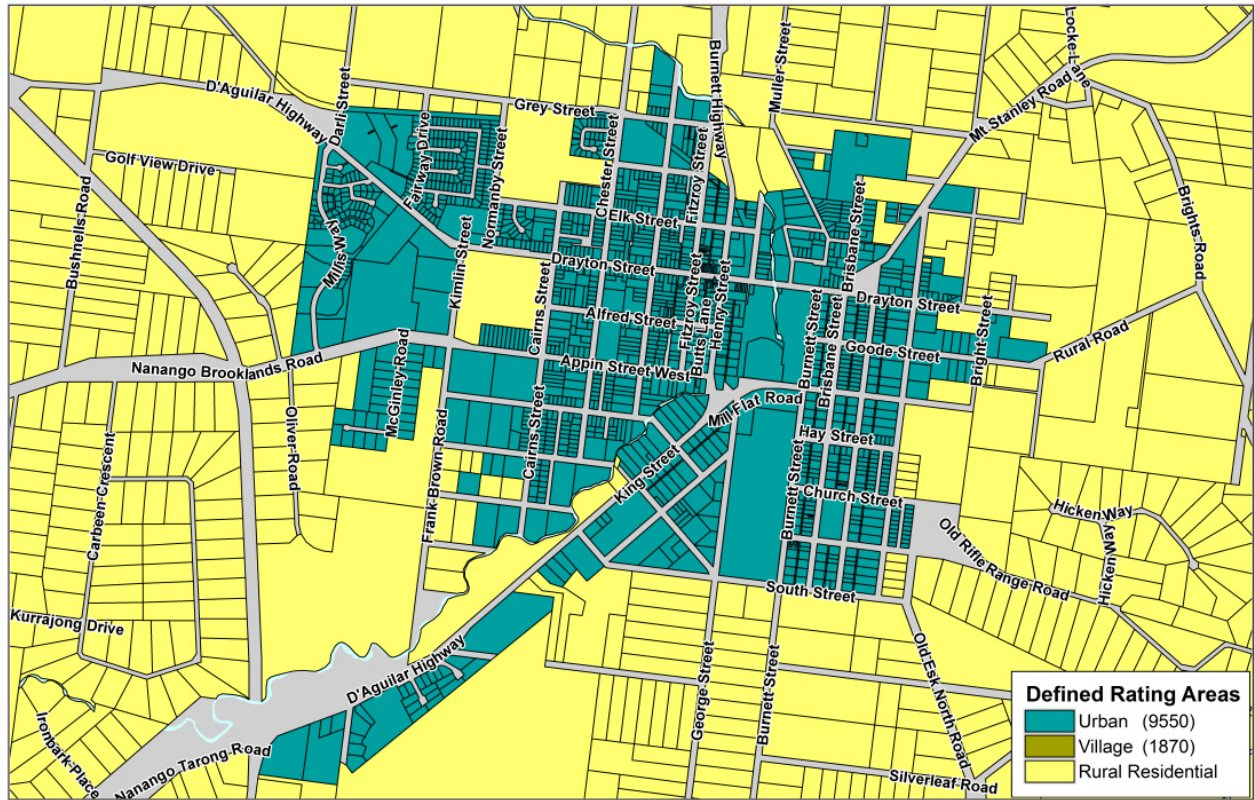
Residential – Kingaroy

Kingaroy Urban Area Map



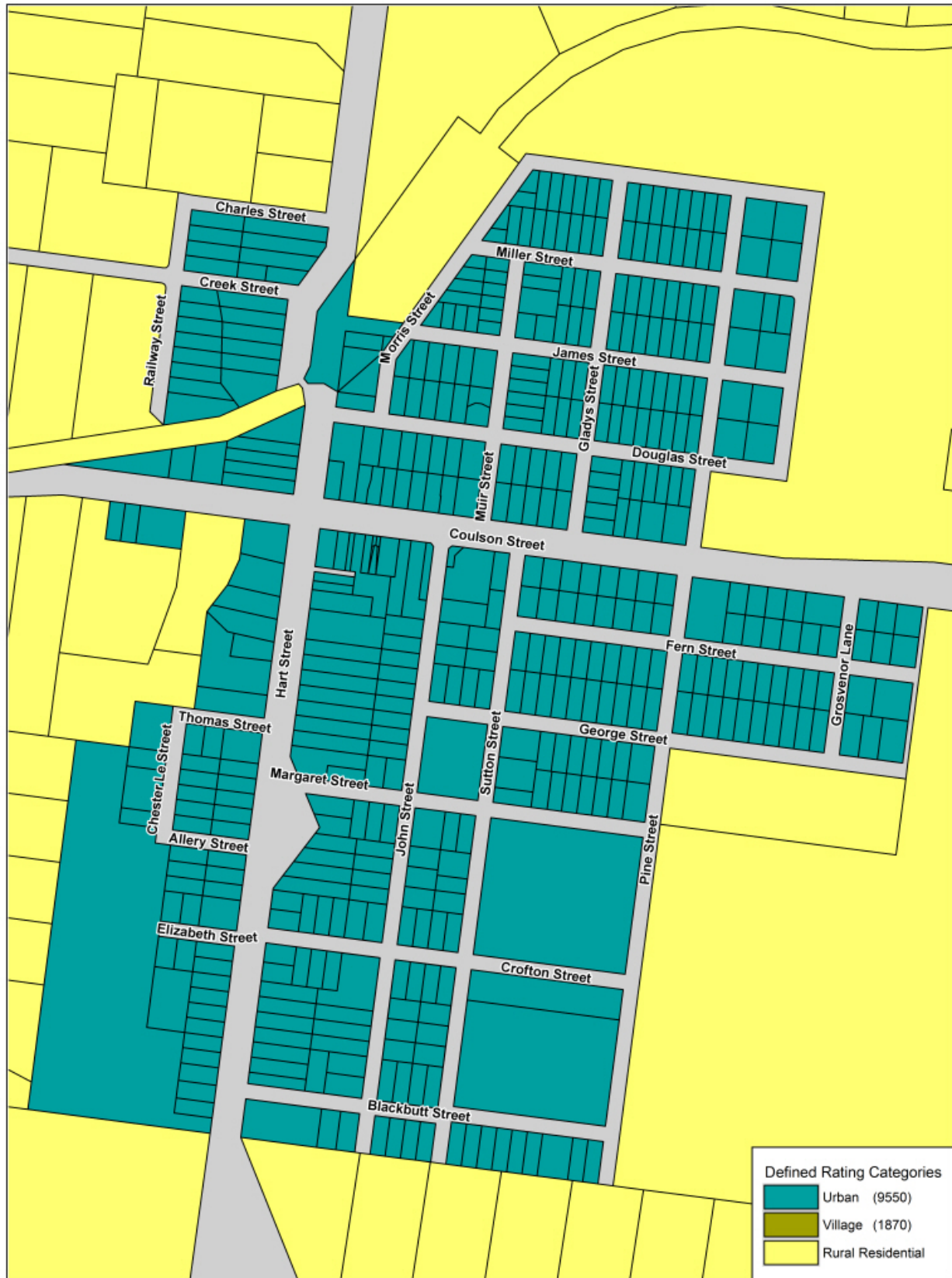
Residential – Nanango

Nanango Urban Area Map



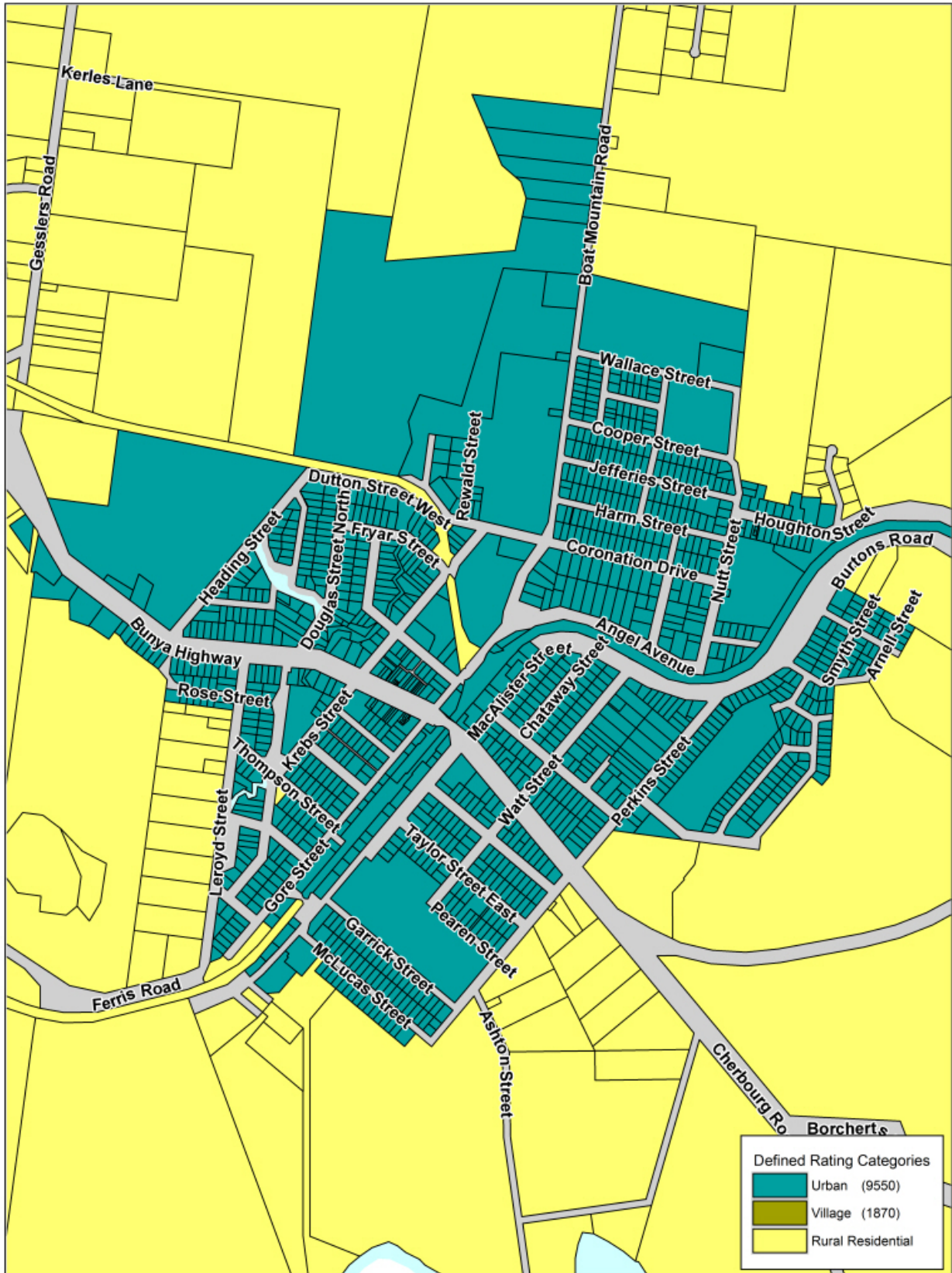
Residential – Blackbutt

Blackbutt Urban Area Map



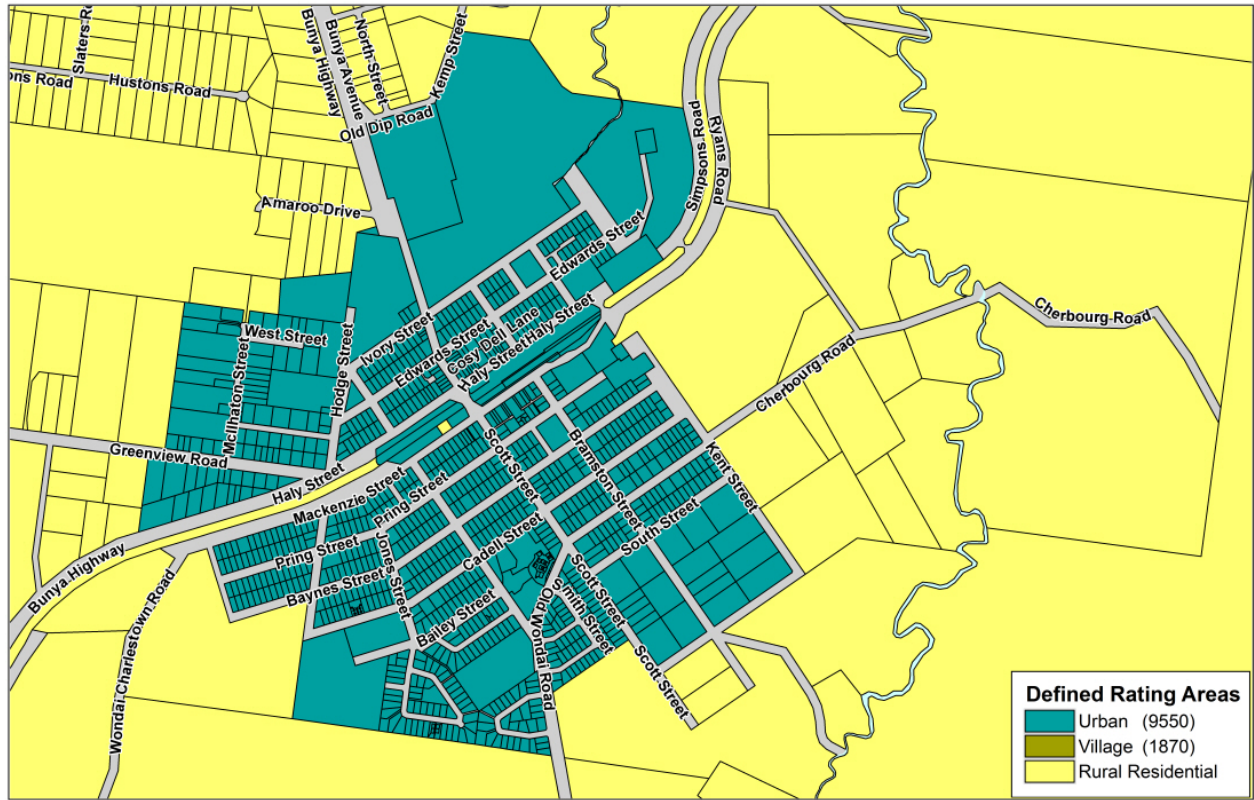
Residential – Murgon

Murgon Urban Area Map



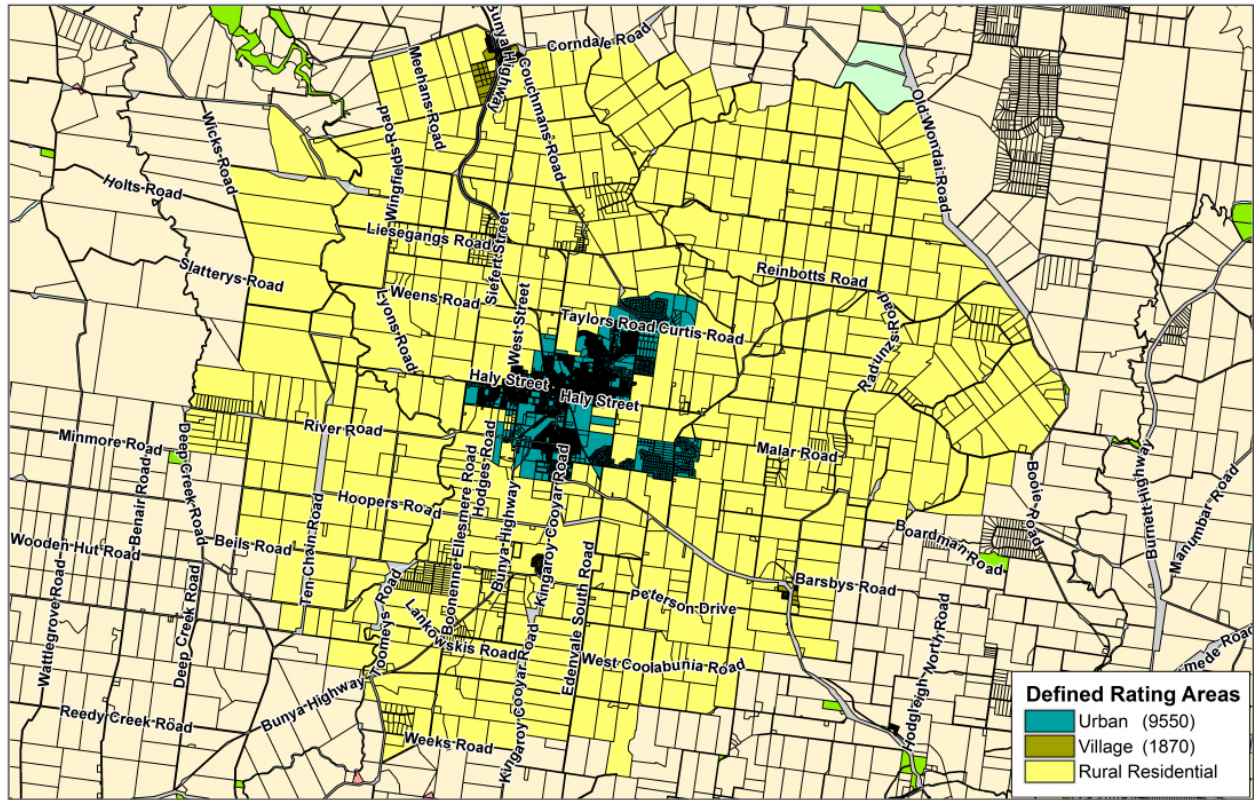
Residential – Wondai

Wondai Urban Area Map



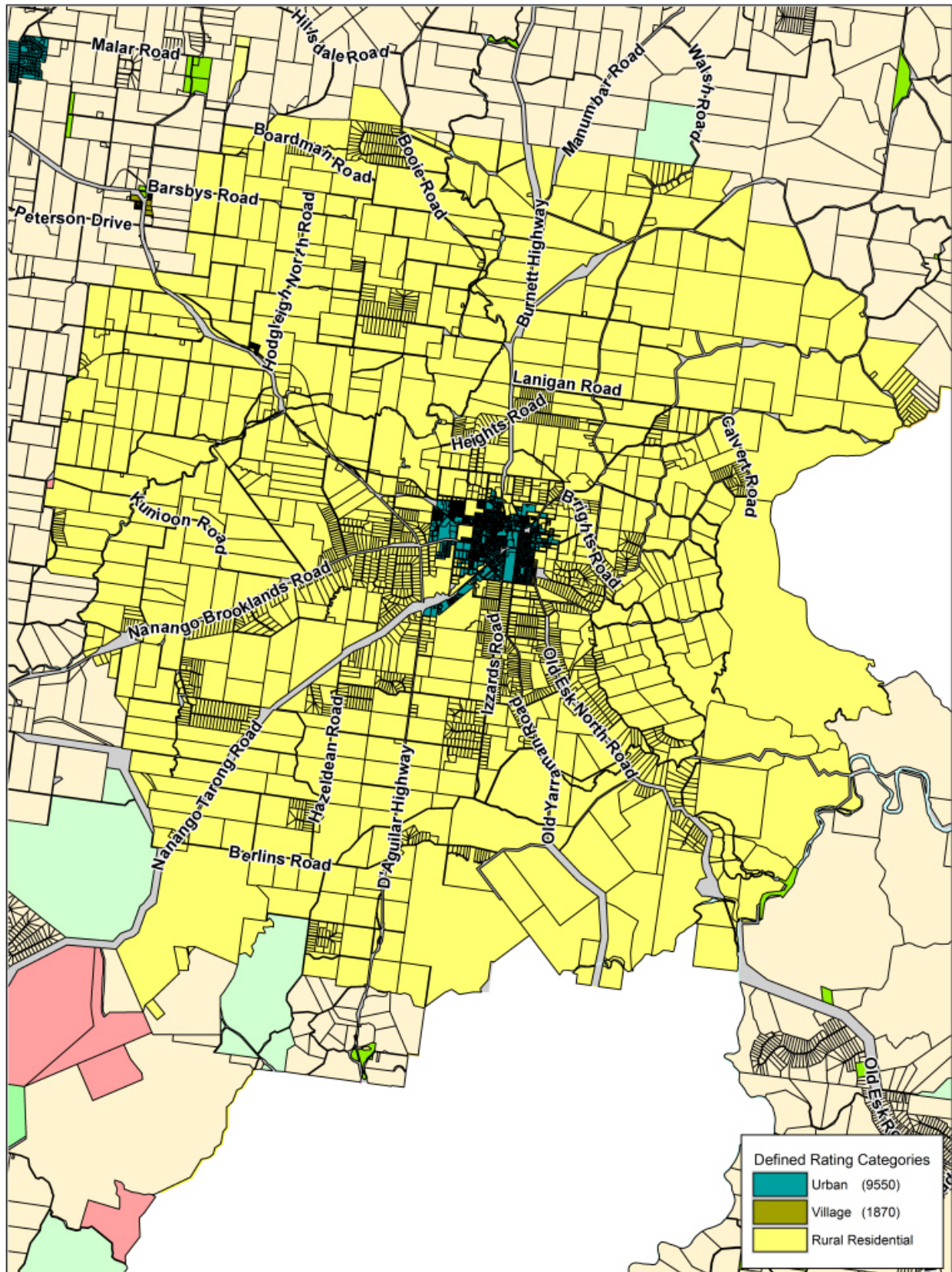
Rural Residential – Kingaroy

Kingaroy Rural Residential Area Map



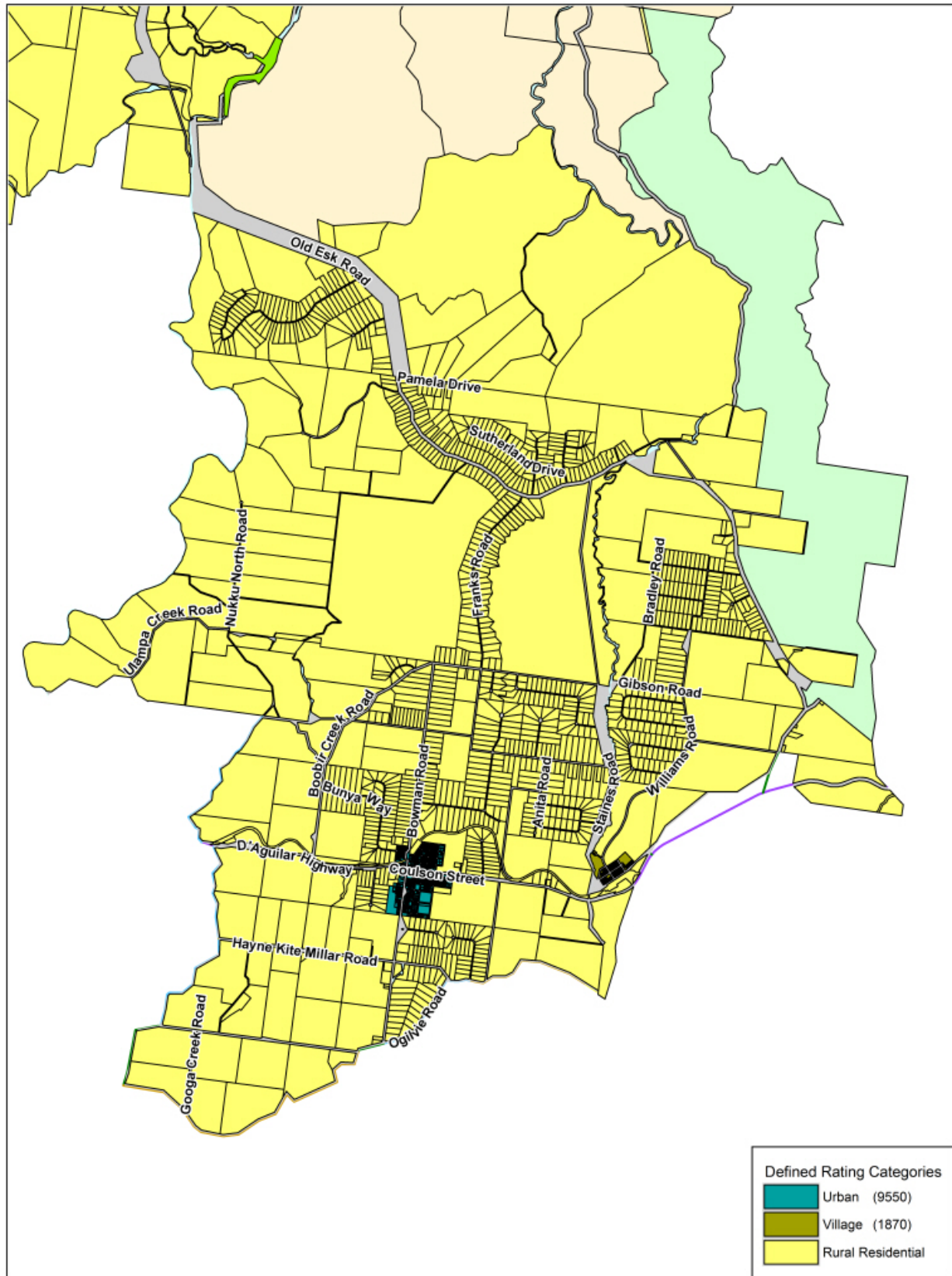
Rural Residential – Nanango

Nanango Rural Residential Area Map



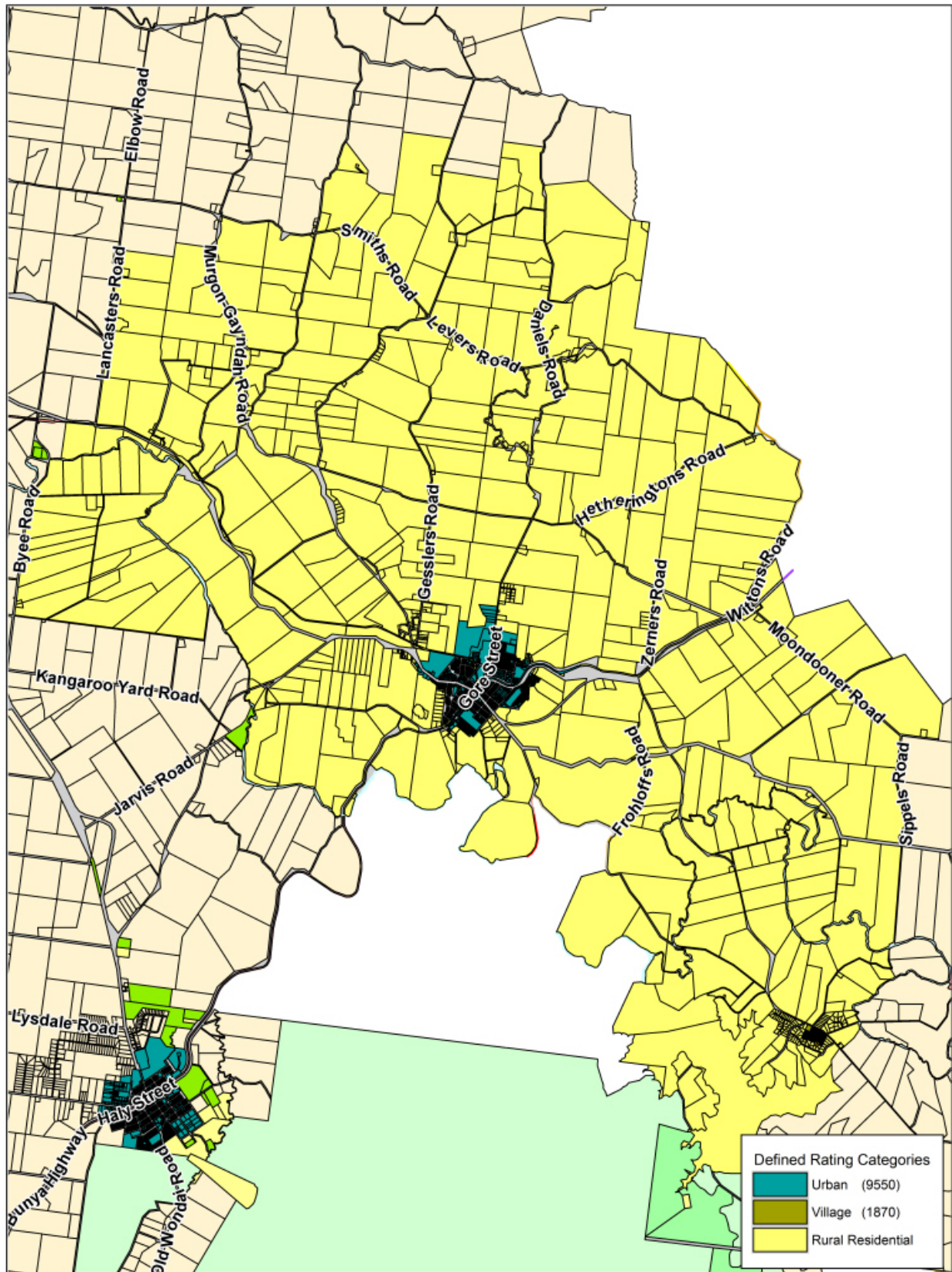
Rural Residential – Blackbutt

Blackbutt Rural Residential Area Map



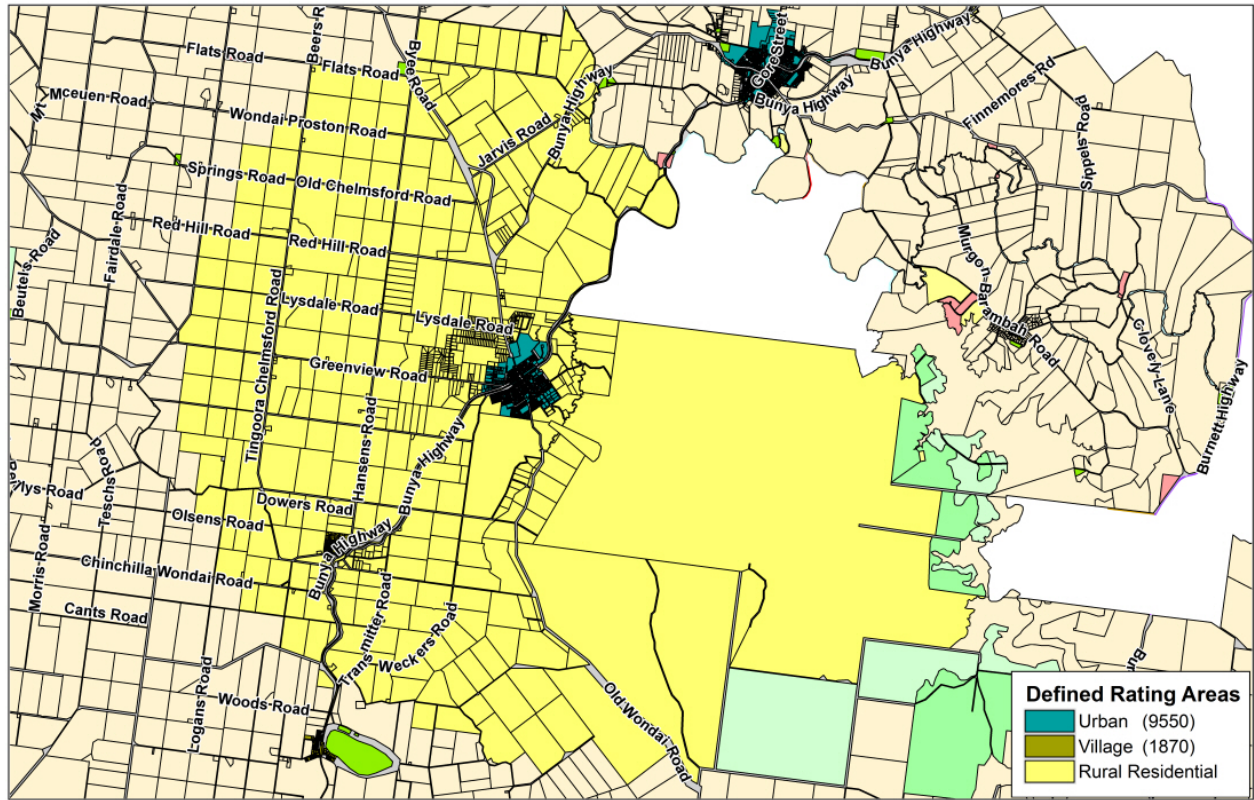
Rural Residential – Murgon

Murgon Rural Residential Area Map



Rural Residential – Wondai

Wondai Rural Residential Area Map



Financial and Resource Implications

The setting of general rate ensures Council raises sufficient funds to undertake general operations contained within the budget.

Link to Corporate/Operational Plan

EXC1.1 Ensure Council's financial management planning is based on realistic, sustainable, equitable policies and practices.

Communication/Consultation (Internal/External)

Considered as part of the 2019/20 budget development.

Legal Implications (Statutory Basis, Legal Risks)

Rate resolutions are in accordance with the relevant section of the *Local Government Act 2009* and the *Local Government Regulation 2012*. The adoption of appropriate rate resolutions is integral to funding the budget.

Policy/Local Law/Delegation Implications

In accordance with Council's Revenue Policy.

Asset Management Implications

Rate revenue is used to fund depreciation which is the source of funds for capital works programs. Funds are also used for the provision of services as well as operation and maintenance of assets.

2.5 F - 2603929 - Differential General Rates 2019/20**Document Information****ECM ID 2603929****Author General Manager Finance****Date 18 June 2019****Précis**

Setting the Differential General Rates for the financial year ending 30 June 2020.

Summary

Section 94 of the *Local Government Act 2009* and Section 80 of the *Local Government Regulation 2012* provides for a local government to levy general rates that differ for different categories of rateable land in the local government area.

Council has decided to implement forty-five (45) categories of land for general rating and is required to set rates for each of those categories.

Officer's Recommendation

That pursuant to Section 94 of the *Local Government Act 2009* and Section 80 of the *Local Government Regulation 2012* the differential general rate to be made and levied for each differential general rate category for the year ending 30 June 2020 is as follows:

Category	Category Description	Rate in Dollar
203	Residential Land - Blackbutt	3.08076000
1	Residential Land - Kingaroy	2.42417200
301	Residential Land - Murgon	3.86166000
201	Residential Land - Nanango	3.12858000
401	Residential Land - Wondai	3.00656000
3	Village	1.55660000
910	Rural Residential Land - Blackbutt	2.32738000
930	Rural Residential Land - Kingaroy	1.90572000
950	Rural Residential Land - Murgon	1.84412000
920	Rural Residential Land - Nanango	2.01916000
940	Rural Residential Land - Wondai	1.92758000
960	Rural Residential Land - Other	1.91788000
204	Commercial Land - Blackbutt	2.62360000
2	Commercial Land - Kingaroy	2.85572000
302	Commercial Land - Murgon	5.20640000
202	Commercial Land - Nanango	2.62520000
402	Commercial Land - Wondai	1.81200000
9	Drive-In Shopping Centre >10,000m ²	1.38910800
10	Drive-In Shopping Centre >4,001m ² – 10,000m ²	5.31720000
99	Drive-In Shopping Centre >1,500m ² – 4,000m ²	3.87940000
209	Industrial Land - Blackbutt	3.18600000

Category	Category Description	Rate in Dollar
8	Industrial Land - Kingaroy	1.95404000
308	Industrial Land - Murgon	3.53080000
208	Industrial Land - Nanango	2.75260000
408	Industrial Land - Wondai	2.46160000
212	Extractive A	2.80600000
213	Extractive B	2.58040000
211	Extractive C	2.45900000
414	Coal Mine	29.0608000
215	Power Generation	22.2402800
220	Wind Farm – <20MW	25.0000000
221	Wind Farm – 20MW to <50MW	23.7500000
222	Wind Farm – 50MW to <100MW	22.5000000
223	Wind Farm – 100MW to <150MW	21.2500000
224	Wind Farm – 150MW to <200MW	20.0000000
225	Wind Farm – >=200MW	18.7500000
230	Solar Farm – <20MW	25.0000000
231	Solar Farm – 20MW to <50MW	23.7500000
232	Solar Farm – 50MW to <100MW	22.5000000
233	Solar Farm – 100MW to <150MW	21.2500000
234	Solar Farm – 150MW to <200MW	20.0000000
235	Solar Farm – >=200MW	18.7500000
6	Rural Land	1.24585200
419	Water – Pumping & Storage	1.59900000
7	Other Land	1.38120000

Financial and Resource Implications

The setting of general rate ensures Council raises sufficient funds to undertake general operations contained within the budget.

Link to Corporate/Operational Plan

EXC1.1 Ensure Council's financial management planning is based on realistic, sustainable, equitable policies and practices.

Communication/Consultation (Internal/External)

Rating implications have been discussed with Council during the development of the 2019/20 budget.

Legal Implications (Statutory Basis, Legal Risks)

Rate resolutions are in accordance with the relevant section of the *Local Government Act 2009* and the *Local Government Regulation 2012*. The adoption of appropriate rate resolutions is integral to funding the budget.

Policy/Local Law/Delegation Implications

In accordance with Council's Revenue Policy.

Asset Management Implications

Rate revenue is used to fund depreciation which is the source of funds for capital works programs. Funds are also used for the provision of services as well as operation and maintenance of assets.

2.6 F - 2603918 - Minimum General Rates 2019/20**Document Information****ECM ID** 2603918**Author** General Manager Finance**Date** 18 June 2019**Précis**

Setting the Minimum General Rates for the year ending 30 June 2020.

Summary

Section 94 of the *Local Government Act 2009* and Section 77 of the *Local Government Regulation 2012* provides for a local government to fix a minimum amount of general rates. Further, it allows a local government to fix a different minimum amount of general rates for each differential rating category.

Council has decided to implement forty-five (45) differential general rating categories and is required to set a minimum general rate for each of those categories.

Officer's Recommendation

That in accordance with Section 94 of the *Local Government Act 2009* and Section 77 of the *Local Government Regulation 2012*, the minimum general rate to be made and levied for the year ending 30 June 2020 for each differential general rate category, is as follows:

Category	Category Description	Rate in Dollar
203	Residential Land - Blackbutt	\$970
1	Residential Land - Kingaroy	\$970
301	Residential Land - Murgon	\$970
201	Residential Land - Nanango	\$970
401	Residential Land - Wondai	\$970
3	Village	\$970
910	Rural Residential Land - Blackbutt	\$970
930	Rural Residential Land - Kingaroy	\$970
950	Rural Residential Land - Murgon	\$970
920	Rural Residential Land - Nanango	\$970
940	Rural Residential Land - Wondai	\$970
960	Rural Residential Land - Other	\$970
204	Commercial Land - Blackbutt	\$1,202
2	Commercial Land - Kingaroy	\$1,202
302	Commercial Land - Murgon	\$1,202
202	Commercial Land - Nanango	\$1,202
402	Commercial Land - Wondai	\$1,202
9	Drive-In Shopping Centre >10,000m ² floor area	\$67,920
10	Drive-In Shopping Centre 4,000m ² to 10,000m ²	\$27,756
99	Drive-In Shopping Centre 1500m ² to 4,000m ²	\$9,354
209	Industrial Land - Blackbutt	\$1,202

Category	Category Description	Rate in Dollar
8	Industrial Land - Kingaroy	\$1,202
308	Industrial Land - Murgon	\$1,202
208	Industrial Land - Nanango	\$1,202
408	Industrial Land - Wondai	\$1,202
212	Extractive A	\$970
213	Extractive B	\$7,510
211	Extractive C	\$12,707
414	Coal Mine	\$98,296
215	Power Generation	\$347,370
220	Wind Farm – <20MW	\$14,000
221	Wind Farm – 20MW to <50MW	\$38,000
222	Wind Farm – 50MW to <100MW	\$65,000
223	Wind Farm – 100MW to <150MW	\$125,000
224	Wind Farm – 150MW to <200MW	\$180,000
225	Wind Farm – >=200MW	\$240,000
230	Solar Farm – <20MW	\$14,000
231	Solar Farm – 20MW to <50MW	\$38,000
232	Solar Farm – 50MW to <100MW	\$65,000
233	Solar Farm – 100MW to <150MW	\$125,000
234	Solar Farm – 150MW to <200MW	\$180,000
235	Solar Farm – >=200MW	\$240,000
6	Rural Land	\$1,070
419	Water – Pumping & Storage	\$970
7	Other Land	\$970

Financial and Resource Implications

The setting of a minimum general rate ensures Council raises sufficient funds to undertake general operations contained within the budget.

Link to Corporate/Operational Plan

EXC1.1 Ensure Council's financial management planning is based on realistic, sustainable, equitable policies and practices.

Communication/Consultation (Internal/External)

Rating implications have been discussed with Council during the development of the 2019/20 budget.

Legal Implications (Statutory Basis, Legal Risks)

Rate resolutions are in accordance with the relevant section of the *Local Government Act 2009* and the *Local Government Regulation 2012*. The adoption of appropriate rate resolutions is integral to funding the budget.

Policy/Local Law/Delegation Implications

In accordance with Council's Revenue Policy.

Asset Management Implications

Rate revenue is used to fund depreciation which is the source of funds for capital works programs. Funds are also used for the provision of services as well as operation and maintenance of assets.

2.7 F - 2603917 - Averaging Land Valuations 2019/20

Document Information

ECM ID 2603917

Author General Manager Finance

Date 18 June 2019

Précis

Averaging rateable value of land by using land values over three (3) financial years.

Summary

The Council recognises that as a result of the recent revaluation, some property owners face significant increases in General Rates, as their property valuation has increased significantly higher than the average. In order to minimise the impact of valuation increases for these property owners, Council has decided to utilise the averaging tool set out in Chapter 4 Part 3 of the *Local Government Regulation 2012*.

Officer's Recommendation

That pursuant to Sections 74 and 76 of the *Local Government Regulation 2012* for the purpose of making and levying differential general rates for the 2019/20 financial year, the rateable value of land is the three year averaged value of land.

Financial and Resource Implications

The setting of an appropriate rate basis is required to raise revenue to undertake general operations contained within the budget.

Link to Corporate/Operational Plan

EXC1.1 Ensure Council's financial management planning is based on realistic, sustainable, equitable policies and practices.

Communication/Consultation (Internal/External)

Rating implications have been discussed with Council during the development of the 2019/20 budget.

Legal Implications (Statutory Basis, Legal Risks)

Rate resolutions are in accordance with the relevant section of the *Local Government Act 2009* and the *Local Government Regulation 2012*. The adoption of appropriate rate resolutions is integral to funding the budget.

Policy/Local Law/Delegation Implications

In accordance with Council's Revenue Policy.

Asset Management Implications

Rate revenue is used to fund depreciation which is the source of funds for capital works programs. Funds are also used for the provision of services as well as operation and maintenance of assets.

2.8 F - 2603916 - Setting the Limit of Increase in the Amount of General Rates 2019/20**Document Information****ECM ID** 2603916**Author** General Manager Finance**Date** 18 June 2019**Précis**

Setting the limit of increase in the amount of Differential General Rates for the financial year ending 30 June 2020.

Summary

The Council recognises that as a result of previous revaluations, some property owners face large increases in General Rates, as their property valuation has increased significantly higher than the average. In order to minimise the impact of significant valuation increases for these property owners Council has decided to place a limit on the increase in general rates applicable to each rate assessment.

Officer's Recommendation

That pursuant to Section 116 of the *Local Government Regulation 2012*, the Council resolves that the amount of the differential general rate to be levied for the financial year ending 30 June 2020 on the categories of land identified in Column 1 of the table below, be limited to an amount no more than an amount equal to the amount of the general rate levied on the land in the previous financial year, increased by the percentage identified in Column 2 of the table below:

Column 1		Column 2
Category	Category Description	Percentage Increase
203	Residential Land - Blackbutt	30%
1	Residential Land - Kingaroy	30%
301	Residential Land - Murgon	30%
201	Residential Land - Nanango	30%
401	Residential Land - Wondai	30%
3	Village	30%
910	Rural Residential Land - Blackbutt	30%
930	Rural Residential Land - Kingaroy	30%
950	Rural Residential Land - Murgon	30%
920	Rural Residential Land - Nanango	30%
940	Rural Residential Land - Wondai	30%
960	Rural Residential Land - Other	30%
204	Commercial Land - Blackbutt	30%
2	Commercial Land - Kingaroy	30%
302	Commercial Land - Murgon	30%
202	Commercial Land - Nanango	30%
402	Commercial Land - Wondai	30%
9	Drive-In Shopping Centre >10,000m2 floor area	30%
10	Drive-In Shopping Centre 4,000m2 to 10,000m2	30%

Column 1		Column 2
Category	Category Description	Percentage Increase
99	Drive-In Shopping Centre 1500m2 to 4,000m2	30%
209	Industrial Land - Blackbutt	30%
8	Industrial Land - Kingaroy	30%
308	Industrial Land - Murgon	30%
208	Industrial Land - Nanango	30%
408	Industrial Land - Wondai	30%
212	Extractive A	30%
213	Extractive B	30%
211	Extractive C	30%
414	Coal Mine	30%
215	Power Generation	30%
220	Wind Farm – <20MW	30%
221	Wind Farm – 20MW to <50MW	30%
222	Wind Farm – 50MW to <100MW	30%
223	Wind Farm – 100MW to <150MW	30%
224	Wind Farm – 150MW to <200MW	30%
225	Wind Farm – >=200MW	30%
230	Solar Farm – <20MW	30%
231	Solar Farm – 20MW to <50MW	30%
232	Solar Farm – 50MW to <100MW	30%
233	Solar Farm – 100MW to <150MW	30%
234	Solar Farm – 150MW to <200MW	30%
235	Solar Farm – >=200MW	30%
6	Rural Land	30%
419	Water – Pumping & Storage	30%
7	Other Land	30%

Financial and Resource Implications

The setting of a limitation on the level of increase has been included in the revenue estimates supporting the budget.

Link to Corporate/Operational Plan

EXC1.1 Ensure Council's financial management planning is based on realistic, sustainable, equitable policies and practices.

Communication/Consultation (Internal/External)

Rating implications have been discussed with Council during the development of the 2019/20 budget.

Legal Implications (Statutory Basis, Legal Risks)

Rate resolutions are in accordance with the relevant section of the *Local Government Act 2009* and the *Local Government Regulation 2012*. The adoption of appropriate rate resolutions is integral to funding the budget.

Policy/Local Law/Delegation Implications

In accordance with Council's Revenue Policy.

Asset Management Implications

Rate revenue is used to fund depreciation which is the source of funds for capital works programs. Funds are also used for the provision of services as well as operation and maintenance of assets.

2.9 F - 2603915 - Special Charge - Rural Fire Brigades 2019/20

Document Information

ECM ID 2603915

Author General Manager Finance

Date 18 June 2019

Précis

Setting a Special Charge for Rural Fire Levy for the year ending 30 June 2020.

Summary

In accordance with the *Fire and Emergency Services Act 1990* and the *Fire and Emergency Services (Fees) Amendment Regulation 2018*, allowing Local Governments to make and levy a charge on all parcels of rateable land serviced by a Rural Fire Brigade, the Council decided to make such a charge on all rateable land not situated in an urban fire brigade area, as defined by the Queensland Fire and Emergency Service.

Officer's Recommendation

That pursuant to Section 94 of the *Local Government Act 2009* and section 94 of the *Local Government Regulation 2012* and Section 128A of the *Fire and Emergency Services Act 1990*:

- Council make and levy a special charge (to be known as the Rural Fire Levy Special Charge) of \$25 on all rateable land within the region to which the overall plan applies, that also attracts a Class E Emergency Management Levy (pursuant to Part 3 of the *Fire and Emergency Services Regulation 2011*) to fund the operations of the rural fire brigades that operate throughout the rural areas of the South Burnett Region.
- The overall plan for the Rural Fire Levy Special Charge is as follows:
 - (a) The service, facility or activity for which the plan is made is to contribute to the operational costs of fire-fighting and the ongoing provision and maintenance of rural fire-fighting equipment for those rural fire brigades.
 - (b) The rateable land to which the plan applies is all rateable land within the region that also attracts a Class E Emergency Management Levy (pursuant to Part 3 of the *Fire and Emergency Services Regulation 2011*)
 - (c) The estimated cost of implementing the overall plan is \$218,000.
 - (d) The time for implementing the overall plan is 1 year commencing 1 July 2019 and ending 30 June 2020.
 - (e) The rateable land or its occupier specially benefit from the service, facility or activity funded by the special charge because local Rural Fire Brigade units respond to emergency (fire) calls.

Financial and Resource Implications

The setting of a rate levy provides funds for the region's rural fire services to operate.

Link to Corporate/Operational Plan

EXC1.1 Ensure Council's financial management planning is based on realistic, sustainable, equitable policies and practices.

Communication/Consultation (Internal/External)

Rating implications have been discussed with Council during the development of the 2019/20 budget.

Legal Implications (Statutory Basis, Legal Risks)

Rate resolutions are in accordance with the relevant section of the *Local Government Act 2009* and the *Local Government Regulation 2012*. The adoption of appropriate rate resolutions is integral to funding the budget.

Policy/Local Law/Delegation Implications

In accordance with Council's Revenue Policy.

Asset Management Implications

Not applicable.

2.10 F - 2604224 - Special Charge - Road Maintenance Wattlegrove Road Quarry 2019/20

Document Information

ECM ID 2604224

Author General Manager Finance

Date 19 June 2019

Précis

Annual Implementation Plan and setting a Special Charge for a Road Maintenance Program associated with the Wattlegrove Road Quarry for the year ending 30 June 2020.

Summary

In accordance with Section 92(3) of the *Local Government Act 2009* and Section 94 of the *Local Government Regulation 2012*, the Council decided to make a Special Charge on land described as Lot 459 on FY2482 and situated at 1304 Wattlegrove Road, Wattle Grove.

The Annual Implementation Plan specifically relates to the 2019/20 financial year and sets out the actions or processes that are required to be carried out in the financial year for the services, facilities or activities to which the special rates apply under the Overall Plan.

The purpose of this Annual Implementation Plan is to:

- (a) support the implementation of the Overall Plan, specifically as it relates to the 2019/20 financial year;
- (b) describe the road maintenance, road upgrading and road replacement works Council will be undertaking in 2019/20 financial year to implement the Road Program under the Overall Plan; and
- (c) outline the costs of implementing the Road Program under the Overall Plan for the 2019/20 financial year.

Officer's Recommendation

That pursuant to Section 94 of the *Local Government Act 2009* and Section 94 of the *Local Government Regulation 2012*:

- Council make and levy a special charge (to be known as the Wattlegrove Road Quarry Special Charge) of \$26,812.24 on land described as Lot 459 on FY2482 and situated at 1304 Wattlegrove Road, Wattle Grove to fund Road Maintenance and Reconstruction costs associated with the operation of the extractive industry operation at the site, and
- That Council adopts the Annual Implementation Plan and the proposed special charge for 2019/20 financial year pursuant to the Revenue Policy 2019/2020 and the Revenue Statement 2019/20.

A brief summary of the Overall Plan for the Wattlegrove Road Quarry Special Charge adopted by Council on 12 June 2019 is as follows:

- (a) implement a road maintenance, road upgrading and road replacement program (**Road Program**) for Wattlegrove Road, Minmore Road, Deep Creek Road and River Road

which is necessary to mitigate and manage the impacts on those roads caused by the use of the property for extractive industry purposes.

- (b) the rateable land to which the plan applies is Lot 459 on FY2482.
- (c) the time for implementing the overall plan is 20 years commencing 1 July 2019 and ending 30 June 2039.
- (d) the estimated cost of implementing the overall plan is \$26,812.24 for the 2019/20 financial year.
- (e) the extractive industry operation being conducted on this land specially contributes to the need for the Wattlegrove Road program.

Financial and Resource Implications

Extractive industry operations cause a significant increase in heavy vehicle traffic utilising Council's local road network which accelerates the deterioration of those roads at a rate far greater than would have been the case for ordinary traffic use. This land use specially contributes to the need for Council to expend considerable funds in order to maintain service and maintenance standards to that road network.

The Overall Plan adopted 12 June 2019 represents Council's response to addressing these needs in a financially responsible way as it relates specifically to Wattlegrove Road, Minmore Road, Deep Creek Road and River Road, and the Extractive Industry Properties.

Link to Corporate/Operational Plan

EXC1.1 Ensure Council's financial management planning is based on realistic, sustainable, equitable policies and practices.

INF1 *Infrastructure that meets our communities needs.*

Communication/Consultation (Internal/External)

Consultation between Infrastructure, Corporate Services and Finance departments has occurred in order to develop the Wattlegrove Road Program Overall plan. Additionally consultation has occurred between the quarry property owners and operators of the Extractive Industry Properties. The landowners are aware of the special rates charge, as in this instant they are also the applicant (Crawfords Sand and Gravel).

Consultation with McCullough Robertson Lawyers has been undertaken to ensure that Council adheres to the legal requirements.

The extractive industry approval was issued on 20 March 2019.

Rating implications have been discussed with Council during the development of the 2019/20 budget.

Legal Implications (Statutory Basis, Legal Risks)

Rate resolutions are in accordance with the relevant section of the *Local Government Act 2009* and the *Local Government Regulation 2012*. The adoption of appropriate rate resolutions is integral to funding the budget.

Policy/Local Law/Delegation Implications

In accordance with Council's Revenue Policy.

Asset Management Implications

The making of this Special Charge is Council's response to managing assets associated to Wattlegrove Road, Minmore Road, Deep Creek Road and River Road in a financially responsible way.

During the period that the Overall Plan remains current, Council will also develop and adopt annual implementation plans every financial year in support of the Overall Plan as required by the Local Government Regulation.

Report

Annual Implementation Plan

Road Program

The Road Program as described in the Overall Plan to be undertaken in the 2019/20 financial year in relation to haulage route will involve maintenance and reconstruction activities to ensure that the haulage route is maintained and continues to perform to the standard in Table One (1).

Table One (1) Maintenance and Performance Standard for Crawfords Sand and Gravel Quarry Haul Route

Road Name	Maintenance and Performance Standard
Wattlegrove Road	Class 5B Rural Secondary Access
Minmore Road	Class 5B Rural Secondary Access
Deep Creek Road	Class 5A Rural Primary Access
River Road	Class 4B Rural/Rural Residential Minor Collector

Estimated Cost of Carrying out the Road Program in the 2019/20 Financial Year

Currently Crawfords Sand and Gravel Quarry has approval for 30,000 tonnes per year before further upgrades are triggered. They have an overall approval for 100,000 tonnes per year. Table Three (3) displays the annualised costs for Council and the quarry based on an extraction rate of 30,000 tonnes per year. A minimal tonnage of 10,000 tonnes has been applied for the 2019/20 financial year, as the quarry is not yet operational.

The Overall Plan sets out the estimated costs of implementing the Overall Plan. Those estimated costs are summarised in Table Two (2). The estimated costs are based on an extraction rate of 30,000 tonnes per year.

Table Two (2) Total Cost over the Indicated Life of the Quarry

Description	Council	Quarry	Total Cost	Percentage
Maintenance Costs	\$175,817.19	\$38,088.81	\$213,906.00	27%
Reconstruction Costs	\$400,165.16	\$168,772.39	\$568,937.55	73%
Total	\$575,982.35	\$206,861.20	\$782,843.55	100%
Percentage	74%	26%		

The annualised cost for Council and the quarry based on the minimal tonnage are set out in Table Three (3).

Table Three (3) Total Costs per Annum for Crawfords Sand and Gravel Quarry Haulage Route

Description	Council Costs		Quarry Costs		Total
	\$	%	\$	%	
Maintenance Costs	\$9,836.62	92%	\$858.68	8%	\$10,695.30
Reconstruction Costs	\$16,975.62	84%	\$3,257.46	16%	\$20,233.08
Total	\$26,812.24	87%	\$4,116.13	13%	\$30,928.38

Recovery of Council's Costs of Implementing the Road Program

The date upon which quarry operations at Crawfords Sand and Gravel Quarry will commence or recommence and at what scale is not known to Council. Council proposes to start levying special rates and charges on the Extractive Industry Properties described in the summary of the Overall Plan as noted above.

It is expected that more information about the quarry operations will become apparent to Council through the course of the 2019/20 financial year. These factors will trigger the need to consider if any adjustments are needed to the Overall Plan, the contents of future Annual Implementation Plans and the levying of special rates and charges in future years. Those reviews will occur progressively over the life of the Overall Plan.

For the purposes of this Annual Implementation Plan, the special rates and charges to be levied by the Council at its budget meeting for the 2019/20 financial year will facilitate the recovery of its estimated costs of implementing the Road Program in the 2019/20 financial year and the annualised estimate for the future replacement of the haulage route.

Further annual implementation plans will be adopted by Council in accordance with section 94(6) and (7) of the *Local Government Regulation 2012* in future financial years to which the Overall Plan relates.

2.11 F - 2604186 - Special Charge - Road Maintenance Tim Dwyer Road Quarry 2019/20

Document Information

ECM ID 2604186

Author General Manager Finance

Date 19 June 2019

Précis

Annual Implementation Plan and setting a Special Charge for a Road Maintenance Program associated with the Tim Dwyer Road Quarry for the year ending 30 June 2020.

Summary

In accordance with Section 92(3) of the *Local Government Act 2009* and Section 94 of the *Local Government Regulation 2012*, the Council decided to make a Special Charge on land described as Lot 169 on CSH697 and situated at 79 Tim Dwyer Road, East Nanango.

The Annual Implementation Plan specifically relates to the 2019/20 financial year and sets out the actions or processes that are required to be carried out in the financial year for the services, facilities or activities to which the special rates apply under the Overall Plan.

The purpose of this Annual Implementation Plan is to:

- (a) support the implementation of the Overall Plan, specifically as it relates to the 2019/20 financial year;
- (b) describe the road maintenance, road upgrading and road replacement works Council will be undertaking in 2019/20 financial year to implement the Road Program under the Overall Plan; and
- (c) outline the costs of implementing the Road Program under the Overall Plan for the 2019/20 financial year.

Officer's Recommendation

That pursuant to Section 94 of the *Local Government Act 2009* and Section 94 of the *Local Government Regulation 2012*:

- Council make and levy a special charge (to be known as the Tim Dwyer Road Quarry Special Charge) of \$21,231.76 on land described as Lot 169 on CSH697 and situated at 79 Tim Dwyer Road, East Nanango to fund Road Maintenance and Reconstruction costs associated with the operation of the extractive industry operation at the site, and
- That Council adopts the Annual Implementation Plan and the proposed special charge for 2019/2020 financial year pursuant to the Revenue Policy 2019/2020 and the Revenue Statement 2019/20.

A brief summary of the Overall Plan for the Tim Dwyer Road Quarry Special Charge adopted by Council on 12 June 2019 is as follows:

- (a) implement a road maintenance, road upgrading and road replacement program (**Road Program**) for Tim Dwyer Road, Greenwood Creek Road, Old Esk North Road, South

Street and Arthur Street East which is necessary to mitigate and manage the impacts on those roads caused by the use of the property for extractive industry purposes.

- (b) the rateable land to which the plan applies is Lot 169 on CSH697.
- (c) the time for implementing the overall plan is 20 years commencing 1 July 2019 and ending 30 June 2039.
- (d) the estimated cost of implementing the overall plan is \$21,231.76 for the 2019/20 financial year.
- (e) the extractive industry operation being conducted on this land specially contributes to the need for the Tim Dwyer Road program.

Financial and Resource Implications

Extractive industry operations cause a significant increase in heavy vehicle traffic utilising Council's local road network which accelerates the deterioration of those roads at a rate far greater than would have been the case for ordinary traffic use. This land use specially contributes to the need for Council to expend considerable funds in order to maintain service and maintenance standards to that road network.

The Overall Plan adopted 12 June 2019 represents Council's response to addressing these needs in a financially responsible way as it relates specifically to Tim Dwyer Road, Greenwood Creek Road, Old Esk North Road, South Street and Arthur Street East, and the Extractive Industry Properties.

Link to Corporate/Operational Plan

EXC1.1 Ensure Council's financial management planning is based on realistic, sustainable, equitable policies and practices.

INF1 *Infrastructure that meets our communities needs.*

Communication/Consultation (Internal/External)

Consultation between Infrastructure, Corporate Services and Finance departments has occurred in order to develop the Tim Dwyer Road Program Overall plan. Additionally consultation has occurred between the quarry property owners and operators of the Extractive Industry Properties. The landowners are aware of the special rates charge, as in this instant they are also the applicant (David Cassidy).

Consultation with McCullough Robertson Lawyers has been undertaken to ensure that Council adheres to the legal requirements.

The extractive industry approval was issued on 21 February 2018.

Rating implications have been discussed with Council during the development of the 2019/20 budget.

Legal Implications (Statutory Basis, Legal Risks)

Rate resolutions are in accordance with the relevant section of the *Local Government Act 2009* and the *Local Government Regulation 2012*. The adoption of appropriate rate resolutions is integral to funding the budget.

Policy/Local Law/Delegation Implications

In accordance with Council's Revenue Policy.

Asset Management Implications

The making of this Special Charge is Council's response to managing assets associated to Tim Dwyer Road, Greenwood Creek Road, Old Esk North Road, South Street and Arthur Street East in a financially responsible way.

During the period that the Overall Plan remains current, Council will also develop and adopt annual implementation plans every financial year in support of the Overall Plan as required by the Local Government Regulation.

Report

Annual Implementation Plan

Road Program

The Road Program as described in the Overall Plan to be undertaken in the 2019/20 financial year in relation to the haulage route will involve maintenance and reconstruction activities to ensure that haulage route is maintained and continues to perform to the standard given in Table One (1).

Table Four (1) Maintenance and Performance Standard for the Tim Dwyer Road Quarry Haulage Route

Road Name	Maintenance and Performance Standard
Tim Dwyer Road	Class 5B Rural Secondary Access
Greenwood Creek Road	Class 4B Rural/Rural Residential Minor Collector
Old Esk North Road	Class 4B Rural/Rural Residential Minor Collector
South Street	Class 9B Urban/Rural Residential Place
Arthur Street East	Class 7 Major Urban Collector

Estimated Cost of Carrying out the Road Program in the 2019/20 Financial Year

The Tim Dwyer Road Quarry has an overall approval for 40,000 tonnes per year. A minimal tonnage of 10,000 tonnes has been applied for the 2019/20 financial year, as the quarry is not yet operational.

The Overall Plan sets out the estimated costs of implementing the Overall Plan. Those estimated costs are summarised in Table Two (2). The estimated costs are based on an extraction rate of 40,000 tonnes per year.

Table Five (2) Total Costs over the Indicate Life of the Quarry

Description	Council	Quarry	Total Cost	Percentage
Maintenance Costs	\$51,467.96	\$32,672.04	\$84,140.00	14%
Reconstruction Costs	\$367,556.46	\$168,036.52	\$535,592.98	86%
Total	\$419,024.42	\$200,708.56	\$619,732.98	100%
Percentage	68%	32%		

The annualised cost for Council and the quarry based on the minimal tonnage are set out in Table Three (3).

Table Six (3) Total Cost per Annum for Tim Dwyer Road Quarry Haulage Route

Description	Council Costs		Quarry Costs		Total
	\$	%	\$	%	
Maintenance Costs	\$3,561.58	85%	\$645.52	15%	\$4,207.00
Reconstruction Costs	\$17,670.18	87%	\$2,673.67	13%	\$20,343.86
Total	\$21,231.76	86%	\$3,319.09	14%	\$24,550.86

Recovery of Council's Costs of Implementing the Road Program

The date upon which quarry operations at the Tim Dwyer Road Quarry will commence or recommence and at what scale is not known to Council. Council proposes to start levying special rates and charges on the Extractive Industry Properties described in the summary of the Overall Plan as noted above.

It is expected that more information about the quarry operations will become apparent to Council through the course of the 2019/20 financial year. These factors will trigger the need to consider if any adjustments are needed to the Overall Plan, the contents of future Annual Implementation Plans and the levying of special rates and charges in future years. Those reviews will occur progressively over the life of the Overall Plan.

For the purposes of this Annual Implementation Plan, the special rates and charges to be levied by the Council at its budget meeting for the 2019/20 financial year will facilitate the recovery of its estimated costs of implementing the Road Program in the 2019/20 financial year and the annualised estimate for the future replacement of the haulage route.

Further annual implementation plans will be adopted by Council in accordance with section 94(6) and (7) of the *Local Government Regulation 2012* in future financial years to which the Overall Plan relates.

2.12 F - 2604161 - Special Charge - Road Maintenance Burra Burri Road Quarry 2019/20

Document Information

ECM ID 2604161

Author General Manager Finance

Date 19 June 2019

Précis

Annual Implementation Plan and setting a Special Charge for a Road Maintenance Program associated with the Burra Burri Road Quarry for the year ending 30 June 2020.

Summary

In accordance with Section 92(3) of the *Local Government Act 2009* and Section 94 of the *Local Government Regulation 2012*, the Council decided to make a Special Charge on land described as Lot 67 on BO576 and situated at 1229 Burra Burri Road, Durong.

The Annual Implementation Plan specifically relates to the 2019/20 financial year and sets out the actions or processes that are required to be carried out in the financial year for the services, facilities or activities to which the special rates apply under the Overall Plan.

The purpose of this Annual Implementation Plan is to:

- (a) support the implementation of the Overall Plan, specifically as it relates to the 2019/20 financial year;
- (b) describe the road maintenance, road upgrading and road replacement works Council will be undertaking in 2019/20 financial year to implement the Road Program under the Overall Plan; and
- (c) outline the costs of implementing the Road Program under the Overall Plan for the 2019/20 financial year.

Officer's Recommendation

That pursuant to Section 94 of the *Local Government Act 2009* and Section 94 of the *Local Government Regulation 2012*:

- Council make and levy a special charge (to be known as the Burra Burri Road Quarry Special Charge) of \$21,393.81 on land described as Lot 67 on BO576 and situated at 1229 Burra Burri Road, Durong to fund Road Maintenance and Reconstruction costs associated with the operation of the extractive industry operation at the site, and
- That Council adopts the Annual Implementation Plan and the proposed special charge for 2019/20 financial year pursuant to the Revenue Policy 2019/2020 and the Revenue Statement 2019/20.

A brief summary of the Overall Plan for the Burra Burri Road Quarry Special Charge adopted by Council on 12 June 2019 is as follows:

- (a) implement a road maintenance, road upgrading and road replacement program (**Road Program**) for Burra Burri Road and Aberdeen Avenue which is necessary to mitigate and manage the impacts on those roads caused by the use of the property for extractive industry purposes.
 - (b) the rateable land to which the plan applies is Lot 67 on BO576.
-

- (c) the time for implementing the overall plan is 20 years commencing 1 July 2019 and ending 30 June 2039.
- (d) the estimated annual cost of implementing the overall plan is \$21,393.81 for the 2019/20 financial year.
- (e) the extractive industry operation being conducted on this land specially contributes to the need for the Burra Burri Road program.

Financial and Resource Implications

Extractive industry operations cause a significant increase in heavy vehicle traffic utilising Council's local road network which accelerates the deterioration of those roads at a rate far greater than would have been the case for ordinary traffic use. This land use specially contributes to the need for Council to expend considerable funds in order to maintain service and maintenance standards to that road network.

The Overall Plan adopted 12 June 2019 represents Council's response to addressing these needs in a financially responsible way as it relates specifically to Burra Burri Road and Aberdeen Avenue, and the Extractive Industry Properties.

Link to Corporate/Operational Plan

EXC1.1 Ensure Council's financial management planning is based on realistic, sustainable, equitable policies and practices.

INF1 *Infrastructure that meets our communities needs.*

Communication/Consultation (Internal/External)

Consultation between Infrastructure, Corporate Services and Finance departments has occurred in order to develop the Burra Burri Road Program Overall plan. Additionally consultation has occurred between the quarry property owners and operators of the Extractive Industry Properties.

Consultation with McCullough Robertson Lawyers has been undertaken to ensure that Council adheres to the legal requirements.

The landowner has been notified that a development approval for Extractive Industry has been granted, and that a Special Rates Charge will apply to the property to recover costs associated with the ongoing maintenance of the haul route. Additional advice was provided by South Burnett Regional Council via letter to the landowner dated 3 June 2019.

The extractive industry approval was issued on 20 March 2019.

Rating implications have been discussed with Council during the development of the 2019/20 budget.

Legal Implications (Statutory Basis, Legal Risks)

Rate resolutions are in accordance with the relevant section of the *Local Government Act 2009* and the *Local Government Regulation 2012*. The adoption of appropriate rate resolutions is integral to funding the budget.

Policy/Local Law/Delegation Implications

In accordance with Council's Revenue Policy.

Asset Management Implications

The making of this Special Charge is Council's response to managing assets associated to Burra Burri Road and Aberdeen Avenue in a financially responsible way.

During the period that the Overall Plan remains current, Council will also develop and adopt annual implementation plans every financial year in support of the Overall Plan as required by the Local Government Regulation.

Report

Annual Implementation Plan

Road Program

The Road Program as described in the Overall Plan to be undertaken in the 2019/20 financial year in relation to the haulage route will involve maintenance and reconstruction activities to ensure that haulage route is maintained and continues to perform to the standard outlined in Table One (1).

Table Seven (1) Maintenance and Performance Standard for Coeur D'Alene Pty Ltd Burra Burri Road Quarry Haul Route

Road Name	Maintenance and Performance Standard
Burra Burri Road	Class 5A Rural Primary Access
Aberdeen Avenue	Class 5A Rural Primary Access

Estimated Cost of Carrying out the Road Program in the 2019/20 Financial Year

The Coeur D'Alene Pty Ltd Burra Burri Road Quarry has an overall approval for 10,000 tonnes per year.

The Overall Plan sets out the estimated costs of implementing the Overall Plan. Those estimated costs are summarised in Table Two (2).

Table Eight (2) Total Cost over the Indicated Life of the Quarry

Description	Council	Quarry	Total Cost	Percentage
Maintenance Costs	\$53,002.28	\$41,217.72	\$94,220.00	15%
Reconstruction Costs	\$374,873.89	\$172,717.77	\$547,591.66	85%
Total	\$427,876.16	\$213,935.49	\$641,811.66	100%
Percentage	67%	33%		

The annualised cost for Council and the quarry based on the minimal tonnage are set out in Table Three (3).

Table Nine (3) Total Costs per Annum for Coeur D'Alene Pty Ltd Burra Burri Road Quarry Haulage Route

Description	Council Costs		Quarry Costs		Total
	\$	%	\$	%	
Maintenance Costs	\$2,650.11	56%	\$2,060.89	44%	\$4,711.00
Reconstruction Costs	\$18,743.69	68%	\$8,635.89	32%	\$27,379.58
Total	\$21,393.81	67%	\$10,696.77	33%	\$32,090.58

Recovery of Council's Costs of Implementing the Road Program

The date upon which quarry operations at the Coeur D'Alene Pty Ltd Burra Burri Road Quarry will commence or recommence and at what scale is not known to Council. Council proposes to start levying special rates and charges on the Extractive Industry Properties described in the summary of the Overall Plan as noted above.

It is expected that more information about the quarry operations will become apparent to Council through the course of the 2019/20 financial year. These factors will trigger the need to consider if any adjustments are needed to the Overall Plan, the contents of future Annual Implementation Plans and the levying of special rates and charges in future years. Those reviews will occur progressively over the life of the Overall Plan.

For the purposes of this Annual Implementation Plan, the special rates and charges to be levied by the Council at its budget meeting for the 2019/20 financial year will facilitate the recovery of its estimated costs of implementing the Road Program in the 2019/20 financial year and the annualised estimate for the future replacement of the haulage route.

Further annual implementation plans will be adopted by Council in accordance with section 94(6) and (7) of the *Local Government Regulation 2012* in future financial years to which the Overall Plan relates.

2.13 F - 2604180 - Special Charge - Road Maintenance Manar Road Quarry 2019/20

Document Information

ECM ID 2604180

Author General Manager Finance

Date 19 June 2019

Précis

Annual Implementation Plan and setting a Special Charge for a Road Maintenance Program associated with the Manar Road Quarry for the year ending 30 June 2020.

Summary

In accordance with Section 92(3) of the *Local Government Act 2009* and Section 94 of the *Local Government Regulation 2012*, the Council decided to make a Special Charge on land described as Lot 7 on BO179 and situated at 1551 Manar Road, Boondooma.

The Annual Implementation Plan specifically relates to the 2019/20 financial year and sets out the actions or processes that are required to be carried out in the financial year for the services, facilities or activities to which the special rates apply under the Overall Plan.

The purpose of this Annual Implementation Plan is to:

- (a) support the implementation of the Overall Plan, specifically as it relates to the 2019/20 financial year;
- (b) describe the road maintenance, road upgrading and road replacement works Council will be undertaking in 2019/20 financial year to implement the Road Program under the Overall Plan; and
- (c) outline the costs of implementing the Road Program under the Overall Plan for the 2019/20 financial year.

Officer's Recommendation

That pursuant to Section 94 of the *Local Government Act 2009* and Section 94 of the *Local Government Regulation 2012*:

- Council make and levy a special charge (to be known as the Manar Road Quarry Special Charge) of \$43,592.41 on land described as Lot 7 on BO179 and situated at 1551 Manar Road, Boondooma to fund Road Maintenance and Reconstruction costs associated with the operation of the extractive industry operation at the site, and
- That Council adopts the Annual Implementation Plan and the proposed special charge for 2019/20 financial year pursuant to the Revenue Policy 2019/2020 and the Revenue Statement 2019/20.

A brief summary of the Overall Plan for the Manar Road Quarry Special Charge adopted by Council on 12 June 2019 is as follows:

- (a) implement a road maintenance, road upgrading and road replacement program (**Road Program**) for Manar Road which is necessary to mitigate and manage the impacts on those roads caused by the use of the property for extractive industry purposes.
 - (b) the rateable land to which the plan applies is Lot 7 on BO179.
-

- (c) the time for implementing the overall plan is 20 years commencing 1 July 2019 and ending 30 June 2039.
- (d) the estimated annual cost of implementing the overall plan is \$43,592.41 for the 2019/20 financial year.
- (e) the extractive industry operation being conducted on this land specially contributes to the need for the Manar Road program.

Financial and Resource Implications

Extractive industry operations cause a significant increase in heavy vehicle traffic utilising Council's local road network which accelerates the deterioration of those roads at a rate far greater than would have been the case for ordinary traffic use. This land use specially contributes to the need for Council to expend considerable funds in order to maintain service and maintenance standards to that road network.

The Overall Plan adopted 12 June 2019 represents Council's response to addressing these needs in a financially responsible way as it relates specifically to Manar Road, and the Extractive Industry Properties.

Link to Corporate/Operational Plan

EXC1.1 Ensure Council's financial management planning is based on realistic, sustainable, equitable policies and practices.

INF1 *Infrastructure that meets our communities needs.*

Communication/Consultation (Internal/External)

Consultation between Infrastructure, Corporate Services and Finance departments has occurred in order to develop the Manar Road Program Overall plan. Additionally consultation has occurred between the quarry property owners and operators of the Extractive Industry Properties. The landowners are aware of the special rates charge, as in this instant they are also the applicant (Sabre).

Consultation with McCullough Robertson Lawyers has been undertaken to ensure that Council adheres to the legal requirements.

The extractive industry approval was issued on 18 December 2018.

Rating implications have been discussed with Council during the development of the 2019/20 budget.

Legal Implications (Statutory Basis, Legal Risks)

Rate resolutions are in accordance with the relevant section of the *Local Government Act 2009* and the *Local Government Regulation 2012*. The adoption of appropriate rate resolutions is integral to funding the budget.

Policy/Local Law/Delegation Implications

In accordance with Council's Revenue Policy.

Asset Management Implications

The making of this Special Charge is Council's response to managing assets associated to Manar Road in a financially responsible way.

During the period that the Overall Plan remains current, Council will also develop and adopt annual implementation plans every financial year in support of the Overall Plan as required by the Local Government Regulation.

Report

Annual Implementation Plan

Road Program

The Road Program as described in the Overall Plan to be undertaken in the 2019/20 financial year in relation to Manar Road, from the Sabre Resources Manar Road Quarry to Mundubbera Durong Road, will involve maintenance and reconstruction activities to ensure that Manar Road is maintained and continues to perform to the standard of a Class 5B Rural Secondary Access Road.

Estimated Cost of Carrying out the Road Program in the 2019/20 Financial Year

Currently Sabre Resources Manar Road Quarry has approval for 100,000 tonnes per year averaged over three (3) years with a maximum of 150,000 tonnes in a single year before further upgrades are triggered. Manar Road has an overall approval for 800,000 tonnes per year so this rate will increase once the quarry has become established. Until this trigger has been reached the special rates and charges will be levied based on an extraction rate of 100,000 tonnes per year. A minimal tonnage of 10,000 tonnes has been applied for the 2019/20 financial year, as the quarry is not yet operational.

The Overall Plan sets out the estimated costs of implementing the Overall Plan. Those estimated costs are summarised in Table One (1). The estimated costs are based on an extraction rate of 100,000 tonnes per year.

Table Ten (1) Total Costs over Indicated Life of the Quarry

Description	Council	Quarry	Total Cost	Percentage
Maintenance Costs	\$70,944.97	\$129,055.03	\$200,000.00	14%
Reconstruction Costs	\$702,622.21	\$532,276.00	\$1,234,898.21	86%
Total	\$773,567.18	\$661,331.03	\$1,434,898.21	100%
Percentage	54%	46%		

The annualised cost for Council and the quarry based on the minimal tonnage are set out in Table Two (2).

Table Eleven (2) Total Cost per Annum for Sabre Resources Manar Quarry Haulage Route

Description	Council Costs		Quarry Costs		Total
	\$	%	\$	%	
Maintenance Costs	\$8,460.89	85%	\$1,539.11	15%	\$10,000.00
Reconstruction Costs	\$35,131.52	88%	\$4,891.98	12%	\$40,023.50
Total	\$43,592.41	87%	\$6,431.09	13%	\$50,023.50

Recovery of Council's Costs of Implementing the Road Program

The date upon which quarry operations at the Sabre Resources Manar Road Quarry will commence or recommence and at what scale is not known to Council. Council proposes to start levying special rates and charges on the Extractive Industry Properties described in the summary of the Overall Plan as noted above.

It is expected that more information about the quarry operations will become apparent to Council through the course of the 2019/20 financial year. These factors will trigger the need to consider if any adjustments are needed to the Overall Plan, the contents of future Annual Implementation Plans

and the levying of special rates and charges in future years. Those reviews will occur progressively over the life of the Overall Plan.

For the purposes of this Annual Implementation Plan, the special rates and charges to be levied by the Council at its budget meeting for the 2019/20 financial year will facilitate the recovery of its estimated costs of implementing the Road Program in the 2019/20 financial year and the annualised estimate for the future replacement of the haulage route.

Further annual implementation plans will be adopted by Council in accordance with section 94(6) and (7) of the *Local Government Regulation 2012* in future financial years to which the Overall Plan relates.

2.14 F - 2604229 - Special Charge - Road Maintenance Wilsons Road Quarry 2019/20

Document Information

ECM ID 2604229

Author General Manager Finance

Date 19 June 2019

Précis

Annual Implementation Plan and setting a Special Charge for a Road Maintenance Program associated with the Wilsons Road Quarry for the year ending 30 June 2020.

Summary

In accordance with Section 92(3) of the *Local Government Act 2009* and Section 94 of the *Local Government Regulation 2012*, the Council decided to make a Special Charge on land described as Lot 49 on BO544 and situated at Wilsons Road, Gordonbrook.

The Annual Implementation Plan specifically relates to the 2019/20 financial year and sets out the actions or processes that are required to be carried out in the financial year for the services, facilities or activities to which the special rates apply under the Overall Plan.

The purpose of this Annual Implementation Plan is to:

- (a) support the implementation of the Overall Plan, specifically as it relates to the 2019/20 financial year;
- (b) describe the road maintenance, road upgrading and road replacement works Council will be undertaking in 2019/20 financial year to implement the Road Program under the Overall Plan; and
- (c) outline the costs of implementing the Road Program under the Overall Plan for the 2019/20 financial year.

Officer's Recommendation

That pursuant to Section 94 of the *Local Government Act 2009* and Section 94 of the *Local Government Regulation 2012*:

- Council make and levy a special charge (to be known as the Wilsons Road Quarry Special Charge) of \$6,300.64 on land described as Lot 49 on BO544 and situated at Wilsons Road, Gordonbrook to fund Road Maintenance and Reconstruction costs associated with the operation of the extractive industry operation at the site, and
- That Council adopts the Annual Implementation Plan and the proposed special charge for 2019/20 financial year pursuant to the Revenue Policy 2019/2020 and the Revenue Statement 2019/20.

A brief summary of the Overall Plan for the Wilsons Road Quarry Special Charge adopted by Council on 12 June 2019 is as follows:

- (a) implement a road maintenance, road upgrading and road replacement program (**Road Program**) for Wilsons Road, Gordonbrook which is necessary to mitigate and manage

- the impacts on those roads caused by the use of the property for extractive industry purposes.
- (b) the rateable land to which the plan applies is Lot 49 on BO544.
 - (c) the time for implementing the overall plan is 20 years commencing 1 July 2019 and ending 30 June 2039.
 - (d) the estimated cost of implementing the overall plan is \$6,300.64 for the 2019/20 financial year.
 - (e) the extractive industry operation being conducted on this land specially contributes to the need for the Wilsons Road program.

Financial and Resource Implications

Extractive industry operations cause a significant increase in heavy vehicle traffic utilising Council's local road network which accelerates the deterioration of those roads at a rate far greater than would have been the case for ordinary traffic use. This land use specially contributes to the need for Council to expend considerable funds in order to maintain service and maintenance standards to that road network.

The Overall Plan adopted 12 June 2019 represents Council's response to addressing these needs in a financially responsible way as it relates specifically to Wilsons Road and the Extractive Industry Properties.

Link to Corporate/Operational Plan

EXC1.1 Ensure Council's financial management planning is based on realistic, sustainable, equitable policies and practices.

INF1 *Infrastructure that meets our communities needs.*

Communication/Consultation (Internal/External)

Consultation between Infrastructure, Corporate Services and Finance departments has occurred in order to develop this plan. Additionally consultation has occurred between the quarry property owners and operators of the Extractive Industry Properties.

Consultation with McCullough Robertson Lawyers has been undertaken to ensure that Council adheres to the legal requirements.

The extractive industry approval was issued on 10 October 2018.

The landowner has been notified that a development approval for Extractive Industry has been granted, and that a Special Rates Charge will apply to the property to recover costs associated with the ongoing maintenance of the haul route. Additional advice was provided by South Burnett Regional Council via letter to the landowner dated 3 June 2019.

Rating implications have been discussed with Council during the development of the 2019/20 budget.

Legal Implications (Statutory Basis, Legal Risks)

Rate resolutions are in accordance with the relevant section of the *Local Government Act 2009* and the *Local Government Regulation 2012*. The adoption of appropriate rate resolutions is integral to funding the budget.

Policy/Local Law/Delegation Implications

In accordance with Council's Revenue Policy.

Asset Management Implications

The making of this Special Charge is Council's response to managing assets associated to Wilsons Road, Gordonbrook in a financially responsible way.

During the period that the Overall Plan remains current, Council will also develop and adopt annual implementation plans every financial year in support of the Overall Plan as required by the Local Government Regulation.

Report

Annual Implementation Plan

Road Program

The Road Program as described in the Overall Plan to be undertaken in the 2019/20 financial year in relation to Wilsons Road, from the Second Chance (Aust) Pty Ltd Wilsons Road Quarry to Memerambi Gordonbrook Road, will involve maintenance and reconstruction activities to ensure that Wilsons Road is maintained and continues to perform to the standard of a Class 5A Rural Primary Access Road.

Estimated Cost of Carrying out the Road Program in the 2019/20 Financial Year

The Second Chance (Aust) Pty Ltd Wilsons Road Quarry has approval for 100,000 tonnes per year. A minimal tonnage of 10,000 tonnes has been applied for the 2019/20 financial year as this is the first year of quarry operations, this tonnage will be reviewed at the end of the financial year.

The Overall Plan sets out the estimated costs of implementing the Overall Plan. Those estimated costs are summarised in Table One (1). The estimated costs are based on an extraction rate of 100,000 tonnes per year.

Table Twelve (1) Total Cost over the Indicated Life of the Quarry

Description	Council	Quarry	Total Cost	Percentage
Maintenance Costs	\$3,110.10	\$42,529.90	\$45,640.00	16%
Reconstruction Costs	\$106,734.63	\$134,545.41	\$241,280.04	84%
Total	\$109,844.73	\$177,075.31	\$286,920.04	100%
Percentage	38%	62%		

The annualised cost for Council and the quarry based on the minimal tonnage are set out in Table Two (2).

Table Thirteen (2) Total Costs per Annum for Second Chance (Aust) Pty Ltd Wilson Road Quarry Haulage Route

Description	Council Costs		Quarry Costs		Total
	\$	%	\$	%	
Maintenance Costs	\$963.89	42%	\$1,318.11	58%	\$2,282.00
Reconstruction Costs	\$5,336.74	60%	\$3,494.59	40%	\$8,831.34
Total	\$6,300.64	57%	\$4,812.70	43%	\$11,113.34

Recovery of Council's Costs of Implementing the Road Program

The date upon which quarry operations at the Second Chance (Aust) Pty Ltd Wilsons Road Quarry will commence or recommence and at what scale is not known to Council. Council proposes to start levying special rates and charges on the Extractive Industry Properties described in the summary of the Overall Plan as noted above.

It is expected that more information about the quarry operations will become apparent to Council through the course of the 2019/20 financial year. These factors will trigger the need to consider if any adjustments are needed to the Overall Plan, the contents of future Annual Implementation Plans and the levying of special rates and charges in future years. Those reviews will occur progressively over the life of the Overall Plan.

For the purposes of this Annual Implementation Plan, the special rates and charges to be levied by the Council at its budget meeting for the 2019/20 financial year will facilitate the recovery of its estimated costs of implementing the Road Program in the 2019/20 financial year and the annualised estimate for the future replacement of the haulage route.

Further annual implementation plans will be adopted by Council in accordance with section 94(6) and (7) of the *Local Government Regulation 2012* in future financial years to which the Overall Plan relates.

2.15 F - 2603913 - Separate Charge - Community Rescue and Evacuation 2019/20

Document Information

ECM ID 2603913

Author General Manager Finance

Date 18 June 2019

Précis

Setting a Separate Charge to assist the aerial emergency rescue and evacuation transport providers that service the South Burnett Region.

Summary

The South Burnett Region is serviced by aerial medical evacuation services. This service is vital to our region and many residents can be thankful for the swift transfer to a major hospital in the case of an emergency. Unfortunately these services rely heavily on donations to continue operating. Accordingly Council has decided to implement a \$4 levy on all rate assessments to provide around \$70,000 to be distributed to these services.

In Council's opinion, it is more appropriate to raise funds by a separate charge rather than from general funds to ensure the community is aware of the Council's commitment to ensure ongoing support for this vital community service. It also considers the benefit is shared equally by all rateable parcels of land regardless of their value.

Officer's Recommendation

That pursuant to Section 94 of the *Local Government Act 2009* and Section 103 of the *Local Government Regulation 2012*, Council make and levy a separate charge (to be known as the "Community Rescue and Evacuation Separate Charge"), in the sum of \$4.00 per rateable assessment, to be levied equally on all rateable land in the region, for the purpose of sponsoring the aerial emergency rescue and evacuation transport providers that service the South Burnett Region.

Financial and Resource Implications

The setting of a rate levy provides funds to assist in the operations for aerial medical evacuation services that service the region.

Link to Corporate/Operational Plan

EXC1.1 Ensure Council's financial management planning is based on realistic, sustainable, equitable policies and practices.

Communication/Consultation (Internal/External)

Rating implications have been discussed with Council during the development of the 2019/20 budget.

Legal Implications (Statutory Basis, Legal Risks)

Rate resolutions are in accordance with the relevant section of the *Local Government Act 2009* and the *Local Government Regulation 2012*. The adoption of appropriate rate resolutions is integral to funding the budget.

Policy/Local Law/Delegation Implications

In accordance with Council's Revenue Policy.

Asset Management Implications

Not applicable.

2.16 F - 2603910 - Separate Charge - Waste Management Levy 2019/20

Document Information

ECM ID 2603910

Author General Manager Finance

Date 18 June 2019

Précis

Setting a Separate Charge for a Waste Management Levy for the financial year ending 30 June 2020.

Summary

To enable Council to fund the costs associated with provision, improvement and management of waste management facilities it has been decided to make a separate charge to be levied equally on all rateable lands in the South Burnett Region.

It is considered to be more appropriate that the funds be raised by a separate charge rather than from general funds to ensure the community is aware of Council's commitment to the long-term appropriate management of waste. It also considers the benefit is shared equally by all parcels of land regardless of their value.

Officer's Recommendation

That pursuant to Section 94 of the *Local Government Act 2009* and Section 103 of the *Local Government Regulation 2012*, Council make and levy a separate charge (to be known as the "Waste Management Separate Charge"), in the sum of \$150.50 per rateable assessment, to be levied equally on all rateable land in the region, for the purpose of:

- i. Providing and maintaining waste facilities and services that are not met from other fees and charges collected on a user pays basis;
- ii. Meeting public expectations in matters of disposal of refuse that affect public health and visual amenity of the area; and
- iii. Rehabilitation of closed Waste Disposal sites.

Financial and Resource Implications

The setting of this charge is required to raise revenue to undertake waste management operations contained within the budget.

Link to Corporate/Operational Plan

EXC1.1 Ensure Council's financial management planning is based on realistic, sustainable, equitable policies and practices.

Communication/Consultation (Internal/External)

Rating implications have been discussed with Council during the development of the 2019/20 budget.

Legal Implications (Statutory Basis, Legal Risks)

Rate resolutions are in accordance with the relevant section of the *Local Government Act 2009* and the *Local Government Regulation 2012*. The adoption of appropriate rate resolutions is integral to funding the budget.

Policy/Local Law/Delegation Implications

In accordance with Council's Revenue Policy.

Asset Management Implications

Rate revenue is used to fund depreciation which is the source of funds for capital works programs. Funds are also used for the provision of services as well as operation and maintenance of assets.

2.17 F - 2603902 - Waste Collection Utility Charges 2019/20

Document Information

ECM ID 2603902

Author General Manager Finance

Date 18 June 2019

Précis

Setting of Waste Collection Charges for the year ending 30 June 2020.

Summary

Council determines that the net cost of providing refuse collection services including operation and maintenance costs, capital costs, debt servicing costs and the State Waste Levy will be funded by those lands receiving the service. Details of the areas receiving a refuse service are set out in Schedule B of the Revenue Statement – Designated Refuse Service Areas.

Officer's Recommendation

That in accordance with Section 94 of the *Local Government Act 2009* and Section 99 of the *Local Government Regulation 2012* Council make and levy waste management utility charges, for the supply of waste management services (including the storage, collection and removal of general waste) on all land and structures to which a waste management service is supplied or, in the case of rateable land which is occupied, made available by Council as follows:

1. COUNCIL'S DISCRETION TO LEVY WASTE MANAGEMENT UTILITY CHARGES

- (a) If premises are in an area in which Council conducts or will conduct general waste collection, Council may levy waste management utility charges having regard to:
 - (i) the nature and volume of general waste produced, or to be produced, as a result of the ordinary use or occupation of the premises; and
 - (ii) the number of standard general waste containers supplied to the premises; and
 - (iii) the size and type of each standard general waste container supplied to the premises; and
 - (iv) the nature of the general waste stored, or to be stored, in each standard general waste container, for example, whether the standard general waste container is set aside for the storage of:
 - (A) commercial waste; or
 - (B) domestic waste; or
 - (C) recyclable waste (but excluding green waste); or
 - (D) recyclable waste (but limited to green waste); and
 - (v) how often Council will arrange for the collection of general waste from each standard general waste container supplied to the premises.
- (b) For the avoidance of doubt, in making a determination about the levying of waste management utility charges for premises, from time to time, Council is not obliged to have regard to:-
 - (i) the extent to which the owner or occupier of the premises elects to utilise, for the storage of general waste, 1 or more of the standard general waste containers supplied to the premises for, or on behalf of, Council; or

- (ii) the extent to which the owner or occupier of the premises elects to utilise, for the storage of general waste, 1 or more containers, other than standard general waste containers supplied to the premises for, or on behalf of, Council.
- (c) Council delegates, to the chief executive officer of Council, the power to make a determination about the levying of waste management utility charges for premises having regard to the criteria specified (service category) in section 0 below.

2. WASTE MANAGEMENT UTILITY CHARGES FOR THE COLLECTION OF GENERAL WASTE

SERVICE CATEGORY	CHARGE PER SERVICE
A collection service for the collection of domestic waste from a 240 litre waste container servicing domestic premises in the designated waste collection area for Blackbutt, Crawford, Hivesville, Kingaroy, Kumbia, Memerambi, Murgon, Nanango, Proston, Tingoora, Wattlecamp, Wondai or Wooroolin and prescribed Villages (other than the Bunya Mountains) and some specifically identified sub divisional areas.	\$165.00
An optional collection service for the collection of domestic waste from a 240 litre waste container servicing domestic premises not situated in the designated waste collection area for Blackbutt, Crawford, Hivesville, Kingaroy, Kumbia, Memerambi, Murgon, Nanango, Proston, Tingoora, Wattlecamp, Wondai or Wooroolin and prescribed Villages (also not situated in the Bunya Mountains) and some specifically identified sub divisional areas.	\$165.00
A collection service for the collection of commercial waste from a 240 litre waste container servicing commercial premises in the designated waste collection area for Blackbutt, Crawford, Hivesville, Kingaroy, Kumbia, Memerambi, Murgon, Nanango, Proston, Tingoora, Wattlecamp, Wondai or Wooroolin and prescribed Villages (other than the Bunya Mountains) and some specifically identified sub divisional areas.	\$243.00
An optional collection service for the collection of commercial waste from a 240 litre waste container servicing commercial premises not situated in the designated waste collection area for Blackbutt, Crawford, Hivesville, Kingaroy, Kumbia, Memerambi, Murgon, Nanango, Proston, Tingoora, Wattlecamp, Wondai or Wooroolin and prescribed Villages (and also not situated in the Bunya Mountains) and some specifically identified sub divisional areas.	\$243.00
Bunya Mountains waste management utility charge	\$165.00

The Bunya Mountains waste management utility charge is a separate utility charge levied in respect of:

- (a) the complexity and difficulty of waste management service provision for the Bunya Mountains; and
- (b) the collection of domestic waste from domestic premises situated in the Bunya Mountains in circumstances where the domestic waste is deposited in, and collected from, bulk waste containers which are set aside for the collection of domestic waste at the Bunya Mountains.

3. DEFINITIONS

The following definitions apply.

bulk waste container means a waste container with a capacity of 1m³ or more.

commercial premises means any of the following types of premises:

- (a) a hotel, motel, caravan park, cafe, food store or canteen;
- (b) an assembly building, institutional building, kindergarten, child minding centre, school or other building used for education;
- (c) premises where a sport or game is ordinarily played in public;
- (d) an exhibition ground, show ground or racecourse;
- (e) an office, shop or other premises where business or work, other than a manufacturing process, is carried out;
- (f) a church, or other building, used as a place of worship, or for religious purposes.

commercial waste means waste, other than green waste, recyclable waste, interceptor waste or waste discharged to a sewer, produced as a result of the ordinary use or occupation of commercial premises.

designated waste collection area means an area which Council has, by resolution, designated as an area in which Council may conduct general waste or green waste collection. Maps of the designated waste collection areas adopted on 13 June 2018 are attached.

domestic clean-up waste means non-putrescible, dry and inoffensive waste, other than green waste or recyclable waste, produced as a result of a clean-up of domestic premises.

domestic premises means any of the following types of premises:-

- (a) a single unit private dwelling;
- (b) premises containing 2 or more separate flats, apartments or other dwelling units;
- (c) a boarding house, hostel, lodging house or guest house.

domestic waste means waste, other than domestic clean-up waste, green waste, recyclable waste, interceptor waste or waste discharged to a sewer, produced as a result of the ordinary use or occupation of domestic premises.

general waste means:

- (a) waste other than regulated waste; and
- (b) any of the following:
 - (i) commercial waste;
 - (ii) domestic waste;
 - (iii) recyclable waste.

green waste means grass cuttings, trees, bushes, shrubs, loppings of trees, bushes or shrubs, or similar matter produced as a result of the ordinary use or occupation of premises.

interceptor has the meaning given in *Local Law No. 6 (Waste Management) 2018*.

interceptor waste has the meaning given in *Local Law No. 6 (Waste Management) 2018*.

manufacturing process means a handicraft or other process relating to adapting, altering, assembling, cleaning, finishing, making, ornamenting, preparing, renovating, repairing, washing, or wrecking goods for trade, sale or gain or otherwise in connection with a business.

occupier of premises, means the person who has the control or management of the premises.

owner of premises, means the person for the time being entitled to receive the rent for the premises or would be entitled to receive the rent for it if it were let to a tenant at a rent.

premises includes each of the following:

- (a) domestic premises;
- (b) government premises;
- (c) industrial premises;
- (d) commercial premises;
- (e) a building and the land on which a building is situated.

rateable land see *Local Government Act 2009*, section 93(2).

recyclable waste means clean and inoffensive waste that is declared by Council to be recyclable waste for the local government area of Council.

regulated waste see the *Environmental Protection Regulation 2008*.

standard general waste container means a container of a type approved by Council for storing domestic waste, commercial waste or recyclable waste at premises in the local government area of Council.

waste container see standard general waste container.

waste see *Environmental Protection Act 1994*, Section 13, and includes anything that is specified to be waste under *Local Law No. 6 (Waste Management) 2018*.

Financial and Resource Implications

The setting of this charge is required to raise revenue to undertake waste collection operations contained within the budget.

Link to Corporate/Operational Plan

EXC1.1 Ensure Council's financial management planning is based on realistic, sustainable, equitable policies and practices.

Communication/Consultation (Internal/External)

Rating implications have been discussed with Council during the development of the 2019/20 budget.

Legal Implications (Statutory Basis, Legal Risks)

Rate resolutions are in accordance with the relevant section of the *Local Government Act 2009* and the *Local Government Regulation 2012*. The adoption of appropriate rate resolutions is integral to funding the budget.

Policy/Local Law/Delegation Implications

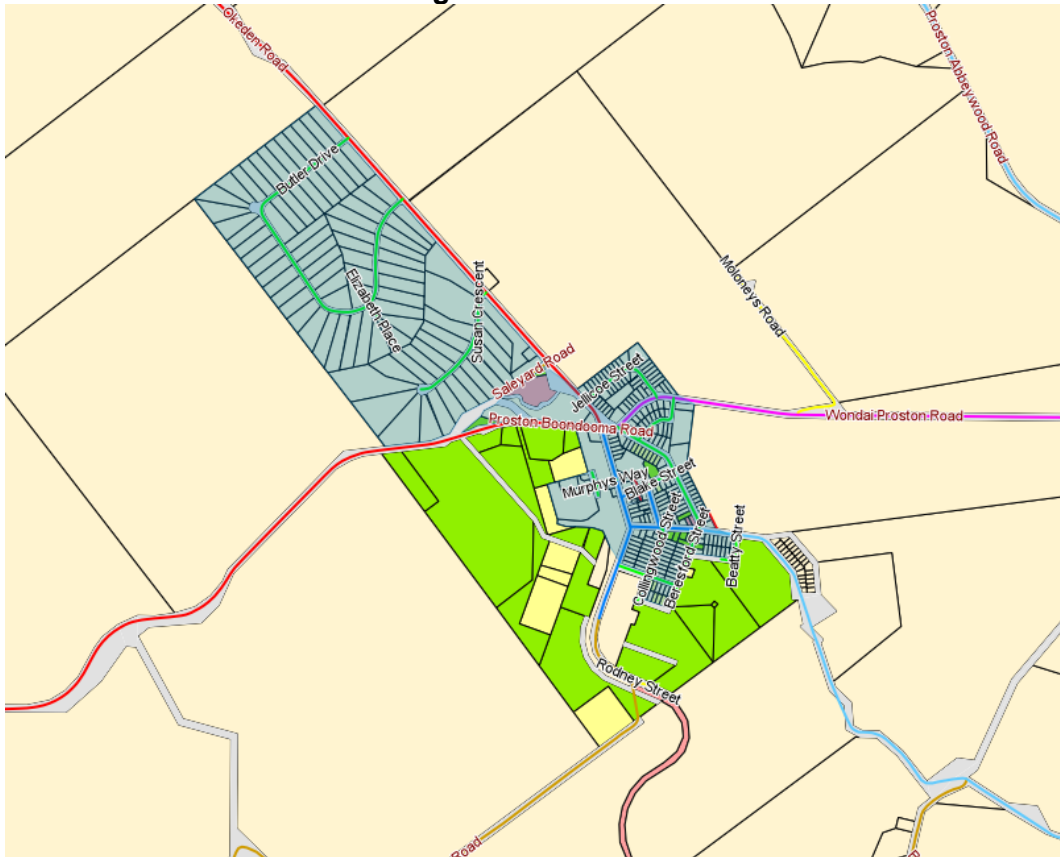
In accordance with Council's Revenue Policy.

Asset Management Implications

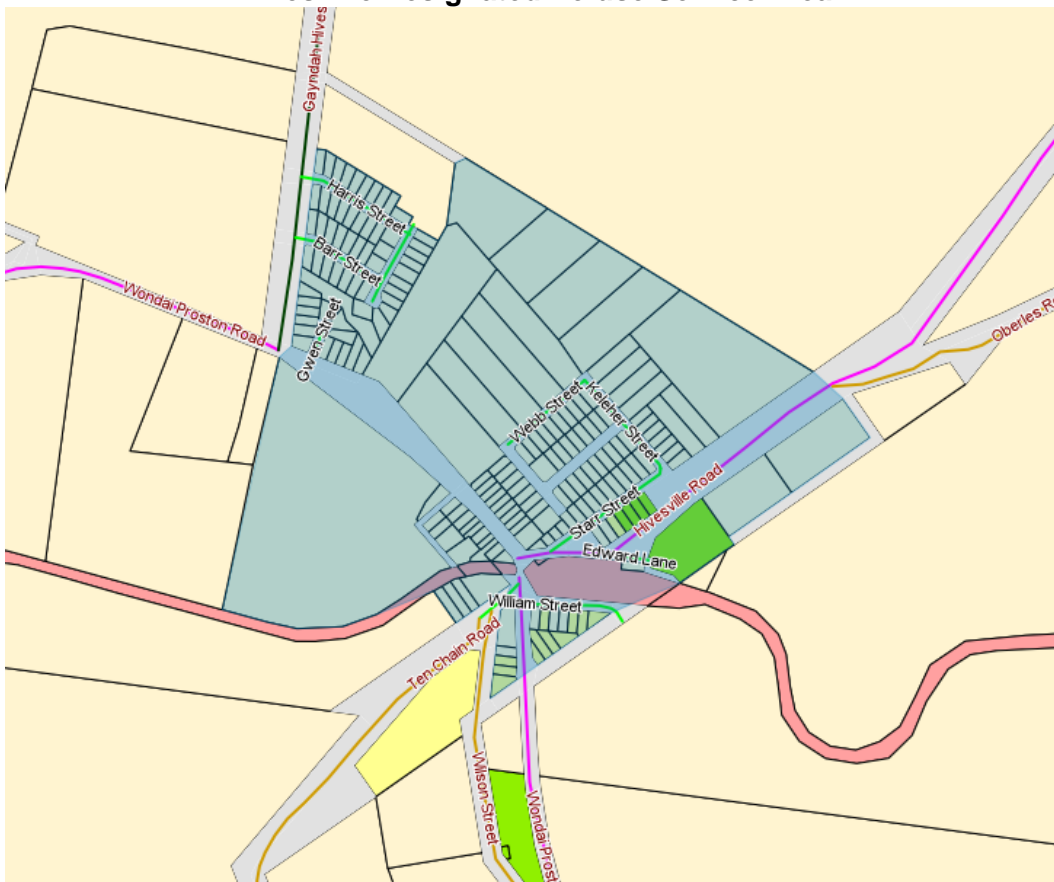
Rate revenue is used to fund depreciation which is the source of funds for capital works programs. Funds are also used for the provision of services as well as operation and maintenance of assets.

Report

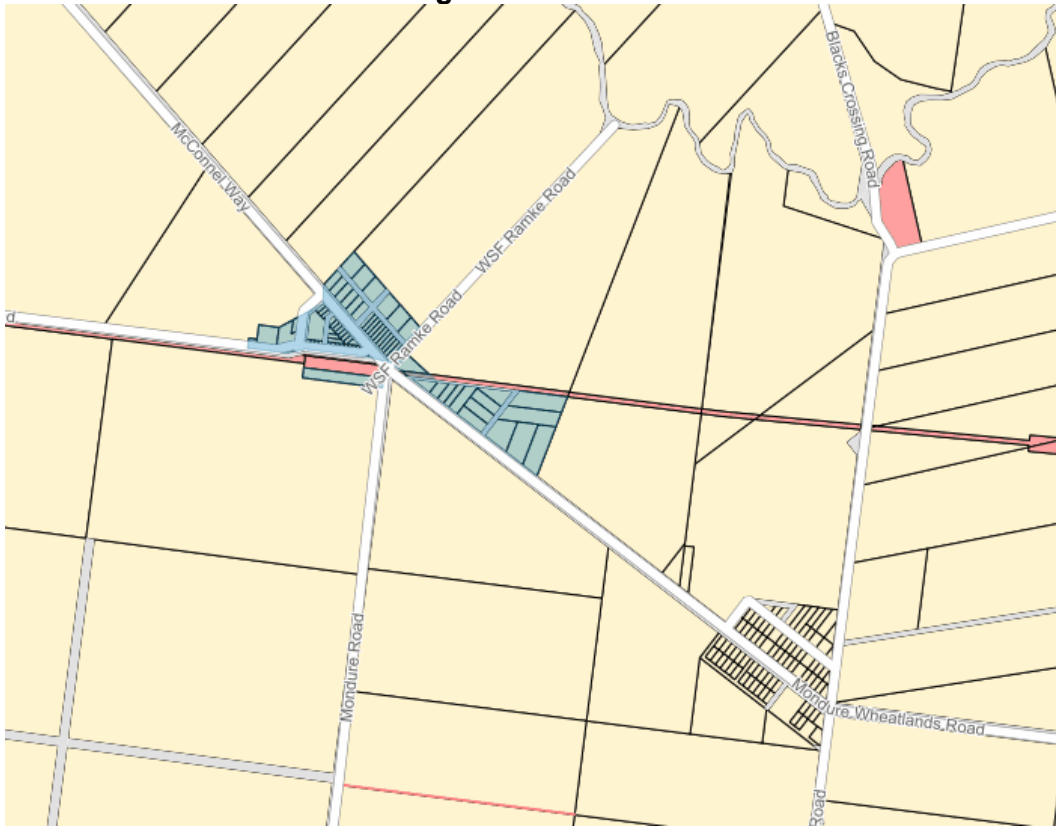
Proston Designated Refuse Service Area



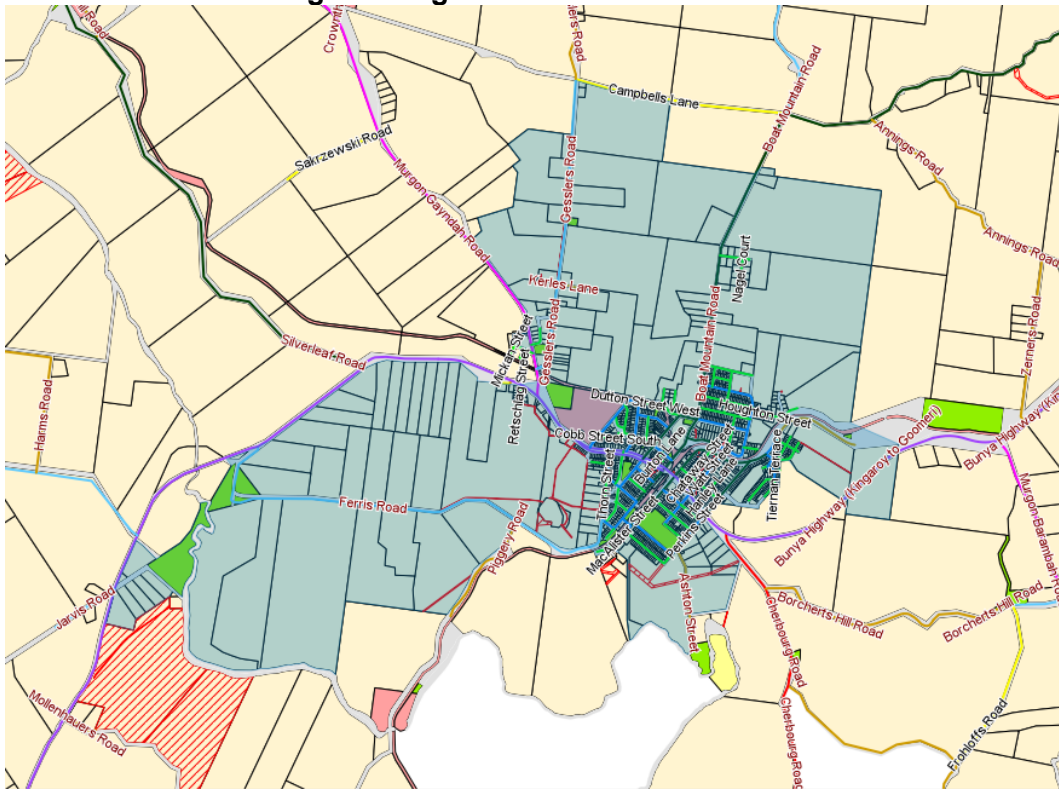
Hivesville Designated Refuse Service Area



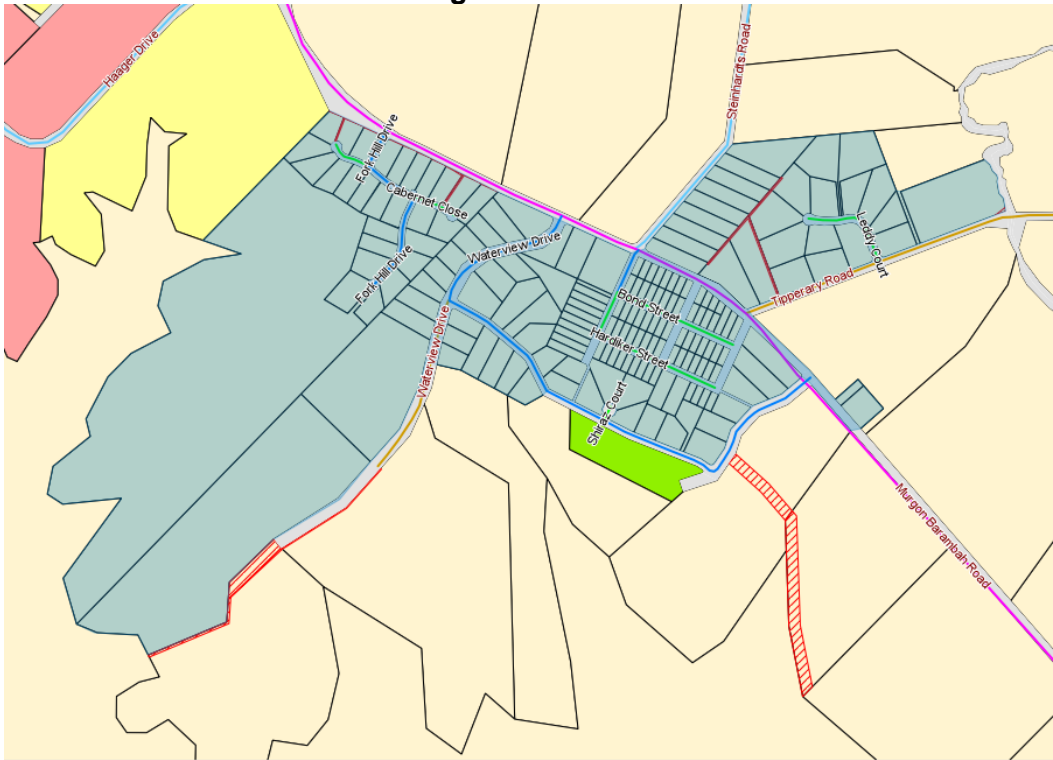
Mondure Designated Refuse Service Area



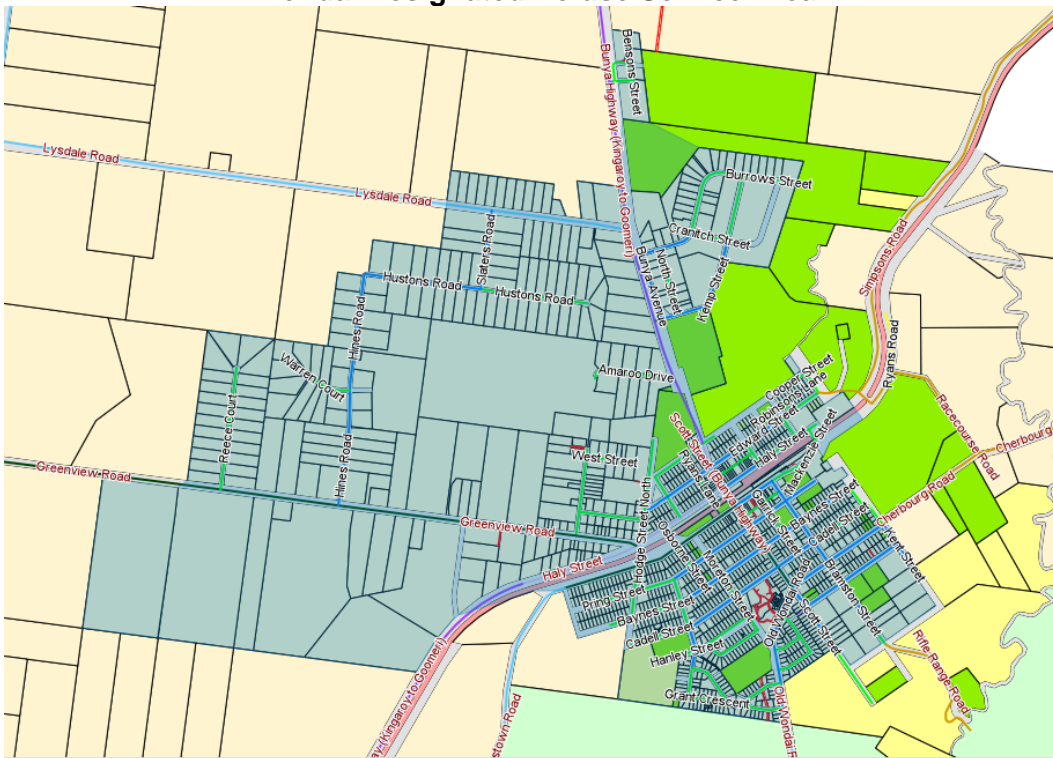
Murgon Designated Refuse Service Area



Moffatdale Designated Refuse Service Area



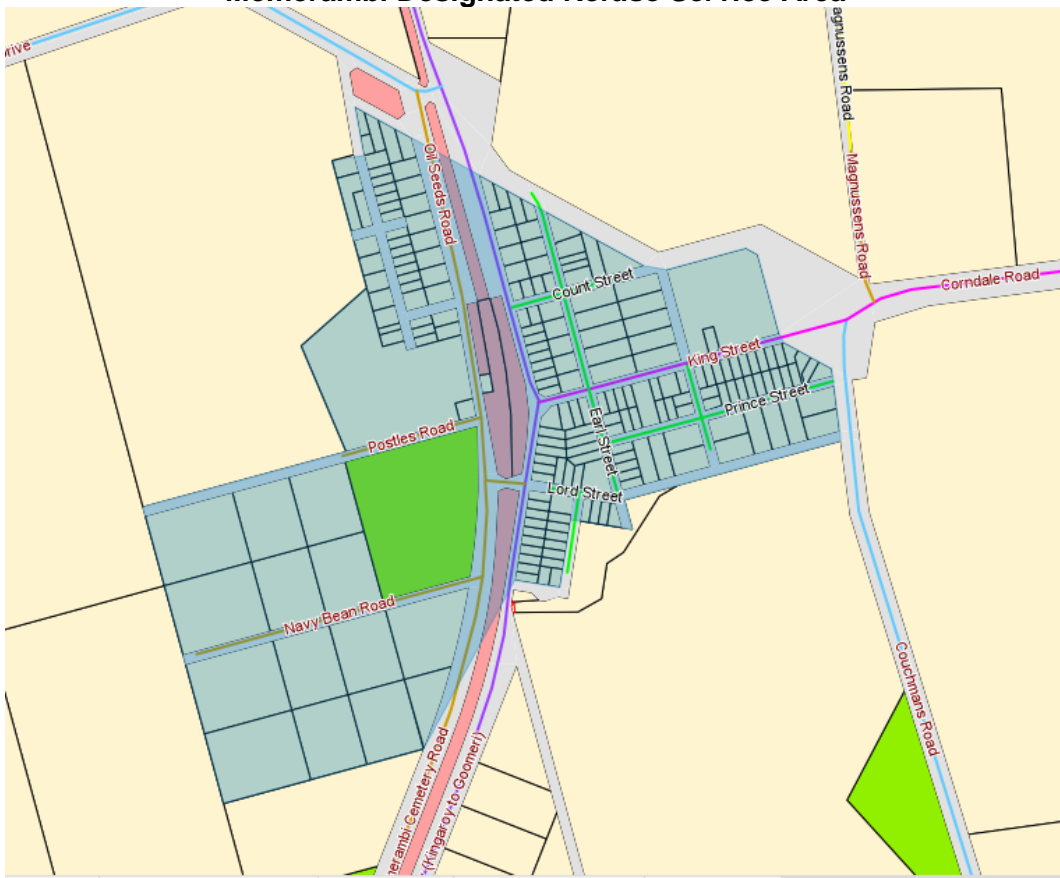
Wondai Designated Refuse Service Area



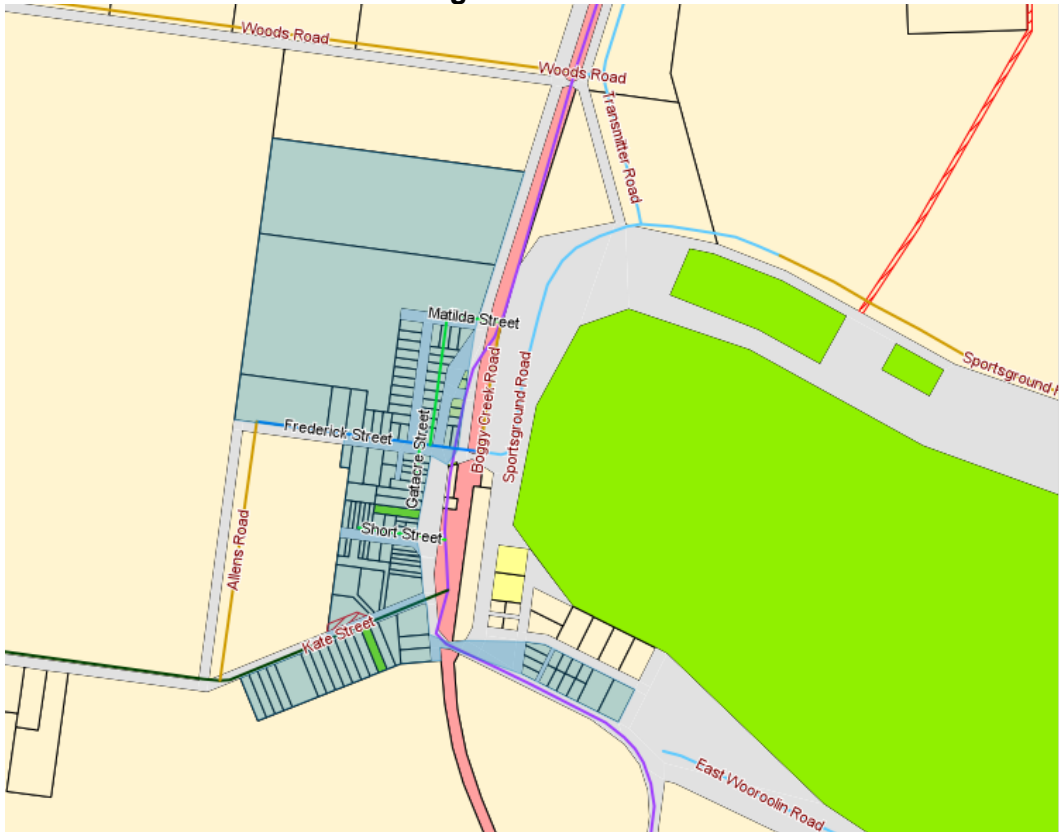
Tingoorra Designated Refuse Service Area



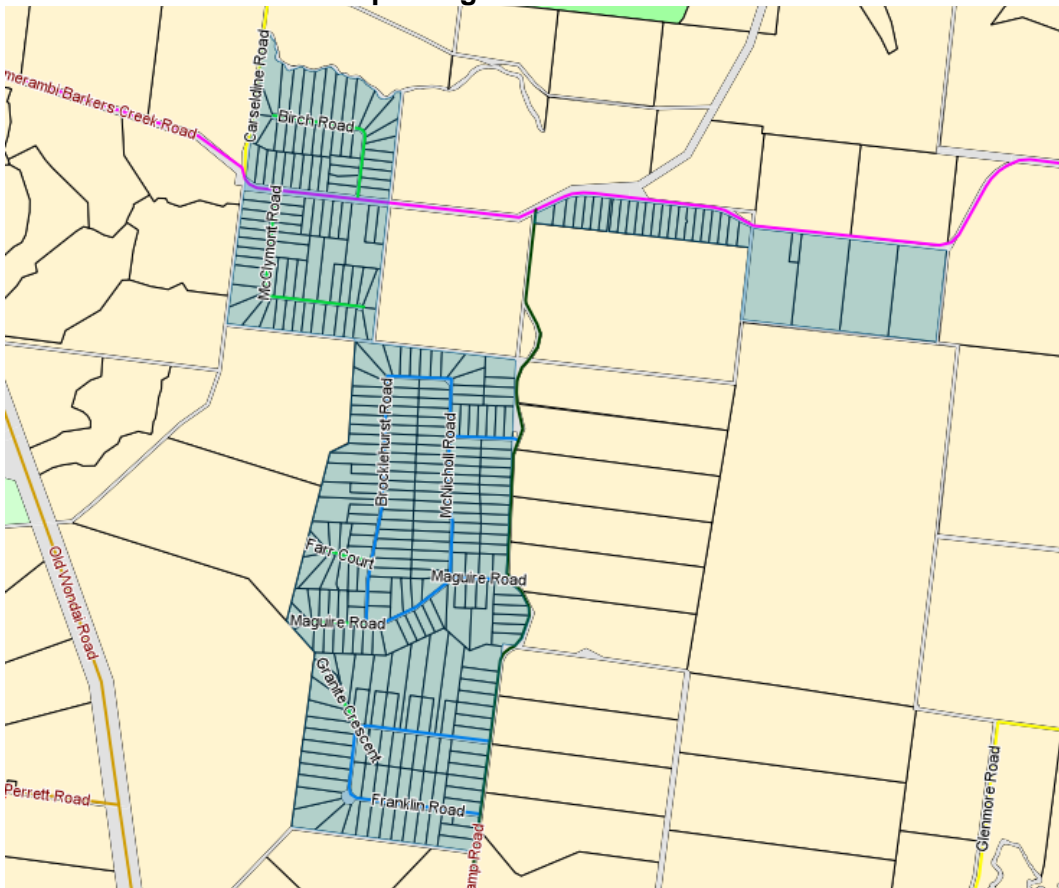
Memerambi Designated Refuse Service Area



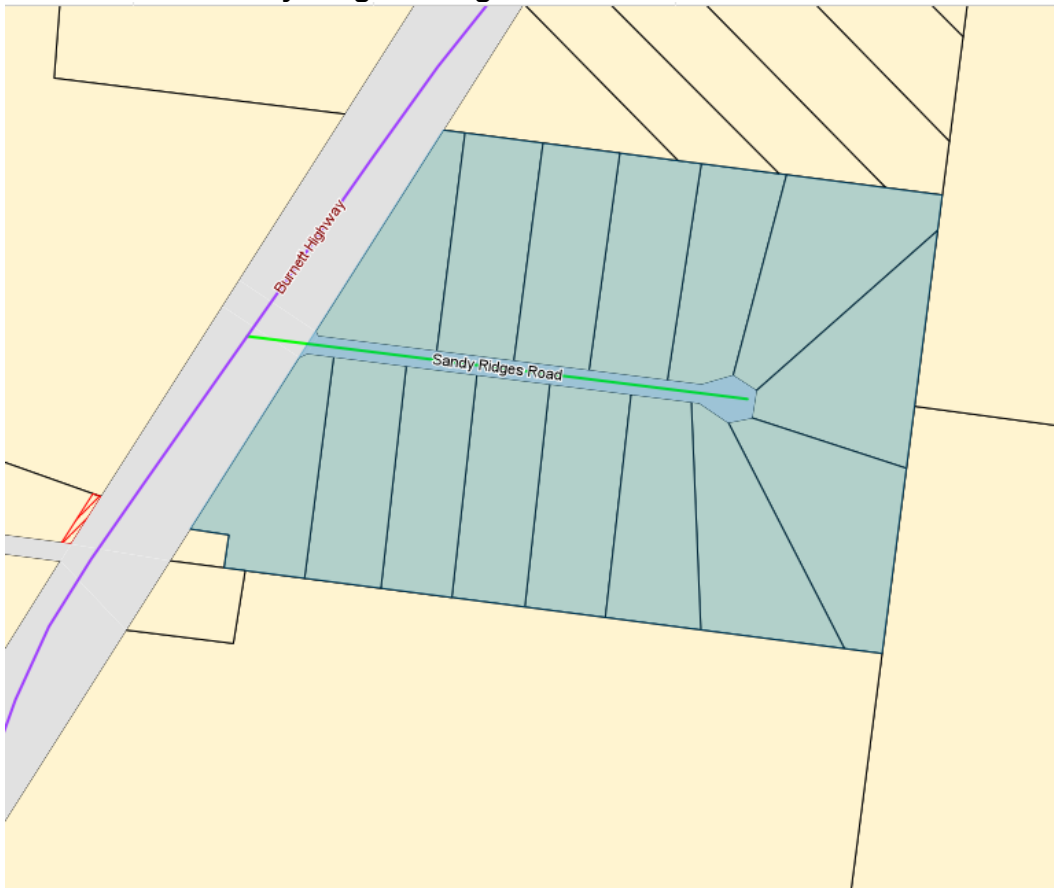
Wooroolin Designated Refuse Service Area



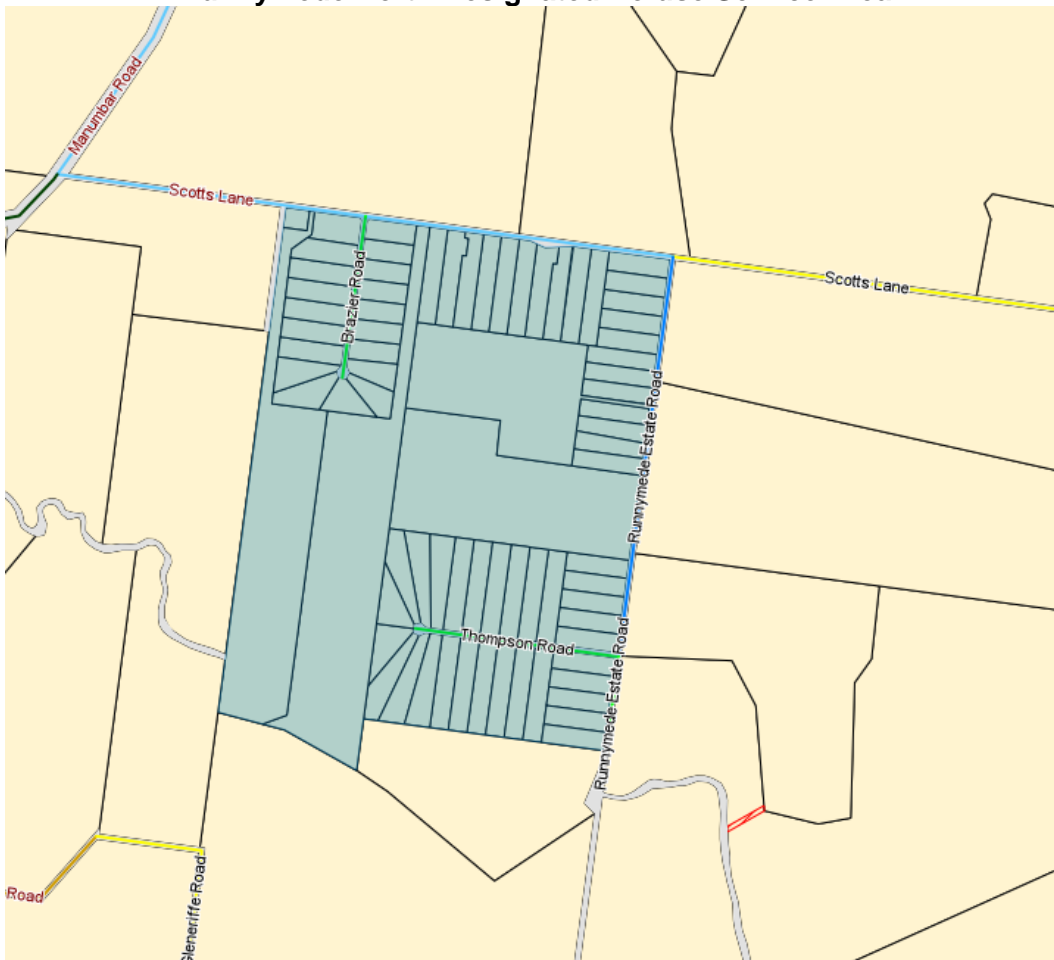
Wattlecamp Designated Refuse Service Area



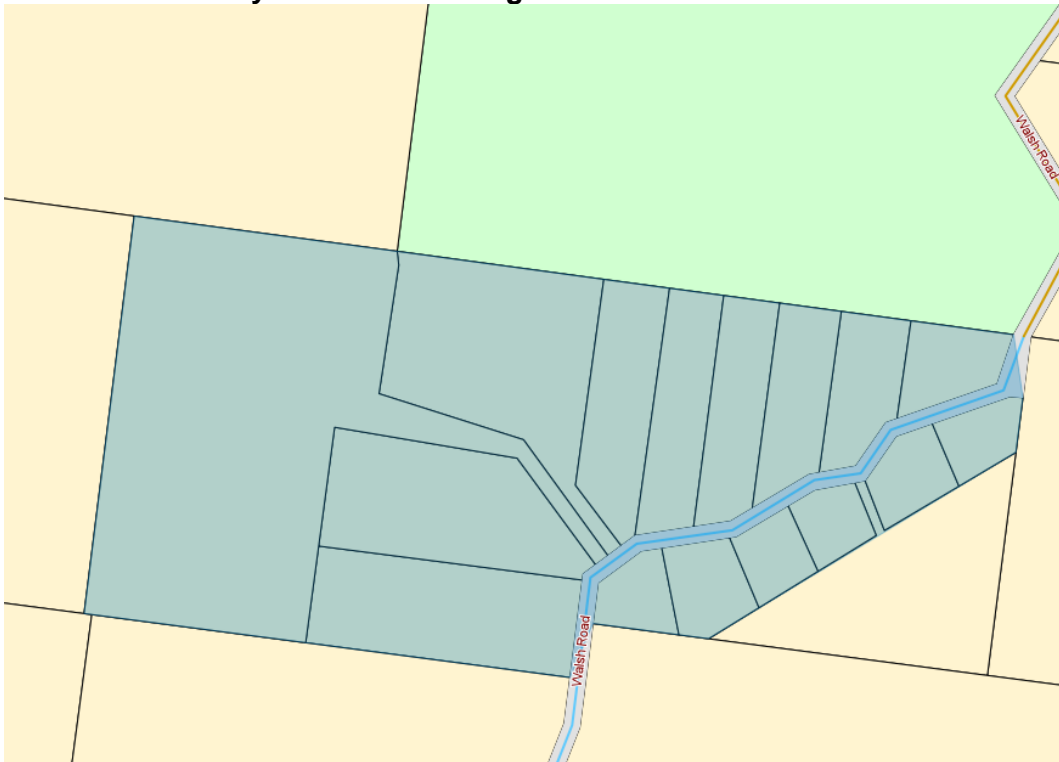
Sandy Ridges Designated Refuse Service Area



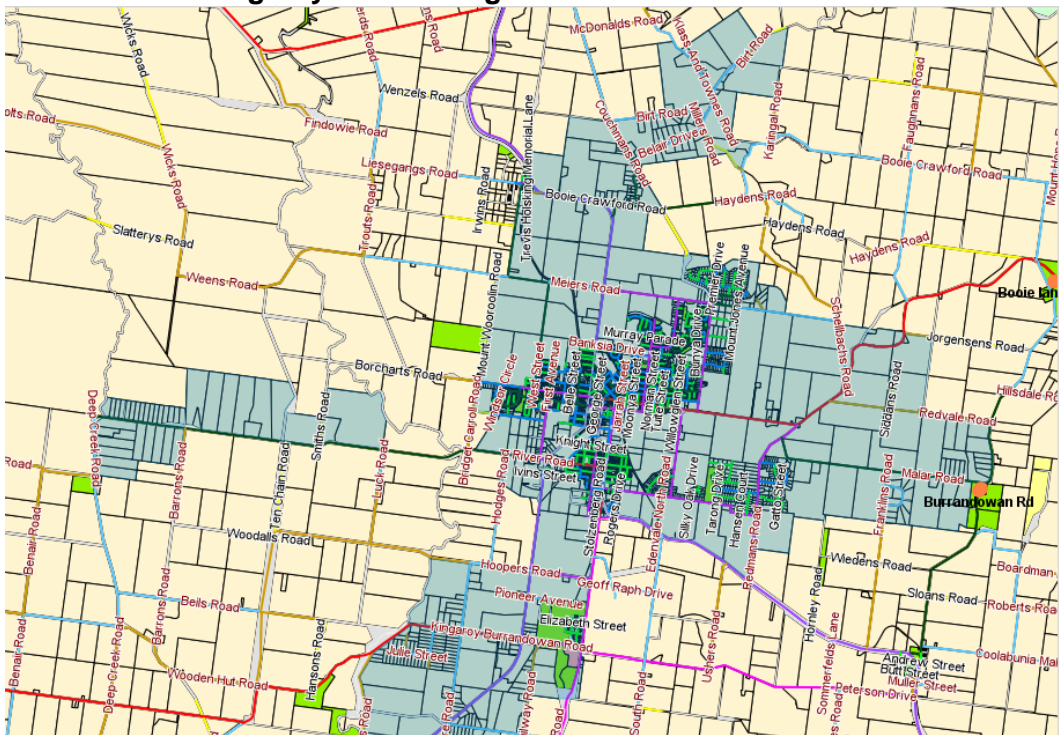
Runnymede North Designated Refuse Service Area



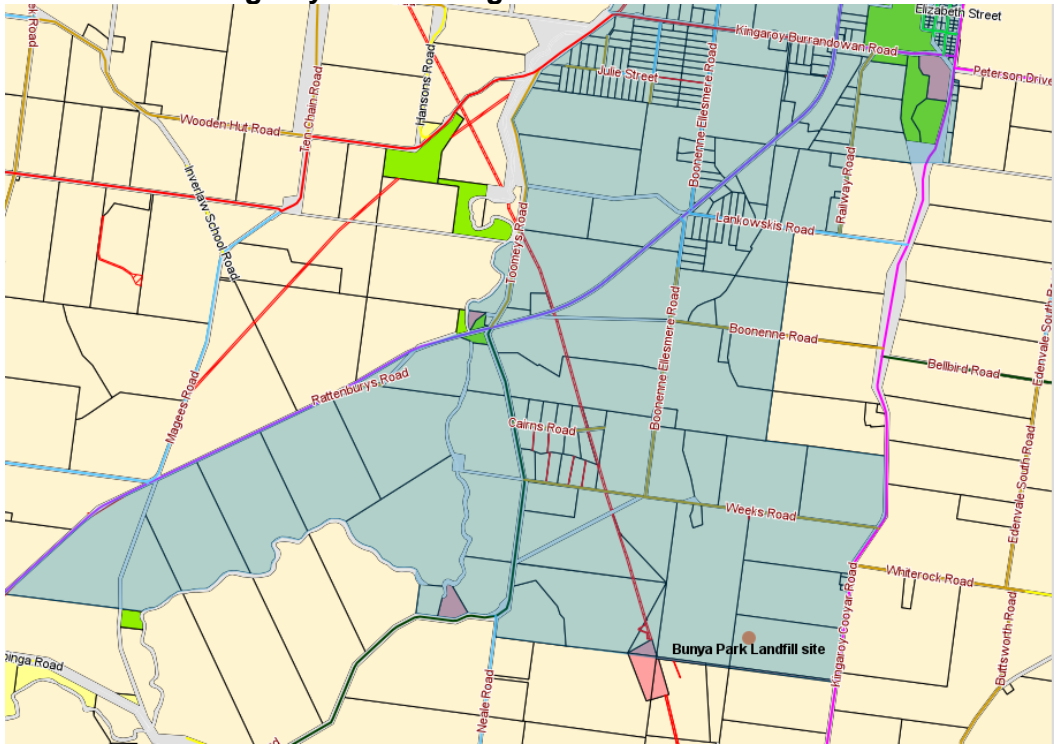
Runnymede South Designated Refuse Service Area



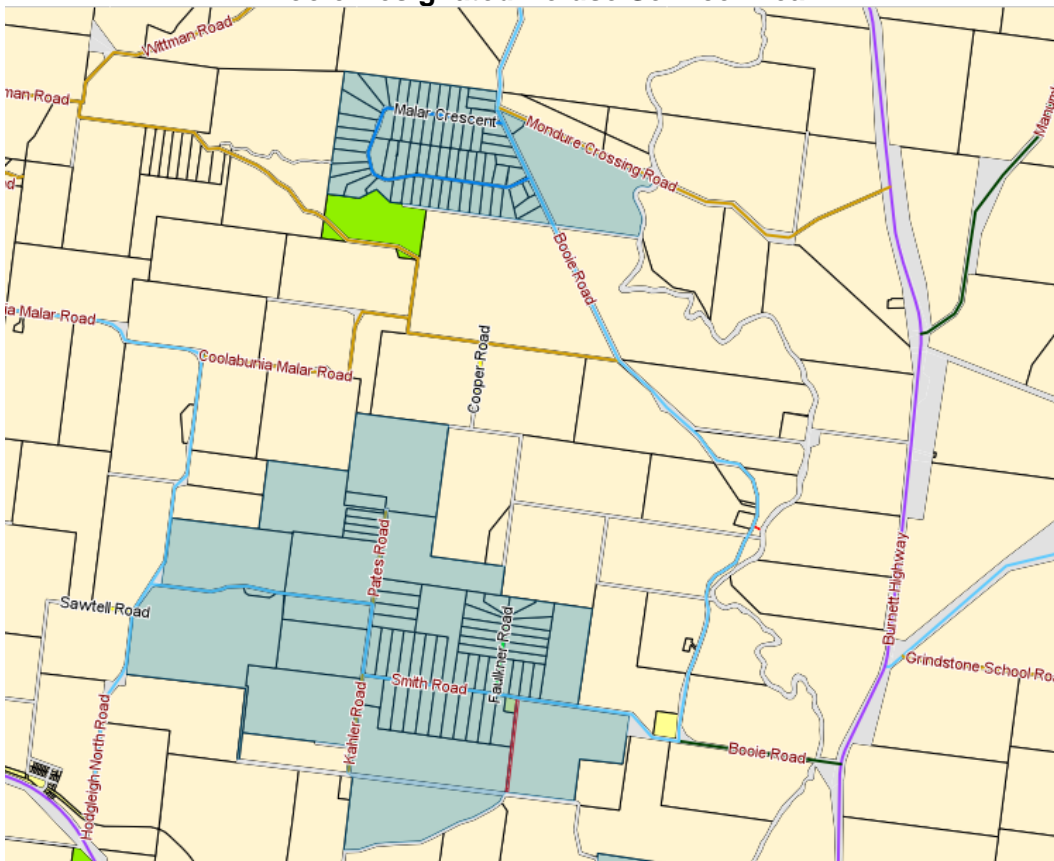
Kingaroy North Designated Refuse Service Area



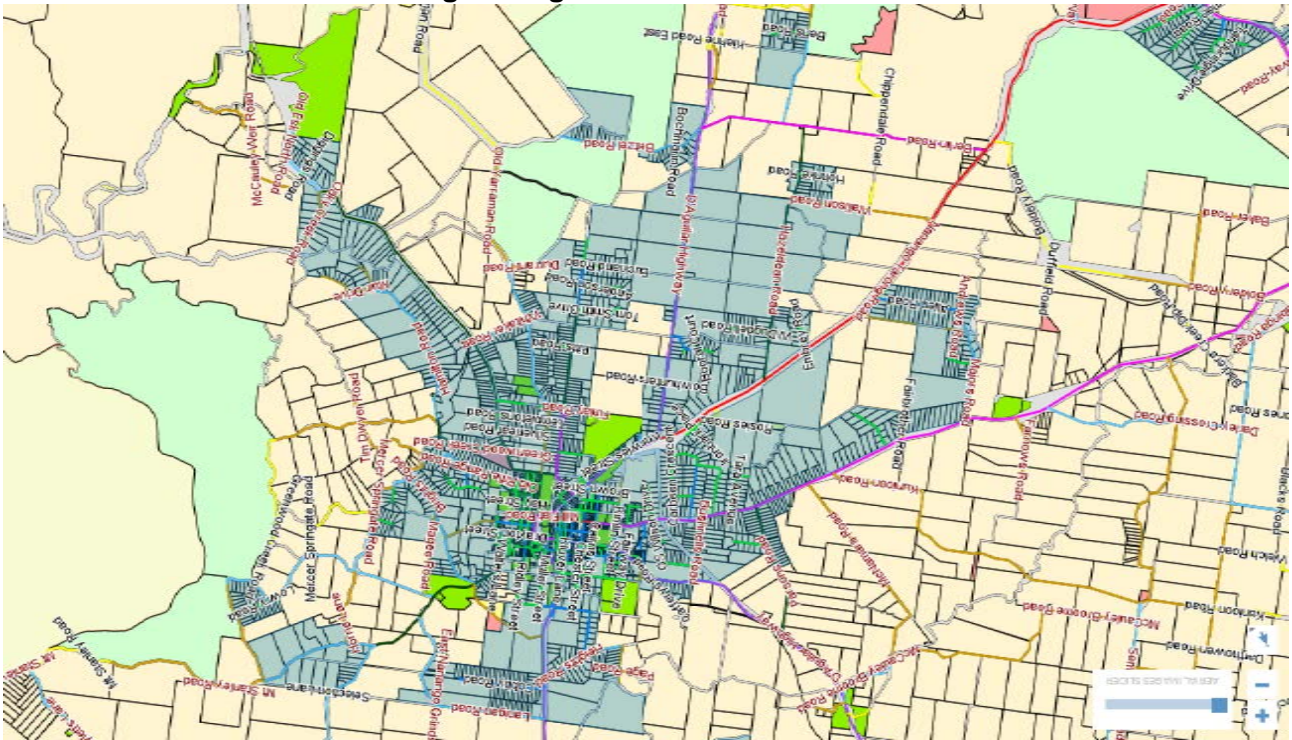
Kingaroy South Designated Refuse Service Area



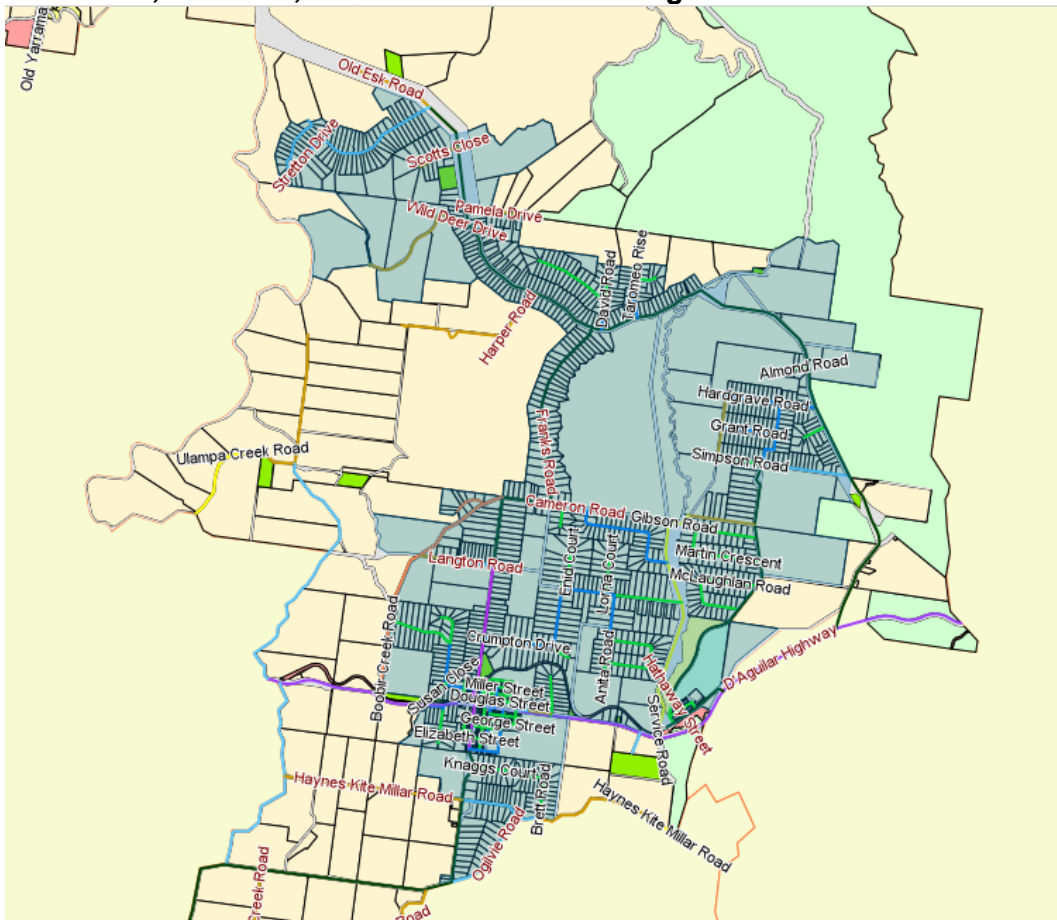
Booie Designated Refuse Service Area



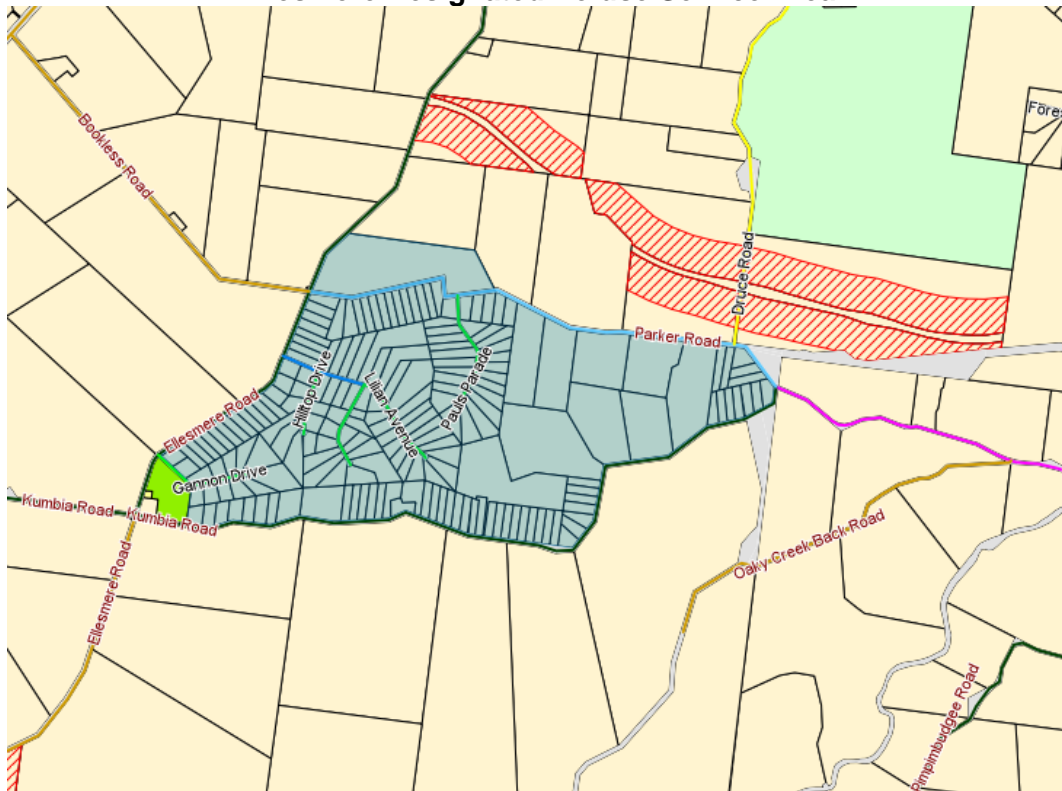
Nanango Designated Refuse Service Area



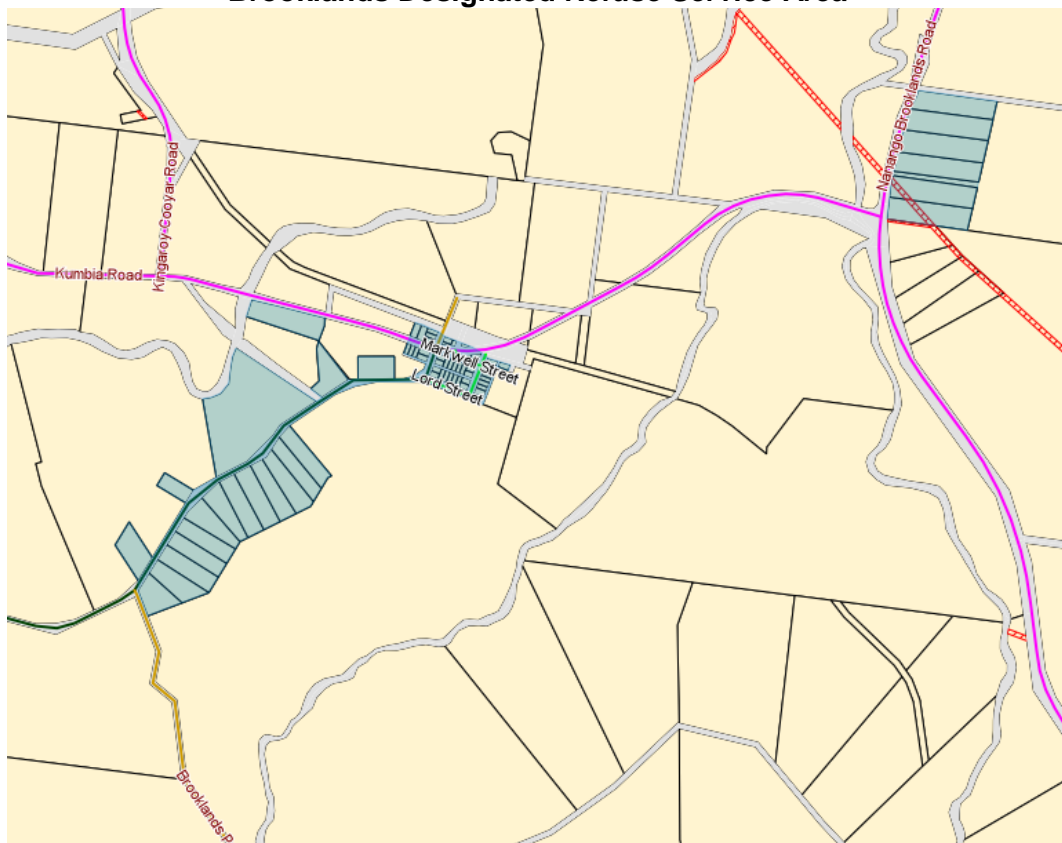
Blackbutt, Benarkin, Teelah and Taromeo Designated Refuse Service Area



Ellesmere Designated Refuse Service Area



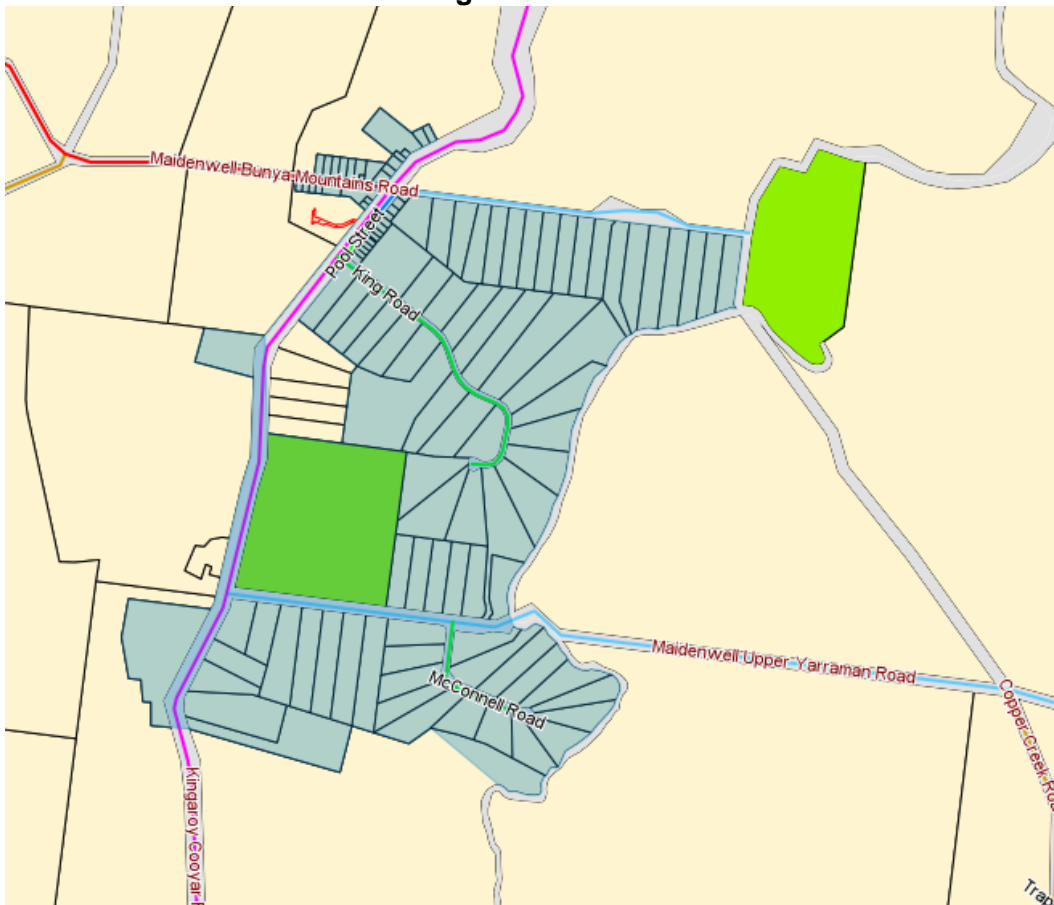
Brooklands Designated Refuse Service Area



Kumbia Designated Refuse Service Area



Maidenwell Designated Refuse Service Area



2.18 F - 2603901 - Setting of Waste Water Utility Charges 2019/20

Document Information

ECM ID 2603901

Author General Manager Finance

Date 18 June 2019

Précis

Setting of Waste Water Utility Charges for the financial year ending 30 June 2020.

Summary

The Council operates separate waste water supply schemes set out in Schedule A - Defined Sewerage Areas of its Revenue Statement and determines that the net cost of providing wastewater services to lands, including operating and maintenance costs, capital costs and debt servicing charges will be fully funded by a charge on those lands receiving the service or to which the service is deemed to be available.

Officer's Recommendation

That pursuant to Section 94 of the *Local Government Act 2009* and Section 99 of the *Local Government Regulation 2012*, Council make and levy sewerage utility charges, for the supply of sewerage services by the Council, as follows:

In respect of all lands and premises which are connected to, or capable of connection to, Councils reticulated sewerage systems, the following utility charges be made and levied for the provision of waste water services for the year ended 30 June 2020, except for the Proston Common Effluent Disposal System:

- (a) In respect of all lands and premises which are connected to Council's wastewater Systems:
1. For the first pedestal connected to any of Council's wastewater systems, a charge of \$724.70 per annum per pedestal.
 2. Other than additional pedestals installed in a private residence for the sole use of the occupier and their family, all additional pedestals will be levied a charge of \$203.20 per annum per additional pedestal.
 3. In respect of each allotment of Vacant Land rateable under the *Local Government Act 2009* situated within the declared wastewater areas defined in "Schedule A of the Revenue Statement" except for the Proston Common Effluent Disposal System, a charge of \$506.40 per annum will apply.
 4. Where any premises not connected to the Council's wastewater system, become connected during the year, the charges under clause (a)(1) shall become operative from the date of connection, with proportionate rebate from that date, of those made under Clause (a) (3).

Financial and Resource Implications

The settings of these charges are required to raise revenue to undertake Waste Water operations contained within the budget.

Link to Corporate/Operational Plan

EXC1.1 Ensure Council's financial management planning is based on realistic, sustainable, equitable policies and practices.

Communication/Consultation (Internal/External)

Rating implications have been discussed with Council during the development of the 2019/20 budget.

Legal Implications (Statutory Basis, Legal Risks)

Rate resolutions are in accordance with the relevant section of the *Local Government Act 2009* and the *Local Government Regulation 2012*. The adoption of appropriate rate resolutions is integral to funding the budget.

Policy/Local Law/Delegation Implications

In accordance with Council's Revenue Policy.

Asset Management Implications

Rate revenue is used to fund depreciation which is the source of funds for capital works programs. Funds are also used for the provision of services as well as operation and maintenance of assets.

2.19 F - 2603897 - Proston Common Effluent Disposal Utility Charges 2019/20

Document Information

ECM ID 2603897

Author General Manager Finance

Date 18 June 2019

Précis

Setting of Proston Common Effluent Disposal Utility Charges for the financial year ending 30 June 2020.

Summary

The Council operates a separate Common effluent scheme in Proston and determines that the net cost of providing the Common effluent disposal service to lands, including operating and maintenance costs, capital costs and debt servicing charges should be fully funded by a charge on those lands receiving the service.

For 2019/20 the operations of the Proston Scheme will be subsidised from the South Burnett Regional Council Waste Water Budget.

Officer's Recommendation

That pursuant to Section 94 of the *Local Government Act 2009* and Section 99 of the *Local Government Regulation 2012* Council make and levy sewerage utility charges, for the supply of sewerage services by the Council, as follows:

The following utility charges be made and levied for the provision of a Common effluent disposal system for the year ended 30 June 2020:

- (a) In respect of all lands and premises which are connected to Council's Common effluent disposal system:
 - (1) For the first pedestal connected to the system, a charge of \$427.20 per annum per pedestal.
 - (2) Other than additional pedestals installed in a private residence for the sole use of the occupier and their family, all additional pedestals will be levied a charge of \$133.60 per annum per additional pedestal.
 - (3) Where any premises not connected to the Council Common system, become connected during the year, the charges under Clause (a) (1) shall become operative from the date of connection, with proportionate rebate from that date.
 - (4) A charge will not apply to vacant land that is capable of being connected to the system.

Financial and Resource Implications

The settings of these charges are required to raise revenue to undertake operations of the Common Effluent Disposal System along with upgrade requirements, contained within the Budget.

Link to Corporate/Operational Plan

EXC1.1 Ensure Council's financial management planning is based on realistic, sustainable, equitable policies and practices.

Communication/Consultation (Internal/External)

Rating implications have been discussed with Council during the development of the 2019/20 budget.

Legal Implications (Statutory Basis, Legal Risks)

Rate resolutions are in accordance with the relevant section of the *Local Government Act 2009* and the *Local Government Regulation 2012*. The adoption of appropriate rate resolutions is integral to funding the budget.

Policy/Local Law/Delegation Implications

In accordance with Council's Revenue Policy.

Asset Management Implications

Rate revenue is used to fund depreciation which is the source of funds for capital works programs. Funds are also used for the provision of services as well as operation and maintenance of assets.

2.20 F - 2603892 - Water Supply Access Charge Methodology 2019/20**Document Information****ECM ID 2603892****Author General Manager Finance****Date 18 June 2019****Précis**

Defining the methodology used to set water supply access charges for the South Burnett Region for the year ending 30 June 2020.

Summary

The Council operates separate water supply schemes as set out in Schedule C – Defined Water Areas of its Revenue Statement and determines that the net cost associated with the source of supply, administration, technical overhead, depreciation and finance costs for each separate area will be funded by a fixed charge on those lands receiving a supply or to which a supply is deemed to be available.

Council believes that it is equitable for all users to contribute to the fixed costs of the water supply operation. The basis of apportionment of this cost shall be the supply capacity made available to the connected premises, as a measure of the proportionate share of the capacity of the system utilised by the connected property.

Officer's Recommendation

That pursuant to Section 92(4) of the *Local Government Act 2009* and Section 99 of the *Local Government Regulation 2012* Council make and levy water utility charges based on the following methodology to determine water access charges to be levied for the financial year ending the 30 June 2020 as follows:

- a) A Fixed Charge for all connected and vacant (not connected) land covering the net cost associated with the source of supply, administration, technical overhead, depreciation and finance costs for each scheme area be levied on those lands receiving a supply or to which a supply is deemed to be available
- b) The basis of apportionment of this cost shall be the supply capacity made available to the connected premises, as a measure of the proportionate share of the capacity of the system utilised by the connected property, as listed in the table hereunder:

Meter Size	Capacity Factor
20mm	1.0
25mm	1.6
32mm and 40mm	2.5
50mm and 80mm	6.5
100mm	15.0
Vacant (not connected)	0.5

- c) This direct correlation is varied as follows:
 - (i) All connections below 25mm are deemed to be the same capacity;

- (ii) Domestic properties which due to low pressure related matters only, require the installation of a larger than normal (20 mm) water meter, are to be charged the equivalent of a 20mm connection base charge;
- (iii) Domestic properties which due to low pressure related matters only, require the installation of an additional water meter, are to be charged the equivalent of a single 20mm connection base charge only;
- (iv) In the case of units as defined under the *Body Corporate and Community Management Act 1997* where the complex has a main meter, and individual units do not have an individual meter, then the base water charge for each unit will be levied as if the unit had a 20mm service connected;
- (v) In the case where there are 2 or more lots and an improvement is constructed across a property boundary, provided that a connected access charge is being levied for one lot, then vacant charges will not apply to the other vacant (land not connected to the water system) lot;
- (vi) In the case of properties defined as “Rural”, except for properties connected to the Proston Rural Water Scheme, under Council’s differential rating criteria where multiple services are connected a charge for each additional connection shall be 50% of a single 20mm base charge;
- (vii) In the case of properties on the Proston Rural Supply Scheme an access charge for each connection will apply;
- (viii) In the case where a specifically dedicated metered service connection is provided for fire-fighting capability a charge for each service shall be 50% of a single 20mm access charge.

Financial and Resource Implications

The setting of water access charges is required to raise revenue to undertake water operations contained within the budget.

Link to Corporate/Operational Plan

EXC1.1 Ensure Council’s financial management planning is based on realistic, sustainable, equitable policies and practices.

Communication/Consultation (Internal/External)

Rating implications have been discussed with Council during the development of the 2019/20 budget.

Legal Implications (Statutory Basis, Legal Risks)

Rate resolutions are in accordance with the relevant section of the *Local Government Act 2009* and the *Local Government Regulation 2012*. The adoption of appropriate rate resolutions is integral to funding the budget.

Policy/Local Law/Delegation Implications

In accordance with Council’s Revenue Policy.

Asset Management Implications

Rate revenue is used to fund depreciation which is the source of funds for capital works programs. Funds are also used for the provision of services as well as operation and maintenance of assets.

2.21 F - 2604108 - Water Supply Consumption Charge Methodology 2019/20**Document Information****ECM ID 2604108****Author General Manager Finance****Date 19 June 2019****Précis**

Defining the methodology used to set Water Consumption Charges for the South Burnett Region for the year ending 30 June 2020.

Summary

The Council operates separate water supply schemes set out in Schedule C – Defined Water Areas of its Revenue Statement and determines that the net cost associated with the cost of reticulation of water supply in each scheme will be funded by a per kilolitre charge for every kilolitre of water used as measured by a meter.

With the exception of the Proston Rural Water Supply Scheme, this charge is based on a three (3) tier system, calculated on the volume of water used in kilolitres (1000's of litres). The step system rewards households with low water usage, and charge households accordingly for high water usage. Council believes that the higher consumption charge for higher steps will be a significant incentive for residents to conserve water. The step system also provides a slightly lower rate per kilolitre for water used in step 2 and step 3 for businesses that use large quantities of water.

Officer's Recommendation

That pursuant to Section 94 of the *Local Government Act 2009* and Section 99 of the *Local Government Regulation 2012* and on the basis of the principles laid down in Council's Revenue Statement, Council make and levy water utility consumption charges, for the supply of water services, as follows:

The following methodology be adopted to determine water consumption charges for water consumed during the financial year ending the 30 June 2020:

- (a) In respect of Water Supply Schemes of Blackbutt, Boondooma, Kingaroy, Kumbia, Murgon, Nanango, Proston, Tingoorra, Wondai and Wooroolin
- i. Council operate a three (3) tier banding system based on the volume of water used in kilolitres (000's of litres) and the capacity of the meter connected.
 - ii. For connections greater than 20mm, the steps are increased proportionally with the capacity factor for each meter size.
 - iii. The tiers or steps that apply to all size connections are shown in the table below.

Meter Size	Capacity Factor	Step 1	Step 2	Step 3
20mm	1.0	0 - 125	126 – 250	>250
25mm	1.6	0 - 200	201 – 400	>400
32mm and 40mm	2.5	0 – 313	314 – 625	>625
50mm and 80mm	6.5	0 – 813	814 – 1,625	>1,625
100mm	15.0	0 – 1,875	1,876 – 3,750	>3,750

- (b) In respect of Proston Rural Water Supply Scheme
 - (i) A flat charge to apply for all water consumed.

Financial and Resource Implications

The setting of water consumption charges is required to raise revenue to undertake water operations contained within the budget.

Link to Corporate/Operational Plan

EXC1.1 Ensure Council's financial management planning is based on realistic, sustainable, equitable policies and practices.

Communication/Consultation (Internal/External)

Rating implications have been discussed with Council during the development of the 2019/20 budget.

Legal Implications (Statutory Basis, Legal Risks)

Rate resolutions are in accordance with the relevant section of the *Local Government Act 2009* and the *Local Government Regulation 2012*. The adoption of appropriate rate resolutions is integral to funding the budget.

Policy/Local Law/Delegation Implications

In accordance with Council's Revenue Policy.

Asset Management Implications

Sizing of meters influences the infrastructure requirements of the system. Rate revenue is used to fund depreciation which is the source of funds for capital works programs. Funds are also used for the provision of services as well as operation and maintenance of assets.

2.22 F - 2603887 - Water Supply Charges 2019/20**Document Information****ECM ID 2603887****Author General Manager Finance****Date 18 June 2019****Précis**

Setting water supply access and consumption charges for financial year ending 30 June 2020.

Summary

The Council operates separate water supply schemes set out in Schedule C - Defined Water Areas of its Revenue Statement and determines that the net cost of providing water to lands, including operating and maintenance costs, capital costs and debt servicing charges will be fully funded by a charge on those lands receiving the service or to which the services is deemed to be available.

Officer's Recommendation

That:

- (a) pursuant to Section 94 of the *Local Government Act 2009* and Section 99 of the *Local Government Regulation 2012* Council make and levy water utility charges set out in the table hereunder for the provision of water supply services (Access Charges) for the financial year ended 30 June 2020:

Defined Area	Vacant	20mm	25mm	32mm and 40mm	50mm and 80mm	100mm	Fire Services	Additional Rural Services
Blackbutt	305.76	611.50	978.40	1,528.80	3,974.80	9,172.50	305.76	305.76
Boondooma Dam	305.76	611.50	978.40	1,528.80	3,974.80	9,172.50	305.76	305.76
Kingaroy	305.76	611.50	978.40	1,528.80	3,974.80	9,172.50	305.76	305.76
Kumbia	305.76	611.50	978.40	1,528.80	3,974.80	9,172.50	305.76	305.76
Murgon	305.76	611.50	978.40	1,528.80	3,974.80	9,172.50	305.76	305.76
Nanango	305.76	611.50	978.40	1,528.80	3,974.80	9,172.50	305.76	305.76
Proston	305.76	611.50	978.40	1,528.80	3,974.80	9,172.50	305.76	305.76
Proston Rural	N/A	529.80	847.70	1,324.50	3,443.70	N/A	N/A	N/A
Wondai/ Tingoorra	305.76	611.50	978.40	1,528.80	3,974.80	9,172.50	305.76	305.76
Wooroolin	305.76	611.50	978.40	1,528.80	3,974.80	9,172.50	305.76	305.76

- (b) pursuant to Section 94 of the *Local Government Act 2009* and Section 99 of the *Local Government Regulation 2012* Council make and levy water utility charges set out in the tables hereunder for the consumption of water for the financial year ended 30 June 2020.

Properties not connected to the Proston Rural Water Supply Scheme will be split into separate tariffs - based on their Differential Rate Category. Residential Tariffs are comprised of Residential (1, 201, 203, 301, 401), Rural Residential (910, 920, 930, 940, 950, 960) and Village (3) Rate Categories per the Revenue Statement.

Commercial Tariffs are comprised of Commercial (2, 202, 204, 302, 402), Shopping Centre

(9,10,99), Industrial (8, 208, 209, 308, 408), Extractive (211, 212, 213), Coal Mine (414), Power Generation (215, 220, 221, 222, 223, 224, 225, 230, 231, 232, 233, 234, 235), Rural Land – Primary Production (6), Water Pumping and Storage (419) and Other (7) Rate Categories per the Revenue Statement.

- (i) In respect of Residential Tariffs (Consumption Charge) for the Water Supply Schemes of Blackbutt, Boondooma, Kingaroy, Kumbia, Nanango, Proston, Tingoorra, Wondai and Wooroolin:

Defined Water Area	Tier 1	Tier 2	Tier 3
	Charge per Kilolitre	Charge per Kilolitre	Charge per Kilolitre
Blackbutt	1.54	2.29	2.69
Kingaroy	1.54	2.29	2.69
Kumbia	1.54	2.29	2.69
Murgon	1.54	2.29	2.69
Nanango	1.54	2.29	2.69
Proston	1.54	2.29	2.69
Wondai	1.54	2.29	2.69
Wooroolin	1.54	2.29	2.69

- (ii) In respect of Commercial tariffs (Consumption Charge) for the Water Supply Schemes of Blackbutt, Boondooma, Kingaroy, Kumbia, Nanango, Proston, Tingoorra, Wondai and Wooroolin:

Defined Water Area	Tier 1	Tier 2	Tier 3
	Charge per Kilolitre	Charge per Kilolitre	Charge per Kilolitre
Blackbutt	1.67	2.24	2.49
Kingaroy	1.67	2.24	2.49
Kumbia	1.67	2.24	2.49
Murgon	1.67	2.24	2.49
Nanango	1.67	2.24	2.49
Proston	1.67	2.24	2.49
Wondai	1.67	2.24	2.49
Wooroolin	1.67	2.24	2.49

- (iii) In respect of the Proston Rural Water Supply Scheme a flat charge of \$1.54 per Kilolitre of water consumed.

Financial and Resource Implications

The settings of these charges are required to raise revenue to undertake water operations contained within the budget.

Link to Corporate/Operational Plan

EXC1.1 Ensure Council's financial management planning is based on realistic, sustainable, equitable policies and practices.

Communication/Consultation (Internal/External)

Rating implications have been discussed with Council during the development of the 2019/20 budget.

Legal Implications (Statutory Basis, Legal Risks)

Rate resolutions are in accordance with the relevant section of the *Local Government Act 2009* and the *Local Government Regulation 2012*. The adoption of appropriate rate resolutions is integral to funding the budget.

Policy/Local Law/Delegation Implications

In accordance with Council's Revenue Policy.

Asset Management Implications

Rate revenue is used to fund depreciation which is the source of funds for capital works programs. Funds are also used for the provision of services as well as operation and maintenance of assets.

2.23 F - 2603884 - Levy and Payment of Rates and Charges 2019/20

Document Information

ECM ID 2603884

Author General Manager Finance

Date 18 June 2019

Précis

Levy and payment of rates and charges.

Summary

Sections 107 and 118 of the *Local Government Regulation 2012* require Council to determine:

1. the issue of and period covered by a rate notice; and
2. the date by which rates or charges must be paid.

Officer's Recommendation

That:

- (a) pursuant to Section 107 of the *Local Government Regulation 2012* and Section 114 of the *Fire and Emergency Services Act 1990*, Council's rates and charges, and the State Government's Emergency Management, Fire and Rescue Levy be levied:
 - for the half of the year 1 July 2019 to 31 December 2019 – in August 2019; and
 - for the half year 1 January 2020 to 30 June 2020 – in February 2020.
- (a) pursuant to Section 118 of the *Local Government Regulation 2012*, that Council's rates and charges, and the State Government's Emergency Management, Fire and Rescue Levy, be paid within 30 days of the issue of the rate notice.

Financial and Resource Implications

The setting of an appropriate rate levy including the payment of rates and charges is required to raise revenue to undertake general operations contained within the budget.

Link to Corporate/Operational Plan

EXC1.1 Ensure Council's financial management planning is based on realistic, sustainable, equitable policies and practices.

Communication/Consultation (Internal/External)

Rating implications have been discussed with Council during the development of the 2019/20 budget.

Legal Implications (Statutory Basis, Legal Risks)

Rate resolutions are in accordance with the relevant section of the *Local Government Act 2009* and the *Local Government Regulation 2012*. The adoption of appropriate rate resolutions is integral to funding the budget.

Policy/Local Law/Delegation Implications

In accordance with Council's Revenue Policy.

Asset Management Implications

Rate revenue is used to fund depreciation which is the source of funds for capital works programs. Funds are also used for the provision of services as well as operation and maintenance of assets.

2.24 F - 2603880 - Discount on Rates 2019/20

Document Information

ECM ID 2603880

Author General Manager Finance

Date 18 June 2019

Précis

Setting the level of discount and discount period for early payment of specified rates and charges for the period ending 30 June 2020.

Summary

To encourage early payment of rates, Council will offer ratepayers a discount on payments received during the nominated discount period in accordance with Section 130 of the *Local Government Regulation 2012*.

For discount to be allowed, full payment of all rates, (including overdue rates), charges, interest, fees and levies appearing on the rate notice must be received by Council or approved agency by the close of business on or before the due date.

Property owners who have entered into a Deferred Payment Arrangement (Concession Agreement) approved by Council to pay off Memerambi Special Charges (Roadworks and Drainage) and have paid all necessary instalments (excluding future instalments not yet due for payment) in accordance with the Deferred Payment Arrangement will qualify for discount on general rates and utility charges but will not qualify for discount on the special charges.

This is conditional upon the full payment of all other rates (including overdue rates), charges, interest, fees and levies appearing on the rate notice being received by Council or approved agency by the close of business on or before the due date.

In the case of electronic payments, discount will be allowed if full payment as described above, is received and recorded on Council's accounts on or before the due date.

The discount period will be a period of at least thirty (30) clear days commencing from the issue date shown on the Rate Notice and concluding on the due date shown on the Rate Notice.

Discount will only apply to Differential General Rates, Wastewater Charges, Water Access Charges, and Refuse Collection Charges. However, discount will not apply to Special Charges, Separate Charges, State Fire Levy, Legal Costs, Interest and Water Consumption Charges.

Officer's Recommendation

That pursuant to Section 130 of the *Local Government Regulation 2012*, the differential general rates, waste water utility charges, water access charges, refuse collection charges made and levied shall be subject to a discount of 10% if paid within the discount period of 30 days of the date of issue of the rate notice provided that:

- (a) all of the aforementioned rates and charges are paid within 30 days of the date of issue of the rate notice;
- (b) all other rates and charges appearing on the rate notice (that are not subject to discount) are paid within 30 days of the date of issue of the rate notice;
- (c) all other overdue rates and charges relating to the rateable assessment are paid within 30 days of the date of issue of the rate notice.

Financial and Resource Implications

Council relies on early payment of rates to ensure that appropriate cash levels are maintained to support its financial obligations.

Link to Corporate/Operational Plan

EXC1.1 Ensure Council's financial management planning is based on realistic, sustainable, equitable policies and practices.

Communication/Consultation (Internal/External)

Rating implications have been discussed with Council during the development of the 2019/20 budget.

Legal Implications (Statutory Basis, Legal Risks)

Section 130 of the *Local Government Regulation 2012*.

Policy/Local Law/Delegation Implications

In accordance with Council's Revenue Policy.

Asset Management Implications

Not applicable.

2.25 F - 2603862 - Interest on Overdue Rates 2019/20

Document Information

ECM ID 2603862

Author General Manager Finance

Date 18 June 2019

Précis

Setting the level of interest on overdue rates and charges for the financial period ending 30 June 2020.

Summary

The management of the level of rate arrears is an important component of ensuring Council's long-term financial sustainability and cash flows. Accordingly, it has been determined that to encourage ratepayers to pay their rates within a sixty (60) day timeframe and considering accepted business practices, interest on overdue rates will be applied.

The maximum allowable interest rate per the *Local Government Regulation 2012* is calculated by adding together the monthly average yield of 90-day bank accepted bills as published by the Reserve Bank of Australia as at the end of March 2019 (1.83%) and a margin of 8%.

Officer's Recommendation

That:

- pursuant to Section 133 of the *Local Government Regulation 2012*, compound interest on daily rests at the rate of nine point eight three percent (9.83%) per annum is to be charged on all overdue rates or charges.
- Council determine that rates or charges will be considered as overdue for the charging of interest if they remain unpaid after thirty (30) days from the due date of the relevant rate notice.

Financial and Resource Implications

The Charging of Interest on overdue rates provides a penalty for failing to pay rates within a determined timeframe ensuring Council's cash flows are maintained.

Link to Corporate/Operational Plan

EXC1.1 Ensure Council's financial management planning is based on realistic, sustainable, equitable policies and practices.

Communication/Consultation (Internal/External)

Rating implications have been discussed with Council during the development of the 2019/20 budget.

Legal Implications (Statutory Basis, Legal Risks)

Rate resolutions are in accordance with the relevant section of the *Local Government Act 2009* and the *Local Government Regulation 2012*. The adoption of appropriate rate resolutions is integral to funding the budget.

Policy/Local Law/Delegation Implications

In accordance with Council's Revenue Policy.

Asset Management Implications

Not applicable.

2.26 F - 2603858 - Setting the Level of Concession on Rates and Charges for Approved Pensioners 2019/20

Document Information

ECM ID 2603858

Author General Manager Finance

Date 18 June 2019

Précis

Setting the level of concession on rates and charges for approved pensioners for the financial period ending 30 June 2020.

Summary

Council is committed to assisting ratepayers who receive a pension. As a result, Council has agreed to provide assistance by way of a concession on rates to pensioners who meet the administrative guidelines for the Queensland Government pensioner rate subsidy scheme.

Officer's Recommendation

That pursuant to Sections 120, 121 and 122 of the *Local Government Regulation 2012*, a rebate of rates be granted to all ratepayers who are pensioners and who are eligible for the Queensland Government pensioner remission.

The rebate will be set at:

1. 20 per cent of the differential general rate, sewerage utility charges, water utility charges and waste/refuse utility charges; and
2. The maximum concession granted per property shall be capped at \$200 per annum.

Financial and Resource Implications

This concession reduces Councils revenue by \$200 per recipient at a total cost of approximately \$795,308.

Link to Corporate/Operational Plan

EXC1.1 Ensure Council's financial management planning is based on realistic, sustainable, equitable policies and practices.

Communication/Consultation (Internal/External)

Rating implications have been discussed with Council during the development of the 2019/20 budget.

Legal Implications (Statutory Basis, Legal Risks)

Chapter 4 part 10 of the *Local Government Regulation 2012*. For pensioners who meet the administrative guidelines for the Queensland Government pensioner rate subsidy scheme.

Policy/Local Law/Delegation Implications

In Accordance with Council's Revenue Policy.

Asset Management Implications

Impacts the level of rate revenue which is used to fund depreciation as the source of funds for capital works on Council assets as well as the provision of services and the operation and maintenance of those assets. The impact has been included in the budget.

2.27 F - 2603847 - Exemptions and Concessions on Various Special, Separate and Utility Charges 2019/20

Document Information

ECM ID 2603847

Author General Manager Finance

Date 18 June 2019

Précis

Setting the exemptions and concessions on various rates and charges for groups or organisations, which provide a public service or community benefit.

Summary

Council recognises that various groups or organisations provide a public service or community benefit throughout the region. In order to assist these groups or organisations Council has determined to provide concessions on various rates and charges.

Officer's Recommendation

That:

- pursuant to Section 93 of the *Local Government Act 2009* Council provides an exemption of differential general rates and separate charges for properties as identified within the categories per the table below.
- pursuant to Sections 120, 121 and 122 of the *Local Government Regulation 2012*, Council grants a rebate for various rates and charges for the financial year ending 30 June 2020 as identified in the table below and subject to the following:
 1. Property owners must notify Council immediately if there is a substantive change in land use for a property that is receiving a rate concession.
 2. Applications received during the current financial year that fall within the categories below, will be granted a rate concession following the passing of a resolution by Council.
 3. If a property has been granted a rate concession in the previous financial year, the owner will not be required to re-apply to receive the rate concession for the current financial year. However, proof of ongoing eligibility will be required if requested.

Concession Category	Differential General Rates	Separate Rates	Water Access	Sewerage Access	Waste Bin
Queensland Country Women's Association	100%	100%	75%	75%	0%
Youth Accommodation	100%	100%	0%	0%	0%
Youth Groups – Scouts, Guides	100%	100%	100%	100%	100%
Seniors and Welfare Groups	100%	100%	50%	50%	0%
Kindergartens	100%	100%	0%	0%	0%
Service & Other Clubs	0%	0%	0%	0%	0%
Show grounds	100%	100%	75%	75%	0%
Race grounds	100%	100%	50%	50%	0%
Museums, Theatres, Heritage	100%	100%	0%	0%	0%
Sporting Groups & Associations	100%	100%	100%	100%	0%

Aged Care Facilities - Non Religious	100%	100%	75%	75%	0%
Charitable Organisations	0%	0%	0%	0%	0%
Community Owned Halls	100%	100%	0%	0%	0%

Financial and Resource Implications

Rate concessions reduce Council's revenue by around \$234,242. This has been included in the budget.

Link to Corporate/Operational Plan

EXC1.1 Ensure Council's financial management planning is based on realistic, sustainable, equitable policies and practices.

Communication/Consultation (Internal/External)

Rating implications have been discussed with Council during the development of the 2019/20 budget.

Legal Implications (Statutory Basis, Legal Risks)

Rate resolutions are in accordance with the relevant section of the *Local Government Act 2009* and the *Local Government Regulation 2012*. The adoption of appropriate rate resolutions is integral to funding the budget.

Policy/Local Law/Delegation Implications

In accordance with Council's Revenue Policy.

Asset Management Implications

Rate revenue is used to fund depreciation which is the source of funds for capital works programs. Funds are also used for the provision of services as well as operation and maintenance of assets.

2.28 F - 2603819 - Concession of Water Consumption Charges - Haemodialysis Machines 2019/20

Document Information

ECM ID 2603819

Author General Manager Finance

Date 18 June 2019

Précis

Setting the level of concession on water consumption charges for the users of Haemodialysis Machines for the financial period ending 30 June 2020.

Summary

The Council has determined that where ratepayers or residents require the use of a Haemodialysis Machine for health reasons, then Council will grant a concession of water consumption charges.

Officer's Recommendation

That pursuant to Sections 120, 121 and 122 of the *Local Government Regulation 2012*, Council allows an annual rebate of 190KI on the water usage to any patient who qualifies for and operates a home Haemodialysis Machine supplied by Queensland Health.

Financial and Resource Implications

This concession reduces Councils revenue by \$338.75 per recipient. Currently Council has one (1) recipient across the region at a total cost of \$338.75.

Link to Corporate/Operational Plan

EXC1.1 Ensure Council's financial management planning is based on realistic, sustainable, equitable policies and practices.

Communication/Consultation (Internal/External)

Consultation was undertaken with affected patients and Queensland Health.

Legal Implications (Statutory Basis, Legal Risks)

Sections 120, 121 and 122 of the *Local Government Regulation 2012* apply.

Policy/Local Law/Delegation Implications

In accordance with Council's Revenue Policy.

Asset Management Implications

Not applicable.

2.29 F - 2603806 - Waiving Minimum General Rates 2019/20**Document Information****ECM ID** 2603806**Author** General Manager Finance**Date** 18 June 2019

Précis

Determining concession from Minimum General Rates for properties which are small parcels of land used for a pump site or small parcels of land worked in conjunction with other properties held in the same ownership.

Summary

Council has determined that some classes of properties should be exempt from the minimum general rate. Generally these properties are small parcels of land used for a pump site or small parcels of land worked in conjunction with other properties held in the same ownership.

Officer's Recommendation

That pursuant to Sections 120, 121 and 122 of the *Local Government Regulation 2012*, Council grants a rebate equal to the full value of the separate charges and part of the differential general rates equal to the difference between the Minimum Differential General Rate for the appropriate category and the rate calculated using the rate in the dollar and the valuation for the properties identified hereunder:

- (a) Any rateable land held as a Permit to Occupy for water facility purposes, namely bore and pump site and associated purposes only.
- (b) Properties that are small parcels of land worked in conjunction with properties held in the same ownership and identified in table hereunder:

Assess No	Owner	Property Description and Location
31384	GSR Silburn	Hebbel Drive, Tablelands
31598-1	A Bradley and C Ewart and J and I Hinricks	Bradleys Road, Wooroonden
31632	Gympie Timber Company Pty Ltd	Morgans Road, Windera

Financial and Resource Implications

This concession reduces Council's revenue.

Link to Corporate/Operational Plan

EXC1.1 Ensure Council's financial management planning is based on realistic, sustainable, equitable policies and practices.

Communication/Consultation (Internal/External)

Rating implications have been discussed with Council during the development of the 2019/20 budget.

Legal Implications (Statutory Basis, Legal Risks)

Chapter 4, Part 10 of the *Local Government Regulation 2012*.

Policy/Local Law/Delegation Implications

In accordance with Council's Revenue Policy.

Asset Management Implications

Minor impact to the level of rate revenue which is used to fund depreciation as the source of funds for capital works on Council assets as well as the operation and maintenance of those assets and to provide general services.

2.30 F - 2603936 - Financial Hardship Policy

Document Information

ECM ID 2603936

Author General Manager Finance

**Endorsed
By** Chief Executive Officer

Date 18 June 2019

Précis

To adopt a Financial Hardship Policy concerning the principles, processes and guidelines to apply to those ratepayers who are experiencing serious financial hardship and as a result are willing, but unable to pay their rates and charges.

Summary

The Financial Hardship Policy communicates Council's position and provides guidance to employees, property owners and stakeholders concerning the principles, processes and guidelines that Council will use when assessing applications for rates and charges relief due to severe financial hardship. In summary, the key objectives of this policy are to:

- provide a mechanism that enables property owners to feel comfortable in approaching Council about outstanding debts;
- provide a policy that encourages a consistent and proactive approach in identifying and assisting ratepayers who may be experiencing difficulty paying their rates due to personal or financial hardship; and
- encourage people experiencing financial hardship to access earlier financial counselling support services.

Officer's Recommendation

That the Financial Hardship Policy as attached be adopted.

Financial and Resource Implications

Reduction in Council's Revenue.

Link to Corporate/Operational Plan

EXC1.1 Ensure Council's financial management planning is based on realistic, sustainable, equitable policies and practices.

Communication/Consultation (Internal/External)

Internal consultation with Councillors at Portfolio Briefing on 4 April 2019. Draft Financial Hardship Policy circulated to the Senior Executive Team, Manager Finance and Revenue Team Leader for comments.

Legal Implications (Statutory Basis, Legal Risks)

Local Government Act 2009, Section 93(h) and *Local Government Regulation 2012*, Section 120(c).

Policy/Local Law/Delegation Implications

Rates Recovery Policy and Application for Hardship (Rates Relief).

Asset Management Implications

Not applicable.



Financial Hardship Policy

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1. POLICY STATEMENT

Council requires all property owners to pay their rates in full by the due date/s shown on rate notices. However, Council recognises that there are cases of genuine financial hardship that require respect and compassion in special circumstances.

Council acknowledges that the circumstances affecting a property owner's ability to pay may be either temporary or long-term, financial or personal. Consequently, Council will assess a request for assistance on a case-by-case basis.

Council is committed to working with our property owners to find an appropriate, realistic and effective payment solution.

2. SCOPE

This policy applies to those ratepayers who are experiencing serious financial hardship and as a result are willing, but unable to pay their rates and charges. The policy will only apply to properties where the property is the ratepayers' principal place of residence. However, Council encourages any property owner experiencing financial hardship to make contact.

3. POLICY OBJECTIVES

This Financial Hardship Policy communicates Council's position and provides guidance to employees, property owners and stakeholders concerning the principles, processes and guidelines that Council will use when assessing applications for rates and charges relief due to severe financial hardship. In summary, the key objectives of this policy are to:

- provide a mechanism that enables property owners to feel comfortable in approaching Council about outstanding debts;
- provide a policy that encourages a consistent and proactive approach in identifying and assisting ratepayers who may be experiencing difficulty paying their rates due to personal or financial hardship; and
- encourage people experiencing financial hardship to access earlier financial counselling support services.

4. BACKGROUND AND/OR PRINCIPLES

Council's Rate Collection Policy states that it will diligently pursue the collection of overdue rates and charges. It also states that non-payment of rates places an unfair burden on the ratepayers who do meet their obligations in full. It balances the foregoing statements by stating that Council will take into account the individual circumstances or the financial hardships faced by relevant ratepayers.

Financial hardship relief provided under this policy does not forego Council's normal debt recovery action, including Council's ability to sell the land for arrear of rates. Additional fees may apply in this case.

Section 120(1)(c) of the *Local Government Regulation 2012* states that Council may grant a concession if it is satisfied that "the payment of rates or charges will cause hardship to the land owner", Council has determined that it will grant such a concession for rates relief as set out in this policy.

What is Financial Hardship?

A property owner will be considered to be in financial hardship if paying a rate notice will affect their ability to meet their basic living needs. This includes such things as food, clothing, medicine, accommodation and children's education.

In short, it means they have the intention, but not the financial capacity to pay.

Financial hardship may be caused by:

- loss of a property owners' (or a family member's) primary income;
- separation or divorce from a spouse;
- death of a spouse or loved-one;
- domestic or family violence;
- physical or mental health problems;
- a chronic medical condition or illness;
- budget management difficulties because of a low income;
- other unforeseen factors affecting your capacity to pay, such as a reduction in income due to a natural disaster, drought or downturn in economic conditions; and
- high rate levy increase due to revaluation.

Temporary Financial Hardship

Property owner's experience payment difficulties due to a sudden and/or temporary change in circumstances that adversely affect their finances. These property owners generally require flexibility. Council is able to offer an extension of time to pay (generally with the loss of the prompt payment discount shown on the rate notice) or to set up a payment plan.

Identifying Property Owners in Financial Hardship

Property owners who think that they may be experiencing financial hardship are encouraged to contact Council as soon as possible. If assessment by a financial counsellor has been undertaken, they can contact Council on the property owner's behalf.

The following indicators will be considered when determining whether a property owner is experiencing financial hardship:

- the property owner requests information about alternative payment arrangements;
- the property owner's payment history indicates they have had difficulty paying accounts in the past;
- the property owner has had a change of circumstances that adversely affects their finances;
- eligibility for government funded concessions;
- advice has been received from an independent financial counsellor;
- total income after tax (take home pay);

- the number of properties owned;
- the number of children or dependants involved;
- current financial commitments including any existing debt;
- medical conditions or disability affecting earning capacity; and
- domestic or family violence.

Although the above list displays indicators of possible hardship, each property owner will be treated with sensitivity and understanding according to their individual circumstance.

As part of Council's assessment we will consider any information provided by the property owner and, if applicable, their financial counsellor. Council will also take into account the property owners' payment history.

As soon as the assessment has been completed and a decision has been made, Council will advise the property owner of the outcome.

When Will Council Consider an Application for Financial Hardship?

Council will not support applications for financial hardship relief where the applicant has another avenue to alleviate the situation or seek assistance, and has not taken this alternative option.

Council will also encourage applicants to seek the assistance of a financial counsellor. Council's intent is to provide assistance to applicants who demonstrate genuine attempts to help themselves.

Council will only consider an application for financial hardship relief where:

- it is the property owner's principle place of residence
- the property owner is experiencing genuine financial hardship due to a loss the property owner has suffered:
 - (a) a person who has less than two (2) weeks of available funds equivalent to the maximum rate of income support payment provided by the Department of Human Services (DHS) for Crisis Payments; or
 - (b) has been unemployed and receiving payments from DHS continuously for twenty-six (26) weeks; or
 - (c) suffers from a chronic illness that is permanent or lasts longer than three (3) months; or
 - (d) has been diagnosed with a terminal illness or disease; or
 - (e) has incurred unexpected expenses (funeral costs) and reduction or loss of family income because of the death of a partner; or
 - (f) has experienced a significant reduction in income due to a natural disaster, drought or downturn in economic conditions.
- upon application being made to Council for the relief of rates and charges by the property owner.

Assistance or Relief Available

Council may grant relief to a property owner under this policy through offering assistance by one or more of the following:

- payment of the outstanding rates balance may be deferred (without further interest accrual or loss of discount) for a maximum period of 12 months;
- suspension of pending or current rate recovery action;
- repayment plans that are outside of the current Rates Recovery Policy;
- interest costs written-off/waived for interest already charged and/or for interest that may accrue between the Council's decision and satisfactory completion of an agreed repayment plan; and
- court costs or other related legal expenses written-off that have already been charged to the ratepayer for recovery of outstanding rates and charges

5. GENERAL INFORMATION

Council is committed to assisting property owners who are experiencing financial hardship. If a property owner is experiencing financial hardship, they are encouraged to contact Council as soon as possible to discuss the situation. Council does offer long-term options if the property owner adheres to and maintains an agreed arrangement.

In return, Council requests the property owner:

- keep Council informed of any change in circumstances;
- agree and maintain a suitable payment arrangement;
- contact Council to negotiate an alternative arrangement should the property owner have difficulty maintaining the agreed payment plan; and
- contact a financial counsellor, if requested. It is important for a property owner who is in financial hardship to meet with a financial counsellor (or a person from a relevant customer representative organisation) to discuss their financial situation and consider the options that are available.

Lodging an Application

Lodging a request for relief must be on the prescribed form, available from the Council website, www.southburnett.qld.gov.au, and will involve a full financial assessment undertaken by the Chief Executive Officer or delegate.

If a property owner:

- does not respond to the Council's offer of hardship relief; or
- fails to wholly comply with Council's offer of hardship relief; or
- once an agreed payment arrangement is entered, fails to comply with the requirement of that agreed payment arrangement, then

Council will continue with normal debt recovery action including outsourcing the debt to a debt collection specialist and the sale of the land for rate arrears. Additional fees may apply in this case.

Processing the Application

The process for assessing applications will remain simple and accessible as possible in recognition that at the very least, the ratepayers are experiencing financial difficulties. All applications are assessed confidentially and on merit.

- Eligible ratepayers are requested to complete and lodge an application on the prescribed form;
- Register of Application – the application form including attachments as to financial position under a Statutory Declaration and certified copies in Council's Records System;
- Cross check of application data;
- Preparation of a briefing report to the General Manager Finance and Chief Executive Officer;
- General Manager Finance to consider applications and make recommendations;
- General Manager Finance presents recommendations to Council;
- Council pass a resolution to decide the outcome of the application; and
- Advice of the decision provided to the applicant.

Additional Support

There are a range of other organisations that offer support services and provide useful information that may be helpful.

Financial Counsellors

Financial counsellors are trained qualified professionals who provide advice, information, and options specific to an individual's current financial circumstances. Financial counsellors are non-judgemental specialists who provide a free, confidential and independent service. Locate a financial counsellor in the local area by calling the Australian Financial Counsellors hotline on 1800 007 007 between 9:30am and 4:30pm, Monday to Friday. For full details visit their website: <https://www.financialcounsellingaustralia.org.au>.

Rural Financial Counselling Service Southern Queensland

Rural Financial Counselling Service Southern Queensland (RFCS-SQ) provides free, impartial, confidential and responsive rural financial counselling services across Southern Queensland.

Through the Rural Financial Counselling Service Program (RFCS), they can support and assist eligible farmers, fishers, forest growers, harvesters and small-related rural businesses who are experiencing financial hardship.

Contact the local Kingaroy based counsellor on (07) 4182 1836 or on mobile 0448 999 742 between 8:30am and 4:30pm, Monday to Friday. Alternatively, visit the Rural Financial Counselling Service Southern Queensland website: <https://www.rfcssq.org.au>.

ASIC's MoneySmart

MoneySmart can offer free, independent guidance by providing tips and tools to take steps to improve personal finances. Contact Money Smart on 1300 300 630 between 8:30am and 5:00pm, Monday to Friday or visit their website: <https://www.moneysmart.gov.au>.

Queensland Government

The Queensland Government website is a great resource and has a variety of subjects and links relating to financial assistance and services on offer. The Queensland Government website is <https://www.qld.gov.au/community/losing-your-job-income/financial-assistance>.

Concessions

Holders of a Queensland Pensioner Concession Card may be eligible to apply for a Rates Concession, if not already applied and living on the property that an application for financial hardship relief is sought. Speak to Council's Customer Contact or Rates Staff on (07) 4189 9100 or visit <http://www.southburnett.qld.gov.au>.

Charity Organisations

Charity organisations can provide a rate of support directly to people or to families in need. For a list of major charities operating in Queensland visit <https://www.qld.gov.au/community/cost-of-living-support/support-from-charities/>.

6. DEFINITIONS

To assist in interpretation the following definitions shall apply:

Act	<i>Local Government Act 2009.</i>
Application Form	Council's Rates Relief Application for the purpose of applying for assistance under this policy.
Chief Executive Officer	The Chief Executive Officer of South Burnett Regional Council as appointed under the <i>Local Government Act 2009</i> .
Chronic Illness	An illness that is permanent or lasts longer than three (3) months.
Council	South Burnett Regional Council.
Death of a Partner	The unexpected expenses (funeral costs) and reduction or loss of family income because of the death of a member of a couple (married, registered relationship or de facto relationship).
Financial Hardship	Unable to meet basic requirements, including food, clothing, medicine, accommodation and children's education. This hardship may occur because of chronic illness, long-term unemployment or death of a partner.
Long-Term Unemployment	A ratepayer who has received income support payments continuously for 26 weeks.
Natural Disaster	A major adverse event resulting from natural processes of the earth; examples include floods, volcanic eruptions, earthquakes, tsunamis, cyclones, severe storms, bush fires, droughts.

Property Owner	The 'owner of the land' as defined under the <i>Local Government Act 2009</i> .
Regulation	<i>Local Government Regulation 2012</i> .
Residential Property	Property that has as its primary use 'use for residential purposes'.
Terminal Illness	An incurable disease that cannot be adequately treated and is reasonably expected to result in the death of the person.

7. LEGISLATIVE REFERENCE

Local Government Act 2009, Section 93(h)

Local Government Regulation 2012, Section 120

8. RELATED POLICIES/PROCEDURES

Rates Recovery Policy

Application for Hardship (Rates Relief)

9. NEXT REVIEW

1 June 2020

10. VERSION CONTROL

Version	Revision Description	Approval Date
1	Adoption of Policy	24-Jun-2019

 Mark Pitt
 CHIEF EXECUTIVE OFFICER

 Date

