



South Burnett Regional Council

Agenda of the Special Budget Meeting

Held in the Warren Truss Chamber 45 Glendon Street Kingaroy

on Monday, 27 June 2016

Commencing at 9.00 am

Chief Executive Officer: Gary Wall

Our Vision

"Individual communities building a strong and vibrant region."

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, 27 June 2016

ORDER OF BUSINESS:

1.	Leave Of Absence.....	1
2.	Business	1
2.1	F - 1625209 - Mayor's Budget Address for 2016/2017 Budget	1
2.2	F - 1625940 - Adoption of the 2016/2017 Budget	2
2.3	F - 1622827 - Business Activities 2016/2017	121
2.4	F - 1622842 - Statement of Estimated Financial Position to 30 June 2016	123
2.5	F - 1621524 - Differential General Rates Categories and Criteria 2016/2017	128
2.6	F - 1621573 - Differential General Rates 2016/2017	144
2.7	F - 1621640 - Minimum General Rates 2016/2017	146
2.8	F - 1621645 - Averaging Land Valuations 2016/2017	148
2.9	F - 1621649 - Setting the Limit of Increase in the Amount of General Rates for 2016/2017.....	150
2.10	F - 1625884 - Special Charge - Road & Drainage Works Memerambi Estate.....	152
2.11	F - 1621846 - Special Charge - Rural Fire Brigades 2016/2017	159
2.12	F - 1621848 - Separate Charge - Environmental Levy 2016/2017	161
2.13	F - 1621889 - Separate Charge - Community Rescue Evacuation 2016/2017.....	163
2.14	F - 1622020 - Separate Charge - Road Infrastructure Levy 2016/2017	165
2.15	F - 1622044 - Separate Charge - Waste Management Levy 2016/2017	167
2.16	F - 1623489 - Setting of Waste Water Utility Charges for 2016/2017.....	169
2.17	F - 1622679 - Proston Common Effluent Disposal Utility Charges 2016/2017	171
2.18	F - 1622217 - Waste Collection Utility Charges 2016/2017.....	173
2.19	F - 1623353 - Water Supply Access Charge Methodology 2016/2017.....	175
2.20	F - 1623499 - Water Supply Consumption Charge Methodology 2016/2017	177
2.21	F - 1623492 - Water Supply Charges 2016/2017	179
2.22	F - 1622218 - Discount on Rates 2016/2017	181
2.23	F - 1622223 - Interest on Overdue Rates 2016/2017.....	183
2.24	F - 1622680 - Setting the Level of Remission on Rates and Charges for Approved Pensioners 2016/2017	185
2.25	F - 1622903 - Concessions on Various Special, Separate and Utility Charges 2016/2017.....	187
2.26	F - 1622617 - Concession of Water Consumption Charges - Haemodialysis Machines 2016/2017.....	194
2.27	F - 1625887 - Concession on Memerambi Special Charges.....	195
2.28	F - 1622730 - Waiving Minimum General Rate 2016/2017	197
2.29	F - 1623510 - Exemption from General Rates 2016/2017.....	199

1. Leave Of Absence

Nil.

2. Business

2.1 F - 1625209 - Mayor's Budget Address for 2016/2017 Budget

Document Information

IR No 1625209

Author Mayor

Date 22 June 2016

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 2016/2017 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 - 1625940 - Adoption of the 2016/2017 Budget

Document Information

IR No 1625940

Author General Manager Finance

Date 23 June 2016

Précis

Setting out details of Council's budget for 2016/2017 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 2 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 in accordance with Sections 169 and 170 of the *Local Government Regulation 2012* the following budget including the additional statements be adopted for the financial year 2016/2017:



Budget Document

2016/2017



Contents

1.	BUDGET OVERVIEW	1
1.1	<i>Strategic Planning Framework</i>	1
1.2	<i>Strategic Plan Outcomes.....</i>	1
1.2.1	Corporate Plan	1
1.2.2	Asset Management Plans.....	2
1.2.3	Operational Plan.....	3
1.2.4	Revenue Policy	3
1.2.5	Budget.....	3
1.2.6	Revenue Statement.....	4
1.2.7	Long-Term Financial Forecast.....	5
1.3	<i>Budget Preparation</i>	6
1.4	<i>Budget Process.....</i>	6
1.5	<i>External Influences.....</i>	6
1.6	<i>Budget Principles</i>	7
2.	BUDGET ANALYSIS	8
2.1	<i>Analysis of 2016/2017 to 2018/2019 Operating Budgets.....</i>	8
2.1.1	Operating Revenue	8
2.1.1.1	Rates and Charges.....	8
2.1.1.2	User Fees and Charges	9
2.1.1.3	Rental Income	9
2.1.1.4	Other Recurrent Income	9
2.1.1.5	Sales Income.....	10
2.1.1.6	Operational Grants	10
2.1.1.7	Interest Revenue	10
2.1.2	Operating Expenditure.....	10
2.1.2.1	Employee Costs	11
2.1.2.2	Contracts, Materials and Services	12
2.1.2.3	Donations	12
2.1.2.4	Finance (Borrowing) Costs	12
2.1.2.5	Depreciation	13
2.2	<i>Analysis of Capital Budget</i>	13
2.2.1	Funding Sources	13
2.2.1.1	Grants - Capital	13
2.2.1.2	Contributions	13
2.2.1.3	Proceeds from Sale of Assets	14
2.2.1.4	Restricted Cash.....	14
2.2.1.5	Loan Funds	14
2.2.1.6	Revenue.....	14
2.2.2	Capital Works.....	15
3.	BUDGETED FINANCIAL STATEMENTS	16
3.1	<i>Income and Expenditure Statements 2016/2017-2018/2019.....</i>	16
3.2	<i>Financial Position 2016/2017-2018/2019</i>	17
3.3	<i>Cash Flow 2016/2017-2018/2019</i>	18
3.4	<i>Changes in Equity 2016/2017-2018/2019</i>	19

4.	STANDARD STATEMENTS	20
4.1	<i>Schedule of Rates and Charges.....</i>	20
4.2	<i>Separate Charges Program of Works.....</i>	22
4.2.1	Environmental Levy Program	22
4.2.2	Road Infrastructure Levy Program.....	23
4.2.3	Community Rescue and Evacuation Levy Program.....	23
4.2.4	Waste Management Levy Program of Works.....	24
4.3	<i>Details of Capital Works Programs 2016/2017</i>	25
4.4	<i>Summary of Expenditure on Road Infrastructure 2016/2017</i>	31
4.5	<i>Schedule of Remissions, Rebates on Rates and Annualised Grants.....</i>	31
4.5.1	Rebates on Rates.....	31
4.5.2	Annualised Community Grants	37
4.6	<i>Schedule of Restricted Cash.....</i>	39
5.	ADDITIONAL STATEMENTS.....	40
5.1	<i>Revenue Statement</i>	40
5.2	<i>Long-Term Financial Forecasts.....</i>	92
5.2.1	Income and Expenditure Statements 2016/2017-2025/2026	92
5.2.2	Financial Position 2016/2017-2025/2026.....	93
5.2.3	Cash Flow 2016/2017-2025/2026.....	94
5.2.4	Changes in Equity 2016/2017-2025/2026.....	95
5.3	<i>Financial Sustainability Ratios.....</i>	98
5.3.1	Asset Sustainability Ratio	98
5.3.2	Net Financial Liabilities Ratio.....	98
5.3.3	Operating Surplus Ratio	99
5.4	<i>Value of Change in Rates and Utility Charges.....</i>	99
5.5	<i>Debt Policy 2016/2017</i>	100
5.6	<i>Investment Policy 2016/2017</i>	104
5.7	<i>Revenue Policy 2016/2017</i>	110



1. BUDGET OVERVIEW

1.1 Strategic Planning Framework

The Council operates within a Strategic Planning Framework set by legislation which requires it to prepare various strategic documents:

Financial Planning Documents

- **Corporate Plan** - covering a period of at least five years
- **Long-Term Asset Management Plan** - for a period of ten years or more
- **Operational Plan** - for each financial year
- **Budget** - for the current financial year and the next two financial years
- **Revenue Statement** - for each financial year
- **Long-Term Financial Forecast** - covering a period of at least ten years

Financial Accountability Documents

- **Audited Financial Statements**
- **Community Financial Report**
- **Annual Report**

Financial Policies

- **Investment Policy**
- **Debt Policy**
- **Revenue Policy**

1.2 Strategic Plan Outcomes

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 5 August 2015. The strategic outcomes set out in the Corporate Plan and key strategies for achieving these outcomes are listed below:

Enhancing Our Communities

Building vibrant, healthy, supportive and inclusive communities

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

Service Delivery and Infrastructure

The provision of quality services and infrastructure for our growing 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 maintenance of the infrastructure of the local government, together with the development and use of long-term financial forecasts to assess the ongoing financial viability of the local government.

For both financial capital and infrastructure capital, the emphasis is on maintaining the service capacity in the long-term.

Infrastructure Assets refer to those significant, long-life assets that provide ratepayers with access to social and economic facilities and services.

Examples of Infrastructure Assets include:

- water and sewerage treatment plants;
- roads, bridges and drainage (including flood mitigation networks);
- buildings and land improvements (including leasehold improvements);
- landfills and dump sites;
- parks, gardens, pools and sporting fields;
- wharves, jetties, pontoons and coastal infrastructure; and
- airports, and other community assets.

The table below summarises the key indicators of sustainability that have been adopted in Queensland of which Asset Management Planning is integral.

Sources of Funding An appropriate reliance on the use of debt and own-source revenues.
Asset Management and Renewal The long-term financial forecast incorporates the long-term asset management financial forecasts.
Infrastructure Capital Sustainability There are no apparent financial difficulties in funding the required long-term infrastructure asset renewals. The infrastructure asset base is being renewed at a rate that is consistent with its long-term consumption.
Financial Capital Sustainability/Viability Balanced budgets or consistent operating surpluses are expected on average, over the long-term.

Given this emphasis on asset management and renewal Asset Management Plan must be developed with a ten year outlook. The *Local Government Regulation 2012* states that the following are a must for an Asset Management Plan:

- provide for strategies to ensure the sustainable management of assets mentioned in the local government’s asset register and infrastructure of the local government;
- state the estimated capital expenditure for renewing, upgrading and extending the assets for the period covered by the plan; and
- be part of, and consistent with, the long term financial forecast.

During 2011/2012 Council participated in a Local Government Asset Advanced Program

managed by the Local Government Association of Queensland. The Asset Management Plans developed during that process have been earmarked for review during the 2017 Financial Year.

The minimum requirements for the Asset Management Plan included:

- consideration of the services;
- service levels expected for Council's assets;
- future demand derived from corporate planning and service planning;
- risk management;
- lifecycle management and financial considerations;
- asset management practices – information systems to be used and the standards and guidelines used to make decisions on asset management; and
- improvement and monitoring.

Asset registers for Plant & Fleet, Information Technology asset classes have been significantly developed along with renewal and replacement programs. A comprehensive inspection of Water and Wastewater assets will be conducted in the year 2017. Also during this process Council reviewed the key elements, unit rates, condition, useful lives and componentisation of those asset types.

A comprehensive inspection and review of the building, parks and garden assets was undertaken in the financial year 2016. Building assets were further componentised into electrical and hydraulic services.

The asset registers for the Roads and Drainage asset class has been the subject of a field review by SBRC's consultants, APV over three financial years, the third and final onsite inspection will be completed in the financial year 2017. The comprehensive inspection resulted to the identification of new assets and focussed review of unit rates, condition, useful lives and componentisation.

1.2.3 Operational Plan

The Operational Plan supports the Corporate Plan and details the activities and projects planned during 2016/2017 to achieve the above key strategies.

1.2.4 Revenue Policy

The Revenue Policy sets out the principles to be used by the South Burnett Regional Council in 2016/2017 for the making of rates and charges, the levying of rates, the granting of rebates and concessions, the recovery of unpaid rates and charges and the purpose of any remission or deferral of rates and charges under Section 193 of the *Local Government Regulation 2012*.

1.2.5 Budget

The Annual Budget converts the strategies and initiatives contained in Council's Corporate and Operational Plans into financial terms to ensure that there are sufficient resources for their achievement while ensuring financial sustainability.

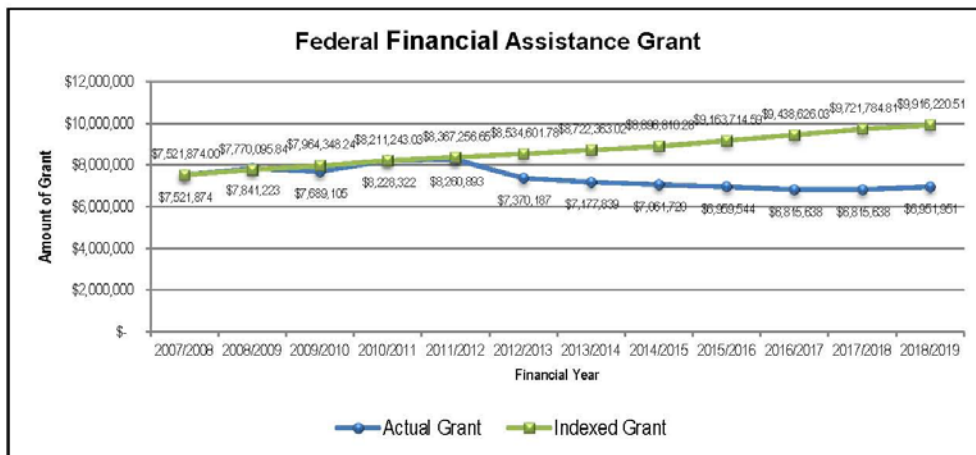
The budget must:

- be prepared on an accrual basis
- include the following statements for 2016/2017, 2017/2018 and 2018/2019;
 - 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 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 2016/2017 compared with the rates and utility charges levied in the previous budget
- be consistent with the corporate plan and annual operational plan.

As mentioned in previous budgets, the continuing reductions in State and Federal Grants, in particular the Federal Financial Assistance Grant has meant that Council is relying more and more on its own revenue sources to sustain its operations. To that end, Council now funds 83% of its revenue from its own sources such as rates, fees, rents, et cetera, compared to 61% prior to amalgamation.

The Federal Financial Assistance Grant has been reduced on annual basis since 2014/2015. In 2014/2015 the grant received was \$7,061,720 in 2015/2016 the grant received amounted to \$6,959,544 while in 2016/2017 it is projected that the grant would amount to \$6,815,638.



Forecast budgets for the next three years project that Council will:

- Deliver an operating surplus in 2016/2017, 2017/2018 and 2018/2019.

The key priority of Council continues to focus on ground works that maintain and operate, upgrade or replace Council assets. Accordingly around 81% of the total projected operational and capital expenditure for 2016/2017 will be spent on these works.

1.2.6 Revenue Statement

The Revenue Statement is an explanatory statement that outlines and explains the revenue measures adopted in the budget. The document includes the following matters:

- how rates and charges are determined;
- details on all rebates and 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.

The document will be of particular interest to ratepayers, community groups, government departments and other interested parties who seek to understand the revenue policies and practices of the Council. The Revenue Statement has been included as an attachment to the Budget Document.

1.2.7 Long-Term Financial Forecast

A Long-Term Financial Plan for the years 2016/2017 to 2025/2026 has been developed by the Finance Team to assist Council in adopting its 2016/2017 to 2018/2019 budgets within a longer term financial framework. The key objective of the Financial Plan is to:

- deliver operational surpluses in the medium to long-term, whilst still achieving the Council's strategic outcomes as specified in the Corporate Plan.

While certain assumptions were made in preparing forecasts for the Financial Plan they are based on current knowledge available and are generally conservative in nature.

- Minimal growth in fees and charges revenue (projected development growth of 1.5%).
- General rate revenue has been based on a 2.5% increase in 2016/2017.
- Continuation of Road Infrastructure Levy at \$200.
- Continuation of Rural Fire Levy at \$25.
- Memerambi Special Charge introduced as outlined in the Infrastructure Agreement.
- \$2.7M loan raised 2015/2016 for forward Bridge Program.
- Service and utility charges are set to fully fund operations and provide sufficient revenue to deliver projected capital works.
- Special levies and charges have either been retained at 2015/2016 levels or in some cases marginally increased.
- Federal Financial Assistance Grant reduced in 2016/2017 and remained static for 2017/2018 and then indexed by 2% from 2018/2019.
- Federal Roads to Recovery new funding \$2.64m for 2016/2017, \$2.285m for 2017/2018 and at \$1.14m for each year after that.
- No State Government Subsidies. Grants applied for where eligible.
- Staffing levels are under regular review in response to external funding assistance levels for capital works in forward budgets.
- Other operating costs to increase on average around 2%.

While the long-term forecast indicates Council delivering an operating surplus in 2016/2017 and maintaining that surplus in all future projections, it is mainly due to the operations of its business type units of water, waste water, plant and waste management. Council's General Operations Budget continues to operate with deficits in 2016/2017 through to 2021/2022 and again in 2023/2024 with operating surpluses in 2022/2023, 2024/2025 and 2025/2026. This will impact on projected forward capital works programs.

1.3 Budget Preparation

The budget, which is included in this report, is for the year 1 July 2016 to 30 June 2017, and also includes two additional years forecast budgets. The budget includes an Income and Expenditure Statement, Statement of Financial Position (Balance Sheet), Statement of Cash Flows and Statement of Changes in Equity.

Other statements attached to this report to allow Council to make an informed decision about the adoption of the budget include:

- 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 remissions and rebates on rates
- schedule of restricted cash
- revenue statement
- long term financial forecast
- value of change in rates and utility charges
- debt policy
- investment policy
- revenue policy

1.4 Budget Process

The key steps comprising the budget process are summarised below:

- In January 2016, budget worksheets were prepared by Finance Team based on the historical costs for the previous twelve months and incorporating the assumptions detailed above in clause [1.2.7 Long Term Financial Forecast](#).
- Each General Manager and Section Managers considered the projected budget worksheets for their relevant areas, amending them for extra ordinary operational requirements, special operational projects or maintenance and proposed capital works.
- The Mayor and Senior Management Team reviewed the combined budget worksheets adjusting as necessary to deliver a sustainable budget.
- A draft budget which was presented to Council over a number of workshops, providing opportunity for input, discussion and debate by Councillors.
- The "proposed" budget was finalised and presented to Mayor for endorsement.
- The Mayor presented budget documents to Councillors 14 days prior to formal budget meeting.
- A formal budget submitted to Council for adoption.

1.5 External Influences

In preparing the 2016/2017 budget a number of external influences have been taken into consideration because of their significant impact on Council's ability to fund the services delivered by the South Burnett Regional Council during the budget period.

- The freeze on the Federal Assistance Grant and the consequential annual reductions has had a real impact on the 2016/2017 budget as well as flowing into future budgets. Indications are that indexation on the grant will commence in the year 2017/2018 based on current grant levels. This has impacted on the future value of the grant given that indexation would commence from the reduced value

- Council's Enterprise Bargaining Agreement expired on 31 March 2014. Different approaches were taken by the former and current State Government in relation to the modernisation of the Award. The current State Government has placed an embargo on enterprise agreements. Council has provided administrative increases equating to 3.5%, with the first 1.5% increase effective from 1 January 2015 and the second increase of 2% effective from 1 July 2015 to current. No backdated payments were made to employees outside of this timeframe. The full bench of the QIRC is expected to finalise a review of the modern award by September 2016 but negotiations of any new agreement are not expected to commence until January or February 2017.

1.6 Budget Principles

In order to produce a balanced budget in response to these significant influences the following principles were utilised when preparing the budget.

- Fees and charges were reviewed and have generally been increased by 2.5% for 2016/2017.
- Grants are to be based on confirmed or likely funding levels.
- All staff vacancies to be reviewed with view to optimise use of current human resources.
- Overtime to be undertaken for essential and emergency work only.
- Initiatives or new projects are to be supported by a business case.
- Real savings in expenditure to be identified wherever possible.

2. BUDGET ANALYSIS

2.1 Analysis of 2016/2017 to 2018/2019 Operating Budgets

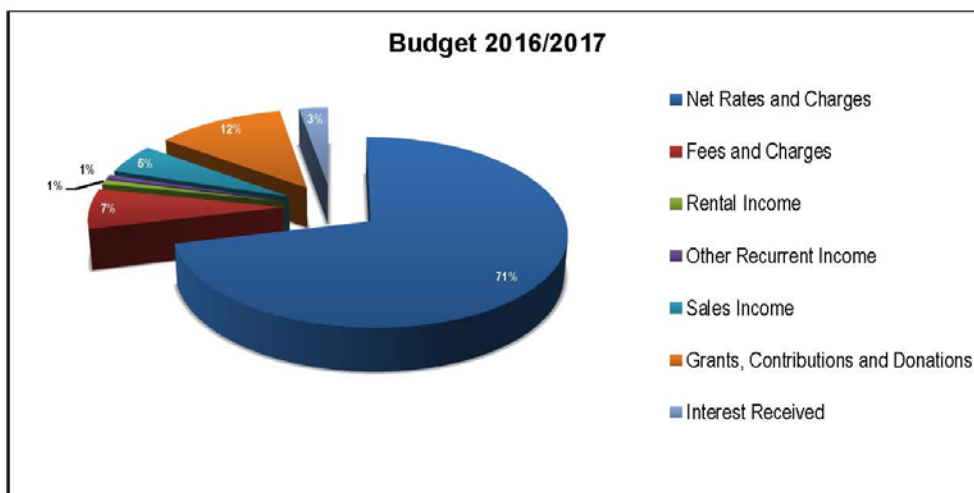
This section of the report analyses the expected revenues and expenses of the South Burnett Regional Council for the 2016/2017 to 2018/2019 year.

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

Program	Projected Surplus		
	2016/2017	2017/2018	2018/2019
General Operations	(\$370,341)	(\$153,319)	(\$62,447)
Plant and Fleet	\$525,210	\$535,716	\$546,430
Water	\$263,571	\$307,589	\$282,794
Waste Water	\$238,994	\$280,744	\$330,134
Waste Management	\$132,257	\$142,647	\$140,949
Total Surplus	\$789,691	\$1,113,377	\$1,237,860

2.1.1 Operating Revenue

Revenue Type	Budget 2016/2017	Budget 2017/2018	Budget 2018/2019
Net Rates and Charges	\$44,163,446	\$45,098,136	\$46,051,103
Fees and Charges	\$4,335,478	\$4,430,977	\$4,528,605
Rental Income	\$521,645	\$532,815	\$544,225
Other Recurrent Income	\$458,526	\$468,867	\$479,444
Sales Income	\$3,257,650	\$3,263,211	\$3,268,908
Grants, Contributions and Donations	\$7,531,146	\$7,271,449	\$7,417,174
Interest Received	\$1,720,166	\$1,754,209	\$1,788,887
Total Operating Revenue	\$61,988,057	\$62,819,664	\$64,078,346



2.1.1.1 Rates and Charges

While Council reviewed various options in developing its revenue strategy for 2016/2017, rate revenue is still Council's only major and reliable source of funding and equates to 71% of our overall revenue.

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

Rate or Charge	2016/2017	2017/2018
General Rates	\$22,522,083	\$23,077,284
Water Charges	\$8,666,351	\$8,840,176
Sewerage Charges	\$5,006,856	\$5,107,029
Waste Collection Charges	\$1,921,153	\$1,963,762
Environmental Levy	\$490,000	\$508,000
Community Rescue and Evacuation Levy	\$74,160	\$75,643
Waste Management Levy	\$2,169,941	\$2,213,340
Road Infrastructure Levy	\$3,097,902	\$3,097,902
Memerambi Estate Levies	\$215,000	\$215,000
Total	\$44,163,446	\$45,098,136

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

Rate remissions 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. Council's remission reduces our revenue by approximately \$781,000 in 2016/2017.

2.1.1.2 User Fees and Charges

User charges relate mainly to 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, et cetera.
- Commercial Fees for services provided by Council on a commercial basis such as hall rentals, caravan park fees, pool fees, et cetera.

Apart from rate revenue, Council's only other major source of self-generated revenue comes from its user fees and charges. It is generally accepted that user fees and charges should reflect the cost of providing that particular service.

For 2016/2017 there has been a general increase of around 2.5% for most Council services whilst some remained unchanged. However, the use of these services is influenced by external factors (e.g. regional economy).

2.1.1.3 Rental Income

Council operates various facilities from which it derives a rental income such as Commercial Premises, Caravan Parks, Community Housing and Airport, et cetera.

2.1.1.4 Other Recurrent Income

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

- | | |
|--|-----------|
| ▪ Agency Payments from QGap; and Centrelink | \$67,000 |
| ▪ Visitor Information Centres, Museum & Art Gallery Income | \$110,395 |
| ▪ Mayor's Community Benefit Fund Income | \$60,000 |
| ▪ Sundry Waste Income | \$82,000 |
| ▪ Other Miscellaneous Income | \$139,131 |

2.1.1.5 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 listed below:

▪ Soil Laboratory Recoverable Works	\$185,000
▪ General Private Works	\$107,650
▪ MRD Road Maintenance Contract	\$2,965,000

2.1.1.6 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	\$6,815,638
▪ Natural Resource Management Grants	\$268,919
▪ Fuel Rebate	\$131,128
▪ Library Subsidy	\$201,584
▪ SES Operational Grant	\$30,000
▪ Trainee Subsidy	\$26,127
▪ RADF Grant	\$22,000
▪ Community Service Grants	\$35,500

2.1.1.7 Interest Revenue

Interest revenue includes interest on investments and rate arrears. Council monitors the market to obtain the best interest for the investment of surplus funds. SBRC uses an overnight facility offered by its banker, National Australia Bank, to minimise cash held in the general operating account.

The main factors affecting investment income are:

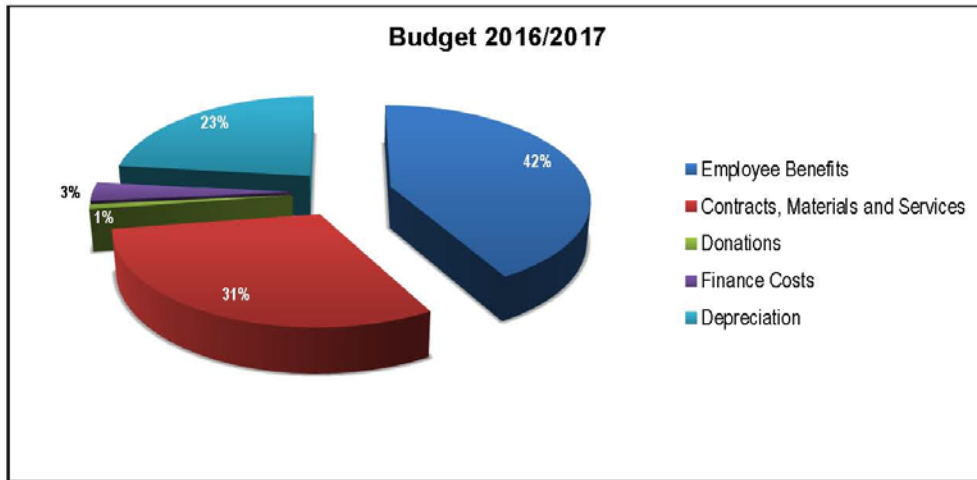
- The implementation of half yearly rating increases investment opportunities (estimated at around \$120,000 per annum);
- Use of Council's cash reserves to fund capital works has reduced the pool of funds available for investment; and
- Current low returns on investments.

2.1.2 Operating Expenditure

The projected operating expenditure listed in the table below indicates a decrease over last year.

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

Revenue Type	Budget 2016/2017	Budget 2017/2018	Budget 2018/2019
Employee Benefits	\$25,452,871	\$25,824,634	\$26,305,415
Contracts, Materials and Services	\$18,729,265	\$18,717,347	\$19,087,448
Donations	\$510,423	\$520,634	\$531,046
Finance Costs	\$2,042,350	\$1,978,408	\$2,046,341
Depreciation	\$14,463,457	\$14,665,264	\$14,870,236
Total Operating Expenditure	\$61,198,366	\$61,706,287	\$62,840,486

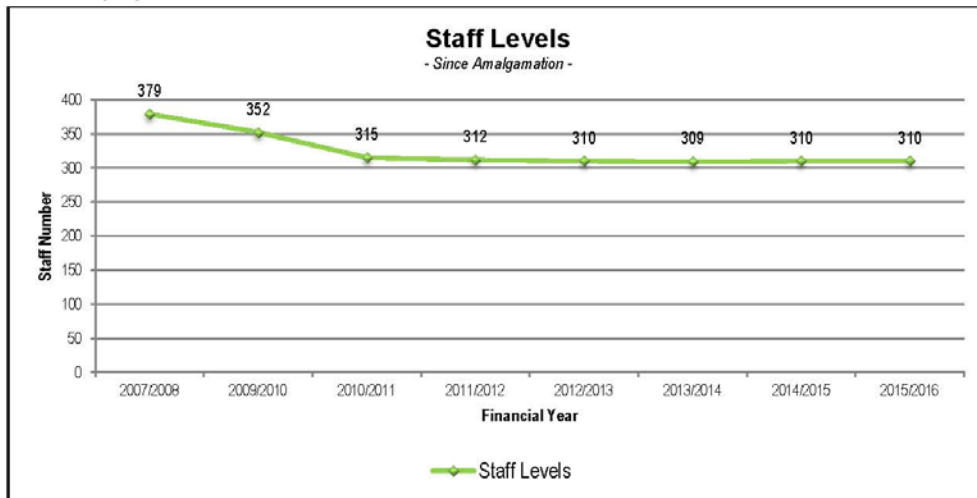


2.1.2.1 Employee Costs

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

Some of the key points to note are:

- Realignment of Council services continued during 2015/2016, mainly to respond to organisational need. All staff vacancies are reviewed prior to any replacements being employed.



- Council's Enterprise Bargaining Agreement expired on 31 March 2014. Different approaches were taken by the former and current State Government in relation to the modernisation of the Award. The current State Government has placed an embargo on enterprise agreements. Council has provided administrative increases equating to 3.5%, with the first 1.5% increase effective from 1 January 2015 and the second increase of 2% effective from 1 July 2015 to current. No backdated payments were made to employees outside of this timeframe. It is expected that the full bench of the QIRC is expected to finalise a review of the modern award by September 2016 but

negotiations of any new agreement are not expected to commence until January or February 2017.

- Overtime is undertaken for essential or emergency work only.
- During the 2015/2016 financial year Council employed 8 Trainees as part of a youth employment initiative. Council will submit a bid under the First Start Work Program to during the 2016/2017 financial year to further this youth employment initiative.

2.1.2.2 *Contracts, Materials and Services*

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

2.1.2.3 *Donations*

Donations identified in budget fall into the following categories:

- **Remissions on Rates and Charges:**
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 a concession or an exemption from various rates and charges. The cost in lost income is approximately \$268,346.

A list of organisations that receive the above remissions and other exemptions from rates has been included in the attached statements.
- **Grants made under Council's Community Assistance Policy:**
\$46,225 has been allocated for grants to non for profit organisations under the above policy.
- **Annualised grants to community organisations:**
\$73,700 has been allocated towards annual grants to community organisations. Lists of organisations that receive annual grants are included in the attached statements.
- **Other assistance provided to ratepayers, community associations, et cetera:**
\$122,152 has been allocated for contributions, waiving of fees and in-kind assistance.
- **Contributions made from raising funds from Special Charges:**
Community Rescue & Evacuation Levy:
 - Sunshine Coast Helicopter Rescue Service \$74,160
- **Discretionary funds allocated to Councillors:**
Each Councillor has a small amount of discretionary funds for the purpose of meeting requests for financial assistance from community organisations as decided upon by the Mayor and Divisional Councillors in accordance with Councillor Discretionary Fund Policy. The total amount allocated in the budget is \$16,510 for 2016/2017.

2.1.2.4 *Finance (Borrowing) Costs*

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

In 2014 Council started a significant loan borrowing program for the next ten years to undertake essential work, such as bridge replacements, water and sewerage infrastructure that could not be funded through normal Council revenue sources.

Finance costs represent 3.3% of the operating expenses in 2016/2017.

2.1.2.5 Depreciation

Depreciation is an accounting measure which estimates the usage of South Burnett Regional Council's property, infrastructure, plant and equipment assets. Significant work has been undertaken in identifying Council's assets across all classes and in determining appropriate asset valuations, unit rates, condition and useful lives. The increase in depreciation reflects the current valuations and is distributed as follows:

Asset Class	2016/2017	2017/2018
Buildings	\$1,997,575	\$2,017,550
Plant and ICT	\$2,100,000	\$2,142,000
Roads	\$6,450,221	\$6,514,723
Water	\$1,996,535	\$2,036,465
Waste Water (Sewerage)	\$1,505,299	\$1,535,405
Waste Management	\$115,607	\$117,919
Intangibles	\$298,220	\$301,202
Total	\$14,463,457	\$14,665,264

2.2 Analysis of Capital Budget

This section of the report analyses the planned capital expenditure budgets for the 2016/2017 to 2018/2019 years and the sources of funding for the capital budget.

2.2.1 Funding Sources

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

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

Funding Sources	Projected 2016/2017	Projected 2017/2018	Projected 2018/2019
Retained Operational Surplus	\$400,000	\$720,804	\$441,956
Depreciation	\$11,172,316	\$11,492,289	\$11,426,907
Sale Proceeds	\$450,000	\$450,000	\$450,000
Grants Funds	\$4,913,890	\$2,870,325	\$2,156,597
Loan Borrowings (Unspent Prior Years)	\$2,850,000	\$2,350,000	\$1,500,000
Loan Borrowings (New)	-	-	\$329,642
Contributions	\$30,000	\$30,000	\$30,000
Restricted Cash	\$933,474	\$659,371	\$747,556
Asset Replacement Reserves	\$1,891,020	\$500,000	\$200,000
Total Funding Sources	\$22,640,700	\$19,072,789	\$17,282,658

2.2.1.1 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 \$1,077,210
- Roads to Recovery \$3,770,334
- Kingaroy Waste Water Treatment Subsidy \$4,260,000
- Bridge Replacement Program \$800,000

2.2.1.2 Contributions

Contributions are received from various sources to support the delivery of specific projects.

Included in the budget for 2016/2017 are:

- contributions from developers held in restricted cash towards water assets \$30,000.

2.2.1.3 Proceeds from Sale of Assets

Included in the budget for 2016/2017 is the following anticipated income from the sale of assets:

- Sale of plant and equipment \$461,250

2.2.1.4 Restricted Cash

Council's cash and cash equivalents are subject to a number of internal restrictions that limit the amount that is available for discretionary or future use.

Restricted cash is an integral part of funding Council's current 10 Year Capital Works Program. It is therefore equally important that Council continues to set aside cash where possible to contribute to fund those works, to monitor the levels of cash held and to impose expenditure restrictions on those funds. Restricted cash was also utilised to assist in funding major infrastructure projects, Kingaroy Waste Water Treatment Facility and the Gordonbrook Water Treatment Plant.

During the budget preparation process, Council determines how much of its Restricted Cash will be used to fund its annual capital works program. For 2016/2017, \$6,074,494 will be used to fund part of the capital works program. This figure is mainly made up of carry over loan funds which were raised to fund key renewals for the Road Network and the Waste Water Network.

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

2.2.1.5 Loan Funds

As mentioned in clause [2.1.2.4 Finance \(Borrowing\) Costs](#) of budget papers Council has undertaken significant work to identify future maintenance, renewal and replacement requirements for its various asset classes.

A number of major assets needed replacing or upgrading which were beyond the normal financial means of the Council. Accordingly, Council embarked on a significant loan borrowing program to undertake these crucial works that commenced in the 2013/2014 financial year.

The proposed three year borrowing program is shown in the table below and the full ten year borrowing program is included in Council's Debt Policy.

Purpose	2016/2017	2017/2018	2018/2019
Kingaroy CBD Development	-	\$2,000,000	\$2,000,000
Alternative Water Supply, Nanango	-	-	\$3,000,000
Nanango Transfer Station	-	-	\$500,000
	-	\$2,000,000	\$5,500,000

2.2.1.6 Revenue

In addition to the above funds, the Council also uses funded depreciation and any retained operating surpluses as the source of funds for the Capital Works program. As mentioned earlier in the report approximately \$400,000 of retained operating surplus is being used for

Capital Works in 2016/2017.

2.2.2 Capital Works

The Capital Works Program for next three years is summarised in the table below. A full listing of the 2016/2017 program is included with the attached statements.

Capital Works Areas	Budget 2016/2016	Budget 2017/2018	Budget 2018/2019
Buildings Assets	\$1,846,000	\$1,689,789	\$2,231,980
Plant & ICT Assets	\$2,998,000	\$3,248,000	\$3,248,000
Roads Infrastructure	\$11,813,000	\$9,600,000	\$6,970,000
Water Supply Assets	\$2,281,700	\$2,770,000	\$3,070,000
Wastewater (Sewerage) Assets	\$3,650,000	\$1,400,000	\$1,300,000
Waste Management Assets	\$52,000	\$365,000	\$462,678
Total	\$22,640,700	\$19,072,789	\$17,282,658

3. BUDGETED FINANCIAL STATEMENTS

3.1 *Income and Expenditure Statements 2016/2017-2018/2019*

Comprehensive Income Statement

	2016/2017	2017/2018	2018/2019
REVENUE			
Recurrent Revenue			
Fees & Charges	- 4,335,478 -	4,430,977 -	4,528,605
Interest Received	- 1,720,166 -	1,754,209 -	1,788,887
Other Income	- 458,526 -	468,867 -	479,444
Rates, Levies & Charges	- 44,163,446 -	45,098,136 -	46,051,103
Rental Income	- 521,645 -	532,815 -	544,225
Sales Revenue	- 3,257,650 -	3,263,211 -	3,268,908
Grants, Subsidies, Contributions & Donations	- 7,531,146 -	7,271,449 -	7,417,174
Total Recurrent Revenue	- 61,988,057 -	62,819,664 -	64,078,346
Capital Revenue			
Grants, Subsidies, Contributions & Donations	- 10,544,224 -	2,907,739 -	1,694,759
Total Revenue	- 72,532,281 -	65,727,403 -	65,773,105
Capital Income			
Capital Income	- 461,250 -	470,475 -	479,885
TOTAL INCOME	- 72,993,531 -	66,197,878 -	66,252,990
EXPENSES			
Recurrent Expenses			
Depreciation	14,463,457	14,665,264	14,870,236
Donations	510,423	520,634	531,046
Employee Benefits	25,452,871	25,824,634	26,305,415
Finance Costs	2,042,350	1,978,408	2,046,341
Materials & Services	18,729,265	18,717,347	19,087,448
Total Recurrent Expenses	61,198,366	61,706,287	62,840,486
TOTAL EXPENSES	61,198,366	61,706,287	62,840,486
Net Operating Surplus	- 11,795,165 -	4,491,591 -	3,412,504

3.2 *Financial Position 2016/2017-2018/2019***Statement of Financial Position**

	2016/2017	2017/2018	2018/2019
Current Assets			
Cash and Cash Equivalents	33,080,511	30,339,971	33,309,445
Trade and Other Receivables	6,023,740	6,149,322	6,277,449
Inventories	1,194,663	1,218,556	1,242,927
Total Current Assets	40,298,914	37,707,849	40,829,820
Non Current Assets			
Property, Plant & Equipment	879,461,585	883,699,837	885,936,588
Intangible Assets	8,044,429	7,743,227	7,439,013
Total Non Current Assets	887,506,014	891,443,064	893,375,601
TOTAL ASSETS	927,804,928	929,150,913	934,205,421
Current Liabilities			
Trade and Other Payables	- 4,578,196	- 4,156,915	- 4,000,712
Borrowings	- 2,436,953	- 2,552,742	- 2,734,682
Provisions	- 3,399,682	- 3,467,676	- 3,537,030
Total Current Liabilities	- 10,414,831	- 10,177,333	- 10,272,423
Non-Current Liabilities			
Borrowings	- 39,845,689	- 39,227,158	- 42,023,035
Provisions	- 11,844,859	- 12,081,756	- 12,323,391
Total Non-Current Liabilities	- 51,690,548	- 51,308,914	- 54,346,427
TOTAL LIABILITIES	- 62,105,380	- 61,486,247	- 64,618,850
NET COMMUNITY ASSETS	865,699,549	867,664,666	869,586,571
Community Equity			
Asset Revaluation Surplus	422,246,433	419,719,959	418,229,360
Retained Earnings Surplus/(Deficiency)	443,453,116	447,944,707	451,357,211
TOTAL COMMUNITY EQUITY	865,699,549	867,664,666	869,586,571

3.3 Cash Flow 2016/2017-2018/2019

Statement of Cash Flow

	2016/2017	2017/2018	2018/2019
Cash Flows from Operating Activities			
Receipts from Customers	54,219,381	53,188,891	54,254,356
Payments to Suppliers & Employees	- 47,871,858 -	47,581,903 -	47,981,205
	6,347,523	5,606,988	6,273,151
Interest Received	1,720,166	1,754,209	1,788,887
Rental Income	469,481	479,534	489,803
Non Capital Grants & Contributions	7,531,146	7,271,449	7,417,174
Borrowing Costs	- 2,042,350 -	1,978,408 -	2,046,341
Net Cash Inflow (Outflow) from Operating Activities	14,025,966	13,133,771	13,922,674
Cash Flows from Investing Activities			
Payments for Property, Plant & Equipment	- 20,372,723 -	16,974,782 -	15,381,566
Payments for Intangible Assets			
Advances (Repayments) of Loans and Advances	6,965	-	-
Proceeds from Sale of Property, Plant & Equipment	461,250	470,475	479,885
Grants, Subsidies, Contributions and Donations	10,544,224	1,182,738	1,183,162
Net Cash Inflow (Outflow) from Investing Activities	- 9,360,284 -	15,321,569 -	13,718,519
Cash Flows from Financing Activities			
Proceeds from Borrowings	-	2,000,000	5,500,000
Repayments from Borrowings	- 2,436,953 -	2,552,742 -	2,734,682
Net Cash Inflow (Outflow) from Financing Activities	- 2,436,953 -	552,742	2,765,318
Net Increase (Decrease) in Cash & Cash Equivalents Held	2,228,729 -	2,740,540	2,969,473
Cash & Cash Equivalents at the Beginning of Financial Year	30,851,782	33,080,511	30,339,971
Cash & Cash Equivalents at the End of Financial Year	33,080,511	30,339,971	33,309,445

3.4 Changes in Equity 2016/2017-2018/2019**Statement of Changes in Equity**

YEAR ONE	Asset Revaluation Surplus	Retained Earnings	Total
Balance as at 1 July 2016	422,771,616	431,657,951	854,429,567
Net Operating Surplus		11,795,165	11,795,165
Other Comprehensive Income for the Year			-
Increase/Decrease in Asset Revaluation Surplus	- 525,183	-	525,183
Total Comprehensive Income for the Year	- 525,183	11,795,165	11,269,982
Balance as at 30 June 2017	422,246,433	443,453,116	865,699,549

YEAR TWO	Asset Revaluation Surplus	Retained Earnings	Total
Balance as at 1 July 2017	422,246,433	443,453,116	865,699,549
Net Operating Surplus		4,491,591	4,491,591
Other Comprehensive Income for the Year			-
Increase/Decrease in Asset Revaluation Surplus	- 2,526,474	-	2,526,474
Total Comprehensive Income for the Year	- 2,526,474	4,491,591	1,965,117
Balance as at 30 June 2018	419,719,959	447,944,707	867,664,666

YEAR THREE	Asset Revaluation Surplus	Retained Earnings	Total
Balance as at 1 July 2018	419,719,959	447,944,707	867,664,666
Net Operating Surplus		3,412,504	3,412,504
Other Comprehensive Income for the Year			-
Increase/Decrease in Asset Revaluation Surplus	- 1,490,599	-	1,490,599
Total Comprehensive Income for the Year	- 1,490,599	3,412,504	1,921,905
Balance as at 30 June 2019	418,229,360	451,357,211	869,586,571

4. STANDARD STATEMENTS

4.1 Schedule of Rates and Charges

Differential Minimum General Rates	2015/2016 Minimum General	2016/2017 Minimum General
Residential Land Blackbutt	\$650.00	\$666.00
Residential Land Kingaroy	\$650.00	\$666.00
Residential Land Murgon	\$650.00	\$666.00
Residential Land Nanango	\$650.00	\$666.00
Residential Land Wondai	\$650.00	\$666.00
Village	\$650.00	\$666.00
Rural Residential Land – Blackbutt	\$650.00	\$666.00
Rural Residential Land – Kingaroy	\$650.00	\$666.00
Rural Residential Land – Murgon	\$650.00	\$666.00
Rural Residential Land – Nanango	\$650.00	\$666.00
Rural Residential Land – Wondai	\$650.00	\$666.00
Rural Residential Land – Other	\$650.00	\$666.00
Commercial Land – Blackbutt	\$860.00	\$882.00
Commercial Land – Kingaroy	\$860.00	\$882.00
Commercial Land – Murgon	\$860.00	\$882.00
Commercial Land – Nanango	\$860.00	\$882.00
Commercial Land – Wondai	\$860.00	\$882.00
Drive In Shopping Centre > 10,000m ²	\$61,765.00	\$63,308.00
Drive In Shopping Centre 4,001m ² – 10,000m ²	\$25,160.00	\$25,789.00
Drive In Shopping Centre 1,500m ² – 4,000m ²	\$8,390.00	\$8,600.00
Industrial Land – Blackbutt	\$860.00	\$882.00
Industrial Land – Kingaroy	\$860.00	\$882.00
Industrial Land – Murgon	\$860.00	\$882.00
Industrial Land – Nanango	\$860.00	\$882.00
Industrial Land – Wondai	\$860.00	\$882.00
Extractive A	\$650.00	\$666.00
Extractive B	\$6,710.00	\$6,878.00
Extractive C	\$11,180.00	\$11,460.00
Coal Mine	\$89,445.00	\$91,680.00
Power Generation	\$316,410.00	\$324,320.00
Rural Land	\$740.00	\$758.00
Other Land	\$650.00	\$666.00
Water, Storage & Pumping	\$650.00	\$666.00

Separate Charges	2015/2016 Charge	2016/2017 Charge
Environmental Levy	\$27.00	\$28.00
Waste Management Levy	\$121.00	\$125.00
Community Rescue & Evacuation Levy	\$4.00	\$4.00
Road Infrastructure Levy	\$200.00	\$200.00

Special Charge	2015/2016 Charge	2016/2017 Charge
Rural Fire Levy	\$25.00	\$25.00
Memerambi Estate Highway Roadworks		\$19,035.29
Memerambi Estate Internal Roadworks		\$28,296.40
Memerambi Estate Drainage Works		\$8,668.12

Water Access Charges	2015/2016 Charge	2016/2017 Charge
Blackbutt, Kingaroy, Kumbia, Murgon, Nanango, Proston, & Wondai Water Supplies		
Vacant	\$248.00	\$268.00
20mm Meter	\$495.00	\$535.00
25mm Meter	\$792.00	\$856.00
32mm & 40mm Meter	\$1,238.00	\$1,338.00
50mm & 80mm Meter	\$3,218.00	\$3,478.00
100mm	\$7,425.00	\$8,025.00
Fire Service	\$248.00	\$268.00
Additional Rural Service	\$248.00	\$268.00
Wooroolin Water Supply		
Vacant	\$248.00	\$268.00
20mm Meter	\$495.00	\$535.00
25mm Meter	\$792.00	\$856.00
32mm & 40mm Meter	\$1,238.00	\$1,338.00
50mm & 80mm Meter	\$3,218.00	\$3,478.00
100mm	\$7,425.00	\$8,025.00
Fire Service	\$248.00	\$268.00
Additional Rural Service	\$248.00	\$268.00
Proston Rural Water Supply		
20mm Meter	\$445.00	\$485.00
25mm Meter	\$712.00	\$776.00
32mm & 40mm Meter	\$1,113.00	\$1,213.00
50mm & 80mm Meter	\$2,893.00	\$3,153.00

Water Usage Charges	2015/2016 Per KI	2016/2017 Per KI
Blackbutt, Kingaroy, Kumbia, Murgon, Nanango, Proston, Wondai & Wooroolin Water Supplies		
Tier 1	\$1.42	\$1.42
Tier 2	\$1.90	\$1.90
Tier 3	\$2.20	\$2.20
Tier 4	\$2.40	\$2.40
Tiers 5 & 6	\$2.70	\$2.70
Proston Rural		
Tier 1	\$1.47	\$1.47
Tier 2	\$1.47	\$1.47
Tier 3	\$1.47	\$1.47
Tier 4	\$1.47	\$1.47
Tier 5 & 6	\$1.47	\$1.47

Sewerage Charges	2015/2016 Charge	2016/2017 Charge
Blackbutt, Kingaroy, Murgon, Nanango & Wondai		
1st Pedestal	\$590.00	\$650.00
Additional Pedestal (Commercial)	\$177.00	\$182.00
Vacant	\$440.00	\$455.00
Proston CED		
1 st Effluent Drainage	\$358.00	\$383.00
2 nd Effluent Drainage (Commercial)	\$120.00	\$120.00
Vacant	\$0.00	\$0.00

	2015/2016 Charge	2016/2017 Charge
Domestic Refuse Collection		
Blackbutt, Bunya Mountains, Kingaroy, Murgon, Nanango, Proston, Proston Rural, Wondai, Tingooora & Wooroolin		
Domestic Refuse Service	\$149.00	\$153.00
Commercial Refuse Collection		
Blackbutt, Bunya Mountains, Kingaroy, Murgon, Nanango, Proston, Proston Rural, Wondai, Tingooora & Wooroolin		
Commercial Refuse Service	\$188.00	\$188.00
Bulk Commercial Bins (All Areas)		
1m ³ Bin	Not Applicable	Not Applicable
1.5m ³ Bin	Not Applicable	Not Applicable
2m ³ Bin	Not Applicable	Not Applicable
3m ³ Bin	Not Applicable	Not Applicable

4.2 Separate Charges Program of Works

4.2.1 Environmental Levy Program

In accordance with Chapter 4 Part 8 of *Local Government Regulation 2012* the following schedule details the program of works to be undertaken with the proceeds from the Separate Charge – Environmental Levy. An Environmental Levy of \$28 per rate assessment in 2016/2017 will raise \$490,000 and together with various government grants and carry over funds will be utilised as per the table below. For the projected years 2017/2018 and 2018/2019 the programs have been developed based on known funding sources.

Program	2016/2017	2017/2018	2018/2019
Source of Funds			
Estimated Carry Forward Funds	\$98,242		
Environment Levy	\$490,000	\$508,000	\$526,000
	\$588,242	\$508,000	\$526,000
Expenditure			
Management	\$116,556	\$120,850	\$125,145
Biodiversity Program	\$296,186	\$303,695	\$314,445
Firebreaks & Prescribed Burning Activities			
Declared & Environmental Weeds Control			
Rare & Threatened Species	\$75,000	\$5,185	\$5,370
Tessmanns Road			
Riparian Areas	\$47,500	\$23,325	\$24,150
Water Weeds			
Environmental Partnership Programs	\$11,000	\$11,405	\$11,810
Landcare & Landholder Assistance			
Strategic Planning	\$15,000	\$15,550	\$16,100
Regional Fire Management Plan			
Mapping and Surveys	\$27,000	\$27,990	\$28,980
IT Licence			
Mapping & Survey Work			
Environmental Levy Program	\$588,242	\$508,000	\$526,000

4.2.2 Road Infrastructure Levy Program

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 – Road Infrastructure Levy. A Road Infrastructure Levy of \$200 per rate assessment will raise \$3,097,902 and will be utilised as follows:

Program	2016/2017	2017/2018	2018/2019
Source of Funds			
Road Infrastructure Levy 2016/2017	\$3,097,902	\$3,097,902	\$3,097,902
Expenditure			
Road Maintenance			
Maintenance Program Across the Region	\$3,097,902	\$3,097,902	\$3,097,902
	\$3,097,902	\$3,097,902	\$3,097,902

4.2.3 Community Rescue and Evacuation Levy Program

In accordance with Chapter 4 Part 8 of *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 – Community Rescue and Evacuation Levy. A Community Rescue and Evacuation Levy of \$4 per rate assessment will raise \$74,160 which will be distributed as follows:

- Sunshine Coast Helicopter Rescue Services \$74,160

4.2.4 Waste Management Levy Program of Works

In accordance with Chapter 4 Part 8 of *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. A Waste Management Levy of \$125 per rate assessment will raise \$2,169,941, this together with revenue raised from fees, sale of scrap metal and surplus funds from waste collection activities will be utilised as follows:

Program	2016/2017	2017/2018	2018/2019
Source of Funds			
Carried Forward	-	\$55,964	\$119,908
Waste Management Levy	\$2,169,941	\$2,213,340	\$2,257,607
Revenue	\$35,500	\$342,210	\$349,054
	\$2,205,441	\$2,611,514	\$2,726,569
Expenditure			
Tip Operating Expenses			
Kingaroy Refuse Tip	\$662,416	\$675,664	\$689,178
Nanango Refuse Tip	\$322,000	\$328,440	\$335,009
Blackbutt Transfer Station	\$151,000	\$154,020	\$157,100
Murgon Refuse Tip	\$191,000	\$194,820	\$198,716
Wondai Transfer Station	\$195,000	\$198,900	\$202,878
Proston Transfer Station	\$42,000	\$42,840	\$43,697
Cloyna Refuse Tip	\$34,500	\$35,190	\$35,894
Maidenwell Refuse Tip	\$30,000	\$30,600	\$31,212
Brigooda Refuse Tip	\$52,000	\$53,040	\$54,101
Durong Refuse Tip	\$34,000	\$34,680	\$35,374
Hivesville Refuse Tip	\$35,500	\$36,210	\$36,934
Home Creek Transfer Station	\$20,000	\$20,400	\$20,808
Memerambi Transfer Station	\$35,500	\$36,210	\$36,934
Wattlecamp Transfer Station	\$29,500	\$30,090	\$30,692
Tip Operating Expenses			
Kumbia Transfer Station	\$78,000	\$79,560	\$81,151
Chahpingah Refuse Tip	\$11,000	\$11,220	\$11,444
Management Costs (Wages, Plant & Materials, Depreciation)	\$179,000	\$182,580	\$186,232
	\$2,102,416	\$2,144,464	\$2,187,354
Rehabilitation of Current Tips			
Liquid Waste Sites - Kingaroy	-	\$51,025	-
Liquid Waste Sites - Murgon	\$51,025	-	-
Liquid Waste Sites - Nanango	-	\$51,025	-
Liquid Waste Sites - Wondai	-	-	\$76,538
	\$51,025	\$102,050	\$76,538
Capital Works			
Kingaroy Transfer Station Extension	\$35,000	-	-
Kumbia Transfer Station Skip Bins	\$17,000	-	-
Homecreek Transfer Station Upgrade	-	\$15,000	-
Super Landfill	-	\$350,000	-
Nanango Establish Transfer Station	-	-	\$387,678
Purchase Land - Future Landfill	-	-	\$75,000
	\$52,000	\$365,000	\$462,678
	\$2,205,441	\$2,611,514	\$2,726,570

4.3 Details of Capital Works Programs 2016/2017

Plant and Fleet Assets		
Plant and Fleet Assets		\$2,435,000
Sedans	Replace 2 Sedans	
Utilities	Replace 20 Utilities	
Mowers	Replace 3 Mowers	
Slashers	Replace 2 Slashers	
Tractor	Replace 1 Tractor	
Light Truck	Replace 3 Light Truck	
Heavy Truck	Replace 3 Heavy Trucks	
Trailer	Replace 2 DogTrailers	
Loader	Replace 1 Skidsteer	
Excavator	Replace 1 Excavator	
Jetpatcher	Replace 1 Jetpatcher	
Roller	Replace 1 Roller	

Information Services Assets		
Information Services Assets		\$563,000
User Hardware	Computer Replacement, et cetera.	
Business System	Continue Implementation of Business Software	
Server Hardware	Continue Implementation of Server Hardware	
Telecommunication	Upgrade 2 Way Radio & Phone Base Stations	
Photocopiers & Printers	Replacement	

Building and Property Assets		
Building and Property Assets		\$1,846,000
Administration Offices		\$192,000
Kingaroy HR Office	External Paint	
Nanango Administration Building	Replace Roof & Gutters	
Nanango Administration Building	Replace Air-conditioning units	
Aerodromes		\$55,000
Kingaroy	Runway Linemarking	
Kingaroy	Paint Terminal Building	
Wondai	Alteration to Terminal Building to Include Disable Facilities	
Art Galleries		\$35,000
Wondai	Replace Roof & Guttering	
Cemeteries		\$105,000
Blackbutt	Replace Fence	
Murgon	Cemetery Redevelopment stages 1, 2 & 3	
Kingaroy	New Wall Plinths	
Nanango	New Wall Plinths	
Wondai	New Plinths	
Proston	New Plinths	
Depots		\$130,000
Kingaroy	Bitumen Bunded Wash Down Facility	
Nanango	Bitumen Bunded Wash Down Facility	
Wondai	Toilet / Shower Amenities	
Murgon	Bunded Chemical Shed	
Halls		\$90,000
Kingaroy Town Hall	Reception Room Roof to be Replaced	
Kingaroy Town Hall	Demolish & Replace BBQ Area Wall	
Housing		\$30,000
15 Hunter St – Pioneer Cottage	Replace Roof & Guttering	
Museums/Heritage		\$90,000
Boondooma Homestead – Caretakers Cottage	New Bathroom	
South Burnett War Museum	Remove Asbestos Roof & Replace	
South Burnett War Museum	Remove & Replace Asbestos sheeting from Small Shed	
Parks		\$400,000
Kingaroy Memorial Park	Park Development	
Buttery Factory Park	Shelter, Tables and Fencing	
Pioneer Park	Shade Shelter Replacement	
Murgon	Paths & Lighting	
Dingo Park	Drainage, Replace BBQs & Shelters, Construction Plans, Bollards	
Kingaroy Apex Park	Playground Equipment, BBQs, Shelters & Car Park Seal	
Kingaroy BP Park	Walking Track, Exercise Equipment	
Private Hospital		\$120,000
Lady Bjelke-Petersen Community Hospital	Surgery Equipment Upgrade	
Lady Bjelke-Petersen Community Hospital	Building Repairs	
Public Conveniences		\$214,000
Durong Public Toilets	Replace Toilet Block	
Maidenwell Public Toilets	Toilet Block Replacement	
Memerambi Toilet	New Toilet Facility	
Proston Railway Park	Toilet Block Refurbishment	
Saleyards		\$50,000
Coolabunia	Yard Upgrades	
Sport and Recreation		\$40,000
Maidenwell Sportsground	Re-roof Canteen / Kitchen	
Murgon Tennis Courts	New Lights & Resurfacing	

Building and Property Assets		
Swimming Pools		\$125,000
Kingaroy Pool	Male Change Room – Beam Repair	
South Burnett Aquatic Centre	Repaint Change Room Floors & Walls	
Wondai Pool	Pool Coping & Replace Tiles	
Wondai Pool	Expansion Joints & Painting	
Wondai Pool	Refurbishment of Children Pool	
Tourist Facilities		\$170,000
Yallakool Tourist Park	Storage Shed - Boats	
Lake Boondooma	Storage Shed - Boats	
Lake Boondooma	Electrical Upgrade – Top Caravan Park	
Lake Boondooma	Helipad	

Road Infrastructure Assets		
Road Infrastructure Assets		\$11,813,000
Bridges		\$2,300,000
Stonelands	Replace with Culverts	
Kings Bridge West	Replacement	
Silverleaf	Replacement	
Rural Drainage		\$130,000
Pipes and Culverts Renewals	Various Roads	
Urban Drainage		\$440,000
Alford St Crossing	Culvert Upgrade	
Replacement of Gully Pits	Various Towns and Streets	
Pavement Rehabilitation		\$2,450,000
Unsealed Roads Gravel Resheeting	Various Roads	
Sealed Roads Pavement Rehab	Various Roads	
Footpaths & Bikeways		\$180,000
Haly Street, Kingaroy	Youngman – William Street	
Alford Street, Kingaroy	Memorial Park – First Avenue	
Reseals (*including TIDS Funding)		\$1,770,000
Prep Work & Resealing	Boldery Road, Brooklands	
	Forest View Drive, Brooklands	
	Nanango Brooklands Road, Brooklands	
	Burra Burri Road, Chahpingah	
	*Tingoor Charlestown Road, Charlestown	
	Barsbys Road, Coolabunia	
	Butt Street, Coolabunia	
	*Coolabunia Road, Coolabunia	
	Mary Street, Coolabunia	
	Reagon Road, Coolabunia	
	East Nanango Road, East Nanango	
	Chappell Road, Glan Devon	
	Cobby Service Road, Glan Devon	
	Coolabunia Malar Road, Hodgeleigh	
	Hodgeleigh North Road, Hodgeleigh	
	Sawtell Road, Hodgeleigh	
	Barbara Street, Kingaroy	
	Bill Place, Kingaroy	
	Booth Street, Kingaroy	
	Bottlebrush Street, Kingaroy	
	Edward Street, Kingaroy	
	Redmans Road, Kingaroy	
	South Lane, Kingaroy	
	Bell Street, Kumbia	
	Collier Street, Kumbia	
	Janetzki Street, Kumbia	
	Kearneys Road, Kumbia	
	*Koehler Street, Kumbia	
	*Brisbane Street, Nanango	
	Brown Street, Nanango	
	Burnett Street, Nanango	
	Carbeen Crescent, Nanango	
	Dalkeith Street, Nanango	
	Drayton Street, Nanango	
	Kurrajong Drive, Nanango	
	Phipps Street West, Nanango	
	Middle Road, Proston	
	Nelson Street, Proston	
	Rodney Street, Proston	
	Allen Road, South Nanango	

Road Infrastructure Assets		
	Major Road, South Nanango	
	Wattle Camp Road, Wattle Camp	
	Franklin Road, Wattle Camp	
	Granite Crescent, Wattle Camp	
	McClymont Road, Wattle Camp	
	Kitoba Road, Winderera	
TIDS and R4R		\$1,893,000
Blackbutt Crows Nest Road	Widening & Overlay	
Durong State School	SafeST	
St John Lutheran School	SafeST	
Kumbia Brooklands Road	Widen & Overlay 3.1-4.2	
RTR Other		\$1,640,000
Clarke & Swendsons Road	Drainage & Widening	
Franks Road, Blackbutt	Widening	
Alford St (Memorial Park – Kingaroy)	Culvert Upgrade	
Drayton St, Nanango (Parking area)	Asphalt Surfacing	
RTR Resheeting		\$1,000,000
Unsealed Roads Gravel Resheet	Copper Creek Road, Pimpimbudgee	
	East Nanango Road, East Nanango	
	Flats Road, Chelmsford	
	Glenmore Road, Sandy Ridges	
	Hamilton Road, South East Nanango	
	Hodges Dip Road, Chahpingah	
	Hoggs Road, Wooroolin	
	Memerambi Barkers Creek Road, Wattle Camp	
	Old Wondai Road, Charlestown	
Sealed Roads Shoulder Resheet	Booie Road, Booie	
	Kumbia Road, Ellesmere	
	Kearneys Road, Haly Creek	
	Corndale Road, Memerambi	
	Wattle Camp Road, Wattle Camp	
Soil Laboratory		\$10,000
Laboratory Equipment	Replacement	

Water Supply Assets		
Water Supply Assets		\$2,281,700
Blackbutt Supply		\$120,000
Treatment Plant	System Renewals	
Mains Replacements	Network Renewals	
Nanango Supply		\$220,000
Alternative Water Supply	Planning, acquisitions and detail design	
Mains Replacement	Network Renewals	
Kingaroy Supply		\$1,100,000
Reservoir	Replace Roof at Mt Wooroolin	
Mains Replacement	Network Renewals	
Wondai Supply		\$200,000
Pump Stations	Replace Raw Water Pumps with VSD's	
Mains Replacement	Network Renewals	
Murgon Supply		\$241,700
Treatment Plant	Upgrade to Filter Media & Backwash	
Mains Replacement	Network Renewals	
Proston Supply		\$50,000
Mains Replacement	Network Renewals	
Proston Rural Supply		\$100,000
Reservoirs	Replace Reservoirs in Rural Scheme	
Mains Replacement	Network Renewals	
Wooroolin Supply		\$100,000
Reservoir	Replacement	
Telemetry		\$150,000
Telemetry	Upgrade System, Expand and Renew	

Waste Water (Sewerage) Supply Assets		
Waste Water Supply Assets		\$3,650,000
Blackbutt		\$100,000
Treatment Plant	V-Notch Weir at Discharge Outlet	
Mains & Manholes	Network Renewals	
Nanango		\$500,000
Treatment Plant	Class A Treatment Upgrade	
Mains & Manholes	Network Renewals	
Kingaroy		\$2,200,000
Treatment Plant	Upgrade Facility	
Mains & Manholes	Network Renewals	
Wondai		\$270,000
Recycled Water	Upgrade Existing Recycled Water Plant	
Mains & Manholes	Network Renewals	
Murgon		\$430,000
Treatment Plant	Planning Report WWTP Upgrade	
Treatment Plant	Class A Treatment Upgrade	
Mains & Manholes	Network Renewals	
Telemetry		\$150,000
Telemetry	Upgrade System and Expand	

Waste Assets		
Waste Assets		\$52,000
Waste Disposal		
Kingaroy		\$35,000
	Transfer Station Extension	
Kumbia		\$17,000
	Transfer Station – 4 Skip Bins	

4.4 Summary of Expenditure on Road Infrastructure 2016/2017

Road Maintenance	
Road & Drainage Administration (Road Inspections, Customer Complaints, et cetera.)	\$1,330,528
Road & Drainage Maintenance	\$5,992,000
Main Roads Maintenance Contract	\$2,962,500
	\$10,285,028
Roads Capital Works	
Roads Capital Works	\$11,813,000

4.5 Schedule of Remissions, Rebates on Rates and Annualised Grants**4.5.1 Rebates on Rates**

Organisation	Location	Total Rates Rebated
Organisation – Queensland Country Women’s Association		
QCWA Kingaroy (Hall)	122 Kingaroy Street, Kingaroy	\$1,563
QCWA Kingaroy (Hostel)	103 Kingaroy Street, Kingaroy	\$1,563
QCWA Kumbia (Hall)	Bell Street, Kumbia	\$1,642
QCWA Wooroolin (Hall)	Bunya Highway, Wooroolin	\$1,505
QCWA Blackbutt	Coulson Street, Blackbutt	\$1,368
QCWA Nanango	59 Fitzroy Street, Nanango	\$1,204
QCWA Murgon	81 Macalister Street, Murgon	\$1,236
QCWA Hivesville	12 Main Street, Hivesville	\$482
QCWA Wondai	86 Mackenzie Street, Wondai	\$1,236
		\$11,798

Organisation	Location	Total Rates Rebated
Organisation – Scouts, Girl Guides, Blue Light		
Girl Guides Kingaroy	2 Mant Street, Kingaroy	\$2,607
Scouts Kingaroy	2-8 James Street, Kingaroy	\$3,707
Scouts Wooroolin	23-27 Kate Street, Wooroolin	\$1,505
QRail/Blackbutt District Tourist Association	Bowman Road, Blackbutt	\$1,067
Scouts Nanango	40 Henry Street, Nanango	\$1,240
Blue Light Skating Rink	George Street, Nanango	\$2,217
Girl Guides	Macalister Street, Murgon	\$1,236
Scouts Murgon	13 Rose Street, Murgon	\$1,236
Scouts and QCWA Combined	37 Rodney Street, Proston	\$1,477
Scouts	14 McCord Street, Wondai	\$1,236
		\$17,526

Organisation	Location	Total Rates Rebated
Organisation – Kindergarten, Child Care, Endeavour, Senior Citizen & Other Welfare Facilities		
(QHC) South Burnett CTC	<i>Youth Hostel</i> 38 Markwell Street, Kingaroy	\$4,212
Kingaroy and District Senior Citizens Association	<i>Senior Citizens</i> 90 Kingaroy Street, Kingaroy	\$3,407
South Burnett Child Care Association	<i>Child Care Centre</i> Pound Street, Kingaroy	\$3,888
Endeavour Foundation	<i>Workshop</i> 22 Kingaroy Street, Kingaroy	\$2,869
Endeavour Foundation	<i>Workshop</i> 17 Kingaroy Street, Kingaroy	\$8,499
South Burnett Jobmatch	<i>Employment & Training Centre</i> 7 Glendon Street, Kingaroy	\$2,625
Kingaroy Kindergarten Association	<i>Kindergarten</i> 90 First Avenue, Kingaroy	\$1,731
Endeavour Foundation	<i>Residence</i> 8 Windsor Circle, Kingaroy	\$3,310
South Burnett CTC	<i>CROSB House</i> – Respite Services 18 Gladys Street, Kingaroy	\$2,633
Trust Company Limited - Leased by Goodstart Early Learning	<i>Child Care Centre</i> 78-83 Ivy Street, Kingaroy	\$11,865
South Burnett Regional Council - Leased by Blackbutt Benarkin Community Council	<i>Blackbutt Community Hall</i> 50 Coulson Street, Blackbutt	\$2,388
The Crèche and Kindergarten Association	<i>Kindergarten</i> 36 Sutton Street, Blackbutt	\$1,204
(Education Qld) South Burnett CTC	<i>Child Care Centre and Community Hub</i> 42 Drayton Street, Nanango	\$2,777
South Burnett Regional Council	<i>Nanango Kindergarten Association</i> 34 Gipps Street, Nanango	\$1,342
South Burnett CTC	<i>Murgon Cherbourg Community Centre</i> 35 Lamb Street, Murgon	\$3,383
South Burnett CTC	<i>"Gumnut Place"</i> 22 Gore Street, Murgon	\$2,997
Mercy Community Services	<i>Residential Care & Welfare Residence</i> 46 Watt Street, Murgon	\$2,525
South Burnett Regional Council	<i>Murgon Kindergarten</i> 42 Macalister Street, Murgon	\$1,896
Qld Police Citizens Youth Welfare Association	<i>Murgon Pulse</i> 40 Macalister Street, Murgon	\$5,235
(QHC) Graham House	<i>Community Centre</i> 21 Taylor Street East, Murgon	\$3,421
Recreation Reserve - Trustee Wondai Shire Council	<i>Proston Play Group</i> 5 Blake Street, Proston	\$995
South Burnett CTC	<i>Partners in Foster Care</i> 7 Bramston Lane, Wondai	\$1,400
Wondai Kindergarten Association	<i>Kindergarten</i> 60 Baynes Street, Wondai	\$1,881
Murgon Lions Club	40 Macalister Street, Murgon	\$651
Kingaroy & District Senior Citizens Welfare Committee	12A James Street, Kingaroy [Units]	\$2,831
		\$79,965

Organisation	Location	Total Rates Rebated
Organisation – Showgrounds		
Kingaroy Show Society	49-59 Avoca Street, Kingaroy	\$5,267
Blackbutt Show Society	Hart Street, Blackbutt	\$3,646
Nanango Show Society	Drayton Street, Nanango	\$4,536
Murgon Show Society	38 Macalister Street, Murgon	\$923
Wondai Show Society	Kent Street, Wondai	\$3,047
		\$17,419

Organisation	Location	Total Rates Rebated
Organisation – Race Grounds		
Kumbia Race & Golf Club	Bunya Highway, Kumbia	\$963
Nanango Race Club	Racecourse Road, Nanango	\$3,732
		\$4,695

Organisation	Location	Total Rates Rebated
Organisation – Museums, Theatres		
Edward Carroll	<i>Carroll Cottage</i> 6 Edward Street, Kingaroy	\$651
Nanango Theatre Company	<i>Reserve</i> George Street, Nanango	\$1,696
Ringsfield Historic Museum	<i>Reserve</i> 45 Alfred Street, Nanango	\$3,196
Reserve for Park- Trustee Qld Dairy and Heritage Museum	<i>Qld Dairy and Heritage Museum</i> 2 Sommerville Street, Murgon	\$2,050
		\$7,592

Organisation	Location	Total Rates Rebated
Organisation – Sporting Groups & Associations		
Kingaroy Bowls Club Inc.	<i>Bowls Club</i> 145 Kingaroy Street, Kingaroy	\$7,858
Reserve - Trustee Nanango Shire Council	<i>Bowls Club</i> 2 Henry Street, Nanango	\$1,726
Trustees Murgon Bowls Club	<i>Murgon Bowls Club</i> 103 Macalister Street, Murgon	\$4,602
Proston Bowls Club Inc.	<i>Proston Bowls Club</i> 22 Murphys Way, Proston	\$934
Wondai Country Club	<i>Wondai Bowls and Golf Club</i> Bunya Highway, Wondai	\$6,384
Kingaroy Golf Club Inc.	<i>Golf Club</i> Bunya Highway, Kingaroy	\$3,647
Nanango Golf Club Inc.	<i>Golf Club</i> 6 Wills Street, Nanango	\$3,008
Blackbutt Golf Club Inc.	<i>Golf Club</i> 51 Langtons Road, Blackbutt	\$2,740
Murgon Golf Club Inc.	<i>Golf Club</i> 192 Lamb Street, Murgon	\$5,360
Proston Golf Club	<i>Proston Golf Club</i> 81 Proston Boondooma Road, Proston	\$482
Recreation Reserve - Wooroolin Community Association Inc.	<i>Tennis Courts</i> 22 Alexander Street, Wooroolin	\$482
Kingaroy and District Lawn Tennis Association	<i>Tennis Courts</i> 1 Oliver Bond Street, Kingaroy	\$1,208
Blackbutt Tennis Club Inc.	<i>Tennis Club</i> 61 Hart Street, Blackbutt	\$2,053
Reserve for Recreation	<i>Tennis Club</i> 32 Gore Street, Murgon	\$2,598
Reserve - Trustees Kingaroy Clay Target Club Inc.	<i>Rifle Club</i> Aerodrome Road, Kingaroy	\$1,880
Kingaroy Cricket and Sports Club	<i>Lyle Vidler Cricket Oval</i> 10 Youngman Street, Kingaroy	\$1,722
Kingaroy Rugby League Football Club	<i>Rugby League Football Oval</i> 20 Youngman Street, Kingaroy	\$6,664
Kingaroy Soccer Club	<i>Senior Soccer Oval</i> 7 Oliver Bond Street, Kingaroy	\$2,191
Kingaroy Junior Soccer Club	<i>Soccer Oval</i> 2 Oliver Bond Street, Kingaroy	\$482
Recreation Reserve - Wooroolin Community Association Inc.	<i>Wooroolin Sports Ground</i> Sportsground Road, Wooroolin	\$482
Reserve - Trustees Nanango Shire Council	<i>Timbertown Combined Sports Association</i> Railway and Charles Street, Blackbutt	\$1,558
Reserve - Trustee Nanango Shire Council	<i>Nanango Sporting Club (Soccer)</i> Burnett Street, Nanango	\$2,820
Nanango Shire Council	<i>Rugby League Club</i> 6 Wills Street, Nanango	\$3,032
Reserve - Proston Sports Ground Committee	<i>Proston Sports Ground (Showgrounds)</i> 41 Proston Boondooma Road, Proston	\$1,789
Reserve Recreation -Wondai Sportsground Advisory Committee	<i>Wondai Sportsground (Soccer, Football, Lions Club)</i> Bunya Highway, Wondai	\$9,554
Reserve - Trustees Kingaroy Shire Council	<i>Kingaroy and District Motorcycle Track</i> Warren Truss Drive, Kingaroy	\$770
Nanango and District Darts Association	<i>Nanango Darts Club</i> George Street, Nanango	\$2,874

Organisation	Location	Total Rates Rebated
Organisation – Sporting Groups & Associations		
Reserve - Trustee Nanango Shire Council	<i>Nanango Netball Association</i> 55 Appin Street, Nanango	\$1,722
Karate Union of Australia	<i>Wondai Karate Club</i> 2 Bunya Avenue, Wondai	\$1,230
South Burnett Western Performance Club Inc.	<i>South Burnett Western Performance Club Inc.</i> Racecourse Road, Nanango	\$1,389
Kingaroy Sporting Club	<i>Kingaroy Sporting Club</i> 1 Markwell Street, Kingaroy	\$2,728
Lions Club, Nanango	<i>Lions Club</i> George Street, Nanango	\$1,408
Reserve for Recreation and Showground	<i>Murgon Sports</i> 38 Macalister Street, Murgon	\$15,194
South Burnett Regional Council	<i>Lions Club</i> Macalister Street, Murgon	\$482
		\$103,049

Organisation	Location	Total Rates Rebated
Organisation – Haemodialysis Machines – Water Usage Charges		
Ronald P & Susan M Coster	14 Toomey Street, Kingaroy	\$284
		\$ 284

Organisation	Location	Total Rates Rebated
Organisation – Aged Care Facilities – Non Religious		
RSL Kingaroy Memerambi Sub Branch	<i>Retirement Villas</i> 81 Markwell Street, Kingaroy	\$1,556
Blackbutt Benarkin Aged Care Association Inc.	<i>Aged Care Residence</i> 47 Hart Street, Blackbutt	\$2,897
Southern Cross Care (Qld)	<i>Karinya Aged Care</i> Brisbane Street, Nanango	\$4,329
Blackbutt Benarkin Aged Care Association Inc.	<i>Aged Care</i> Greenhills Drive, Blackbutt	\$1,955
Southern Cross Care (Qld)	<i>Castra Retirement Home</i> 2 Coopers Street, Murgon	\$1,488
		\$12,224

Organisation	Location	Total Rates Rebated
Organisation – Charitable Organisations		
Trustees Blackbutt Masonic Lodge	<i>Masonic Lodge</i> 37 Sutton Street, Blackbutt	\$823
Trustees Nanango Masonic Lodge	<i>Masonic Lodge</i> 42 Gipps Street, Nanango	\$1,091
Graham House Community Centre Inc.	<i>Graham House</i> – (vacant land used as car parking) 24 Pearen Street, Murgon	\$823
St Vincent De Paul Society Qld	<i>St Vinnie's Facility (NSHS Flexi School)</i> 53 Gipps Street, Nanango	\$921
St Vincent De Paul Society Qld	<i>St Vinnie's Shop</i> 63 Haly Street, Wondai	\$643
		\$4,301

Organisation	Location	Total Rates Rebated
Organisation – Community Owned Halls		
Kumbia and District Memorial School of Arts Inc.	<i>Kumbia Hall</i> Bell Street, Kumbia	\$1,261
Reserve for Memorial Hall	<i>Wooroolin Hall</i> 23 Alexander Street, Wooroolin	\$823
The Ironpot Hall Association Inc.	<i>Ironpot Hall</i> Jarail Road, Kingaroy	\$4
RSL Blackbutt Sub Branch	<i>Blackbutt RSL</i> 17 Douglass Street, Blackbutt	\$960
Farmers Hall Inverlaw	<i>Inverlaw Hall</i> Burrandowan Road, Kingaroy	\$823
Reserve - Trustee South Burnett Regional Council	<i>Booie Hall</i> 1867 Booie Road, Booie	\$823
		\$4,694

Organisation	Location	Total Rates Rebated
Organisation – Aged Care Facilities – Owned by Religious Entities		
Uniting Church in Australia	Canowindra Nursing Home 43-61 Windsor Circle, Kingaroy	\$3,975
Corporation of Trustees of Roman Catholic Archdiocese	Order of the Sisters of Mercy – Residential Care 46 Watt Street, Murgon	\$823
TOTAL		\$4,798
		\$268,346

4.5.2 Annualised Community Grants

Applicant	Reason	Amount
School Award Nights		
Nanango State High School Annual Award Night	Awards Night	\$500
Wondai State School Annual Award Night	Awards Night	\$250
Kingaroy State High School Annual Award Night	Awards Night	\$500
Proston State School Annual Award Night	Awards Night	\$250
Yarraman State School Annual Award Night	Awards Night	\$250
Murgon State School Annual Award Night	Awards Night	\$500
St Mary's Catholic College Annual Award Night	Awards Night	\$500
St John's Lutheran School Annual Award Night	Awards Night	\$250
Halls – Public Liability Insurance		
Booie Hall Association Public Liability Insurance	Public Liability Insurance	\$1,000
Wooroolin Hall Public Liability Insurance	Public Liability Insurance	\$1,000
Farmers Hall Inverlaw Inc. Public Liability Insurance	Public Liability Insurance	\$1,000
Tableland Hall Association Inc. Public Liability Insurance	Public Liability Insurance	\$1,000
Chahpingah Reserve Association Inc. Public Liability Insurance	Public Liability Insurance	\$1,000
Kumbia Hall Committee Public Liability Insurance	Public Liability Insurance	\$1,000
QLD Dairy & Heritage Museum Inc. Public Liability Insurance	Public Liability Insurance	\$1,000
Blackbutt Benarkin Community Council Public Liability Insurance	Public Liability Insurance	\$1,000
Ironpot Farmers Hall Association Public Liability Insurance	Public Liability Insurance	\$1,000
Major Events		
Burrandowan Picnic Race Club	Races	\$3,000
Nanango Mardi Gras	Event Costs	\$2,000
SB Events Food & Wine in the Park	Event Costs	\$3,000
Bloomin' Beautiful Blackbutt Festival	Event Costs	\$2,000

Applicant	Reason	Amount
Christmas Carnivals		
Kingaroy & District Ministry Association Inc	Kingaroy Christmas Carols	\$500
Lions Club of Nanango Inc - Christmas Carnival	Christmas Carnival	\$500
Proston Christmas Carnival Committee - Christmas Carnival	Christmas Carnival	\$500
Blackbutt Benarkin Lions Club Inc - Christmas Carnival	Christmas Carnival	\$500
Hivesville Christmas Carnival Committee - Christmas Carnival	Christmas Carnival	\$500
Kumbia Hall Committee - Christmas Carnival	Christmas Carnival	\$500
Race Clubs		
Kumbia Race Club Inc.	Races	\$1,000
Nanango Race Club	Races	\$1,000
South Burnett Race Club - Wondai Races	Races	\$1,000
Cultural		
NAIDOC School Week Initiatives	Donation to NAIDOC Week	\$450
South Burnett Community Orchestra Association Hall Hire	Operational Costs	\$500
The Blackbutt Singers	Operational Costs	\$500
Quota International of Kingaroy Inc Student of the Year Quest	Student of the Year Quest	\$500
South Burnett Regional Pipes & Drums	Operational Costs	\$500
Nanart Arts Festival	Event Costs	\$500
Wondai & District Town Band Association - Operational Costs	Operational Costs	\$500
Events		
Tanduringie State School P&C Association - Bull Ride	Event Costs	\$1,000
South Burnett Reserve Forces Day Committee	Events Costs	\$500
Wondai Hospital Auxiliary Fete	Fete Costs	\$500
Kumbia & District Charity Campdraft Association	Campdraft	\$1,000
Proston Goldenspurs Campdraft Association	Campdraft	\$1,000
Burrandowan Campdraft Association Inc.	Campdraft	\$1,000
Nanango Campdraft Association	Campdraft	\$1,000
Wondai Proston Mini Mods Carnival	Event Costs	\$500
Brahmousin Association - Cattle School	Event Costs	\$1,000
Proston Rally Car Club Inc.	Event Costs	\$500
Nanango Country Music Muster	Event Costs	\$1,000
Murgon Music Muster	Event Costs	\$1,000
Boondooma Historical Society Restoration Committee - Spirit of the Bush	Spirit of the Bush Event Costs	\$1,000
Motors in Motion - Wondai Street Sprints	Event Costs	\$1,000
Relay for Life	Event Costs	\$1,000
Endeavour Car Rally - Les Porter	Donation	\$250
RSPCA - Paws	Event Costs	\$500

Applicant	Reason	Amount
Garden Expos		
Kumbia Progress Association - Spring Garden Expo	Event Costs	\$1,000
Blackbutt Garden & Country Lifestyle Expo (Lions Club)	Event Costs	\$500
Wondai Garden Expo (Spring)	Event Costs	\$500
Wondai Garden Expo (Autumn)	Event Costs	\$500
SB Orchid Society	Event Costs	\$500
Show Societies		
Wondai AP&I Society	Event Costs	\$1,000
Kingaroy Show Society	Event Costs	\$1,000
Nanango AP & I Society	Event Costs	\$1,000
Blackbutt Show Society	Event Costs	\$1,000
Murgon Show Society	Event Costs	\$1,000
Proston Show Society	Event Costs	\$1,000
South Burnett Sub-Chamber of Agricultural Societies - Rural Ambassadors & Miss Showgirl	Rural Ambassadors & Miss Showgirl	\$500
Community		
SB Care	Donation - Operational Costs	\$18,000
St Vincent de Paul	Refuse Costs	\$500
Salvation Army	Refuse Costs	\$500
Total Annualised Assistance		\$73,700

4.6 Schedule of Restricted Cash

The projected balance at the 30 June 2016 is an estimate only and may not reflect the actual balance available to be brought forward at the 1 July 2016. The budget papers do not include carry over capital works projects from 2015/2016; consequently the movement of cash does not reflect any funds that may be required for carry over works.

External & Internal Restricted Cash	Projected Balance 1/7/2016	Movement In	Movement Out	Projected Balance 30/6/2017
Unspent Government Grants and Subsidies	\$380,522	\$11,663,182	\$11,837,384	\$206,320
Unspent Developer Contributions	\$3,744,253	\$30,000	\$30,000	\$3,744,253
Unspent Loan Monies	\$5,665,000	-	\$3,315,000	\$2,350,000
Future Capital Works	\$6,710,682	-	\$2,417,917	\$4,292,765
Future Recurrent Expenditure	\$1,159,512	-	\$167,375	\$992,137
Total Unspent Restricted Cash	\$17,659,969	\$11,693,182	\$17,767,676	\$11,585,475

5. ADDITIONAL STATEMENTS

5.1 Revenue Statement

South Burnett Regional Council

Revenue Statement 2016/2017

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, et cetera. 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.

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 2016 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 – Residential Land – Blackbutt

Description

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.

The intention of this description is:

1. That 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 of the land is residential, it will fall into this category regardless of the zoning of the land.

Category – Residential Land – Kingaroy

Description

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 when determining the properties that fit into this category.

The intention of this description is:

1. That 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.

Category – Residential Land – Murgon

Description

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.

The intention of this description is:

1. That 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.
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.

Category – Residential Land – Nanango

Description

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.

The intention of this description is:

1. That 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.

Category – Residential Land – Wondai

Description

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.

The intention of this description is:

1. That 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.

Category – Village

Description

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, Tingoorra, Winderera, Wooroolin. Village areas are defined in "Individual Village" maps series.

The intention of this description is:

1. To cover 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.

Category – Rural Residential Land – Kingaroy

Description

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.

The intention of this description is:

1. To 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.

Category – Rural Residential Land – Nanango

Description

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.

The intention of this description is:

1. To 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.

Category – Rural Residential Land – Blackbutt

Description

All properties in this category are 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.

The intention of this description is:-

1. To cover all land used for rural residential purposes that is shown on the map marked Rural Residential – Blackbutt and is not included in any other category.

Category – Rural Residential Land – Murgon

Description

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.

The intention of this description is:

1. To 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.

Category – Rural Residential Land – Wondai

Description

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.

The intention of this description is:

1. To 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.

Category – Rural Residential Land – Other

Description

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.

The intention of this description is:

1. To 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.

Category – Commercial Land – Blackbutt

Description

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.

The intention of this description is:

1. That 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.

Category – Commercial Land – Kingaroy

Description

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.

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.

The intention of this description is:

1. That 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.

Category – Commercial Land – Murgon

Description

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.

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.

The intention of this description is:

1. That 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 Burnett Regional Council, and intended for use for business and commercial purposes; and
3. Is not included in any other category.

Category – Commercial Land – Nanango

Description

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 10 and 15, 17 and 27, and 41 and 49 when determining the properties that fit into this category.

The intention of this description is:

1. That 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.

Category – Commercial Land – Wondai

Description

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.

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.

The intention of this description is:

1. That this category will cover all land within the Wondai 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.

Category – Drive in Shopping Centre > 10,000 m2

Description

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.

Category – Drive in Shopping Centre 4,001 m2 to 10,000 m2

Description

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.

Category – Drive in Shopping Centre 1,500 m2 to 4,000 m2

Description

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.

Category – Industrial Land – Blackbutt

Description

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.

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.

The intention of this description is:

1. That 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.

Category – Industrial Land – Kingaroy

Description

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.

The intention of this description is:

1. That 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.

Category – Industrial Land – Murgon

Description

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.

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.

The intention of this description is:

1. That this category will cover all land within the Murgon 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.

Category – Industrial Land – Nanango

Description

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.

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.

The intention of this description is:

1. That 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.

Category – Industrial Land – Wondai

Description

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.

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.

The intention of this description is:

1. That this category will cover all land within the Wondai Urban locality or Wondai

Industrial Estate, 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.

Category – Extractive A

Description

All properties in this category are used for extractive industry purposes and include:

- (a) Mining leases with no activity;
- (b) Gravel Pits that operate only sporadically; and
- (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).

Council will be guided by the Department of Natural Resources and Mines land use code of 40, together with data on the Number of Workers for Queensland Mines and Quarries published on the Queensland Government Mining and Safety website as at 31 December 2015 when determining the properties that fit into this category.

The intention of this description is:

1. to cover all land used for the purpose of extracting resources from the ground and include:
 - (a) Mining leases with no activity;
 - (b) Gravel Pits than operate only sporadically; and
 - (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).

Category – Extractive B

Description

All properties in this category are used for extractive industry purposes, and include:

- (a) Operational Gravel Pits; and
- (b) Extractive operations such as quarries and mining operations with an employee base of between 6 and 50 workers (employees and/or contractors) and extraction volumes of less than 1 million tonnes per annum.

Council will be guided by the Department of Natural Resources and Mines land use code of 40, together with data on the Number of Workers for Queensland Mines and Quarries published on the Queensland Government Mining and Safety website as at 31 December 2015 when determining the properties that fit into this category.

The intention of this description is:

1. To cover all land used for the purpose of extracting resources from the ground and include:
 - (a) Operational Gravel Pits; and
 - (b) Extractive operations such as quarries and mining operations with an employee base of between 6 and 50 workers (employees and/or contractors) and extraction volumes of less than 1 million tonnes per annum.

Category – Extractive C

Description

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) according to data on the Number of Workers for Queensland Mines and Quarries published on the Queensland Government Mining and Safety website as at 31 December 2015 and/or extraction volumes of between 1 million and 2 million tonnes per year.

The intention of this description is:

1. To 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 extraction volumes of between 1 million and 2 million tonnes per year.

Category – Coal Mines

Description

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) according to data on the Number of Workers for Queensland Mines and Quarries published on the Queensland Government Mining and Safety website as at 31 December 2015 and/or production greater than 2 million tonnes per year.

The intention of this description is:

1. To 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 extraction volumes of greater than 2 million tonnes per year.

A Coal Mine is defined as land that is the subject of a coal mining lease (issued pursuant to the *Mineral Resources Act 1989*) or other form of tenure that was used, is used, or intended to be used:

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.

An integrated coal mining operation is defined as land contained in more than one coal mining lease (issued pursuant to the *Mineral Resources Act 1989*) 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.

Category – Power Generation

Description

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 of greater than 400 megawatts.

Category – Rural Land

Description

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.

The intention of this description is:

1. To 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 above.

Category – Water Pumping and Storage

Description

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.

The intention of this description is:

- (a) To cover all land used for the purpose of water storage or water pumping and not included in any other category.

Category – Other Land

Description

Any land that cannot be included in any other category.

- (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 previous revaluations, 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%.
- (iii) For land which was not levied for a period of twelve (12) months the preceding financial year or to any separately valued parcel of land that is of different areas as to the time of rating for the immediately preceding financial year the limitation shall not apply.

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 2016 and ending 30 June 2017.
- The estimated cost of implementing the overall plan is \$220,000.
- 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 (if not completely) 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 and Drainage Works Memerambi Estate

(a) Reason

The matter of pursuing the establishment of the uncompleted infrastructure within the unfinished Memerambi Estate was considered by Council at its General Meeting on 3 June 2015.

At that meeting Council resolved as follows:

1. In accordance with *Local Government Regulation 2012* Section 94, to adopt the overall plan and the first annual implementation plan for each of the following associated projects, to provide road infrastructure and/or stormwater drainage infrastructure especially benefiting the Memerambi historical subdivision land parcels identified in Schedules F, G and H:
 1. Highway Roadworks: comprising performance of the work (including provision of materials) to fund and construct 7 joint (dual) crossovers from the Bunya Highway to the especially benefited parcels identified in Schedule F (including necessary road widening), satisfying the relevant requirements of Council development permit IR879978 dated 24 January, 2011;
 2. Internal Roadworks: comprising performance of the work (including provision of materials) to fund and construct:
 - Earl Street, Memerambi;
 - Lord Street, Memerambi (net of the segment adjacent the southern boundary of lot 457 and the northern boundary of lot 81);
 - Marquis Street, Memerambi (net of the segment adjacent the eastern boundary of lot 100);
 - Duke Street, Memerambi; and
 - Prince Street, Memerambi,especially benefiting the parcels identified in Schedule G and satisfying the relevant requirements of Council development permit IR1007865 dated 8 April, 2011.
 3. Drainage Works: especially benefiting the parcels identified in Schedule H and comprising:
 - performance of the work (including provision of materials) to fund and construct a stormwater drainage management infrastructure to serve serving the benefited parcels, in accordance with Option C in the RMA Consulting Engineers Stormwater Management Plan, Memerambi Historical Subdivision, Project 8267 (revision 3) as qualified by the joint experts report to the Planning & Environment Court dated 21 June, 2013;
 - acquisition of lot 105 on SP267987 for use as the detention basin the subject of the RMA report, together with acquisition of any drainage easement/s necessary to ensure conveyance of stormwater to lawful points of discharge;
- 2 to recoup, by levying special charges upon the benefited parcels, the costs and expenses it incurs in providing the infrastructure in accordance with the plans.

- 3 to drawdown the \$2,138,400 loan from Queensland Treasury Corporation as provided for in the 2014/2015 Debt Policy and Budget.

Those funds were drawn down from the Queensland Treasury Corporation on 17 June 2015.

At its general meeting on 15 June, 2016, Council resolved:

- 1 to amend each of the overall plans; and
- 2 to adopt a 2016/2017 annual implementation plan for each project.

The overall plans, as amended, and the annual implementation plans for the coming financial year are detailed below:

The benefiting parcels and the special charges are shown in this report.

(b) ***Basis of Special Charges – Road and Drainage Works Memerambi Estate***

In accordance with Section 92(3) of the *Local Government Act 2009* and Chapter 4 Part 6 of the *Local Government Regulation 2012* Council will make and levy a special charge on each parcel of land contained in Schedules F, G and H to recoup the cost of performing and financing the road works project and the drainage works project from which the parcels will benefit.

The respective plans are detailed below:

Highway Roadworks

Overall Plan

The Overall Plan, as amended, is as follows:

- (a) Schedule F identifies the rateable land that will especially benefit from the service, facilities, and activities the subject of the plan.
- (b) The service, facilities, and activity the subject of the plan comprise:

Performance of the work (including provision of materials) to fund and construct 7 joint (dual) crossovers from the Bunya Highway to the benefited parcels (including necessary road widening), satisfying the relevant requirements of Council development permit IR879978 dated 24 January, 2011.
- (c) The estimated cost of implementing the overall plan is \$221,298.
- (d) Estimated time for implementing the plan is 18 months, commencing in or about July 2015.
- (e) Reimbursement of work cost:

Council will make for the 2016/2017 financial year a special charge upon each of the benefited parcels, to recoup the work cost and the associated borrowing costs it incurs. Each benefited parcel will share equally with each other benefited parcel the Council borrowing costs (including interest) and work costs.

Annual Implementation Plan

For the 2016/2017 financial year, the annual implementation plan is as follows:

Council will:

- (a) continue to utilize money borrowed to fund the road construction and upgrade work;
- (b) perform the work; and
- (c) apply the borrowed money to fund the cost of the work.

Internal Roadworks

Overall Plan

The Overall Plan, as amended, is as follows:

- (a) Schedule G identifies the rateable land that will especially benefit from the service, facilities, and activities the subject of the plan.
- (b) The service, facilities, and activities the subject of the plan comprises:

Performance of the work (including provision of materials) to fund and construct:

- Earl Street, Memerambi;
- Lord Street, Memerambi (net of the segment adjacent the southern boundary of lot 457 and the northern boundary of lot 81);
- Marquis Street, Memerambi (net of the segment adjacent the eastern boundary of lot 100);
- Duke Street, Memerambi; and
- Prince Street, Memerambi,

satisfying the relevant requirements of Council development permit IR1007865 dated 8 April, 2011.

- (c) The estimated cost of implementing the overall plan is \$1,362,852.
- (d) Estimated time for implementing the plan is 18 months, commencing in or about July 2015.
- (e) Reimbursement of work cost:

Council will make for the 2016/2017 financial year a special charge upon each of the benefited lots, to recoup the work cost and the associated borrowing costs it incurs. Each benefited parcel will share equally with each other benefited parcel the Council borrowing costs (including interest) and work costs.

Annual Implementation Plan

For the 2016/2017 financial year, the annual implementation plan is as follows:

Council will:

- (a) continue to utilize money borrowed to fund the road construction and upgrade work;
- (b) perform the work; and

- (c) apply the borrowed money to fund the cost of the work.

Drainage Work

Overall Plan

The Overall Plan, as amended, is as follows:

- (a) Schedule H identifies the rateable land that will especially benefit from the service, facilities, and activities the subject of the plan.
- (b) The service, facilities, and activities the subject of the plan comprises:

Performance of the work (including provision of materials) to fund and construct stormwater drainage management infrastructure serving the benefited parcels, in accordance with Option C in the RMA Consulting Engineers *Stormwater Management Plan, Memerambi Historical Subdivision, Project 8267* (revision 3) as qualified by the joint experts report to the Planning & Environment Court dated 21 June, 2013.

Acquisition of lot 105 on SP267987 for use as the detention basin the subject of the RMA report, together with acquisition of any drainage easement/s necessary to ensure conveyance of stormwater to lawful points of discharge.

- (c) The estimated cost of implementing the plan is \$554,250.
- (d) Estimated time for implementing the plan is 18 months, commencing in or about July 2015.
- (e) Reimbursement of cost:

Council will make for the 2016/2017 financial year a special charge upon each of the benefited lots, to recoup the work cost and the associated borrowing costs it incurs. Each benefited parcel will share equally with each other benefited parcel the Council borrowing costs (including interest) and work costs.

Annual Implementation Plan

For the 2016/2017 financial year, the annual implementation plan is as follows:

Council will:

- (a) continue to utilize money borrowed to fund the acquisition/s and work for provision of the stormwater management infrastructure;
- (b) make the acquisition/s and perform the work; and
- (c) apply the borrowed money to fund the cost of the acquisition/s and the work.

7. Separate Rates or Charges

7.1 Separate Charge – Environmental 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 protection of the environment.

- To design and implement natural resource management strategies or plans at a local or regional scale.
- To implement on ground works for the enhancement and protection of areas identified as having significant environmental values within the South Burnett Region such as reserves, waterways, flora and fauna habitats, remnant vegetation, cultural or heritage significant sites, et cetera.
- To design and implement renewable energy initiatives to address climate change issues.
- To address salinity and water quality issues in the South Burnett Region.
- To address declining remnant vegetation issues in the South Burnett Region.
- To research control measures, carry out field trials and eradication works for environmental weeds identified in Council's Pest Management Plan.
- To deliver Natural Resource Management training to Council Staff and community organisations.
- To develop education and awareness materials relevant to Natural Resource Management and Sustainable communities within the region.
- To purchase land for conservation purpose.
- The time for implementing the overall plan is 1 year commencing 1 July 2016 and ending 30 June 2017.
- The estimated cost of implementing the overall plan in 2016/2017 is \$491,850.

(b) ***Basis on Which Special Environmental Charge Calculated***

Revenue raised from this charge will only be used to fund either all or part of the costs associated with issues specifically for the protection of the environment. 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 sustainability of our environment. It also considers the benefit is shared equally by all parcels of land regardless of their value. Full particulars of the environmental initiatives funded by the levy are set out in Council's budget papers.

7.2 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 Special Environmental 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.

7.3 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.

7.4 Separate Charge – Road Infrastructure 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 defray part of the cost of maintaining and upgrading its road network including associated infrastructure such as:

- kerb and channelling
- road signage & linemarking
- footpaths and bikeways
- bridges & culverts
- causeways & floodway's
- drainage

(b) Basis on Which Special Road Infrastructure Costs Calculated

Revenue raised from this charge will only be used to fund part of the costs associated with maintaining and upgrading Council's road network and associated infrastructure. 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 its road assets. It also considers the benefit is shared equally by all parcels of land regardless of their value. Full particulars of the initiatives funded by the levy are set out in Council's budget papers.

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 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 Refuse Collection Charges – Residential and Commercial

(a) **Reason**

Council determines that the net cost of providing refuse collection services 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 Refuse Collection 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 a cleansing service for the removal of garbage or refuse in respect of all lands and premises 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) 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	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 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.

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 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.

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	Step 4	Step 5	Step 6
20mm	1.0	0 - 80	81 - 120	121 - 300	301 - 500	501 - 1,700	>1,700
25mm	1.6	0 - 128	129 - 192	193 - 480	481 - 800	801 - 2,720	>2,720
32mm & 40mm	2.5	0 - 320	321 - 480	481 - 1,200	1,201 - 2,000	2,001 - 6,800	>6,800
50mm & 80mm	6.5	0 - 520	521 - 780	781 - 1,950	1,951 - 3,250	3,251 - 11,050	>11,050
100mm	15.0	0 - 1,200	1,201 - 1,800	1,801 - 4,500	4,501 - 7,500	7,501 - 25,500	>25,500

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. For the first Half Yearly Rate Notice only for 2016/2017, the discount period will be a period of 60 clear days, commencing from the issue 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
- Water Consumption charges
- Environmental Levy
- Community Rescue and Evacuation Levy
- Waste Management Levy
- Road Infrastructure 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, et cetera).

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). For the first Half Yearly Rate Notice only for 2016/2017, the Council has determined that all rates and charges will be determined as overdue for the charging of interest if they remain unpaid after sixty (60) days from the due date of the relevant rate notice (i.e. ninety (90) 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 11% per annum.

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, 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; payment at any Bank in Australia (transfer fees may apply), 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.

For house bound or frail ratepayers, Council does offer Credit Card payments over the telephone by contacting Council's Rates Staff.

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. Rebates and Concessions on Rates and Charges

14.1 Pensioner Concession

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

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

For 2016/2017, Council provides two types of remissions to approved pensioners:

- (a) A general remission of 10% of the rate levy (excluding the Road Infrastructure

Levy) to a maximum of \$100 per annum.

- (b) A remission of \$100 off the Road Infrastructure Levy.

This remission is granted pursuant to Section 96 of the *Local Government Act 2009* and Chapter 4, Part 10 of the *Local Government Regulation 2012*. The rebate will be distributed equally across each 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 Centre link 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 remission 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 remission shall be granted in proportion to the share of ownership, except where the co-owners are an approved pensioner and his/her spouse (including defacto 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 remission 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.

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 be exempted from the requirement to pay certain special, separate and utility charges. Organisations qualifying for exemption from utility charges are listed in Schedule D. The exemption is granted in accordance with the provisions of the *Local Government Act 2009* Section 96 and Chapter 4 Part 10 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 remission of water consumption charges.

For compassionate reasons, Council will allow an annual remission 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 Chapter 4 Part 10 of the *Local Government Regulation 2012*.

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

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 Chapter 4 Part 10 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, 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 Recovery 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, 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 Chapter 4 Part 10 of the *Local*

Government Regulation 2012.

15. Land Exempted from Rating

15.1 Exemption from General Rating

In accordance with the provisions of Section 93 of the *Local Government Act 2009* and Chapter 4 Part 10 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 be exempted from the requirement to pay general rates. Details are listed in Schedule D.

16. Limitations on Increases in Rates and Charges

Pursuant to Section 116 of the *Local Government Regulation 2012*, the Council will limit rate increases for all differential rating categories as follows:

- (a) For land on which the rate levied for the previous financial year was for the full year the amount of the rate levied for the previous financial year plus 30%; or
- (b) For land on which the rate 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%.

17. Schedules:**Schedule A – Defined Sewerage Areas**

Scheme	Evidence
Nanango	Each parcel of land: i) Contained within the contribution area for Nanango identified in the Nanango IPA Planning Scheme Policy Map PSP-4-1a. 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 contribution area for Blackbutt identified in the Nanango IPA Planning Scheme Policy Map PSP-4-1b. 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 contribution area for Kingaroy identified in the Kingaroy IPA Planning Scheme Policy Map PSP-4-1.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 contribution area for Wondai identified in the Wondai IPA Planning Scheme Policy Map PSP-4-1a. 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 contribution area for Proston identified in the Wondai IPA Planning Scheme Policy Map PSP-4-1b. 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 contribution area for Murgon identified in the Murgon IPA Planning Scheme Policy Map PSP-4-1. 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 parcel of occupied land or land containing a structure that is i) located in the town of Kingaroy as identified in the Kingaroy Shire IPA Planning Scheme - Locality and Zoning Map 1B ii) determined by Council resolution from time to time within the defined refuse area for Kingaroy
Nanango	Each parcel of occupied land or land containing a structure that is i) located in the town of Nanango as identified in the Nanango Shire IPA Planning Scheme - Locality and Zoning Map 1B ii) determined by Council resolution from time to time within the defined refuse area for Nanango
Murgon	Each parcel of occupied land or land containing a structure that is i) located in the town of Murgon as identified in the Murgon Shire IPA Planning Scheme - Locality and Zoning Map 1A ii) determined by Council resolution from time to time within the defined refuse area for Murgon
Wondai	Each parcel of occupied land or land containing a structure that is i) located in the town of Wondai as identified in the Wondai Shire IPA Planning Scheme - Locality and Zoning Map 1 ii) determined by Council resolution from time to time within the defined refuse area for Wondai
Blackbutt	Each parcel of occupied land or land containing a structure that is i) located in the town of Blackbutt as identified in the Blackbutt Shire IPA Planning Scheme - Locality and Zoning Map 1B ii) determined by Council resolution from time to time within the defined refuse area for Blackbutt
Villages	Each parcel of occupied land or land containing a structure that is i) located in the villages of Kumbia, Wooroolin, Memerambi, Crawford, Coolabunia, Maidenwell, Brooklands, Dandabah, Taabinga or Boondooma as identified in the "Individual Villages" map series ii) determined by Council resolution from time to time within the defined refuse area

Schedule C – Defined Water Area

Water Area	Evidence
Nanango	Each parcel of land: i) Contained within the contribution area for Nanango identified in the Nanango IPA Planning Scheme Policy Map PSP-3-1a; 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 contribution area for Blackbutt identified in the Nanango IPA Planning Scheme Policy Map PSP-3-1b; 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 contribution area for Kingaroy identified in the Kingaroy IPA Planning Scheme Policy Map PSP-3-1; 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 contribution area for Kumbia identified in the Kingaroy IPA Planning Scheme Policy Map PSP-3-1. 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 contribution area for Wooroolin identified in the Kingaroy IPA Planning Scheme Policy Map PSP-3-1; 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 contribution area for Wondai/Tingoora identified in the Wondai IPA Planning Scheme Policy Map PSP-3-1a; 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 contribution area for Proston identified in the Wondai IPA Planning Scheme Policy Map PSP-3-1b; 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.
Boondooma Dam	Each parcel of land: i) contained within the Boondooma Dam Special Development Area under Wondai IPA Planning Scheme; 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.

Schedule C – Defined Water Area

Water Area	Evidence
Murgon	Each parcel of land: i) Contained within the contribution area for Murgon identified in the Murgon IPA Planning Scheme Policy Map PSP-3-1; 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 from General Rates, Special, Separate and Utility Charges

Section 93 of the *Local Government Act 2009* and Chapter 4 part 10 of the *Local Government Regulation 2012* exempts certain classes of land from being charged General and Other Rates. Council has determined the following exemptions or rate remissions:

Land Owned by a Religious Entity:

- (a) **Churches, Church Halls and Pastor's Residences**
- Exempted from General Rates by Section 93 of *Local Government Act 2009* and Chapter 4 of *Local Government Regulation 2012*.
 - Exempted from Environmental Levy, Waste Management Levy, Road Levy and Community Rescue and Evacuation Levy under Section 93 of *Local Government Act 2009* and Chapter 4 of *Local Government Regulation 2012*.
- (b) **Schools (including Vacant Land Used in Conjunction with School)**
- Exempted from General Rates by Section 93 of the *Local Government Act 2009* and Chapter 4 of the *Local Government Regulation 2012*.
 - Exempted from Environmental Levy, Waste Management Levy, Road Levy and Community Rescue and Evacuation Levy under Section 93 of *Local Government Act 2009* and Chapter 4 of *Local Government Regulation 2012*.
- (c) **Aged Care Facilities**
- Exempted from General Rates by Section 93 of the *Local Government Act 2009* and Chapter 4 of the *Local Government Regulation 2012*.
 - Remission of Environmental Levy, Waste Management Levy, Road Levy and Community Rescue and Evacuation Levy.

Identified Properties

Owner	Property Description and Location
Uniting Church in Australia	<i>Canowindra Nursing Home</i> 43 Windsor Circle, Kingaroy
Corporation of Trustees of Roman Catholic Archdiocese	<i>Centacare</i> 14 Mary Street, Kingaroy
Lutheran Church of Australia (Qld District)	<i>Orana Nursing Home</i> 18 Macdiarmid Street, Kingaroy

Land Owned by a Community Entity:**(a) Queensland Country Women Associations**

- Exempted from General Rates by Section 93 of the *Local Government Act 2009* and Chapter 4 of the *Local Government Regulation 2012*.
- Remission of Environmental Levy, Waste Management Levy, Road Levy and Community Rescue and Evacuation Levy.
- Remission of Water Access Charges, Sewerage Charges and Waste Collection Charges.

Owner	Property Description and Location
QCWA (Hall) Kingaroy	122 Kingaroy Street, Kingaroy
QCWA (Hostel) Kingaroy	103 Kingaroy Street, Kingaroy
QCWA (Hall) Kumbia	Bell Street, Kumbia
QCWA (Hall) Wooroolin	Bunya Highway, Wooroolin
QCWA Blackbutt	Coulson Street, Blackbutt
QCWA Nanango	59 Fitzroy Street, Nanango
QCWA Murgon	81 Macalister Street, Murgon
QCWA Hivesville	12 Main Street, Hivesville
QCWA Wondai	86 Mackenzie Street, Wondai

(b) Scout Associations, Girl Guides Associations and Blue Light Organisations

- Exempted from General Rates by Section 93 of the *Local Government Act 2009* and Chapter 4 of the *Local Government Regulation 2012*.
- Remission of Environmental Levy, Waste Management Levy, Road Levy and Community Rescue and Evacuation Levy.
- Remission of Water Access Charges, Sewerage Charges and Waste Collection Charges.

Owner	Property Description and Location
Girl Guides Kingaroy	2 Mant Street, Kingaroy
Scouts Kingaroy	2-8 James Street, Kingaroy
Scouts Wooroolin	23-27 Kate Street, Wooroolin
Scouts Nanango	40 Henry Street, Nanango
Blue Light Skating Rink	George Street, Nanango
Girl Guides	Macalister Street, Murgon
Scouts Murgon	13 Rose Street, Murgon
Scouts and QCWA Combined	37 Rodney Street, Proston
Scouts	14 McCord Street, Wondai

(c) Kindergarten, Child Care, Endeavour, Senior Citizen and other Welfare Facilities (Identified in Table Below)

- Exempted from General Rates by Section 93 of the *Local Government Act 2009* and Chapter 4 of the *Local Government Regulation 2012*.
- Remission of Environmental Levy, Waste Management Levy, Road Levy and Community Rescue and Evacuation Levy.
- Remission of Water Access Charges, Sewerage Charges and Waste Collection Charges.

Identified Properties

Owner	Property Description and Location
(QHC) South Burnett CTC	<i>Youth Hostel</i> 38 Markwell Street, Kingaroy
Kingaroy and District Senior Citizens Association	<i>Senior Citizens</i> 90 Kingaroy Street, Kingaroy
South Burnett Child Care Association	<i>Child Care Centre</i> Pound Street, Kingaroy
Endeavour Foundation	<i>Workshop</i> 22 Kingaroy Street, Kingaroy
Endeavour Foundation	<i>Workshop</i> 17 Kingaroy Street, Kingaroy
South Burnett Jobmatch	<i>Employment & Training Centre</i> 7 Glendon Street, Kingaroy
Kingaroy Kindergarten Association	<i>Kindergarten</i> 90 First Avenue, Kingaroy
Endeavour Foundation	<i>Residence</i> 8 Windsor Circle, Kingaroy
South Burnett CTC	<i>CROSB House</i> – Respite Services 18 Gladys Street, Kingaroy
Trust Company Limited - Leased by Goodstart Early Learning	<i>Child Care Centre</i> 78-83 Ivy Street, Kingaroy
South Burnett Regional Council - Leased by Blackbutt Benarkin Community Council	<i>Blackbutt Community Hall</i> 50 Coulson Street, Blackbutt
The Crèche and Kindergarten Association	<i>Kindergarten</i> 36 Sutton Street, Blackbutt
(Education Qld) South Burnett CTC	<i>Child Care Centre and Community Hub</i> 42 Drayton Street, Nanango
South Burnett Regional Council	<i>Lions Club</i> George Street, Nanango
South Burnett Regional Council	<i>Nanango Kindergarten Association</i> 34 Gipps Street, Nanango
South Burnett CTC	<i>Murgon Cherbourg Community Centre</i> 35 Lamb Street, Murgon
South Burnett CTC	<i>"Gumnut Place"</i> 22 Gore Street, Murgon
Mercy Community Services	<i>Residential Care and Welfare Residence</i> 46 Watt Street, Murgon
South Burnett Regional Council	<i>Murgon Kindergarten</i> 42 Macalister Street, Murgon
Qld Police Citizens Youth Welfare Association	<i>Murgon Pulse</i> 40 Macalister Street, Murgon
(QHC) Graham House	<i>Community Centre</i> 21 Taylor Street East, Murgon
Recreation Reserve - Trustee Wondai Shire Council	<i>Proston Play Group</i> 5 Blake Street, Proston
South Burnett CTC	<i>Partners in Foster Care</i> 7 Bramston Lane, Wondai
Wondai Kindergarten Association	<i>Kindergarten</i> 60 Baynes Street, Wondai
Uniting Church in Australia	<i>Lifeline Community Care</i> 1 Victoria Street, Kingaroy
Kingaroy & District Senior Citizens Welfare Committee	<i>Accommodation Units</i> 12A James Street, Kingaroy
Blackbutt Benarkin Aged Care Association Inc.	<i>Aged Care</i> Greenhills Drive, Blackbutt
Blackbutt Benarkin Aged Care Association Inc.	<i>Aged Care</i> 47 Hart Street, Blackbutt

Land Used for Showgrounds or Horseracing:**(a) Showgrounds**

- Exempted from General Rates by Section 93 of the *Local Government Act 2009*.
- Remission of Environmental Levy, Waste Management Levy, Road Levy and Community Rescue and Evacuation Levy.
- Remission of 75% of cost of water access, sewerage and waste collection charges provided to showground's facility. Services provided to commercial activities such as caravan parks, sub-leases or recreational facilities are not exempt.

(b) Race Grounds

- Exempted from General Rates by Section 93 of the *Local Government Act 2009*.
- Remission of Environmental Levy, Waste Management Levy, Road Levy and Community Rescue and Evacuation Levy.
- Remission of Water Access Charges, Sewerage Charges and Waste Collection Charges.

Land Used for Charitable Purposes:**(a) Aged Care Facilities – Non Religious (Identified in Table Below)**

- Exempted from General Rates by Section 93 of *Local Government Act 2009*.
- Remission of Environmental Levy, Waste Management Levy, Road Levy and Community Rescue and Evacuation Levy.

Identified Properties

Owner	Property Description and Location
Board of Benevolence and Aged Masons and Orphans Fund	<i>Aged Care Units</i> Haly Street, Kingaroy
RSL Kingaroy Memerambi Sub Branch	<i>Retirement Villas</i> 81 Markwell Street, Kingaroy
Southern Cross Care (Qld)	<i>Karinya Aged Care</i> Brisbane Street, Nanango
Southern Cross Care (Qld)	<i>Castra Retirement Home</i> 2 Coopers Street, Murgon
Wondai Shire Council	<i>Proston Aged Home Units</i> 24 Beresford Street, Proston
Wondai District Homes for the Aged	<i>Aged Care Units</i> 33 Bramston Street, Wondai
Reserve - Trustees Wondai Shire Council	<i>Barambah Accommodation Support Service</i> 25 Pring Street, Wondai

(b) Charitable Organisations (Identified in Table Below)

- Exempted from General Rates by Section 93 of the *Local Government Act 2009*.
- Remission of Environmental Levy, Waste Management Levy, Road Levy and Community Rescue and Evacuation Levy.

Identified Properties

Owner	Property Description and Location
Kingaroy Masonic Lodge	<i>Masonic Lodge</i> 22 William Street, Kingaroy
St Vincent De Paul Society Qld	<i>St Vinnie's Store</i> 48 King Street, Kingaroy
RSPCA South Burnett Branch	<i>RSPCA Centre</i> Warren Truss Drive, Kingaroy
Trustees Blackbutt Masonic Lodge	<i>Masonic Lodge</i> 37 Sutton Street, Blackbutt
Trustees Nanango Masonic Lodge	<i>Masonic Lodge</i> 42 Gipps Street, Nanango
Graham House Community Centre Inc.	<i>Graham House</i> – (vacant land used as car parking) 24 Pearen Street, Murgon
Wondai Masonic Lodge	<i>Masonic Lodge</i> 39 Cadell Street, Wondai
St Vincent De Paul Society Qld	<i>St Vinnie's Facility (NSHS Flexi School)</i> 53 Gipps Street, Nanango
St Vincent De Paul Society Qld	<i>St Vinnie's Shop</i> 63 Haly Street, Wondai

Land Used for Other Community Purposes:**(a) Community Owned Halls (Identified in Table Below)**

- Exempted from General Rates by Section 93 *Local Government Act 2009* and Chapter 4 of the *Local Government Regulation 2012*.
- Remission of Environmental Levy, Waste Management Levy, Road Levy and Community Rescue and Evacuation Levy.

Identified Properties

Owner	Property Description and Location
Kumbia and District Memorial School of Arts Inc.	<i>Kumbia Hall</i> Bell Street, Kumbia
Reserve for Memorial Hall	<i>Wooroolin Hall</i> 23 Alexander Street, Wooroolin
Reserve for Public Hall	<i>Goodger School</i> Kingaroy Cooyar Road, Kingaroy
The Ironpot Hall Association Inc.	<i>Ironpot Hall</i> Jarail Road, Kingaroy
Farmers Hall Inverlaw	<i>Inverlaw Hall</i> Burrandowan Road, Kingaroy
Reserve - Trustee South Burnett Regional Council	<i>Booie Hall</i> 1867 Booie Road, Booie
Tablelands Public Hall Association	<i>Tableland Hall</i> 459 Crownthorpe Road, Crownthorpe
Reserve - Brigooda Recreation Hall	<i>Brigooda Hall</i> 2473 Proston Boondooma Road, Proston
Reserve - The Trustees Proston Sub Branch RSSAILA	<i>Proston Hall</i> 23 Collingwood Street, Proston
Reserve - Wondai Sub Branch Returned Services League Australia	<i>RSL Club</i> 87 Mackenzie Street, Wondai
Blackbutt Benarkin Community Council Inc (Leased from SBRC)	<i>Blackbutt Community Hall</i> 50 Coulson Street, Blackbutt

(b) Museums, Theatres, et cetera (Identified in Table Below)

- Exempted from General Rates by Section 93 *Local Government Act 2009* and Chapter 4 of the *Local Government Regulation 2012*.
- Remission of Environmental Levy, Waste Management Levy, Road Levy and Community Rescue and Evacuation Levy.
- Remission of Water Access Charges, Sewerage Charges and Waste Collection Charges.

Identified Properties

Owner	Property Description and Location
Edward Carroll	<i>Carroll Cottage</i> 6 Edward Street, Kingaroy
Nanango Theatre Company	<i>Reserve</i> George Street, Nanango
Ringsfield Historic Museum	<i>Reserve</i> 45 Alfred Street, Nanango
Reserve for Park - Trustee Qld Dairy and Heritage Museum	<i>Qld Dairy and Heritage Museum</i> 2 Sommerville Street, Murgon
Blackbutt & District Tourism & Heritage Association	<i>Museum</i> Bowman Road, Blackbutt

(c) Sporting Groups and Associations (Identified in Table Below)

- Exempted from General Rates by Section 93 *Local Government Act 2009* and Chapter 4 of the *Local Government Regulation 2012*.
- Remission of Environmental Levy, Waste Management Levy, Road Levy and Community Rescue and Evacuation Levy.
- Remission of Water Access and Sewerage Charges.

Owner	Property Description and Location
Kingaroy Bowls Club Inc.	<i>Bowls Club</i> 145 Kingaroy Street, Kingaroy
Reserve - Trustee Nanango Shire Council	<i>Bowls Club</i> 2 Henry Street, Nanango
Trustee Murgon Bowls Club	<i>Bowls Club</i> 103 Macalister Street, Murgon
Wondai Shire Council	<i>Durong Bowls Club</i> 8951 Chinchilla Wondai Road, Durong
Proston Bowls Club Inc.	<i>Proston Bowls Club</i> 22 Murphys Way, Proston
Wondai Country Club	<i>Wondai Bowls and Golf Club</i> Bunya Highway, Wondai
Kingaroy Golf Club Inc.	<i>Golf Club</i> Bunya Highway, Kingaroy
Nanango Golf Club Inc.	<i>Golf Club</i> 6 Wills Street, Nanango
Blackbutt Golf Club Inc.	<i>Golf Club</i> 51 Langtons Road, Blackbutt
Murgon Golf Club Inc.	<i>Golf Club</i> 192 Lamb Street, Murgon
Proston Golf Club	<i>Proston Golf Club</i> 81 Proston Boondooma Road, Proston
Recreation Reserve - Wooroolin Community Association Inc.	<i>Tennis Courts</i> 22 Alexander Street, Wooroolin
Kingaroy and District Lawn Tennis Association	<i>Tennis Courts</i> 1 Oliver Bond Street, Kingaroy
Blackbutt Tennis Club Inc.	<i>Tennis Club</i> 61 Hart Street, Blackbutt
Reserve for Recreation	<i>Tennis Club</i> 32 Gore Street, Murgon
Reserve- Trustees South Burnett Regional Council	<i>Wondai Tennis Club, Netball Courts, Cricket Oval</i> 14 South Street, Wondai
The South Burnett Pistol Club	<i>Pistol Club</i> Redmans Road, Kingaroy
Reserve - Trustees Kingaroy Clay Target Club Inc.	<i>Rifle Club</i> Aerodrome Road, Kingaroy
Reserve - Wondai Rifle Club Inc.	<i>Rifle Range</i> Rifle Range Road, Wondai
Kingaroy Cricket and Sports Club	<i>Lyle Vidler Cricket Oval</i> 10 Youngman Street, Kingaroy
Kingaroy Rugby League Football Club	<i>Rugby League Football Oval</i> 20 Youngman Street, Kingaroy
Kingaroy Soccer Club	<i>Senior Soccer Oval</i> 7 Oliver Bond Street, Kingaroy
Kingaroy Junior Soccer Club	<i>Soccer Oval</i> 2 Oliver Bond Street, Kingaroy
Reserve - Trustees Kumbia Cricket Club	<i>Cricket Oval</i> Gordon Street, Kumbia
Recreation Reserve - Wooroolin Community Association Inc.	<i>Wooroolin Sports Ground</i> Sportsground Road, Wooroolin
Reserve - Trustees Nanango Shire Council	<i>Timbertown Combined Sports Association</i> Railway and Charles Street, Blackbutt
Reserve - Trustee Nanango Shire Council	<i>Nanango Sporting Club (Soccer)</i> Burnett Street, Nanango
Nanango Shire Council	<i>Rugby League Club</i> 6 Wills Street, Nanango
Reserve - Proston Sports Ground Committee	<i>Proston Sports Ground (Showgrounds)</i> 41 Proston Boondooma Road, Proston

Owner	Property Description and Location
Reserve Recreation -Wondai Sportsground Advisory Committee	<i>Wondai Sportsground (Soccer, Football, Lions Club) Bunya Highway, Wondai</i>
Reserve - Trustees Kingaroy Shire Council	<i>Kingaroy and District Motorcycle Track Warren Truss Drive, Kingaroy</i>
Nanango and District Darts Association	<i>Nanango Darts Club George Street, Nanango</i>
Reserve - Trustee Nanango Shire Council	<i>Nanango Netball Association 55 Appin Street, Nanango</i>
Karate Union of Australia	<i>Wondai Karate Club 2 Bunya Avenue, Wondai</i>
South Burnett Western Performance Club Inc.	<i>South Burnett Western Performance Club Inc. Racecourse Road, Nanango</i>
Kingaroy Sporting Club	<i>Kingaroy Sporting Club 1 Markwell Street, Kingaroy</i>
Lions Club, Nanango	<i>Lions Club George Street, Nanango</i>
Reserve for Recreation and Showground	<i>Murgon Sports 38 Macalister Street, Murgon</i>
South Burnett Regional Council	<i>Lions Club Macalister Street, Murgon</i>
Blackbutt Sub Branch Returned Services League Australia	<i>RSL Club 17 Douglas Street, Blackbutt</i>

Schedule E - Exemptions from Minimum Rating

In accordance with Chapter 4 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) Properties that are small parcels of land worked in conjunction with properties held in the same ownership and identified in table hereunder:

Owner	Property Description and Location
J Otto	L155 New England Highway
S Silburn	Boundary Road, Tablelands
B and P Markwell	Roses Road, Moffatdale
A Bradley and C Ewart and J and I Hinricks	Bradleys Road, Wooroonden
M Woolrych, J Pennell, E Innes	A Pearson Morgans, Windera

Schedule F – Highway Roadworks – Memerambi Estate

Property Address	Real Property Description	Special Charge Annual
12134 Bunya Highway	Lot 88 on RP36983	\$19,035.29
12136 Bunya Highway	Lot 87 on RP36983	\$19,035.29
12138 Bunya Highway	Lot 86 on RP36983	\$19,035.29
12140 Bunya Highway	Lot 85 on RP36983	\$19,035.29
12142 Bunya Highway	Lot 84 on RP36983	\$19,035.29
12144 Bunya Highway	Lot 83 on RP36983	\$19,035.29
12146 Bunya Highway	Lot 82 on RP36983	\$19,035.29
12148 Bunya Highway	Lot 81 on RP36983	\$19,035.29
12150 Bunya Highway	Lot 457 on FY1825	\$19,035.29
12152 Bunya Highway	Lot 6 on RP36983	\$19,035.29
12154 Bunya Highway	Lot 5 on RP36983	\$19,035.29
12156 Bunya Highway	Lot 4 on RP36983	\$19,035.29
12158 Bunya Highway	Lot 3 on RP36983	\$19,035.29
12160 Bunya Highway	Lot 2 on RP36983	\$19,035.29

Schedule G – Internal Roadworks – Memerambi Estate

Property Address	Real Property Description	Special Charge Annual
1-7 Duke Street	Lot 73 on RP36983	\$28,296.40
2-8 Duke Street	Lot 75 on RP36983	\$28,296.40
10-14 Duke Street	Lot 74 on RP36983	\$28,296.40
15 Duke Street	Lot 39 on RP36983	\$28,296.40
16 Duke Street	Lot 152 on SP245775	\$28,296.40
17 Duke Street	Lot 38 on RP36983	\$28,296.40
18 Duke Street	Lot 51 on RP36983	\$28,296.40
2 Earl Street	Lot 69 on RP36983	\$28,296.40
4 Earl Street	Lot 68 on RP36983	\$28,296.40
6 Earl Street	Lot 67 on RP36983	\$28,296.40
8 Earl Street	Lot 66 on RP36983	\$28,296.40
9 Earl Street	Lot 13 on RP36983	\$28,296.40
10 Earl Street	Lot 65 on RP36983	\$28,296.40
11 Earl Street	Lot 12 on RP36983	\$28,296.40
12 Earl Street	Lot 31 on RP 36983	\$28,296.40
13 Earl Street	Lot 11 on RP36983	\$28,296.40
14 Earl Street	Lot 30 on RP36983	\$28,296.40
15 Earl Street	Lot 10 on RP36983	\$28,296.40
2 King Street	Lot 64 on RP36983	\$28,296.40
4 King Street	Lot 163 on SP245775	\$28,296.40
6 King Street	Lot 162 on SP245775	\$28,296.40
1-7 Lord Street	Lot 450 on FY1577	\$28,296.40
2 Lord Street	Lot 104 on RP36983	\$28,296.40
4 Lord Street	Lot 103 on RP36983	\$28,296.40
6 Lord Street	Lot 102 on RP36983	\$28,296.40
8 Lord Street	Lot 101 on RP36983	\$28,296.40
9 Lord Street	Lot 15 on RP36983	\$28,296.40
10-12 Lord Street	Lot 452 on SP245775	\$28,296.40
11 Lord Street	Lot 14 on RP36983	\$28,296.40
13 Lord Street	Lot 8 on RP36983	\$28,296.40
3 Marquis Street	Lot 98 on RP36983	\$28,296.40
5 Marquis Street	Lot 97 on RP36983	\$28,296.40
7 Marquis Street	Lot 96 on RP36983	\$28,296.40
9 Marquis Street	Lot 95 on RP36983	\$28,296.40
11 Marquis Street	Lot 94 on RP36983	\$28,296.40
13 Marquis Street	Lot 93 on RP36983	\$28,296.40
2-8 Prince Street	Lot 79 on RP36983	\$28,296.40
7 Prince Street	Lot 61 on RP36983	\$28,296.40
9 Prince Street	Lot 60 on RP36983	\$28,296.40
10-12 Prince Street	Lot 78 on RP36983	\$28,296.40
11 Prince Street	Lot 59 on RP36983	\$28,296.40
13 Prince Street	Lot 58 on RP36983	\$28,296.40
14-16 Prince Street	Lot 77 on RP36983	\$28,296.40
15 Prince Street	Lot 57 on RP36983	\$28,296.40
17 Prince Street	Lot 56 on RP36983	\$28,296.40
18-20 Prince Street	Lot 76 on RP36983	\$28,296.40
19 Prince Street	Lot 55 on RP36983	\$28,296.40
21 Prince Street	Lot 54 on RP36983	\$28,296.40
23 Prince Street	Lot 53 on RP36983	\$28,296.40
30-36 Prince Street	Lot 72 on RP36983	\$28,296.40
33 Prince Street	Lot 37 on RP36983	\$28,296.40
35 Prince Street	Lot 36 on RP36983	\$28,296.40
37 Prince Street	Lot 35 on RP36983	\$28,296.40
38-40 Prince Street	Lot 71 on RP36983	\$28,296.40
39 Prince Street	Lot 34 on RP36983	\$28,296.40

Property Address	Real Property Description	Special Charge Annual
41 Prince Street	Lot 33 on RP36983	\$28,296.40
42-44 Prince Street	Lot 70 on RP36983	\$28,296.40
43 Prince Street	Lot 32 on RP36983	\$28,296.40

Schedule H – Drainage Works – Memerambi Estate

Property Address	Real Property Description	Special Charge Annual
12134 Bunya Highway	Lot 88 on RP36983	\$8,668.12
12136 Bunya Highway	Lot 87 on RP36983	\$8,668.12
12138 Bunya Highway	Lot 86 on RP36983	\$8,668.12
12140 Bunya Highway	Lot 85 on RP36983	\$8,668.12
12142 Bunya Highway	Lot 84 on RP36983	\$8,668.12
12144 Bunya Highway	Lot 83 on RP36983	\$8,668.12
12146 Bunya Highway	Lot 82 on RP36983	\$8,668.12
12148 Bunya Highway	Lot 81 on RP36983	\$8,668.12
12150 Bunya Highway	Lot 457 on FY1825	\$8,668.12
12152 Bunya Highway	Lot 6 on RP36983	\$8,668.12
12154 Bunya Highway	Lot 5 on RP36983	\$8,668.12
12156 Bunya Highway	Lot 4 on RP36983	\$8,668.12
12158 Bunya Highway	Lot 3 on RP36983	\$8,668.12
12160 Bunya Highway	Lot 2 on RP36983	\$8,668.12
1-7 Duke Street	Lot 73 on RP36983	\$8,668.12
2-8 Duke Street	Lot 75 on RP36983	\$8,668.12
10-14 Duke Street	Lot 74 on RP36983	\$8,668.12
15 Duke Street	Lot 39 on RP36983	\$8,668.12
16 Duke Street	Lot 152 on SP245775	\$8,668.12
17 Duke Street	Lot 38 on RP36983	\$8,668.12
18 Duke Street	Lot 51 on RP36983	\$8,668.12
2 Earl Street	Lot 69 on RP36983	\$8,668.12
4 Earl Street	Lot 68 on RP36983	\$8,668.12
6 Earl Street	Lot 67 on RP36983	\$8,668.12
8 Earl Street	Lot 66 on RP36983	\$8,668.12
9 Earl Street	Lot 13 on RP36983	\$8,668.12
10 Earl Street	Lot 65 on RP36983	\$8,668.12
11 Earl Street	Lot 12 on RP36983	\$8,668.12
12 Earl Street	Lot 31 on RP 36983	\$8,668.12
13 Earl Street	Lot 11 on RP36983	\$8,668.12
14 Earl Street	Lot 30 on RP36983	\$8,668.12
15 Earl Street	Lot 10 on RP36983	\$8,668.12
2 King Street	Lot 64 on RP36983	\$8,668.12
4 King Street	Lot 163 on SP245775	\$8,668.12
6 King Street	Lot 162 on SP245775	\$8,668.12
1-7 Knight Street	Lot 80 on RP36983	\$8,668.12
1-7 Lord Street	Lot 450 on FY1577	\$8,668.12
2 Lord Street	Lot 104 on RP36983	\$8,668.12
4 Lord Street	Lot 103 on RP36983	\$8,668.12
6 Lord Street	Lot 102 on RP36983	\$8,668.12
8 Lord Street	Lot 101 on RP36983	\$8,668.12
9 Lord Street	Lot 15 on RP36983	\$8,668.12
10-12 Lord Street	Lot 452 on SP245775	\$8,668.12
11 Lord Street	Lot 14 on RP36983	\$8,668.12
13 Lord Street	Lot 8 on RP36983	\$8,668.12
3 Marquis Street	Lot 98 on RP36983	\$8,668.12
5 Marquis Street	Lot 97 on RP36983	\$8,668.12
7 Marquis Street	Lot 96 on RP36983	\$8,668.12
9 Marquis Street	Lot 95 on RP36983	\$8,668.12
11 Marquis Street	Lot 94 on RP36983	\$8,668.12
13 Marquis Street	Lot 93 on RP36983	\$8,668.12
2-8 Prince Street	Lot 79 on RP36983	\$8,668.12
7 Prince Street	Lot 61 on RP36983	\$8,668.12
9 Prince Street	Lot 60 on RP36983	\$8,668.12
10-12 Prince Street	Lot 78 on RP36983	\$8,668.12

Property Address	Real Property Description	Special Charge Annual
11 Prince Street	Lot 59 on RP36983	\$8,668.12
13 Prince Street	Lot 58 on RP36983	\$8,668.12
14-16 Prince Street	Lot 77 on RP36983	\$8,668.12
15 Prince Street	Lot 57 on RP36983	\$8,668.12
17 Prince Street	Lot 56 on RP36983	\$8,668.12
18-20 Prince Street	Lot 76 on RP36983	\$8,668.12
19 Prince Street	Lot 55 on RP36983	\$8,668.12
21 Prince Street	Lot 54 on RP36983	\$8,668.12
23 Prince Street	Lot 53 on RP36983	\$8,668.12
30-36 Prince Street	Lot 72 on RP36983	\$8,668.12
33 Prince Street	Lot 37 on RP36983	\$8,668.12
35 Prince Street	Lot 36 on RP36983	\$8,668.12
37 Prince Street	Lot 35 on RP36983	\$8,668.12
38-40 Prince Street	Lot 71 on RP36983	\$8,668.12
39 Prince Street	Lot 34 on RP36983	\$8,668.12
41 Prince Street	Lot 33 on RP36983	\$8,668.12
42-44 Prince Street	Lot 70 on RP36983	\$8,668.12
43 Prince Street	Lot 32 on RP36983	\$8,668.12
12132 Bunya Highway	Lot 89 on RP36983	\$8,668.12
12130 Bunya Highway	Lot 90 on RP36983	\$8,668.12
12133 Bunya Highway	Lot 99 on RP36983	\$8,668.12
12131 Bunya Highway	Lot 100 on RP36983	\$8,668.12

5.2 Long-Term Financial Forecasts

5.2.1 Income and Expenditure Statements 2016/2017-2025/2026

Comprehensive Income Statement

	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021
REVENUE					
Recurrent Revenue					
Fees & Charges	- 4,335,478 -	4,430,977 -	4,528,605 -	4,628,411 -	4,730,442
Interest Received	- 1,720,166 -	1,754,209 -	1,788,887 -	1,824,404 -	1,860,549
Other Income	- 458,526 -	468,867 -	479,444 -	490,258 -	501,324
Rates, Levies & Charges	- 44,163,446 -	45,098,136 -	46,051,103 -	47,027,286 -	48,025,715
Rental Income	- 521,645 -	532,815 -	544,225 -	555,883 -	567,794
Sales Revenue	- 3,257,650 -	3,263,211 -	3,268,908 -	2,774,745 -	2,680,725
Grants, Subsidies, Contributions & Donations	- 7,531,146 -	7,271,449 -	7,417,174 -	7,565,821 -	7,717,448
Total Recurrent Revenue	- 61,988,057 -	62,819,664 -	64,078,346 -	64,866,808 -	66,083,997
Capital Revenue					
Grants, Subsidies, Contributions & Donations	- 10,544,224 -	2,907,739 -	1,694,759 -	1,709,328 -	1,710,107
Total Revenue	- 72,532,281 -	65,727,403 -	65,773,105 -	66,576,136 -	67,794,104
Capital Income					
Capital Income	- 461,250 -	470,475 -	479,885 -	489,483 -	499,273
TOTAL INCOME	- 72,993,531 -	66,197,878 -	66,252,990 -	67,065,619 -	68,293,377
EXPENSES					
Recurrent Expenses					
Depreciation	14,463,457	14,665,264	14,870,236	15,078,423	15,289,885
Donations	510,423	520,634	531,046	541,665	552,499
Employee Benefits	25,452,871	25,824,634	26,305,415	26,794,950	27,293,345
Finance Costs	2,042,350	1,978,408	2,046,341	2,130,334	2,137,146
Materials & Services	18,729,265	18,717,347	19,087,448	19,675,430	19,871,343
Total Recurrent Expenses	61,198,366	61,706,287	62,840,486	64,220,802	65,144,218
TOTAL EXPENSES	61,198,366	61,706,287	62,840,486	64,220,802	65,144,218
Net Operating Surplus	- 11,795,165 -	4,491,591 -	3,412,504 -	2,844,817 -	3,149,159

	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026
REVENUE					
Recurrent Revenue					
Fees & Charges	- 4,834,751 -	4,941,387 -	5,050,408 -	5,161,662 -	5,275,804
Interest Received	- 1,897,417 -	1,935,022 -	1,973,381 -	2,012,506 -	2,052,415
Other Income	- 512,640 -	524,214 -	536,052 -	548,164 -	560,552
Rates, Levies & Charges	- 49,046,919 -	50,091,422 -	51,159,771 -	52,252,528 -	53,370,272
Rental Income	- 579,962 -	592,396 -	605,097 -	618,075 -	631,334
Sales Revenue	- 2,086,851 -	2,093,129 -	2,259,561 -	2,106,149 -	2,112,899
Grants, Subsidies, Contributions & Donations	- 7,872,116 -	6,029,885 -	8,150,819 -	8,354,980 -	8,522,431
Total Recurrent Revenue	- 67,330,656 -	68,707,455 -	69,815,089 -	71,054,284 -	72,525,707
Capital Revenue					
Grants, Subsidies, Contributions & Donations	- 1,185,498 -	1,186,308 -	1,167,134 -	1,187,977 -	1,188,837
Total Revenue	- 68,516,154 -	69,893,763 -	71,062,223 -	72,242,241 -	73,714,544
Capital Income					
Capital Income	- 509,258 -	519,443 -	529,832 -	540,429 -	551,238
TOTAL INCOME	- 69,025,412 -	70,413,206 -	71,532,055 -	72,782,670 -	74,265,782
EXPENSES					
Recurrent Expenses					
Depreciation	15,504,671	15,722,846	15,944,462	16,169,583	16,398,268
Donations	563,548	574,820	586,316	598,044	610,004
Employee Benefits	27,800,768	28,317,401	28,843,368	29,378,832	29,923,964
Finance Costs	2,057,320	1,890,272	1,723,231	1,548,062	1,379,955
Materials & Services	20,275,364	20,687,696	21,308,474	21,537,871	21,976,061
Total Recurrent Expenses	66,201,671	67,193,035	68,465,851	69,232,392	70,288,252
TOTAL EXPENSES	66,201,671	67,193,035	68,465,851	69,232,392	70,288,252
Net Operating Surplus	- 2,823,741 -	3,220,171 -	3,126,204 -	3,550,278 -	3,977,530

5.2.2 Financial Position 2016/2017-2025/2026

Statement of Financial Position

	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021
Current Assets					
Cash and Cash Equivalents	33,080,511	30,339,971	33,309,445	32,528,801	31,734,764
Trade and Other Receivables	6,023,740	6,149,322	6,277,449	6,383,629	6,512,785
Inventories	1,184,663	1,218,556	1,242,927	1,267,786	1,293,141
Total Current Assets	40,288,914	37,707,849	40,829,820	40,180,216	39,540,690
Non Current Assets					
Property, Plant & Equipment	879,461,585	883,699,837	885,936,588	888,985,115	891,948,989
Intangible Assets	8,044,429	7,743,227	7,439,013	7,131,757	6,821,428
Total Non Current Assets	887,506,014	891,443,064	893,375,601	896,116,872	898,770,417
TOTAL ASSETS	927,804,928	929,150,913	934,205,421	936,297,088	938,311,107
Current Liabilities					
Trade and Other Payables	- 4,578,196 -	- 4,156,915 -	- 4,000,712 -	- 4,178,307 -	- 4,214,545
Borrowings	- 2,436,953 -	- 2,552,742 -	- 2,734,682 -	- 2,940,718 -	- 3,172,058
Provisions	- 3,399,682 -	- 3,467,676 -	- 3,537,030 -	- 3,607,770 -	- 3,679,926
Total Current Liabilities	- 10,414,831 -	- 10,177,333 -	- 10,272,423 -	- 10,726,795 -	- 11,066,529
Non-Current Liabilities					
Borrowings	- 39,845,689 -	- 39,227,158 -	- 42,023,035 -	- 41,860,553 -	- 41,436,891
Provisions	- 11,844,859 -	- 12,081,756 -	- 12,323,391 -	- 12,569,859 -	- 12,821,256
Total Non-Current Liabilities	- 51,690,548 -	- 51,308,914 -	- 54,346,427 -	- 54,430,412 -	- 54,258,147
TOTAL LIABILITIES	- 62,105,380 -	- 61,486,247 -	- 64,618,850 -	- 65,157,208 -	- 65,324,676
NET COMMUNITY ASSETS	865,699,549	867,664,666	869,586,571	871,139,880	872,986,431
Community Equity					
Asset Revaluation Surplus	422,246,433	419,719,959	418,229,360	416,937,852	415,635,244
Retained Earnings Surplus/(Deficiency)	443,453,116	447,944,707	451,357,211	454,202,028	457,351,187
TOTAL COMMUNITY EQUITY	865,699,549	867,664,666	869,586,571	871,139,880	872,986,431

	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026
Current Assets					
Cash and Cash Equivalents	28,407,822	25,605,523	22,717,170	20,604,228	18,915,418
Trade and Other Receivables	6,644,984	6,785,297	6,913,798	7,050,559	7,200,657
Inventories	1,319,004	1,345,384	1,372,282	1,399,738	1,427,733
Total Current Assets	36,371,810	33,736,205	31,003,250	29,054,525	27,543,808
Non Current Assets					
Property, Plant & Equipment	894,365,404	896,534,352	898,567,142	900,350,844	901,981,173
Intangible Assets	6,507,996	6,191,429	5,871,697	5,548,767	5,222,008
Total Non Current Assets	900,873,400	902,725,781	904,438,839	905,899,611	907,203,781
TOTAL ASSETS	937,245,210	936,461,986	935,442,089	934,954,136	934,747,589
Current Liabilities					
Trade and Other Payables	- 4,223,150 -	- 4,266,060 -	- 4,344,541 -	- 4,367,952 -	- 4,425,271
Borrowings	- 3,414,848 -	- 3,553,242 -	- 3,721,648 -	- 3,548,668 -	- 3,718,153
Provisions	- 3,753,524 -	- 3,828,595 -	- 3,905,166 -	- 3,983,270 -	- 4,062,935
Total Current Liabilities	- 11,391,523 -	- 11,647,897 -	- 11,971,356 -	- 11,899,890 -	- 12,206,359
Non-Current Liabilities					
Borrowings	- 37,604,225 -	- 33,791,472 -	- 29,886,402 -	- 26,169,162 -	- 22,264,970
Provisions	- 13,077,682 -	- 13,339,235 -	- 13,606,020 -	- 13,878,140 -	- 14,155,703
Total Non-Current Liabilities	- 50,681,906 -	- 47,130,707 -	- 43,492,421 -	- 40,047,302 -	- 36,420,673
TOTAL LIABILITIES	- 62,073,429 -	- 58,778,604 -	- 55,463,777 -	- 51,947,193 -	- 48,627,032
NET COMMUNITY ASSETS	875,171,781	877,683,382	879,978,321	883,006,944	886,120,557
Community Equity					
Asset Revaluation Surplus	414,996,853	414,288,283	413,457,018	412,935,363	412,071,446
Retained Earnings Surplus/(Deficiency)	460,174,928	463,395,099	466,521,303	470,071,581	474,049,111
TOTAL COMMUNITY EQUITY	875,171,781	877,683,382	879,978,321	883,006,944	886,120,557

5.2.3 Cash Flow 2016/2017-2025/2026

Statement of Cash Flow

	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021
Cash Flows from Operating Activities					
Receipts from Customers	54,219,381	53,188,891	54,254,356	54,870,108	55,885,830
Payments to Suppliers & Employees	- 47,871,858	- 47,581,903	- 47,981,205	- 48,848,459	- 49,709,848
	6,347,523	5,606,988	6,273,151	6,021,648	6,166,184
Interest Received	1,720,166	1,754,209	1,788,887	1,824,404	1,860,549
Rental Income	469,481	479,534	489,803	500,295	511,015
Non Capital Grants & Contributions	7,531,146	7,271,449	7,417,174	7,565,821	7,717,448
Borrowing Costs	- 2,042,350	- 1,978,408	- 2,048,341	- 2,130,334	- 2,137,146
Net Cash Inflow (Outflow) from Operating Activities	14,026,966	13,133,771	13,922,674	13,781,834	14,108,049
Cash Flows from Investing Activities					
Payments for Property, Plant & Equipment	- 20,372,723	- 16,974,782	- 15,381,566	- 16,295,168	- 16,414,006
Payments for Intangible Assets					
Advances (Repayments) of Loans and Advances	6,965	-	-	-	-
Proceeds from Sale of Property, Plant & Equipment	481,250	470,475	479,885	489,483	499,273
Grants, Subsidies, Contributions and Donations	10,544,224	1,182,738	1,183,162	1,183,925	1,184,704
Net Cash Inflow (Outflow) from Investing Activities	9,360,284	16,321,669	13,718,519	14,621,760	14,730,029
Cash Flows from Financing Activities					
Proceeds from Borrowings	-	2,000,000	5,500,000	3,000,000	3,000,000
Repayments from Borrowings	- 2,436,953	- 2,552,742	- 2,734,682	- 2,940,718	- 3,172,058
Net Cash Inflow (Outflow) from Financing Activities	- 2,436,953	552,742	2,765,318	59,282	172,058
Net Increase (Decrease) in Cash & Cash Equivalents Held	2,228,729	2,740,540	2,969,473	780,643	794,037
Cash & Cash Equivalents at the Beginning of Financial Year	30,851,782	33,080,511	30,339,971	33,309,445	32,528,801
Cash & Cash Equivalents at the End of Financial Year	33,080,511	30,339,971	33,309,445	32,528,801	31,734,764

	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026
Cash Flows from Operating Activities					
Receipts from Customers	56,906,958	58,069,078	58,977,801	59,993,749	61,232,562
Payments to Suppliers & Employees	- 50,623,935	- 51,527,421	- 52,660,286	- 53,490,122	- 54,460,814
	6,283,023	6,541,658	6,317,515	6,503,627	6,771,948
Interest Received	1,897,417	1,935,022	1,973,381	2,012,506	2,052,415
Rental Income	521,900	533,150	544,587	550,208	568,201
Non Capital Grants & Contributions	7,872,116	8,029,885	8,190,819	8,354,980	8,522,431
Borrowing Costs	- 2,057,320	- 1,890,272	- 1,723,231	- 1,548,062	- 1,379,955
Net Cash Inflow (Outflow) from Operating Activities	14,517,202	16,149,449	16,303,071	16,879,318	16,636,040
Cash Flows from Investing Activities					
Payments for Property, Plant & Equipment	- 16,124,052	- 16,104,256	- 16,166,743	- 16,171,998	- 16,245,772
Payments for Intangible Assets					
Advances (Repayments) of Loans and Advances					
Proceeds from Sale of Property, Plant & Equipment	509,258	519,443	529,832	540,429	551,238
Grants, Subsidies, Contributions and Donations	1,185,498	1,188,308	1,187,134	1,187,977	1,188,837
Net Cash Inflow (Outflow) from Investing Activities	- 14,429,296	- 14,396,505	- 14,469,777	- 14,443,592	- 14,605,697
Cash Flows from Financing Activities					
Proceeds from Borrowings	-				
Repayments from Borrowings	- 3,414,848	- 3,553,242	- 3,721,648	- 3,548,668	- 3,718,153
Net Cash Inflow (Outflow) from Financing Activities	- 3,414,848	- 3,553,242	- 3,721,648	- 3,548,668	- 3,718,153
Net Increase (Decrease) in Cash & Cash Equivalents Held	3,326,942	2,802,298	2,888,354	2,112,941	1,688,810
Cash & Cash Equivalents at the Beginning of Financial Year	31,734,764	28,407,822	25,605,523	22,717,170	20,604,228
Cash & Cash Equivalents at the End of Financial Year	28,407,822	25,605,523	22,717,170	20,604,228	18,915,418

5.2.4 Changes in Equity 2016/2017-2025/2026**Statement of Changes in Equity**

YEAR ONE	Asset Revaluation Surplus	Retained Earnings	Total
Balance as at 1 July 2016	422,771,616	431,657,951	854,429,567
Net Operating Surplus		11,795,165	11,795,165
Other Comprehensive Income for the Year			-
Increase/Decrease in Asset Revaluation Surplus	- 525,183	-	525,183
Total Comprehensive Income for the Year	- 525,183	11,795,165	11,269,982
Balance as at 30 June 2017	422,246,433	443,453,116	865,699,549

YEAR TWO	Asset Revaluation Surplus	Retained Earnings	Total
Balance as at 1 July 2017	422,246,433	443,453,116	865,699,549
Net Operating Surplus		4,491,591	4,491,591
Other Comprehensive Income for the Year			-
Increase/Decrease in Asset Revaluation Surplus	- 2,526,474	-	2,526,474
Total Comprehensive Income for the Year	- 2,526,474	4,491,591	1,965,117
Balance as at 30 June 2018	419,719,959	447,944,707	867,664,666

YEAR THREE	Asset Revaluation Surplus	Retained Earnings	Total
Balance as at 1 July 2018	419,719,959	447,944,707	867,664,666
Net Operating Surplus		3,412,504	3,412,504
Other Comprehensive Income for the Year			-
Increase/Decrease in Asset Revaluation Surplus	- 1,490,599	-	1,490,599
Total Comprehensive Income for the Year	- 1,490,599	3,412,504	1,921,905
Balance as at 30 June 2019	418,229,360	451,357,211	869,586,571

YEAR FOUR	Asset Revaluation Surplus	Retained Earnings	Total
Balance as at 1 July 2019	418,229,360	451,357,211	869,586,571
Net Operating Surplus		2,844,817	2,844,817
Other Comprehensive Income for the Year			-
Increase/Decrease in Asset Revaluation Surplus	- 1,291,508	-	1,291,508
Total Comprehensive Income for the Year	- 1,291,508	2,844,817	1,553,309
Balance as at 30 June 2020	416,937,852	454,202,028	871,139,880

YEAR FIVE	Asset Revaluation Surplus	Retained Earnings	Total
Balance as at 1 July 2020	416,937,852	454,202,028	871,139,880
Net Operating Surplus		3,149,159	3,149,159
Other Comprehensive Income for the Year			-
Increase/Decrease in Asset Revaluation Surplus	- 1,302,608	-	1,302,608
Total Comprehensive Income for the Year	- 1,302,608	3,149,159	1,846,551
Balance as at 30 June 2021	415,635,244	457,351,187	872,986,431

YEAR SIX	Asset Revaluation Surplus	Retained Earnings	Total
Balance as at 1 July 2021	415,635,244	457,351,187	872,986,431
Net Operating Surplus		2,823,741	2,823,741
Other Comprehensive Income for the Year			-
Increase/Decrease in Asset Revaluation Surplus	- 638,391	-	638,391
Total Comprehensive Income for the Year	- 638,391	2,823,741	2,185,350
Balance as at 30 June 2022	414,996,853	460,174,928	875,171,781

YEAR SEVEN	Asset Revaluation Surplus	Retained Earnings	Total
Balance as at 1 July 2022	414,996,853	460,174,928	875,171,781
Net Operating Surplus		3,220,171	3,220,171
Other Comprehensive Income for the Year			-
Increase/Decrease in Asset Revaluation Surplus	- 708,570	-	708,570
Total Comprehensive Income for the Year	- 708,570	3,220,171	2,511,601
Balance as at 30 June 2023	414,288,283	463,395,099	877,683,382

YEAR EIGHT	Asset Revaluation Surplus	Retained Earnings	Total
Balance as at 1 July 2023	414,288,283	463,395,099	877,683,382
Net Operating Surplus		3,126,204	3,126,204
Other Comprehensive Income for the Year			-
Increase/Decrease in Asset Revaluation Surplus	- 831,265	-	831,265
Total Comprehensive Income for the Year	- 831,265	3,126,204	2,294,939
Balance as at 30 June 2024	413,457,018	466,521,303	879,978,321

YEAR NINE	Asset Revaluation Surplus	Retained Earnings	Total
Balance as at 1 July 2024	413,457,018	466,521,303	879,978,321
Net Operating Surplus		3,550,278	3,550,278
Other Comprehensive Income for the Year			-
Increase/Decrease in Asset Revaluation Surplus	- 521,655	-	521,655
Total Comprehensive Income for the Year	- 521,655	3,550,278	3,028,623
Balance as at 30 June 2025	412,935,363	470,071,581	883,006,944

YEAR TEN	Asset Revaluation Surplus	Retained Earnings	Total
Balance as at 1 July 2025	412,935,363	470,071,581	883,006,944
Net Operating Surplus		3,977,530	3,977,530
Other Comprehensive Income for the Year			-
Increase/Decrease in Asset Revaluation Surplus	- 863,917	-	863,917
Total Comprehensive Income for the Year	- 863,917	3,977,530	3,113,613
Balance as at 30 June 2026	412,071,446	474,049,111	886,120,557

5.3 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 2016/2017 and the next 9 financial years. The relevant measures of financial sustainability are the following measures as described in the financial management (sustainability guideline).

5.3.1 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.

Depreciation expense represents an estimate of the extent to which the infrastructure assets have been consumed in a period. Capital expenditure on renewals (replacing assets that a local government already has) is an indicator of the extent to which infrastructure assets are being replaced.

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

Asset Sustainability Ratio	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026
Capital Expenditure on Renewals	21,680,700	17,072,789	14,334,980	15,020,141	15,052,703	14,816,912	14,794,670	14,887,352	14,870,784	14,953,676
Depreciation	14,463,457	14,665,264	14,870,236	15,078,423	15,289,885	15,504,671	15,722,846	15,944,462	16,169,583	16,398,268
Greater than 90%	149.9%	116.4%	96.4%	99.6%	98.4%	95.6%	94.1%	93.4%	92.0%	91.2%
Does Asset Sustainability Ratio fall above the lower limit?	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes

How the measure is calculated? Capital expenditure on the replacement cost of assets (all asset renewals) divided by depreciation expense.

5.3.2 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.

A ratio less than zero (negative), indicates that current assets exceed total liabilities and therefore the local government appears to have significant financial capacity and the ability to increase its loan borrowings if necessary.

A ratio greater than zero (positive), indicates that the total financial liabilities exceed current assets. These net financial liabilities must be serviced using available operating revenue.

A positive value less than 60% indicates the local government has the capacity to fund the financial liabilities and appears to have the capacity to increase its loan borrowings if required.

A positive value greater than 60% indicates the local government has limited capacity to increase its loan borrowings.

Net Financial Liabilities Ratio	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026
Total Liabilities - Current Assets	21,806,465	23,778,398	23,789,030	24,976,992	25,783,986	25,701,619	25,042,399	24,460,518	22,892,667	21,083,224
Total Operating Revenue	61,988,057	62,819,664	64,078,346	64,866,808	66,083,997	67,330,656	68,707,455	69,815,089	71,054,264	72,525,707
Not greater than 60%	35.2%	37.9%	37.1%	38.5%	39.0%	38.2%	36.4%	35.0%	32.2%	29.1%
Does Net Financial Liabilities Ratio fall below the upper limit?	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes

How the measure is calculated? Total liabilities less current assets divided by total operating revenue (excluding capital items).

5.3.3 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. The operating surplus ratio is the operating surplus (deficit) expressed as a percentage of total operating revenue.

A positive ratio indicates that surplus revenue is available which may be used to support the funding of capital expenditure or used to offset past or future operating deficits. If the surplus is not required for this purpose in a particular year, it can be held to support future capital expenditure funding as a financial asset, used to offset past deficit funding or, where possible, used to reduce current debt levels.

Operating Surplus Ratio	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026
Net Operating Surplus	- 789,691	- 1,113,377	- 1,237,860	- 646,006	- 939,779	- 1,126,985	- 1,514,420	- 1,409,238	- 1,821,872	- 2,237,455
Operating Revenue	- 61,988,057	- 62,819,664	- 64,078,346	- 64,866,808	- 66,083,997	- 67,330,656	- 68,707,455	- 69,815,089	- 71,054,264	- 72,525,707
Between 0% and 10%	1.3%	1.8%	1.9%	1.0%	1.4%	1.7%	2.2%	2.0%	2.6%	3.1%
Does Operating Surplus Ratio fall between the target band?	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
How the measure is calculated?	Net Result (excluding capital items) divided by total operating revenue (excluding capital items).									

5.4 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 rebates must be excluded.

Council's rates and utility charges revenue is projected to increase through a combination of natural growth and general increase by 9.93% in 2016/2017 compared with rates and charges levied in 2015/2016.

5.5 Debt Policy 2016/2017



South Burnett
Regional Council

IR NUMBER: 1615956
MINUTE NUMBER: [Minute Number]
ADOPTED ON/SIGN OFF DATE: [Date]

Debt Policy 2016 / 2017

Table of Contents

1. POLICY STATEMENT	1
2. SCOPE.....	2
3. POLICY OBJECTIVES	2
4. BACKGROUND AND/OR PRINCIPLES	2
5. GENERAL INFORMATION	2
6. DEFINITIONS.....	2
7. LEGISLATIVE REFERENCE.....	3
8. RELATED POLICIES/PROCEDURES.....	3
9. NEXT REVIEW.....	3

1. POLICY STATEMENT

Purpose of the Borrowings

Loan funds can be raised to finance a range of infrastructure assets over the maximum time frames stated.

Borrowings will only be used to finance capital works that will provide services now, and into the future. No borrowings will be used to finance recurrent expenditure and the operational activities of the Council.

Inter-Generational Projects – spreading the cost of these capital projects over a long term will minimise the revenue impact on the community, as well as addressing the need and cost benefit of providing for infrastructure development immediately to meet expected future demographic needs. Council will need to increase existing debt levels through additional borrowings to fund these projects.

Asset Management – The *Local Government Regulation 2012* requires Councils to effectively plan and manage their infrastructure assets, focusing particularly on ensuring the sustainable management of the assets mentioned in the local government’s asset register and infrastructure of the local government. This may require the Council to consider borrowings to fund identified priority infrastructure projects.

Risk Management - Council is committed to the management of risk so it is important that management policies, procedures and practices are in place to minimise Council’s exposure to risk. Council will take into account the adopted Risk Management Framework, Long Term Financial Forecast and relevant Financial Sustainability Ratios and Measures.

Debt Pool Payments

Debt Service Payments for existing and new debt will be repaid to the Queensland Treasury Corporation (QTC) Debt Pool annually in advance in September each year.

Loan Repayment Term proposed for New Loans

<i>Roads:</i>	10 - 20 years
<i>Waste:</i>	15 – 20 years dependent on asset
<i>Water:</i>	15 – 20 years
<i>Sewerage:</i>	15 – 20 years
<i>General:</i>	Between 6 and 20 years dependent on asset

All external borrowings will be raised at the most competitive rates available, in accordance with the requirements of the State Government with the Queensland Treasury Corporation the primary provider of loan funding.

When seeking long-term funding for the construction of infrastructure assets, Council will, wherever possible, use cash which is restricted for specific purposes as determined by Council.

Proposed New Borrowings

New borrowings planned for the current year and the following 9 financial years are as per *Attachment A*.

Loan Drawdowns

Queensland Treasury Corporation (QTC) and the Department of Infrastructure, Local Government and Planning (DILGP) approve proposed borrowing for a particular financial year. In order to minimise finance costs, loan drawdowns should be deferred as long as possible after taking into consideration Council's overall cash flow requirements.

Existing Loans

All existing loans are held by the QTC within the appropriate Debt Pool to minimise exposure and to ensure optimal performance of the loans for repayment timeframe and interest rate. The Debt Pool is revised at least annually to take into account new and existing loans.

2. SCOPE

Not applicable.

3. POLICY OBJECTIVES

To ensure the sound management of Council's existing and future debt as well as the prudent use of debt to meet community demand for infrastructure and sustainable service delivery after assessing and minimising all associated risks in accordance with the annually revised and adopted Long Term Financial Forecast.

4. BACKGROUND AND/OR PRINCIPLES

The *Local Government Regulation 2012* requires a Local Government's Debt Policy to show details of new borrowings planned for the current financial year and the next 9 financial years and the period over which the local government plans to repay existing and new borrowings.

5. GENERAL INFORMATION

Not applicable.

6. DEFINITIONS

The Act means the *Local Government Act 2009*.

7. LEGISLATIVE REFERENCE

- Local Government Act 2009 Section 104 (5) (c)
- Local Government Regulation 2012 Section 192
- Local Government Financial Management (Sustainability) Guideline 2013
- Statutory Bodies Financial Arrangements Act 1982

Section 104 of the *Local Government Act 2009 (Qld) (the Act)* requires a Local Government to develop a Debt Policy as part of its financial management system. The Act also defines Council as a statutory body and subsequently Council's borrowing activities continue to be governed by the *Statutory Bodies Financial Arrangements Act 1982 (Qld)*.

8. RELATED POLICIES/PROCEDURES

Investment Policy and Revenue Policy, and Revenue Statement.

9. NEXT REVIEW

30 June 2017

Gary Wall
CHIEF EXECUTIVE OFFICER

Date

Attachment A – Projected Borrowings 2016/2017 – 2025/2026

Borrowing Schedule 2017 - 2026

	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021	2021/22	2022/23	2023/24	2024/25	2025/26	Total			
Issues														
Kogaryn CID Development	\$	2,000,000	\$	2,000,000							\$	4,000,000		
Narrango Water														
Alternative Water Supply			\$	3,000,000	\$	3,000,000	\$	3,000,000				\$	9,000,000	
Water Management														
Narrango Transfer Station			\$	500,000								\$	500,000	
Total Loan Borrowings	\$	-	\$	2,000,000	\$	5,000,000	\$	3,000,000	\$	-	\$	-	\$	10,000,000

5.6 Investment Policy 2016/2017



South Burnett
Regional Council

IR NUMBER: 1615984
MINUTE NUMBER: [Minute Number]
ADOPTED ON/SIGN OFF DATE: [Date]

Investment Policy 2016 / 2017

Table of Contents

1. POLICY STATEMENT1
 2. SCOPE.....1
 3. POLICY OBJECTIVES2
 4. BACKGROUND AND/OR PRINCIPLES5
 5. GENERAL INFORMATION5
 6. DEFINITIONS.....5
 7. LEGISLATIVE REFERENCE.....6
 8. RELATED POLICIES/PROCEDURES.....6
 9. NEXT REVIEW.....6

1. POLICY STATEMENT

1.1. Ethics and Conflicts of Interest

1.1.1. Prudent Person Standard

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

Investment Officers are to manage the portfolios not for speculation, but for investment and in accordance with the principle of this Investment Policy. Investment Officers are to avoid any transaction that might prejudice South Burnett Regional Council. They will consider the safeguarding of capital and the achievement of income objectives when making an investment decision.

1.1.2. Ethics and Conflicts of Interest

The Investment Officer shall refrain from personal activities that would conflict with the proper execution and management of South Burnett Regional Council's Investment Portfolio and declare to the Chief Executive Officer any conflict of interest that may arise. This includes activities that would impair the Investment Officer's ability to make impartial decisions.

1.1.3. Delegation of Authority

Authority for implementation of the Investment Policy is delegated by Council to the Chief Executive Officer in accordance with the *Local Government Act 2009*, Section 259 (1) (d) – Delegation by Local Government. Authority for the day to day management of Council's Investment Portfolio is to be delegated by the Chief Executive Officer to the Manager Finance and subject to regular reviews with the General Manager Finance and Chief Executive Officer.

2. SCOPE

For the purpose of this policy, investments are defined as financial or monetary arrangements that are undertaken or acquired to generate income or favourable future returns and pertain to the cash investments of South Burnett Regional Council. This policy applies to the investment of all surplus cash funds held by South Burnett Regional Council.

3. POLICY OBJECTIVES

3.1. Investment Objectives

To set guidelines and boundaries for the investment of South Burnett Regional Council surplus cash balances which meet the requirements of the Statutory Bodies Financial Arrangements (SBFA) Act 1982 and its regulation, support Council's investment and risk philosophy and provide a sequential process to be followed in undertaking investment activities.

Investment activities will focus on preservation of capital, liquidity, and return.

3.1.1. Preservation of Capital

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

3.1.2. Credit Risk

The Investment Officer will evaluate and assess credit risk prior to investment.

3.1.3. Interest Rate Risk

The Investment Officer shall seek to minimise the risk of a change in the market value of the portfolio due to a change in interest rates.

3.1.4. Maintenance of Liquidity

The Investment Officer shall maintain sufficient liquidity to meet all reasonable anticipated operational cash flow requirements of Council.

3.1.5. Return on Investments

The portfolio is expected to achieve a market average rate of return and take into account South Burnett Regional Council's risk tolerance.

3.2. Portfolio Implementation

3.2.1. Authorised Personnel

The Manager Finance and Delegated Investment Officers are authorised to invest South Burnett Regional Council's operational funds in investments consistent with this Investment Policy and legislation.

The Manager Finance will report as required on the status of investments and their performance.

3.2.2. Internal Controls

The General Manager Finance of South Burnett Regional Council shall establish internal controls and processes that will ensure investment objectives are met and that the investment portfolios are protected from loss, theft or inappropriate use.

The internal controls will address the following:

- control of collusion;
- separate the transaction authority from accounting and record keeping;
- clearly delegate authority to Investment Officers;
- compliance and oversight of investment parameters; and
- reporting of breaches.

3.3. Investment Parameters

3.3.1. Funds Available for Investment

For the purposes of this policy, funds available for investment are the cash or cash equivalent funds available at any time excluding any moneys held by Council in trust on behalf of external parties.

The funds available for investment should match the cash flow needs of Council allowing for working capital requirements. The investment strategy takes into account the Council's operating needs. Once the Manager Finance has determined that the cash flow forecast is achievable and can meet operational requirements, then the surplus cash funds may be invested for a specified term.

It is the responsibility of the Manager Finance to assess the cost of direct investment management by Council relative to the return generated. This should be compared with the cost of investing funds with a capital guaranteed cash fund for example the QTC Capital Guaranteed Cash Fund.

A minimum of \$5 million is to be invested in a capital guaranteed cash fund or an approved cash management product. Category 1 investment power allows for investment with QTC Capital Guaranteed Cash Fund or QIC's Cash Fund without further approval.

3.3.2. Authorised Investments

Without specific approval from Council or the Treasurer, investments are limited to those prescribed by Part 6 of the Act for local governments with Category 1 investment power, which include:

- interest bearing deposits
- QIC Cash Fund, and
- QTC Capital Guaranteed Cash Fund, debt offset facility, fixed rate deposit (up to 12 months and QTC Working Capital Facility).

3.3.3. Prohibited Investments

This Investment Policy prohibits any investment carried out for speculative purposes. The following investments are prohibited by this investment policy:

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

3.3.4. Portfolio Investment Parameters and Credit Requirements

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

Short Term Rating (Standard & Poor's) or equivalent	Individual Counterparty Limit	Total Limit (Max % of Portfolio)	Maximum Funds (any one institution)
A1+	25% - 35%	100%	\$ 20M
A1	10% - 20%	50%	\$ 20M
A2 – Financial Institutions only	5% - 15%	30%	\$ 10M
A3 – Financial Institutions only	2% - 7%	10%	\$ 10M
Unrated	Nil	Nil	Nil
QIC / QTC Pooled Cash Management Fund	100%	100%	No Limit

A Financial Institution is defined as an authorised deposit taking institution within the meaning of the *Banking Act 1959 (Cwlth)*, Section 5.

It is noted that for the purpose of this investment portfolio, the percentage limits apply effective from the date of purchase as a percentage of the total value of the portfolio.

3.3.5. Maturity

The Maturity structure of the portfolio will reflect a maximum term to maturity of one year and includes an interest rate reset of no longer than six months (185 days).

3.3.6. Liquidity Requirement

Given the nature of the funds invested, no more than 20 per cent of the investment portfolio will be held in non-liquid securities and at least \$5 million of the portfolio is to be on call or will mature within 0 – 7 days.

The Manager Finance shall prepare and maintain the following approved counterparty lists for the investment of funds:

- Approved Banks; and
- Approved Credit Unions.

3.3.7. Breaches

Any breach of this Investment Policy is to be reported to the General Manager Finance and Chief Executive Officer and, if required, rectified as soon as practicable. The Finance Portfolio Chair will report any breach that needs to be rectified to Council at the next meeting.

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

3.4. Investment Guidelines

Council's investment portfolio should be realisable, without penalty, in a reasonable time frame. The term to maturity of Council's fixed term investments should not exceed 1 year. The Manager Finance may reduce these maturity limits to a shorter period.

Treasury and Council approval is required for investments with a period of greater than 12 months. This means approval is required from Council prior to submission to the Treasurer for approval.

3.4.1. Short Term Debt Ratings

Short term refers to investments with an initial maturity of less than 1 year.

S & P short term ratings or equivalents to Moody's & Fitch.

	Standard & Poor	Moody's	Fitch
Superior	A1+	P-1	F1+
	A1		F1
Strong	A2	P-2	F2
Acceptable	A3	P-3	F3

3.5. Reporting

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

- interest rate of all deposits; and

- list of all deposits and the Financial Institution where held.

On a quarterly basis, the Manager Finance will provide a detailed report on the investment portfolio. The report is to list deposits held by institute, maturity date, interest rate and dollar amount invested.

On an annual basis, the Investment Policy will be reviewed and amended where required; any amendments are to be approved by Council prior to the implementation of the revised investment policy.

4. BACKGROUND AND/OR PRINCIPLES

The intent of this document is to outline South Burnett Regional Council's policy and guidelines regarding the investment of surplus cash funds, with the objective of maximising earnings within the approved investment guidelines and ensure the security of funds invested.

5. GENERAL INFORMATION

Not applicable.

6. DEFINITIONS

At Call	Where the investment can be redeemed and the money invested can be retrieved by the investor from the financial institution within 30 days without penalty.
Benchmark	A predetermined set of securities, which is based on published indices or customised for an investment strategy, for performance comparisons.
Book Value	Amount shown in the accounts as the cost of an asset.
Capital Guaranteed	An investment fund which promises that the individual will be repaid the full capital value of the investment.
Category 1	Investment power that permits a local government to invest in a range of highly secure investments either at call or for a fixed time of not more than one year.
Conflict of Interest	A situation where an official's private interests may benefit from decisions or actions that they are entrusted to take.
Investment Officer	Individual responsible for the Investment portfolio. Could be an employee of the local government or an external fund manager.
Investment Portfolio	A collection of investments.
Market Risk	The risk that the value of an investment will decrease due to movements in market factors such as interest rates, foreign exchange rates, equity prices and commodity prices.
Preservation of Capital	An investment strategy with the primary goal of preventing losses in an investment's total value. In modern portfolio theory terms, it refers to a guaranteed investment of principal, which would provide a return of at least inflation.

5.7 Revenue Policy 2016/2017



South Burnett
Regional Council

IR NUMBER: 1607336
MINUTE NUMBER: [Minute Number]
ADOPTED ON/SIGN OFF DATE: [Date]

Revenue Policy 2016 / 2017

Table of Contents

1. POLICY STATEMENT1
 2. SCOPE.....4
 3. POLICY OBJECTIVES4
 4. BACKGROUND AND/OR PRINCIPLES4
 5. GENERAL INFORMATION4
 6. DEFINITIONS.....4
 7. LEGISLATIVE REFERENCE4
 8. RELATED POLICIES/PROCEDURES.....4
 9. NEXT REVIEW.....5

1. POLICY STATEMENT

1.1. Introduction

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.

1.2. 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.

1.2.1. 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 are 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*.

1.2.2. 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.

1.2.3. 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, etc. 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.

1.3. 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.

1.4. 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.

1.5. 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.

1.6. 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.

1.7. 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.

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

- The making and levying of rates and charges; and
- The recovery of rates and charges; and
- Exercising of its power to grant rebates and concessions for rates and charges.

5. GENERAL INFORMATION

Not applicable.

6. DEFINITIONS

The Act means the *Local Government Act 2009*.

7. LEGISLATIVE REFERENCE

Section 193 of the Local Government Regulation 2012

8. RELATED POLICIES/PROCEDURES

Investment Policy and Debt Policy, and Revenue Statement.

9. NEXT REVIEW
1 May 2017

Gary Wall
CHIEF EXECUTIVE OFFICER

Date

Financial and Resource Implications

Adoption of the budget provides the strategic direction for revenue and expenditure for 2016/2017, 2017/2018 and 2018/2019.

Link to Corporate/Operational Plan

EXC1 *Effective financial management*: Develop and implement long term financial plans; and Optimise Council's revenue, based on realistic and equitable policies and practices.

Communication/Consultation (Internal/External)

Rating implications have been discussed with Council during the development of the 2016/2017 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 the 1st August 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 - 1622827 - Business Activities 2016/2017

Document Information

IR No 1622827

Author Manager Finance

Endorsed
By General Manager Finance

Date 16 June 2016

Précis

This report sets out the legislative requirements and provides recommendations for Council in relation to Council's Business Activities.

Summary

The Local Government Act (Division 2 - Business reform, including competitive neutrality) and the *Local Government Regulation 2012* require Council to identify and make decisions about Council's business activities on an annual basis. This report sets out the legislative requirements and provides recommendations for Council in relation to Council's Business Activities.

Officer's Recommendation

That in relation to Council's Business activities:

- (a) Council determines that those activities listed in Table 1 – Statement of Business Activities are the Business Activities requiring identification in accordance with the *Local Government Act* Division 2 Section 43 and the *Local Government Regulation 2012*.
- (b) Council determines that those Business Activities are categorised as Other Business Activities in accordance with the *Local Government Act* Division 2 and the *Local Government Regulation 2012*.
- (c) Council resolve not to apply the Code of Competitive Conduct to any business activity in 2016 / 2017 in accordance with the *Local Government Act* Section 47(7) and the *Local Government Regulation 2012*.

Financial and Resource Implications

These activities have been identified and provided for in the 2016/2017 Budget as part of ongoing operations.

Link to Corporate/Operational Plan

EXC1 *Effective financial management*: Develop and implement long term financial plans; and Optimise Council's revenue, based on realistic and equitable policies and practices.

Communication/Consultation (Internal/External)

These activities should regularly be monitored to take into account growth and opportunities associated with applying full cost pricing.

Legal Implications (Statutory Basis, Legal Risks)

The statutory basis lies within the *Local Government Act* (Division 2 - Business reform, including competitive neutrality) and the *Local Government Regulation 2012*.

Policy/Local Law/Delegation Implications

Any decisions in relation to Business Activities are determined by separate Council resolution as required.

Asset Management Implications

Any assets utilised within the listed activities in Table 1 have been taken into account for operation and maintenance, depreciation and renewal.

2.4 F - 1622842 - Statement of Estimated Financial Position to 30 June 2016

Document Information

IR No 1622842

Author Manager Finance

Endorsed
By General Manager Finance

Date 16 June 2016

Précis

Presentation of Council's Statement of Estimated Financial Position as at 30 June 2016.

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 2016. Required reports are attached for perusal.

Officer's Recommendation

That the Interim Statement of Financial Position to 30 June 2016 be received and noted.

Comprehensive Income Statement as at 30 June 2016

Comprehensive Income Statement

	2015/2016 Original Budget	2015/2016 Amended Budget
REVENUE		
Recurrent Revenue		
Fees & Charges	- 4,501,830	- 4,380,424
Interest Received	- 1,561,575	- 1,378,831
Other Income	- 779,545	- 568,233
Rates, Levies & Charges	- 42,750,542	- 42,416,897
Rental Income	- 492,885	- 492,885
Sales Revenue	- 4,104,010	- 4,215,430
Grants, Subsidies, Contributions & Donations	- 9,292,105	- 9,057,200
Total Recurrent Revenue	- 63,482,492	- 62,509,900
Capital Revenue		
Grants, Subsidies, Contributions & Donations	- 6,885,323	- 9,201,453
Total Revenue	- 70,367,815	- 71,711,353
Capital Income		
Capital Income	- 750,000	- 750,000
TOTAL INCOME	- 71,117,815	- 72,461,353
EXPENSES		
Recurrent Expenses		
Depreciation	13,673,160	13,215,467
Donations	621,490	510,202
Employee Benefits	25,323,000	25,293,928
Finance Costs	2,373,090	2,113,150
Materials & Services	21,432,460	19,540,232
Total Recurrent Expenses	63,423,200	60,672,979
TOTAL EXPENSES	63,423,200	60,672,979
Net Operating Surplus	- 7,694,615	- 11,788,374

Estimated Statement of Financial Position as at 30 June 2016

Estimated Statement of Financial Position

as at 30 June 2016

	2016 \$	Original Budget \$
Current Assets		
Cash and Cash Equivalents	30,851,782	18,776,575
Trade and Other Receivables	7,975,857	6,348,249
Inventories	1,171,238	1,046,188
Investments	-	-
Total Current Assets	39,998,877	26,171,012
Non-Current Assets		
Trade and other receivables	-	-
Property, Plant and Equipment	871,197,372	909,874,578
Intangible Assets	8,342,649	7,643,981
Total Non-Current Assets	879,540,021	917,518,559
TOTAL ASSETS	919,538,898	943,689,571
Current Liabilities		
Trade and other payables	5,239,518	4,454,835
Borrowings	2,363,056	4,192,710
Provisions	3,333,022	3,264,734
Total Current Liabilities	10,935,596	11,912,279
Non-Current Liabilities		
Borrowings	42,561,128	47,222,598
Provisions	11,612,607	10,616,231
Total Non-Current Liabilities	54,173,735	57,838,829
TOTAL LIABILITIES	65,109,331	69,751,108
NET COMMUNITY ASSETS	854,429,567	873,938,463
Community Equity		
Asset Revaluation Surplus	422,771,616	432,824,725
Retained Surplus/(Deficiency)	431,657,951	441,113,738
TOTAL COMMUNITY EQUITY	854,429,567	873,938,463

Financial and Resource Implications

The report outlines the final estimated use of financial resources as approved in the 2015/2016 Budget.

Link to Corporate/Operational Plan

EXC1 *Effective financial management*: Develop and implement long term financial plans; and Optimise Council's revenue, based on realistic and 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 each annual budget. Policy implications are implicit in the estimated position.

Asset Management Implications

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

Report

Section 205 of the *Local Government Regulation 2012* requires a Statement of Estimated Financial Position 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 2016. A full estimated Income Statement and Balance Sheet is attached for perusal.

The estimated operating surplus for the 2016 year is \$ 1,836,921. This result is analysed in the following table:

Operating Function	Revenue	Expenditure	Operating Surplus/ (Deficit)
General Operations	\$44,500,184	(\$44,500,184)	\$0
Plant and Fleet	\$135,330	\$749,330	\$884,660
Waste Water	\$4,653,023	(\$4,579,965)	\$73,058
Waste	\$4,731,150	(\$4,408,722)	\$322,428
Water	\$8,490,213	(\$7,933,438)	\$556,775
Result from Operating	\$62,509,900	(\$60,672,979)	\$1,836,921

The estimated capital surplus for the 2016 year is \$9,951,453. This result is analysed in the following table:

Capital Function	Capital Revenue	Capital Income	Capital Surplus/ (Deficit)
General Operations	\$3,512,882	\$300,000	\$3,812,882
Plant and Fleet	\$0	\$450,000	\$450,000
Waste Water	\$4,600,000	\$0	\$4,600,000
Waste	\$0	\$0	\$0
Water	\$1,088,571	\$0	\$1,088,571
Result from Operating	\$9,201,453	\$750,000	\$9,951,453

The highlights of the estimated financial position as of 30 June 2016 are as follow:

Estimated Financial Position	2015/2016
Current Assets	\$39,998,877
Non- Current Assets	\$879,540,021
TOTAL ASSETS	\$919,538,898
Current Liabilities	\$10,935,596
Non-Current Liabilities	\$54,173,735
TOTAL LIABILITIES	\$65,109,331
TOTAL COMMUNITY EQUITY	\$854,429,567

2.5 F - 1621524 - Differential General Rates Categories and Criteria 2016/2017

Document Information

IR No 1621524

Author General Manager Finance

Date 13 June 2016

Précis

Categories of rateable land for the levying of general rates for the financial year ending 30 June 2017.

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 thirty-three (33) categories of land for general rating purposes.

- The valuation of the South Burnett Regional Council area which became effective from 1 July 2016 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 in accordance with Section 81 of the *Local Government Regulation 2012*, all rateable lands contained within the South Burnett Regional Council have been categorised into one of the following categories:

Category – Residential Land – Blackbutt

Description

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.

The intention of this description is:

1. That 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 of the land is residential, it will fall into this category regardless of the zoning of the land.

Category – Residential Land – Kingaroy

Description

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 when determining the properties that fit into this category.

The intention of this description is:

1. That 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.

Category – Residential Land – Murgon

Description

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.

The intention of this description is:

1. That 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.
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.

Category – Residential Land – Nanango

Description

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.

The intention of this description is:

1. That 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.

Category – Residential Land – Wondai

Description

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.

The intention of this description is:

1. That 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.

Category – Village

Description

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, Tingoora, Winderera, Wooroolin. Village areas are defined in "Individual Village" maps series.

The intention of this description is:

1. To cover 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.

Category – Rural Residential Land – Kingaroy

Description

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.

The intention of this description is:

1. To 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.

Category – Rural Residential Land – Nanango

Description

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.

The intention of this description is:

1. To 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.

Category – Rural Residential Land – Blackbutt

Description

All properties in this category are 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.

The intention of this description is:-

1. To cover all land used for rural residential purposes that is shown on the map marked Rural Residential – Blackbutt and is not included in any other category.

Category – Rural Residential Land – Murgon

Description

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.

The intention of this description is:

1. To 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.

Category – Rural Residential Land – Wondai

Description

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.

The intention of this description is:

1. To 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.

Category – Rural Residential Land – Other

Description

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.

The intention of this description is:

1. To 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.

Category – Commercial Land – Blackbutt

Description

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.

The intention of this description is:

1. That 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.

Category – Commercial Land – Kingaroy

Description

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.

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.

The intention of this description is:

1. That 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.

Category – Commercial Land – Murgon

Description

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.

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.

The intention of this description is:

1. That 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 Burnett Regional Council, and intended for use for business and commercial purposes; and
3. Is not included in any other category.

Category – Commercial Land – Nanango

Description

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 10 and 15, 17 and 27, and 41 and 49 when determining the properties that fit into this category.

The intention of this description is:

1. That 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.

Category – Commercial Land – Wondai

Description

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.

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.

The intention of this description is:

1. That this category will cover all land within the Wondai 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.

Category – Drive in Shopping Centre > 10,000 m²

Description

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.

Category – Drive in Shopping Centre 4,001 m² to 10,000 m²

Description

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.

Category – Drive in Shopping Centre 1,500 m² to 4,000 m²

Description

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.

Category – Industrial Land – Blackbutt

Description

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.

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.

The intention of this description is:

1. That 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.

Category – Industrial Land – Kingaroy

Description

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.

The intention of this description is:

1. That 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.

Category – Industrial Land – Murgon

Description

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.

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.

The intention of this description is:

1. That this category will cover all land within the Murgon 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.

Category – Industrial Land – Nanango

Description

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.

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.

The intention of this description is:

1. That 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.

Category – Industrial Land – Wondai

Description

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.

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.

The intention of this description is:

1. That this category will cover all land within the Wondai Urban locality or Wondai Industrial Estate, 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.

Category – Extractive A

Description

All properties in this category are used for extractive industry purposes and include:

- (a) Mining leases with no activity;
- (b) Gravel Pits that operate only sporadically; and
- (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).

Council will be guided by the Department of Natural Resources and Mines land use code of 40, together with data on the Number of Workers for Queensland Mines and Quarries published on the Queensland Government Mining and Safety website as at 31 December 2015 when determining the properties that fit into this category.

The intention of this description is:

1. to cover all land used for the purpose of extracting resources from the ground and include:

- (a) Mining leases with no activity;
- (b) Gravel Pits than operate only sporadically; and
- (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).

Category – Extractive B

Description

All properties in this category are used for extractive industry purposes, and include:

- (a) Operational Gravel Pits; and
- (b) Extractive operations such as quarries and mining operations with an employee base of between 6 and 50 workers (employees and/or contractors) and extraction volumes of less than 1 million tonnes per annum.

Council will be guided by the Department of Natural Resources and Mines land use code of 40, together with data on the Number of Workers for Queensland Mines and Quarries published on the Queensland Government Mining and Safety website as at 31 December 2015 when determining the properties that fit into this category.

The intention of this description is:

1. To cover all land used for the purpose of extracting resources from the ground and include:

- (a) Operational Gravel Pits; and
- (b) Extractive operations such as quarries and mining operations with an employee base of between 6 and 50 workers (employees and/or contractors) and extraction volumes of less than 1 million tonnes per annum.

Category – Extractive C

Description

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) according to data on the Number of Workers for Queensland Mines and Quarries published on the Queensland Government Mining and Safety website as at 31 December 2015 and/or extraction volumes of between 1 million and 2 million tonnes per year.

The intention of this description is:

1. To 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 extraction volumes of between 1 million and 2 million tonnes per year.

Category – Coal Mines

Description

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) according to data on the Number of Workers for Queensland Mines and Quarries published on the Queensland Government Mining and Safety website as at 31 December 2015 and/or production greater than 2 million tonnes per year.

The intention of this description is:

1. To 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 extraction volumes of greater than 2 million tonnes per year.

A Coal Mine is defined as land that is the subject of a coal mining lease (issued pursuant to the *Mineral Resources Act 1989*) or other form of tenure that was used, is used, or intended to be used:

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.

An integrated coal mining operation is defined as land contained in more than one coal mining lease (issued pursuant to the *Mineral Resources Act 1989*) 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.

Category – Power Generation

Description

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 of greater than 400 megawatts.

Category – Rural Land

Description

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.

The intention of this description is:

1. To 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 above.

Category – Water Pumping and Storage

Description

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.

The intention of this description is:

- (a) To cover all land used for the purpose of water storage or water pumping and not included in any other category.

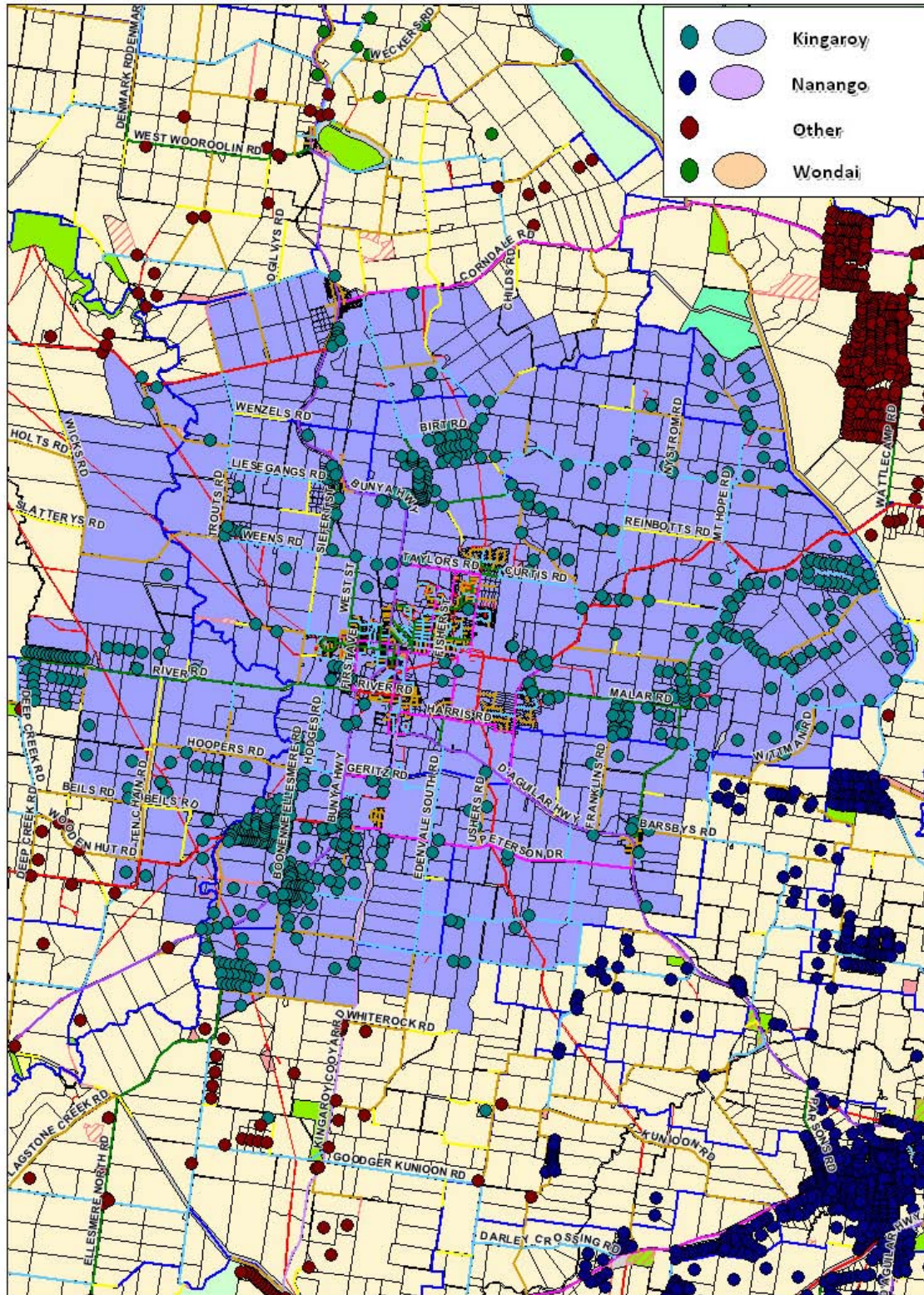
Category – Other Land

Description

Any land that cannot be included in any other category.

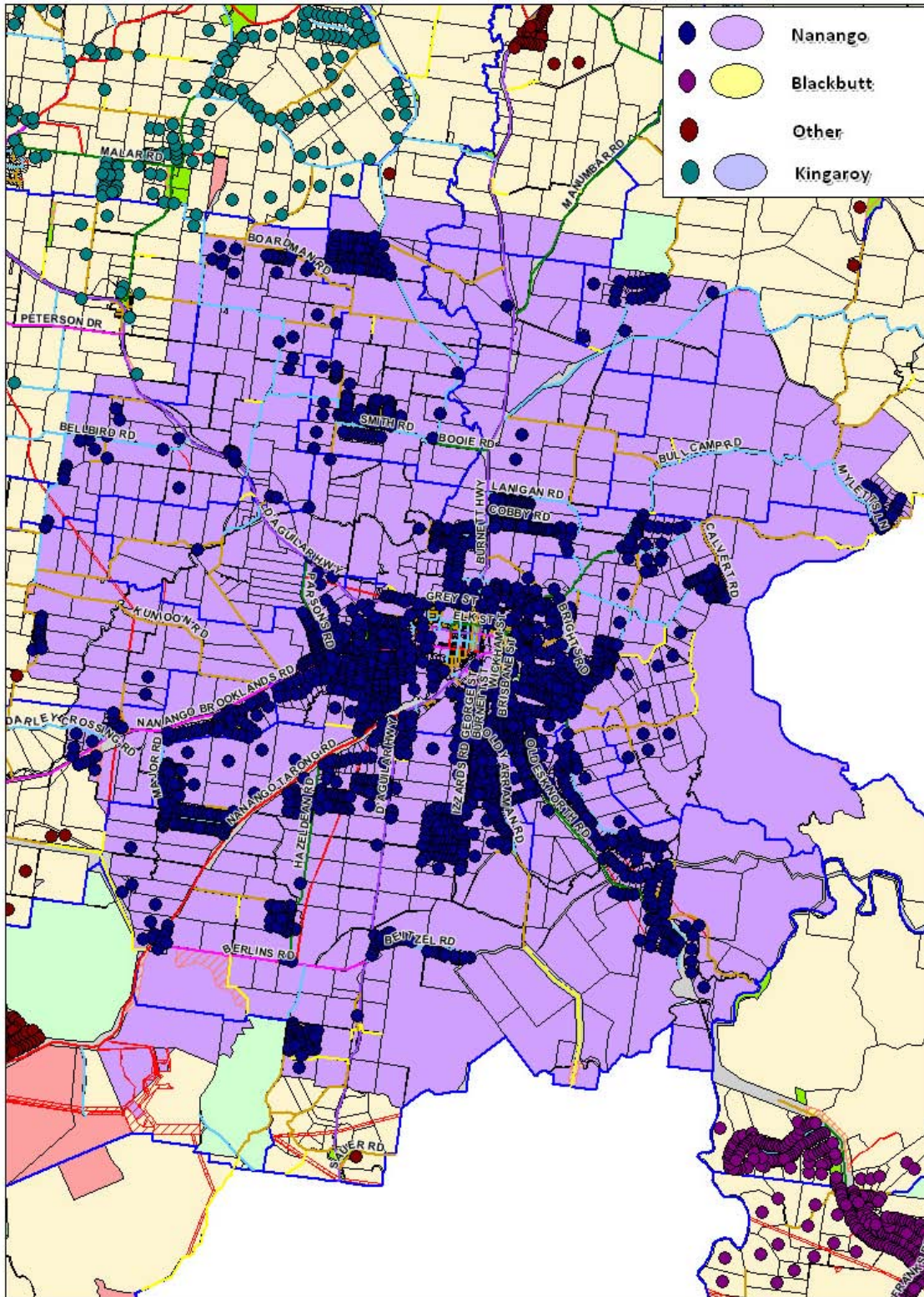
Rural Residential – Kingaroy

Diff Category 930 - Rural Residential - Kingaroy



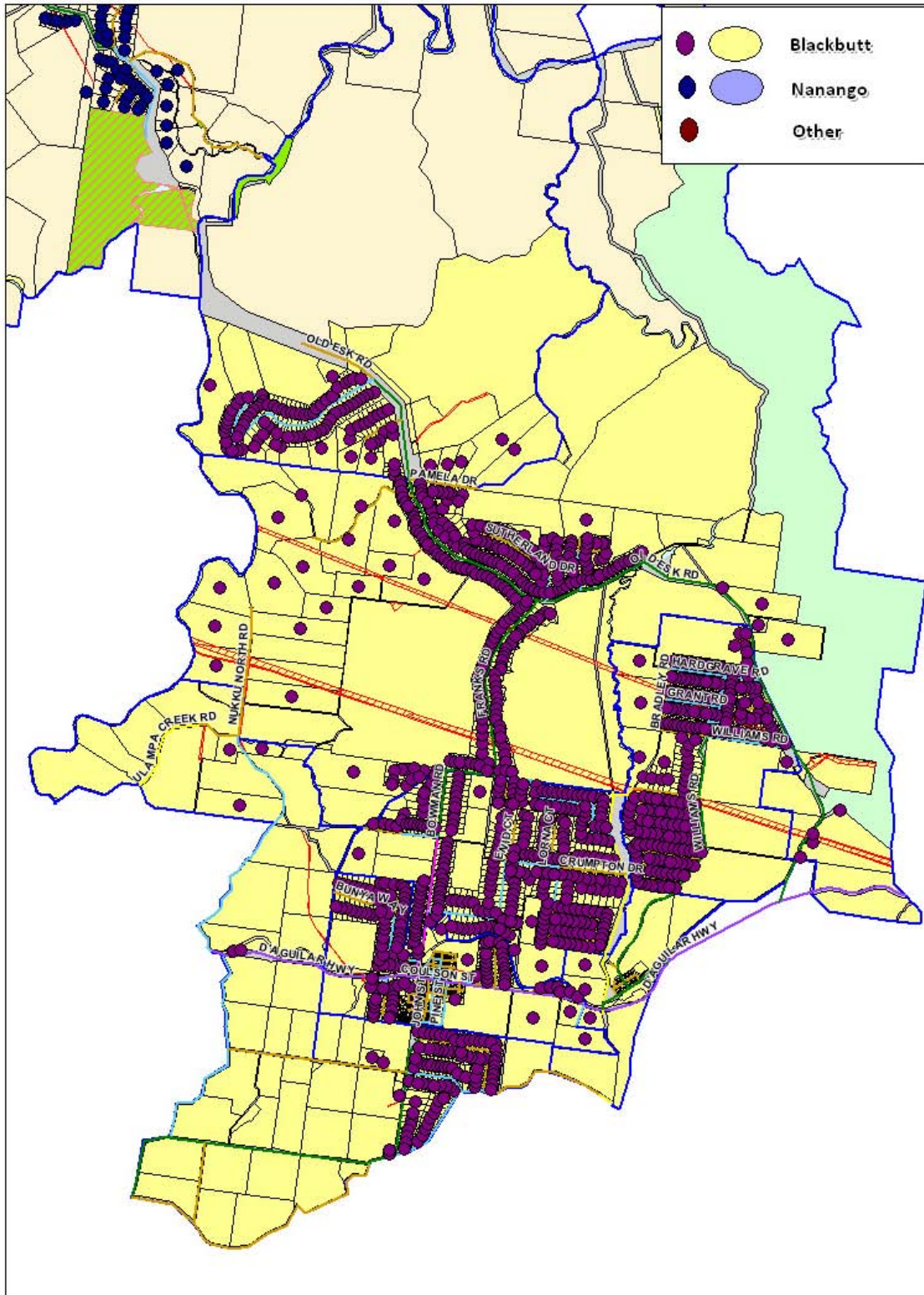
Rural Residential – Nanango

Diff Category 920 - Rural Residential - Nanango



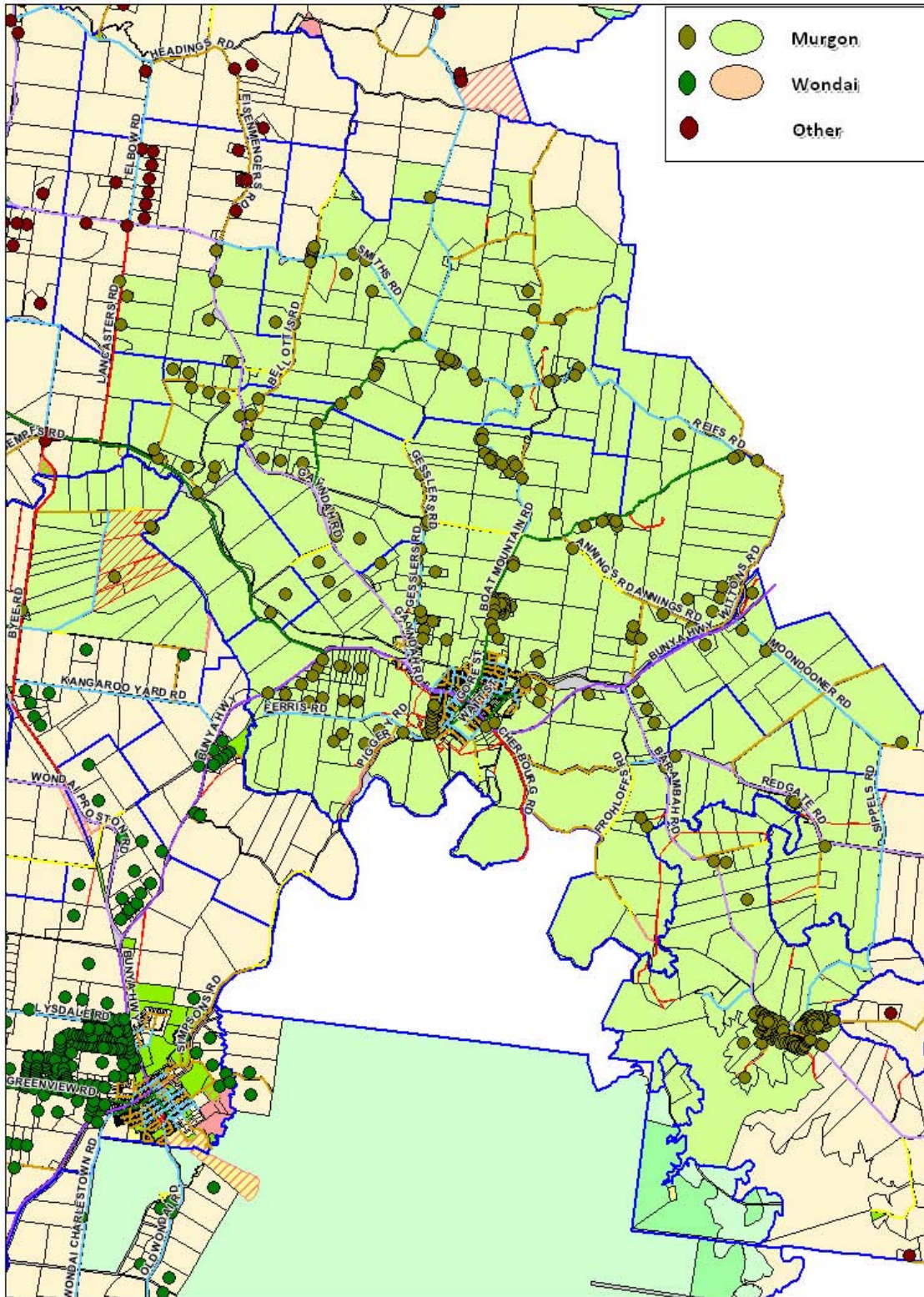
Rural Residential – Blackbutt

Diff Category 910 - Rural Residential - Blackbutt



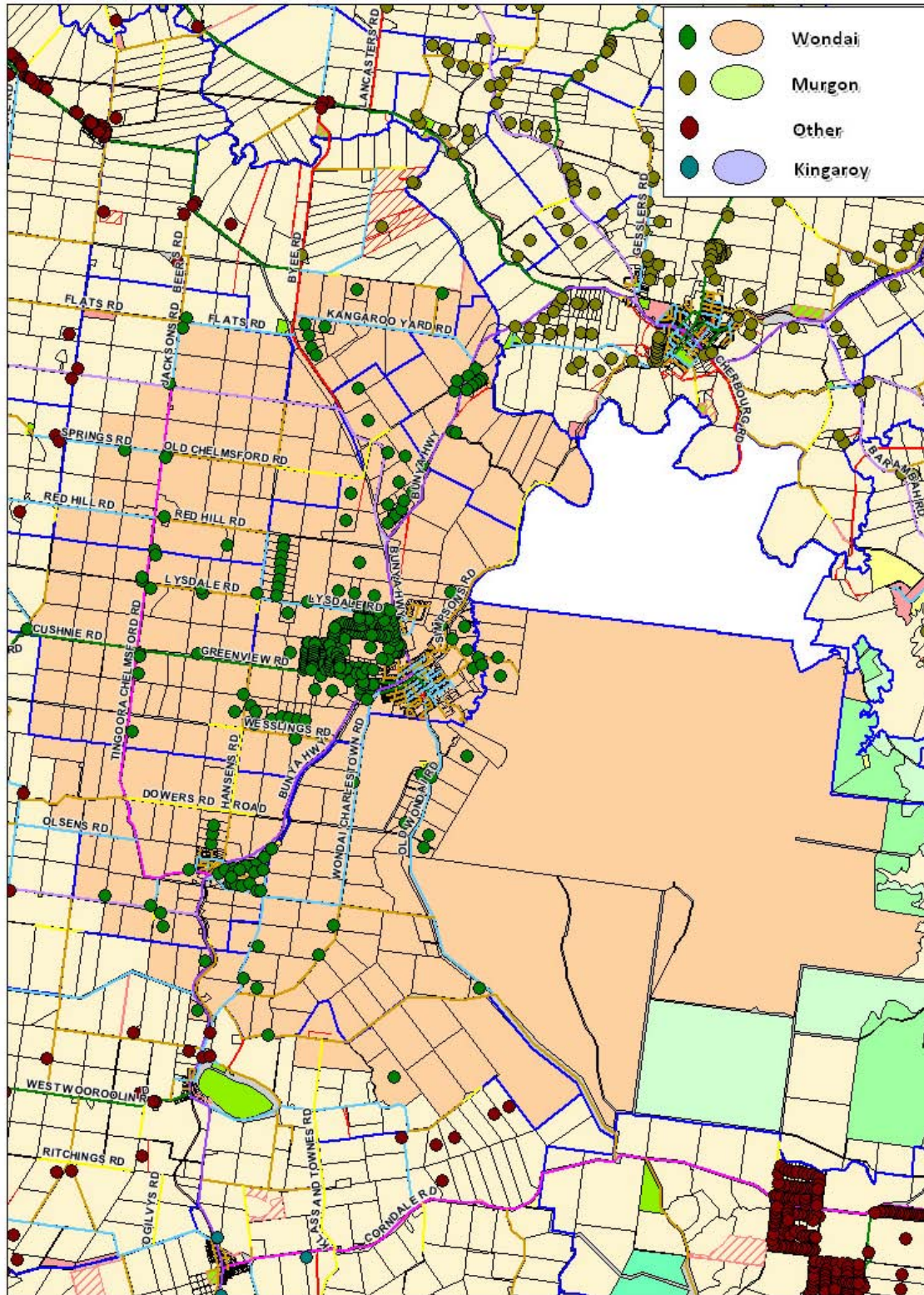
Rural Residential – Murgon

Diff Category 950 - Rural Residential - Murgon

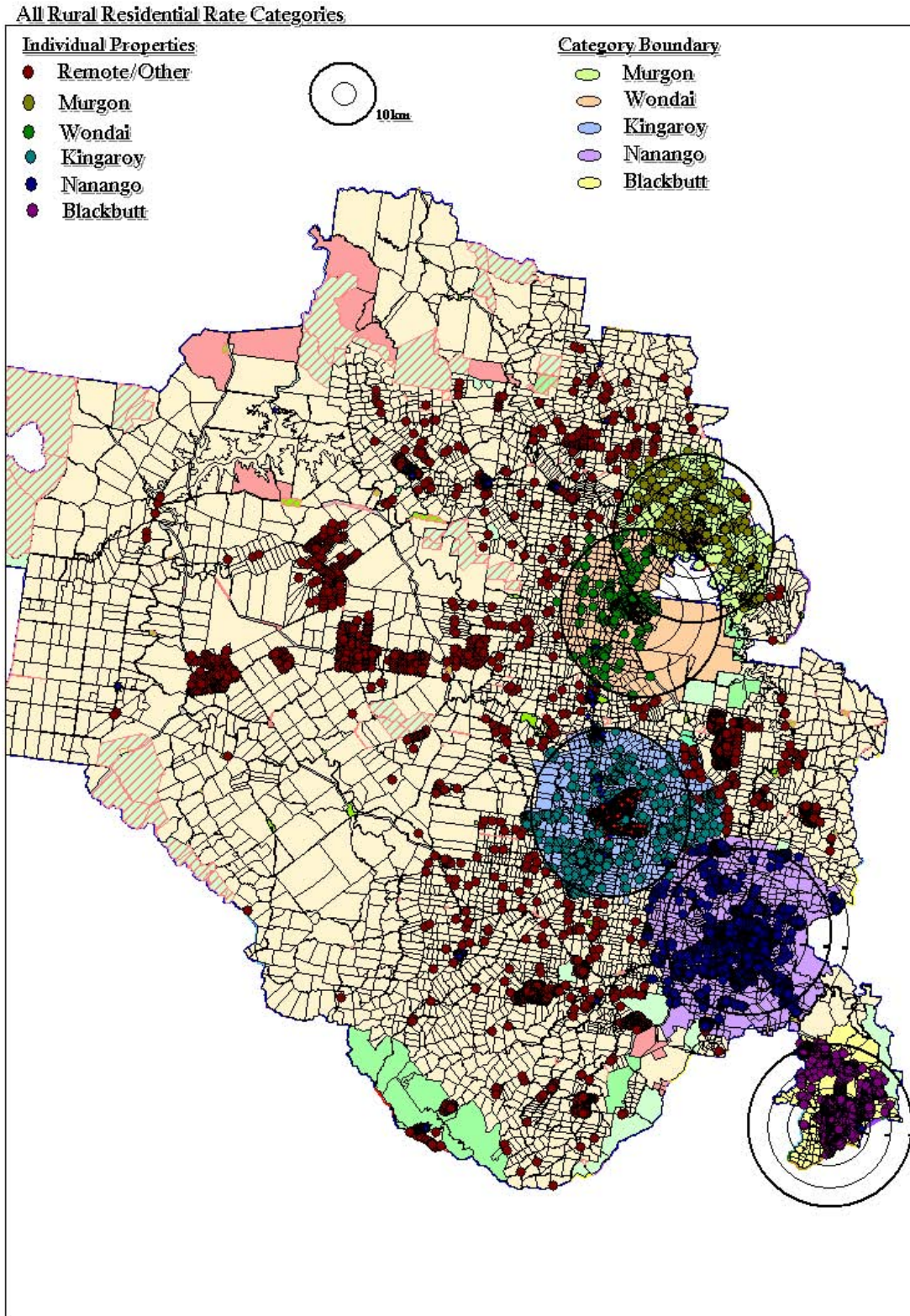


Rural Residential – Wondai

Diff Category 940 - Rural Residential - Wondai



Rural Residential – Other



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 *Effective financial management*: Develop and implement long term financial plans; and Optimise Council's revenue, based on realistic and equitable policies and practices.

Communication/Consultation (Internal/External)

Considered as part of the 2016/2017 budget development.

Legal Implications (Statutory Basis, Legal Risks)

Failure to adopt appropriate rate resolutions will impact on Councils ability to fund its 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 on Council assets.

2.6 F - 1621573 - Differential General Rates 2016/2017**Document Information****IR No** 1621573**Author** General Manager Finance**Date** 24 May 2016**Précis**

Setting the Differential General Rates for the financial year ending 30 June 2017.

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 thirty-three (33) categories of land for general rating and is required to set rates for each of those categories.

Officer's Recommendation

That in accordance with Section 94 of the *Local Government Act 2009* and Section 80 of the *Local Government Regulation 2012* and on the basis of the principles laid down in Councils Revenue Statement, Council makes and levies differential general rates for the year ending 30 June 2017 for each category of land as set out in the table hereunder:

Category	Category Description	Rate in Dollar
203	Residential Land - Blackbutt	2.023360
1	Residential Land - Kingaroy	1.816600
301	Residential Land - Murgon	2.266480
201	Residential Land - Nanango	1.900120
401	Residential Land - Wondai	1.807120
3	Village	1.100760
910	Rural Residential Land - Blackbutt	1.413560
930	Rural Residential Land - Kingaroy	1.546320
950	Rural Residential Land - Murgon	1.265720
920	Rural Residential Land - Nanango	1.447080
940	Rural Residential Land - Wondai	1.489160
960	Rural Residential Land - Other	1.381080
204	Commercial Land - Blackbutt	1.944400
2	Commercial Land - Kingaroy	2.477320
302	Commercial Land - Murgon	3.711600
202	Commercial Land - Nanango	1.899600
402	Commercial Land - Wondai	1.332000
9	Drive-In Shopping Centre>10,000m2	1.111040
10	Drive-In Shopping Centre>4,001m2 – 10,000m2	4.780000
99	Drive-In Shopping Centre>1,500m2 – 4,000m2	3.475600
209	Industrial Land - Blackbutt	2.455200

Category	Category Description	Rate in Dollar
8	Industrial Land - Kingaroy	1.634760
308	Industrial Land - Murgon	2.639200
208	Industrial Land - Nanango	2.448800
408	Industrial Land - Wondai	2.013600
212	Extractive A	2.160000
213	Extractive B	2.264000
211	Extractive C	2.300000
414	Coal Mine	26.872000
215	Power Generation	18.438400
6	Rural Land	1.087520
419	Water – Pumping & Storage	1.279600
7	Other Land	1.415600

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 *Effective financial management*: Develop and implement long term financial plans; and Optimise Council's revenue, based on realistic and equitable policies and practices.

Communication/Consultation (Internal/External)

Rating implications have been discussed with Council during the development of the 2016/2017 budget.

Legal Implications (Statutory Basis, Legal Risks)

Failure to adopt appropriate rate resolutions will impact on Council's ability to fund its 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 on Council assets. Funds are also used for the operation and maintenance of assets.

2.7 F - 1621640 - Minimum General Rates 2016/2017**Document Information****IR No** 1621640**Author** General Manager Finance**Date** 14 June 2016**Précis**

Setting the Minimum General Rates for the year ending 30 June 2017.

Summary

Section 94 of the *Local Government Act 2009* and Chapter 4 Part 4 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 thirty-three (33) 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 Chapter 4 Part 4 of the *Local Government Regulation 2012* Council makes and levies minimum general rates for the year ending 30 June 2017 for each category of land as set out in the table hereunder:

Category	Category Description	Minimum General Rate
203	Residential Land - Blackbutt	\$666
1	Residential Land - Kingaroy	\$666
301	Residential Land - Murgon	\$666
201	Residential Land - Nanango	\$666
401	Residential Land - Wondai	\$666
3	Village	\$666
910	Rural Residential Land - Blackbutt	\$666
930	Rural Residential Land - Kingaroy	\$666
950	Rural Residential Land - Murgon	\$666
920	Rural Residential Land - Nanango	\$666
940	Rural Residential Land - Wondai	\$666
960	Rural Residential Land - Other	\$666
204	Commercial Land - Blackbutt	\$882
2	Commercial Land - Kingaroy	\$882
302	Commercial Land - Murgon	\$882
202	Commercial Land - Nanango	\$882
402	Commercial Land - Wondai	\$882
9	Drive-In Shopping Centre >10,000m2 floor area	\$63,308
10	Drive-In Shopping Centre 4,000m2 to 10,000m2	\$25,789
99	Drive-In Shopping Centre 1500m2 to 4,000m2	\$8,600
209	Industrial Land - Blackbutt	\$882

Category	Category Description	Minimum General Rate
8	Industrial Land - Kingaroy	\$882
308	Industrial Land - Murgon	\$882
208	Industrial Land - Nanango	\$882
408	Industrial Land - Wondai	\$882
212	Extractive A	\$666
213	Extractive B	\$6,878
211	Extractive C	\$11,460
414	Coal Mine	\$91,680
215	Power Generation	\$324,320
6	Rural Land	\$758
419	Water – Pumping & Storage	\$666
7	Other Land	\$666

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 *Effective financial management*: Develop and implement long term financial plans; and Optimise Council's revenue, based on realistic and equitable policies and practices.

Communication/Consultation (Internal/External)

Rating implications have been discussed with Council during the development of the 2016/2017 budget.

Legal Implications (Statutory Basis, Legal Risks)

Failure to adopt appropriate rate resolutions will impact on Council's ability to fund its 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 on Council assets. Funds are also used for the operation and maintenance of assets.

2.8 F - 1621645 - Averaging Land Valuations 2016/2017

Document Information

IR No 1621645

Author General Manager Finance

Date 14 June 2016

Précis

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

Summary

The Council recognises that as a result of previous revaluations, 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 in accordance with Sections 74 and 76 of the *Local Government Regulation 2012* and on the basis of the principles laid down in Councils Revenue Statement, Council resolves that differential general rates for the financial year ending 30 June 2017 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*.

Financial and Resource Implications

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

Link to Corporate/Operational Plan

EXC1 *Effective financial management*: Develop and implement long term financial plans; and Optimise Council's revenue, based on realistic and equitable policies and practices.

Communication/Consultation (Internal/External)

Rating implications have been discussed with Council during the development of the 2016/2017 budget.

Legal Implications (Statutory Basis, Legal Risks)

Failure to adopt appropriate rate resolutions will impact on Councils ability to fund its 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 on Council assets. Funds are also used for the operation and maintenance of assets.

2.9 F - 1621649 - Setting the Limit of Increase in the Amount of General Rates for 2016/2017

Document Information

IR No 1621649

Author General Manager Finance

Date 14 June 2016

Précis

Setting the limit of increase in the amount of General Rates for the financial year ending 30 June 2017.

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 in accordance with Section 116 of the *Local Government Regulation 2012*, the council resolves that a limitation on the increase in the amount of the General Rate on all rateable land in each differential rate category for the financial year ending 30 June 2017 will be:

- (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%; or
- (ii) for land on which the rate 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%.

Further, the limitation shall not apply to any land which was not levied for a period of twelve (12) months in the preceding financial year or to any separately valued parcel of land that is of different areas as to the time of rating for the immediately preceding financial year.

Financial and Resource Implications

The setting of a limitation on the level of increase does not impact on Councils overall revenue as relevant charges are set to cover the shortfall.

Link to Corporate/Operational Plan

EXC1 *Effective financial management*: Develop and implement long term financial plans; and Optimise Council's revenue, based on realistic and equitable policies and practices.

Communication/Consultation (Internal/External)

Rating implications have been discussed with Council during the development of the 2016/2017 budget.

Legal Implications (Statutory Basis, Legal Risks)

Failure to adopt appropriate rate resolutions will impact on Councils ability to fund its budget.

Policy/Local Law/Delegation Implications

In accordance with Councils Revenue Policy.

Asset Management Implications

Rate revenue is used to fund depreciation which is the source of funds for capital works on Council assets. Funds are also used for the operation and maintenance of assets.

2.10 F - 1625884 - Special Charge - Road & Drainage Works Memerambi Estate

Document Information

IR No 1625884

Author General Manager Finance

Date 22 June 2016

Précis

Setting a Special Charge for Road and Drainage Works Memerambi Estate for the year ending 30 June 2017.

Summary

The matter of pursuing the establishment of the uncompleted infrastructure within the unfinished Memerambi Estate was considered by Council at its General Meeting on 3 June 2015.

At that meeting Council resolved as follows:

1. In accordance with *Local Government Regulation 2012* Section 94, to adopt the overall plan and the first annual implementation plan for each of the following associated projects, to provide road infrastructure and/or stormwater drainage infrastructure especially benefiting the Memerambi historical subdivision land parcels identified in Schedules F, G and H:
2. to recoup, by levying special charges upon the benefited parcels, the costs and expenses it incurs in providing the infrastructure in accordance with the plans.
3. to drawdown the \$2,138,400 loan from Queensland Treasury Corporation as provided for in the 2014/2015 Debt Policy and Budget.

At its general meeting on 15 June, 2016, Council resolved:

1. to amend each of the overall plans; and
2. to adopt a 2016/2017 annual implementation plan for each project.

The overall plans, as amended, and the annual implementation plans for the coming financial year are detailed below:

The benefiting parcels and the special charges are shown in this report.

Officer's Recommendation

That in accordance with Section 92(3) of the *Local Government Act 2009* and Chapter 4 Part 6 of the *Local Government Regulation 2012* Council will make and levy a special charge on each parcel of land contained in following schedules to recoup the cost of performing and financing the road works project and the drainage works project from which the parcels will benefit at the uncomplete Memerambi Estate.

Schedule 1 – Highway Works

Property Address	Real Property Description	Special Charge Annual
12134 Bunya Highway	Lot 88 on RP36983	\$19,035.29
12136 Bunya Highway	Lot 87 on RP36983	\$19,035.29
12138 Bunya Highway	Lot 86 on RP36983	\$19,035.29
12140 Bunya Highway	Lot 85 on RP36983	\$19,035.29
12142 Bunya Highway	Lot 84 on RP36983	\$19,035.29
12144 Bunya Highway	Lot 83 on RP36983	\$19,035.29
12146 Bunya Highway	Lot 82 on RP36983	\$19,035.29
12148 Bunya Highway	Lot 81 on RP36983	\$19,035.29
12150 Bunya Highway	Lot 457 on FY1825	\$19,035.29
12152 Bunya Highway	Lot 6 on RP36983	\$19,035.29
12154 Bunya Highway	Lot 5 on RP36983	\$19,035.29
12156 Bunya Highway	Lot 4 on RP36983	\$19,035.29
12158 Bunya Highway	Lot 3 on RP36983	\$19,035.29
12160 Bunya Highway	Lot 2 on RP36983	\$19,035.29

Schedule 2 – Internal Roadworks

Property Address	Real Property Description	Special Charge Annual
1-7 Duke Street	Lot 73 on RP36983	\$28,296.40
2-8 Duke Street	Lot 75 on RP36983	\$28,296.40
10-14 Duke Street	Lot 74 on RP36983	\$28,296.40
15 Duke Street	Lot 39 on RP36983	\$28,296.40
16 Duke Street	Lot 152 on SP245775	\$28,296.40
17 Duke Street	Lot 38 on RP36983	\$28,296.40
18 Duke Street	Lot 51 on RP36983	\$28,296.40
2 Earl Street	Lot 69 on RP36983	\$28,296.40
4 Earl Street	Lot 68 on RP36983	\$28,296.40
6 Earl Street	Lot 67 on RP36983	\$28,296.40
8 Earl Street	Lot 66 on RP36983	\$28,296.40
9 Earl Street	Lot 13 on RP36983	\$28,296.40
10 Earl Street	Lot 65 on RP36983	\$28,296.40
11 Earl Street	Lot 12 on RP36983	\$28,296.40
12 Earl Street	Lot 31 on RP 36983	\$28,296.40
13 Earl Street	Lot 11 on RP36983	\$28,296.40
14 Earl Street	Lot 30 on RP36983	\$28,296.40
15 Earl Street	Lot 10 on RP36983	\$28,296.40
2 King Street	Lot 64 on RP36983	\$28,296.40
4 King Street	Lot 163 on SP245775	\$28,296.40
6 King Street	Lot 162 on SP245775	\$28,296.40
1-7 Lord Street	Lot 450 on FY1577	\$28,296.40
2 Lord Street	Lot 104 on RP36983	\$28,296.40
4 Lord Street	Lot 103 on RP36983	\$28,296.40
6 Lord Street	Lot 102 on RP36983	\$28,296.40
8 Lord Street	Lot 101 on RP36983	\$28,296.40
9 Lord Street	Lot 15 on RP36983	\$28,296.40
10-12 Lord Street	Lot 452 on SP245775	\$28,296.40
11 Lord Street	Lot 14 on RP36983	\$28,296.40
13 Lord Street	Lot 8 on RP36983	\$28,296.40
3 Marquis Street	Lot 98 on RP36983	\$28,296.40
5 Marquis Street	Lot 97 on RP36983	\$28,296.40
7 Marquis Street	Lot 96 on RP36983	\$28,296.40
9 Marquis Street	Lot 95 on RP36983	\$28,296.40
11 Marquis Street	Lot 94 on RP36983	\$28,296.40
13 Marquis Street	Lot 93 on RP36983	\$28,296.40
2-8 Prince Street	Lot 79 on RP36983	\$28,296.40
7 Prince Street	Lot 61 on RP36983	\$28,296.40
9 Prince Street	Lot 60 on RP36983	\$28,296.40
10-12 Prince Street	Lot 78 on RP36983	\$28,296.40
11 Prince Street	Lot 59 on RP36983	\$28,296.40

Property Address	Real Property Description	Special Charge Annual
13 Prince Street	Lot 58 on RP36983	\$28,296.40
14-16 Prince Street	Lot 77 on RP36983	\$28,296.40
15 Prince Street	Lot 57 on RP36983	\$28,296.40
17 Prince Street	Lot 56 on RP36983	\$28,296.40
18-20 Prince Street	Lot 76 on RP36983	\$28,296.40
19 Prince Street	Lot 55 on RP36983	\$28,296.40
21 Prince Street	Lot 54 on RP36983	\$28,296.40
23 Prince Street	Lot 53 on RP36983	\$28,296.40
30-36 Prince Street	Lot 72 on RP36983	\$28,296.40
33 Prince Street	Lot 37 on RP36983	\$28,296.40
35 Prince Street	Lot 36 on RP36983	\$28,296.40
37 Prince Street	Lot 35 on RP36983	\$28,296.40
38-40 Prince Street	Lot 71 on RP36983	\$28,296.40
39 Prince Street	Lot 34 on RP36983	\$28,296.40
41 Prince Street	Lot 33 on RP36983	\$28,296.40
42-44 Prince Street	Lot 70 on RP36983	\$28,296.40
43 Prince Street	Lot 32 on RP36983	\$28,296.40

Schedule 3 – Drainage Works

Property Address	Real Property Description	Special Charge Annual
12134 Bunya Highway	Lot 88 on RP36983	\$8,668.12
12136 Bunya Highway	Lot 87 on RP36983	\$8,668.12
12138 Bunya Highway	Lot 86 on RP36983	\$8,668.12
12140 Bunya Highway	Lot 85 on RP36983	\$8,668.12
12142 Bunya Highway	Lot 84 on RP36983	\$8,668.12
12144 Bunya Highway	Lot 83 on RP36983	\$8,668.12
12146 Bunya Highway	Lot 82 on RP36983	\$8,668.12
12148 Bunya Highway	Lot 81 on RP36983	\$8,668.12
12150 Bunya Highway	Lot 457 on FY1825	\$8,668.12
12152 Bunya Highway	Lot 6 on RP36983	\$8,668.12
12154 Bunya Highway	Lot 5 on RP36983	\$8,668.12
12156 Bunya Highway	Lot 4 on RP36983	\$8,668.12
12158 Bunya Highway	Lot 3 on RP36983	\$8,668.12
12160 Bunya Highway	Lot 2 on RP36983	\$8,668.12
1-7 Duke Street	Lot 73 on RP36983	\$8,668.12
2-8 Duke Street	Lot 75 on RP36983	\$8,668.12
10-14 Duke Street	Lot 74 on RP36983	\$8,668.12
15 Duke Street	Lot 39 on RP36983	\$8,668.12
16 Duke Street	Lot 152 on SP245775	\$8,668.12
17 Duke Street	Lot 38 on RP36983	\$8,668.12
18 Duke Street	Lot 51 on RP36983	\$8,668.12
2 Earl Street	Lot 69 on RP36983	\$8,668.12
4 Earl Street	Lot 68 on RP36983	\$8,668.12
6 Earl Street	Lot 67 on RP36983	\$8,668.12
8 Earl Street	Lot 66 on RP36983	\$8,668.12
9 Earl Street	Lot 13 on RP36983	\$8,668.12
10 Earl Street	Lot 65 on RP36983	\$8,668.12
11 Earl Street	Lot 12 on RP36983	\$8,668.12
12 Earl Street	Lot 31 on RP 36983	\$8,668.12
13 Earl Street	Lot 11 on RP36983	\$8,668.12
14 Earl Street	Lot 30 on RP36983	\$8,668.12
15 Earl Street	Lot 10 on RP36983	\$8,668.12
2 King Street	Lot 64 on RP36983	\$8,668.12
4 King Street	Lot 163 on SP245775	\$8,668.12
6 King Street	Lot 162 on SP245775	\$8,668.12
1-7 Knight Street	Lot 80 on RP36983	\$8,668.12
1-7 Lord Street	Lot 450 on FY1577	\$8,668.12
2 Lord Street	Lot 104 on RP36983	\$8,668.12
4 Lord Street	Lot 103 on RP36983	\$8,668.12
6 Lord Street	Lot 102 on RP36983	\$8,668.12

Property Address	Real Property Description	Special Charge Annual
8 Lord Street	Lot 101 on RP36983	\$8,668.12
9 Lord Street	Lot 15 on RP36983	\$8,668.12
10-12 Lord Street	Lot 452 on SP245775	\$8,668.12
11 Lord Street	Lot 14 on RP36983	\$8,668.12
13 Lord Street	Lot 8 on RP36983	\$8,668.12
3 Marquis Street	Lot 98 on RP36983	\$8,668.12
5 Marquis Street	Lot 97 on RP36983	\$8,668.12
7 Marquis Street	Lot 96 on RP36983	\$8,668.12
9 Marquis Street	Lot 95 on RP36983	\$8,668.12
11 Marquis Street	Lot 94 on RP36983	\$8,668.12
13 Marquis Street	Lot 93 on RP36983	\$8,668.12
2-8 Prince Street	Lot 79 on RP36983	\$8,668.12
7 Prince Street	Lot 61 on RP36983	\$8,668.12
9 Prince Street	Lot 60 on RP36983	\$8,668.12
10-12 Prince Street	Lot 78 on RP36983	\$8,668.12
11 Prince Street	Lot 59 on RP36983	\$8,668.12
13 Prince Street	Lot 58 on RP36983	\$8,668.12
14-16 Prince Street	Lot 77 on RP36983	\$8,668.12
15 Prince Street	Lot 57 on RP36983	\$8,668.12
17 Prince Street	Lot 56 on RP36983	\$8,668.12
18-20 Prince Street	Lot 76 on RP36983	\$8,668.12
19 Prince Street	Lot 55 on RP36983	\$8,668.12
21 Prince Street	Lot 54 on RP36983	\$8,668.12
23 Prince Street	Lot 53 on RP36983	\$8,668.12
30-36 Prince Street	Lot 72 on RP36983	\$8,668.12
33 Prince Street	Lot 37 on RP36983	\$8,668.12
35 Prince Street	Lot 36 on RP36983	\$8,668.12
37 Prince Street	Lot 35 on RP36983	\$8,668.12
38-40 Prince Street	Lot 71 on RP36983	\$8,668.12
39 Prince Street	Lot 34 on RP36983	\$8,668.12
41 Prince Street	Lot 33 on RP36983	\$8,668.12
42-44 Prince Street	Lot 70 on RP36983	\$8,668.12
43 Prince Street	Lot 32 on RP36983	\$8,668.12
12132 Bunya Highway	Lot 89 on RP36983	\$8,668.12
12130 Bunya Highway	Lot 90 on RP36983	\$8,668.12
12133 Bunya Highway	Lot 99 on RP36983	\$8,668.12
12131 Bunya Highway	Lot 100 on RP36983	\$8,668.12

The respective plans are detailed below:

Highway Roadworks

Overall Plan

The Overall Plan, as amended, is as follows:

- (a) Schedule F identifies the rateable land that will especially benefit from the service, facilities, and activities the subject of the plan.
- (b) The service, facilities, and activity the subject of the plan comprise:

Performance of the work (including provision of materials) to fund and construct 7 joint (dual) crossovers from the Bunya Highway to the benefited parcels (including necessary road widening), satisfying the relevant requirements of Council development permit IR879978 dated 24 January, 2011.

- (c) The estimated cost of implementing the overall plan is \$221,298.
- (d) Estimated time for implementing the plan is 18 months, commencing in or about July 2015.

(e) Reimbursement of work cost:

Council will make for the 2016/2017 financial year a special charge upon each of the benefited parcels, to recoup the work cost and the associated borrowing costs it incurs. Each benefited parcel will share equally with each other benefited parcel the Council borrowing costs (including interest) and work costs.

Annual Implementation Plan

For the 2016/2017 financial year, the annual implementation plan is as follows:

Council will:

- (a) continue to utilize money borrowed to fund the road construction and upgrade work;
- (b) perform the work; and
- (c) apply the borrowed money to fund the cost of the work.

Internal Roadworks

Overall Plan

The Overall Plan, as amended, is as follows:

- (a) Schedule G identifies the rateable land that will especially benefit from the service, facilities, and activities the subject of the plan.
- (b) The service, facilities, and activities the subject of the plan comprises:

Performance of the work (including provision of materials) to fund and construct:

- Earl Street, Memerambi;
- Lord Street, Memerambi (net of the segment adjacent the southern boundary of lot 457 and the northern boundary of lot 81);
- Marquis Street, Memerambi (net of the segment adjacent the eastern boundary of lot 100);
- Duke Street, Memerambi; and
- Prince Street, Memerambi,

satisfying the relevant requirements of Council development permit IR1007865 dated 8 April, 2011.

- (c) The estimated cost of implementing the overall plan is \$1,362,852.
- (d) Estimated time for implementing the plan is 18 months, commencing in or about July 2015.
- (e) Reimbursement of work cost:

Council will make for the 2016/2017 financial year a special charge upon each of the benefited lots, to recoup the work cost and the associated borrowing costs it incurs. Each benefited parcel will share equally with each other benefited parcel the Council borrowing costs (including interest) and work costs.

Annual Implementation Plan

For the 2016/2017 financial year, the annual implementation plan is as follows:

Council will:

- (a) continue to utilize money borrowed to fund the road construction and upgrade work;
- (b) perform the work; and
- (c) apply the borrowed money to fund the cost of the work.

Drainage Work

Overall Plan

The Overall Plan, as amended, is as follows:

- (a) Schedule H identifies the rateable land that will especially benefit from the service, facilities, and activities the subject of the plan.
- (b) The service, facilities, and activities the subject of the plan comprises:

Performance of the work (including provision of materials) to fund and construct stormwater drainage management infrastructure serving the benefited parcels, in accordance with Option C in the RMA Consulting Engineers *Stormwater Management Plan, Memerambi Historical Subdivision, Project 8267* (revision 3) as qualified by the joint experts report to the Planning & Environment Court dated 21 June, 2013.

Acquisition of lot 105 on SP267987 for use as the detention basin the subject of the RMA report, together with acquisition of any drainage easement/s necessary to ensure conveyance of stormwater to lawful points of discharge.

- (c) The estimated cost of implementing the plan is \$554,250.
- (d) Estimated time for implementing the plan is 18 months, commencing in or about July 2015.
- (e) Reimbursement of cost:

Council will make for the 2016/2017 financial year a special charge upon each of the benefited lots, to recoup the work cost and the associated borrowing costs it incurs. Each benefited parcel will share equally with each other benefited parcel the Council borrowing costs (including interest) and work costs.

Annual Implementation Plan

For the 2016/2017 financial year, the annual implementation plan is as follows:

Council will:

- (a) continue to utilize money borrowed to fund the acquisition/s and work for provision of the stormwater management infrastructure;
- (b) make the acquisition/s and perform the work; and
- (c) apply the borrowed money to fund the cost of the acquisition/s and the work.

Financial and Resource Implications

The setting of a special rate levy ensures that the property owners within the benefited area fund the costs involved in undertaking the relevant road and drainage works with no financial imposition on other ratepayers within the South Burnett Region.

Link to Corporate/Operational Plan

EXC1 *Effective financial management*: Develop and implement long term financial plans; and Optimise Council's revenue, based on realistic and equitable policies and practices.

Communication/Consultation (Internal/External)

Extensive communication to internal and external stakeholders.

Legal Implications (Statutory Basis, Legal Risks)

Failure to adopt appropriate rate resolutions will impact on Councils ability to fund its budget.

Policy/Local Law/Delegation Implications

In accordance with Council's Revenue Policy.

Asset Management Implications

Infrastructure works will be entered into Council's Asset Register and managed through the Asset Management Plan.

2.11 F - 1621846 - Special Charge - Rural Fire Brigades 2016/2017

Document Information

IR No 1621846

Author General Manager Finance

Date 14 June 2016

Précis

Setting a Special Charge for Rural Fire Levy for the year ending 30 June 2017.

Summary

In accordance with the *Fire & Emergency Services Act 1990* and the *Fire and Emergency Services Regulation 2014*, 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 and Emergency Service.

Officer's Recommendation

That 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*).

Revenue raised will fund the ongoing provision and maintenance of rural fire-fighting equipment for the rural fire brigades that operate throughout the rural areas of the South Burnett Region.

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

- (a) 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*).
- (b) 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.
- (c) The time for implementing the overall plan is 1 year commencing 1 July 2016 and ending 30 June 2017.
- (d) The estimated cost of implementing the overall plan is \$220,000.

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 *Effective financial management*: Develop and implement long term financial plans; and Optimise Council's revenue, based on realistic and equitable policies and practices.

Communication/Consultation (Internal/External)

Rating implications have been discussed with Council during the development of the 2016/2017 budget.

Legal Implications (Statutory Basis, Legal Risks)

Failure to adopt appropriate rate resolutions will impact on Councils ability to fund its budget.

Policy/Local Law/Delegation Implications

In accordance with Council's Revenue Policy.

Asset Management Implications

Not applicable.

2.12 F - 1621848 - Separate Charge - Environmental Levy 2016/2017

Document Information

IR No 1621848

Author General Manager Finance

Date 14 June 2016

Précis

Setting a Separate Charge for an Environmental Levy for the financial year ending 30 June 2017.

Summary

To enable Council to fund issues specifically for the protection of the environment and support an ecologically sustainable future for the region it has been decided to levy a separate charge equally on all rateable lands in the South Burnett Region. Accordingly Council has decided to implement a \$28 levy on all rate assessments to provide around \$492,000 to be distributed towards the protection of the environment.

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 protection of the environment. It also considers the benefit is shared equally by all parcels of land regardless of their value.

Officer's Recommendation

That in accordance with Section 92(5) of the *Local Government Act 2009* and Chapter 4 Part 8 of the *Local Government Regulation 2012* and on the basis of the principles laid down in Councils Revenue Statement, Council make and levy a Separate Charge - Environmental Levy of \$28 for the year ended 30 June 2017 to be levied equally on all rateable properties within the Council area for the purpose of funding projects specifically for the protection of the environment. Such projects have been identified as:

- To design and implement natural resource management strategies or plans at a local or regional scale.
 - To implement on ground works for the enhancement and protection of areas identified as having significant environmental values within the South Burnett Region such as reserves, waterways, flora and fauna habitats, remnant vegetation, cultural or heritage significant sites, etc.
 - To design and implement renewable energy initiatives to address climate change issues.
 - To address salinity and water quality issues in the South Burnett Region.
 - To address declining remnant vegetation issues in the South Burnett Region.
 - To research control measures, carry out field trials and eradication works for environmental weeds identified in Council's Pest Management Plan.
-

- To deliver Natural Resource Management training to Council staff and community organisations.
- To develop education and awareness materials relevant to Natural Resource Management and Sustainable communities within the region.
- To purchase land for conservation purposes.
- The time for implementing the overall plan is 1 year commencing 1 July 2016 and ending 30 June 2017.
- The estimated cost of implementing the overall plan in 2016/2017 is \$492,000.

Financial and Resource Implications

The setting of this charge is required to raise funds for the purpose of funding projects specifically for the protection of the environment.

Link to Corporate/Operational Plan

EXC1 *Effective financial management*: Develop and implement long term financial plans; and Optimise Council's revenue, based on realistic and equitable policies and practices.

Communication/Consultation (Internal/External)

Rating implications have been discussed with Council during the development of the 2016/2017 budget.

Legal Implications (Statutory Basis, Legal Risks)

Failure to adopt appropriate rate resolutions will impact on Councils ability to fund its budget.

Policy/Local Law/Delegation Implications

In accordance with Council's Revenue Policy.

Asset Management Implications

Not applicable.

2.13 F - 1621889 - Separate Charge - Community Rescue Evacuation 2016/2017

Document Information

IR No 1621889

Author General Manager Finance

Date 14 June 2016

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 \$71,000 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 parcels of land regardless of their value.

Officer's Recommendation

That in accordance with Section 92 (5) of the *Local Government Act 2009* and Chapter 4 Part 8 of the *Local Government Regulation 2012* and on the basis of the principles laid down in Council's Revenue Statement, Council make and levy a Separate Charge - Community Rescue & Evacuation Levy of \$4 per annum for the year ended 30 June 2017, to be levied equally on all rateable properties within the Council area for the purpose of sponsoring the airborne emergency rescue & 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 *Effective financial management*: Develop and implement long term financial plans; and Optimise Council's revenue, based on realistic and equitable policies and practices.

Communication/Consultation (Internal/External)

Rating implications have been discussed with Council during the development of the 2016/2017 budget.

Legal Implications (Statutory Basis, Legal Risks)

Failure to adopt appropriate rate resolutions will impact on Councils ability to fund its budget.

Policy/Local Law/Delegation Implications

In accordance with Council's Revenue Policy.

Asset Management Implications

Not applicable.

2.14 F - 1622020 - Separate Charge - Road Infrastructure Levy 2016/2017

Document Information

IR No 1622020

Author General Manager Finance

Date 14 June 2016

Précis

Setting a Separate Charge for a Road Infrastructure Levy for the financial year ending 30 June 2017.

Summary

To enable Council to defray part of the costs associated with maintaining and upgrading Council's road network and associated infrastructure it has been decided to levy a separate charge equally on all rateable lands in the South Burnett Region.

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 Council's commitment to the long-term appropriate management of its road assets. It also considers the benefit is shared equally by all parcels of land regardless of their value.

Officer's Recommendation

That in accordance with Section 92(5) of the *Local Government Act 2009* and Chapter 4 Part 8 of the *Local Government Regulation 2012* and on the basis of the principles laid down in Council's Revenue Statement, Council make and levy a Separate Charge – Road Infrastructure Levy of \$200 for the year ended 30 June 2017 to be levied equally on all rateable properties within the Council area to defray part of the cost of maintaining and upgrading its road network including associated infrastructure such as:

- Kerb and channelling
- Road signage and line marking
- Footpaths and bikeways
- Bridges and culverts
- Causeways and floodway's
- Drainage

Financial and Resource Implications

The setting of this charge is required to raise funds for the purpose of funding projects specifically for the maintenance and renewal of road assets.

Link to Corporate/Operational Plan

EXC1 *Effective financial management*: Develop and implement long term financial plans; and Optimise Council's revenue, based on realistic and equitable policies and practices.

Communication/Consultation (Internal/External)

Rating implications have been discussed with Council during the development of the 2016/2017 budget.

Legal Implications (Statutory Basis, Legal Risks)

Failure to adopt appropriate rate resolutions will impact on Councils ability to fund its budget.

Policy/Local Law/Delegation Implications

In accordance with Council's Revenue Policy.

Asset Management Implications

Maintenance and upgrade of the road network is in accordance with Asset Management Planning.

2.15 F - 1622044 - Separate Charge - Waste Management Levy 2016/2017

Document Information

IR No 1622044

Author General Manager Finance

Date 14 June 2016

Précis

Setting a Special Charge for a Waste Management Levy for the financial year ending 30 June 2017.

Summary

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

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 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 92(5) of the *Local Government Act 2009* and Chapter 4 Part 8 of the *Local Government Regulation 2012*, Council makes a separate charge of \$125 per rate assessment for the 2016/2017 financial year to be levied equally on all rateable assessments.

The separate charge will be called the Waste Management Levy and will fund a service, facility or activity identified as:

- (a) Providing and maintaining waste facilities and services that are not met from other fees and charges collected on a user pays basis;
- (b) Meeting public expectations in matters of disposal of refuse that affect public health and visual amenity of the area; and
- (c) 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 *Effective financial management*: Develop and implement long term financial plans; and Optimise Council's revenue, based on realistic and equitable policies and practices.

Communication/Consultation (Internal/External)

Rating implications have been discussed with Council during the development of the 2016/2017 budget.

Legal Implications (Statutory Basis, Legal Risks)

Failure to adopt appropriate rate resolutions will impact on Councils ability to fund its budget.

Policy/Local Law/Delegation Implications

In accordance with Councils Revenue Policy.

Asset Management Implications

Rate revenue is used to fund depreciation which is the source of funds for capital works on Council assets. Funds are also used for the operation and maintenance of assets.

2.16 F - 1623489 - Setting of Waste Water Utility Charges for 2016/2017

Document Information

IR No 1623489

Author General Manager Finance

Date 17 June 2016

Précis

Setting of Waste Water Utility Charges for the financial year ending 30 June 2017.

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 in accordance with Section 92(4) of the *Local Government Act 2009* and Chapter 4 Part 7 of the *Local Government Regulation 2012*, 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 2017, 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 \$650 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 \$182 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 \$455 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 *Effective financial management*: Develop and implement long term financial plans; and Optimise Council's revenue, based on realistic and equitable policies and practices.

Communication/Consultation (Internal/External)

Rating implications have been discussed with Council during the development of the 2016/2017 budget.

Legal Implications (Statutory Basis, Legal Risks)

Failure to adopt appropriate rating resolutions will impact on Council's ability to fund its 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 on Council assets. Funds are also used for the operation and maintenance of assets.

2.17 F - 1622679 - Proston Common Effluent Disposal Utility Charges 2016/2017

Document Information

IR No 1622679

Author General Manager Finance

Date 15 June 2016

Précis

Setting of Proston Common Effluent Disposal Utility Charges for the financial year ending 30 June 2017.

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 2016/2017 the operations of the Proston Scheme will be subsidised by \$10,427 from the South Burnett Regional Council Waste Water Budget.

Officer's Recommendation

That in accordance with Section 92(4) of the *Local Government Act 2009* and Chapter 4 Part 7 of the *Local Government Regulation 2012* and on the basis of the principles laid down in Council's Revenue Statement, the following utility charges be made and levied for the provision of a Common effluent disposal system for the year ended 30 June 2017:

- (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 \$383 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 \$120 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, of those made under Clause (a) (3).
 - (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 *Effective financial management*: Develop and implement long term financial plans; and Optimise Council's revenue, based on realistic and equitable policies and practices.

Communication/Consultation (Internal/External)

Rating implications have been discussed with Council during the development of the 2016/2017 budget.

Legal Implications (Statutory Basis, Legal Risks)

Failure to adopt appropriate rating resolutions will impact on Council's ability to fund its 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 on Council assets. Funds are also used for the operation and maintenance of assets.

2.18 F - 1622217 - Waste Collection Utility Charges 2016/2017

Document Information

IR No 1622217

Author General Manager Finance

Date 14 June 2016

Précis

Setting of Waste Collection Charges for the year ending 30 June 2017.

Summary

Council determines that the net cost of providing refuse collection services 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 of the Revenue Statement - Defined Refuse collection Areas.

Officer's Recommendation

That in accordance with Section 92(4) of the *Local Government Act 2009* and Chapter 4 Part 7 of the *Local Government Regulation 2012* and on the basis of the principles laid down in Council's Revenue Statement, the following utility charges for waste collection be made and levied for the year ended 30 June 2017:

- (a) In respect of all lands and premises contained within the declared refuse areas of Kingaroy, Nanango, Blackbutt, Bunya Mountains, Murgon, Wondai and Villages.
 - a charge of \$153 for each domestic refuse service for the declared refuse collection areas.
- (b) In respect of all lands and premises outside the declared refuse areas of Kingaroy, Nanango, Blackbutt, Bunya Mountains, Murgon, Wondai and Villages where an optional cleansing service is requested.
 - a charge of \$153 for each domestic refuse service collected.
- (c) In respect of all lands and premises contained within the declared refuse areas of Kingaroy, Nanango, Blackbutt, Murgon, Proston, Tingoorra and Wondai where garbage and refuse are removed other than in accordance with Clause (a) and (b) (i.e. Commercial Waste Collection).
 - a charge of \$188 for each equivalent 240 litre container provided.

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 *Effective financial management*: Develop and implement long term financial plans; and Optimise Council's revenue, based on realistic and equitable policies and practices.

Communication/Consultation (Internal/External)

Rating implications have been discussed with Council during the development of the 2016/2017 budget.

Legal Implications (Statutory Basis, Legal Risks)

Failure to adopt appropriate rate resolutions will impact on Council's ability to fund its budget.

Policy/Local Law/Delegation Implications

In accordance with Council's Revenue Policy.

Asset Management Implications

Maintenance and upgrade of waste management assets.

2.19 F - 1623353 - Water Supply Access Charge Methodology 2016/2017**Document Information****IR No 1623353****Author General Manager Finance****Date 17 June 2016**

Précis

Defining the methodology used to set Water Supply Access Charges for the South Burnett Region for the year ending 30 June 2017.

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 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.

Officer's Recommendation

That in accordance with Section 92(4) of the *Local Government Act 2009* and Chapter 4 Part 7 of the *Local Government Regulation 2012* and on the basis of the principles laid down in Councils Revenue Statement the following methodology be adopted to determine water access charges to be levied for the financial year ending the 30 June 2017 as follows:

- a) A Fixed Charge for all connected and vacant 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 & 40mm	2.5
50mm & 80mm	6.5
100mm	15.0

- 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 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 *Effective financial management*: Develop and implement long term financial plans; and Optimise Council’s revenue, based on realistic and equitable policies and practices.

Communication/Consultation (Internal/External)

Rating implications have been discussed with Council during the development of the 2016/2017 budget.

Legal Implications (Statutory Basis, Legal Risks)

Failure to adopt appropriate rate resolutions will impact on Councils ability to fund its 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 on Council assets. Funds are also used for the operation and maintenance of assets.

2.20 F - 1623499 - Water Supply Consumption Charge Methodology 2016/2017

Document Information

IR No 1623499

Author General Manager Finance

Date 17 June 2016

Précis

Defining the methodology used to set Water Consumption Charges for the South Burnett Region for the year ending 30 June 2017.

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 six (6) 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 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.

Officer's Recommendation

That in accordance with Section 92(4) of the *Local Government Act 2009* and Chapter 4 Part 7 of the *Local Government Regulation 2012* and on the basis of the principles laid down in Councils Revenue Statement the following methodology be adopted to determine water consumption charges for water consumed during the financial year ending the 30 June 2017 as follows:

- (a) In respect of Water Supply Schemes of Blackbutt, Boondooma, Kingaroy, Kumbia, Murgon, Nanango, Proston, Tingoorra, Wondai and Wooroolin
 - i. Council operate a six (6) 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	Step 4	Step 5	Step 6
20mm	1.0	0 - 80	81 – 120	121 – 300	301 – 500	501 – 1,700	>1,700
25mm	1.6	0 - 128	129 – 192	193 – 480	481 – 800	801 – 2,720	>2,720
32mm & 40mm	2.5	0 – 320	321 – 480	481 – 1,200	1,201 – 2,000	2,001 – 6,800	>6,800
50mm & 80mm	6.5	0 – 520	521 – 780	781 – 1,950	1,951 – 3,250	3,251 – 11,050	>11,050
100mm	15.0	0 – 1,200	1,201 – 1,800	1,801 – 4,500	4,501 – 7,500	7,501 – 25,500	>25,500

(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 *Effective financial management*: Develop and implement long term financial plans; and Optimise Council's revenue, based on realistic and equitable policies and practices.

Communication/Consultation (Internal/External)

Rating implications have been discussed with Council during the development of the 2016/2017 budget.

Legal Implications (Statutory Basis, Legal Risks)

Failure to adopt appropriate rate resolutions will impact on Council's ability to fund its 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.

2.21 F - 1623492 - Water Supply Charges 2016/2017**Document Information****IR No 1623492****Author General Manager Finance****Date 17 June 2016****Précis**

Setting Water Supply Access and Consumption Charges for Financial Year ending 30 June 2017.

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) In accordance with Section 92(4) of the *Local Government Act 2009* and Chapter 4 Part 7 of the *Local Government Regulation 2012* and on the basis of the principles laid down in Council's Revenue Statement the utility charges set out in the table hereunder be made and levied for the provision of water supply services (Access Charges) for the financial year ended 30 June 2017:

Defined Area	Vacant	20mm	25mm	32 & 40mm	50mm & 80mm	100mm	Fire Services	Additional Rural Services
Blackbutt	268.00	535.00	856.00	1,338.00	3,478.00	8,025.00	268.00	268.00
Boondooma Dam	268.00	535.00	856.00	1,338.00	3,478.00	8,025.00	268.00	268.00
Kingaroy	268.00	535.00	856.00	1,338.00	3,478.00	8,025.00	268.00	268.00
Kumbia	268.00	535.00	856.00	1,338.00	3,478.00	8,025.00	268.00	268.00
Murgon	268.00	535.00	856.00	1,338.00	3,478.00	8,025.00	268.00	268.00
Nanango	268.00	535.00	856.00	1,338.00	3,478.00	8,025.00	268.00	268.00
Proston	268.00	535.00	856.00	1,338.00	3,478.00	8,025.00	268.00	268.00
Proston Rural	N/A	485.00	776.00	1,213.00	3,153.00	N/A	N/A	N/A
Wondai/Tingoora	268.00	535.00	856.00	1,338.00	3,478.00	8,025.00	268.00	268.00
Wooroolin	268.00	535.00	856.00	1,338.00	3,478.00	8,025.00	268.00	268.00

- (b) In accordance with Section 92(4) of the *Local Government Act 2009* and Chapter 4 Part 7 of the *Local Government Regulation 2012* and on the basis of the principles laid down in Council's Revenue Statement the utility charges set out in the table hereunder be made and levied for the consumption of water for the financial year ended 30 June 2017.

- (i) In respect of Water Supply Schemes of Blackbutt, Boondooma, Kingaroy, Kumbia, Nanango, Proston, Tingoorra, Wondai and Wooroolin:

Defined Water Area	Tier 1	Tier 2	Tier 3	Tier 4	Tiers 5 & 6
	Charge per Kilolitre	Charge per Kilolitre	Charge per Kilolitre	Charge per Kilolitre	Charge per Kilolitre
Blackbutt	1.42	1.90	2.20	2.40	2.70
Kingaroy	1.42	1.90	2.20	2.40	2.70
Kumbia	1.42	1.90	2.20	2.40	2.70
Murgon	1.42	1.90	2.20	2.40	2.70
Nanango	1.42	1.90	2.20	2.40	2.70
Proston	1.42	1.90	2.20	2.40	2.70
Wondai	1.42	1.90	2.20	2.40	2.70
Wooroolin	1.42	1.90	2.20	2.40	2.70

- (ii) In respect of the Proston Rural Water Supply Scheme
 a. a flat charge of \$1.47 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 *Effective financial management*: Develop and implement long term financial plans; and Optimise Council's revenue, based on realistic and equitable policies and practices.

Communication/Consultation (Internal/External)

Rating implications have been discussed with Council during the development of the 2016/2017 budget.

Legal Implications (Statutory Basis, Legal Risks)

Failure to adopt appropriate rating resolutions will impact on Council's ability to fund its 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 on Council assets. Funds are also used for the operation and maintenance of assets.

2.22 F - 1622218 - Discount on Rates 2016/2017

Document Information

IR No 1622218

Author General Manager Finance

Date 14 June 2016

Précis

Setting the level of discount and discount period for early payment of specified rates and charges for the period ending 30 June 2017.

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

Officer's Recommendation

That in accordance with Section 130 of the *Local Government Regulation 2012* discount of 10 per centum per annum on rates and charges levied for the year ended 30 June 2017 exclusive of any Special Charges, Separate Charges, State Government Fire Levy, Interest and Water Usage Charges be allowed provided all such rates and charges levied on the property including all overdue rates are paid in full by the due date, which will be at least thirty clear days from the issue of the relevant 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 *Effective financial management*: Develop and implement long term financial plans; and Optimise Council's revenue, based on realistic and equitable policies and practices.

Communication/Consultation (Internal/External)

Rating implications have been discussed with Council during the development of the 2016/2017 budget.

Legal Implications (Statutory Basis, Legal Risks)

Local Government Regulation 2012.

Policy/Local Law/Delegation Implications

In accordance with Council's revenue policy.

Asset Management Implications

Not applicable.

2.23 F - 1622223 - Interest on Overdue Rates 2016/2017

Document Information

IR No 1622223

Author General Manager Finance

Date 14 June 2016

Précis

Setting the level of interest on overdue rates and charges for the financial period ending 30 June 2017.

Summary

The management of the level of rate arrears is an important component of ensuring Council's long term financial sustainability. Accordingly it has been determined that to encourage ratepayers to pay their rates within a sixty (60) day timeframe a penalty in the form of interest on overdue rates will be applied.

Officer's Recommendation

That in accordance with Section 133 of the *Local Government Regulation 2012* the Council has determined that all rates and charges will be determined as overdue for the charging of interest if they remain unpaid after (30) days from the due date of the relevant rate notice. The interest rate shall be 11% per annum.

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 *Effective financial management*: Develop and implement long term financial plans; and Optimise Council's revenue, based on realistic and equitable policies and practices.

Communication/Consultation (Internal/External)

Rating implications have been discussed with Council during the development of the 2016/2017 budget.

Legal Implications (Statutory Basis, Legal Risks)

Failure to adopt appropriate rating resolutions will impact on Council's ability to fund its budget.

Policy/Local Law/Delegation Implications

In accordance with Councils Revenue Policy.

Asset Management Implications

Not applicable.

2.24 F - 1622680 - Setting the Level of Remission on Rates and Charges for Approved Pensioners 2016/2017

Document Information

IR No 1622680

Author General Manager Finance

Date 15 June 2016

Précis

Setting the level of remission on rates and charges for approved pensioners for the financial period ending 30 June 2017.

Summary

Council recognises that ratepayers who receive a pension are amongst the most disadvantaged in our community. As a result Council has agreed to provide assistance by way of a remission of rates to pensioners who meet the administrative guidelines for the Queensland Government pensioner rate subsidy scheme.

Officer's Recommendation

That in accordance with Section 96 of the *Local Government Act 2009* and Chapter 4 part 10 of the *Local Government Regulation 2012*, a remission of rates to pensioners who meet the administrative guidelines for the Queensland Government pensioner rate subsidy scheme will be provided by Council.

The remission will be set at:

1. 10 per centum of the rate levy (excluding the Road Infrastructure Levy) to a maximum of \$100 per annum; and
2. \$100 per annum off the Road Infrastructure Levy.

Financial and Resource Implications

This concession reduces Councils revenue by \$200 per recipient at a total cost of approximately \$766,500.

Link to Corporate/Operational Plan

EXC1 *Effective financial management*: Develop and implement long term financial plans; and Optimise Council's revenue, based on realistic and equitable policies and practices.

Communication/Consultation (Internal/External)

Rating implications have been discussed with Council during the development of the 2016/2017 budget.

Legal Implications (Statutory Basis, Legal Risks)

Section 96 of the *Local Government Act 2009* and 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 Councils 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 operation and maintenance of those assets.

2.25 F - 1622903 - Concessions on Various Special, Separate and Utility Charges 2016/2017

Document Information

IR No 1622904
Author General Manager Finance
Date 16 June 2016

Précis

Setting the concession 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 in accordance with Section 93 of the *Local Government Act 2009* and the provisions of Chapter 4 Part 10 of the *Local Government Regulation 2012*, Council grants a concession off various rates and charges for the financial period ending 30 June 2017 as identified hereunder:

Land Owned by a Religious Entity:

(a) Aged Care Facilities

- Remission of Environmental Levy, Waste Management Levy, Road Levy and Community Rescue and Evacuation Levy.

Identified Properties

Owner	Property Description and Location
Uniting Church in Australia	<i>Canowindra Nursing Home</i> 43 Windsor Circle, Kingaroy
Corporation of Trustees of Roman Catholic Archdiocese	<i>Centacare</i> 14 Mary Street, Kingaroy
Lutheran Church of Australia (Qld District)	<i>Orana Nursing Home</i> 18 Macdiarmid Street, Kingaroy

Land Owned by a Community Entity:

(a) Queensland Country Women Associations

- Remission of Environmental Levy, Waste Management Levy, Road Levy and Community Rescue and Evacuation Levy.
- Remission of Water Access Charges, Sewerage Charges and Waste Collection Charges.

Owner	Property Description and Location
QCWA (Hall) Kingaroy	122 Kingaroy Street, Kingaroy
QCWA (Hostel) Kingaroy	103 Kingaroy Street, Kingaroy
QCWA (Hall) Kumbia	Bell Street, Kumbia
QCWA (Hall) Wooroolin	Bunya Highway, Wooroolin

Owner	Property Description and Location
QCWA Blackbutt	Coulson Street, Blackbutt
QCWA Nanango	59 Fitzroy Street, Nanango
QCWA Murgon	81 Macalister Street, Murgon
QCWA Hivesville	12 Main Street, Hivesville
QCWA Wondai	86 Mackenzie Street, Wondai

(b) Scout Associations, Girl Guides Associations and Blue Light Organisations

- Remission of Environmental Levy, Waste Management Levy, Road Levy and Community Rescue and Evacuation Levy.
- Remission of Water Access Charges, Sewerage Charges and Waste Collection Charges.

Owner	Property Description and Location
Girl Guides Kingaroy	2 Mant Street, Kingaroy
Scouts Kingaroy	2-8 James Street, Kingaroy
Scouts Wooroolin	23-27 Kate Street, Wooroolin
Scouts Nanango	40 Henry Street, Nanango
Blue Light Skating Rink	George Street, Nanango
Girl Guides	Macalister Street, Murgon
Scouts Murgon	13 Rose Street, Murgon
Scouts and QCWA Combined	37 Rodney Street, Proston
Scouts	14 McCord Street, Wondai

(c) Kindergarten, Child Care, Endeavour, Senior Citizen and other Welfare Facilities (Identified in Table Below)

- Remission of Environmental Levy, Waste Management Levy, Road Levy and Community Rescue and Evacuation Levy.
- Remission of Water Access Charges, Sewerage Charges and Waste Collection Charges.

Identified Properties

Owner	Property Description and Location
(QHC) South Burnett CTC	<i>Youth Hostel</i> 38 Markwell Street, Kingaroy
Kingaroy and District Senior Citizens Association	<i>Senior Citizens</i> 90 Kingaroy Street, Kingaroy
South Burnett Child Care Association	<i>Child Care Centre</i> Pound Street, Kingaroy
Endeavour Foundation	<i>Workshop</i> 22 Kingaroy Street, Kingaroy
Endeavour Foundation	<i>Workshop</i> 17 Kingaroy Street, Kingaroy
South Burnett Jobmatch	<i>Employment & Training Centre</i> 7 Glendon Street, Kingaroy
Kingaroy Kindergarten Association	<i>Kindergarten</i> 90 First Avenue, Kingaroy
Endeavour Foundation	<i>Residence</i> 8 Windsor Circle, Kingaroy
South Burnett CTC	<i>CROSB House</i> – Respite Services 18 Gladys Street, Kingaroy
Trust Company Limited - Leased by Goodstart Early Learning	<i>Child Care Centre</i> 78-83 Ivy Street, Kingaroy
South Burnett Regional Council - Leased by Blackbutt Benarkin Community Council	<i>Blackbutt Community Hall</i> 50 Coulson Street, Blackbutt
The Crèche and Kindergarten	<i>Kindergarten</i>

Owner	Property Description and Location
Association	36 Sutton Street, Blackbutt
Owner	Property Description and Location
(Education Qld) South Burnett CTC	<i>Child Care Centre and Community Hub</i> 42 Drayton Street, Nanango
South Burnett Regional Council	<i>Lions Club</i> George Street, Nanango
South Burnett Regional Council	<i>Nanango Kindergarten Association</i> 34 Gipps Street, Nanango
South Burnett CTC	<i>Murgon Cherbourg Community Centre</i> 35 Lamb Street, Murgon
South Burnett CTC	<i>"Gumnut Place"</i> 22 Gore Street, Murgon
Mercy Community Services	<i>Residential Care and Welfare Residence</i> 46 Watt Street, Murgon
South Burnett Regional Council	<i>Murgon Kindergarten</i> 42 Macalister Street, Murgon
Qld Police Citizens Youth Welfare Association	<i>Murgon Pulse</i> 40 Macalister Street, Murgon
(QHC) Graham House	<i>Community Centre</i> 21 Taylor Street East, Murgon
Recreation Reserve - Trustee Wondai Shire Council	<i>Proston Play Group</i> 5 Blake Street, Proston
South Burnett CTC	<i>Partners in Foster Care</i> 7 Bramston Lane, Wondai
Wondai Kindergarten Association	<i>Kindergarten</i> 60 Baynes Street, Wondai
Uniting Church in Australia	<i>Lifeline Community Care</i> 1 Victoria Street, Kingaroy
Kingaroy & District Senior Citizens Welfare Committee	<i>Accommodation Units</i> 12A James Street, Kingaroy
Blackbutt Benarkin Aged Care Association Inc.	<i>Aged Care</i> Greenhills Drive, Blackbutt
Blackbutt Benarkin Aged Care Association Inc.	<i>Aged Care</i> 47 Hart Street, Blackbutt

Land Used for Showgrounds or Horseracing:**(a) Showgrounds**

- Remission of Environmental Levy, Waste Management Levy, Road Levy and Community Rescue and Evacuation Levy.
- Remission of 75% of cost of water access, sewerage and waste collection charges provided to showground's facility. Services provided to commercial activities such as caravan parks, sub-leases or recreational facilities are not exempt.

(b) Race Grounds

- Remission of Environmental Levy, Waste Management Levy, Road Levy and Community Rescue and Evacuation Levy.
- Remission of Water Access Charges, Sewerage Charges and Waste Collection Charges.

Land Used for Charitable Purposes:**(a) Aged Care Facilities – Non Religious (Identified in Table Below)**

- Remission of Environmental Levy, Waste Management Levy, Road Levy and Community Rescue and Evacuation Levy.

Identified Properties

Owner	Property Description and Location
Board of Benevolence and Aged Masons and Orphans Fund	<i>Aged Care Units</i> Haly Street, Kingaroy

Owner	Property Description and Location
RSL Kingaroy Memerambi Sub Branch	<i>Retirement Villas</i> 81 Markwell Street, Kingaroy
Southern Cross Care (Qld)	<i>Karinya Aged Care</i> Brisbane Street, Nanango
Southern Cross Care (Qld)	<i>Castra Retirement Home</i> 2 Coopers Street, Murgon
Wondai Shire Council	<i>Proston Aged Home Units</i> 24 Beresford Street, Proston
Wondai District Homes for the Aged	<i>Aged Care Units</i> 33 Bramston Street, Wondai
Reserve - Trustees Wondai Shire Council	<i>Barambah Accommodation Support Service</i> 25 Pring Street, Wondai

(b) Charitable Organisations (Identified in Table Below)

- Remission of Environmental Levy, Waste Management Levy, Road Levy and Community Rescue and Evacuation Levy.

Identified Properties

Owner	Property Description and Location
Kingaroy Masonic Lodge	<i>Masonic Lodge</i> 22 William Street, Kingaroy
St Vincent De Paul Society Qld	<i>St Vinnie's Store</i> 48 King Street, Kingaroy
RSPCA South Burnett Branch	<i>RSPCA Centre</i> Warren Truss Drive, Kingaroy
Trustees Blackbutt Masonic Lodge	<i>Masonic Lodge</i> 37 Sutton Street, Blackbutt
Trustees Nanango Masonic Lodge	<i>Masonic Lodge</i> 42 Gipps Street, Nanango
Graham House Community Centre Inc.	<i>Graham House</i> – (vacant land used as car parking) 24 Pearen Street, Murgon
Wondai Masonic Lodge	<i>Masonic Lodge</i> 39 Cadell Street, Wondai
St Vincent De Paul Society Qld	<i>St Vinnie's Facility (NSHS Flexi School)</i> 53 Gipps Street, Nanango
St Vincent De Paul Society Qld	<i>St Vinnie's Shop</i> 63 Haly Street, Wondai

Land Used for Other Community Purposes:**(a) Community Owned Halls (Identified in Table Below)**

- Remission of Environmental Levy, Waste Management Levy, Road Levy and Community Rescue and Evacuation Levy.

Identified Properties

Owner	Property Description and Location
Kumbia and District Memorial School of Arts Inc.	<i>Kumbia Hall</i> Bell Street, Kumbia
Reserve for Memorial Hall	<i>Wooroolin Hall</i> 23 Alexander Street, Wooroolin
Reserve for Public Hall	<i>Goodger School</i> Kingaroy Cooyar Road, Kingaroy
The Ironpot Hall Association Inc.	<i>Ironpot Hall</i> Jarail Road, Kingaroy

Owner	Property Description and Location
Farmers Hall Inverlaw	<i>Inverlaw Hall</i> Burrandowan Road, Kingaroy
Reserve - Trustee South Burnett Regional Council	<i>Booie Hall</i> 1867 Booie Road, Booie

Owner	Property Description and Location
Tablelands Public Hall Association	<i>Tableland Hall</i> 459 Crownthorpe Road, Crownthorpe
Reserve-Brigooda Recreation Hall	<i>Brigooda Hall</i> 2473 Proston Boondooma Road, Proston
Reserve - The Trustees Proston Sub Branch RSSAILA	<i>Proston Hall</i> 23 Collingwood Street, Proston
Reserve - Wondai Sub Branch Returned Services League Australia	<i>RSL Club</i> 87 Mackenzie Street, Wondai
Blackbutt Benarkin Community Council Inc (Leased from SBRC)	<i>Blackbutt Community Hall</i> 50 Coulson Street, Blackbutt

(b) Museums, Theatres, et cetera (Identified in Table Below)

- Remission of Environmental Levy, Waste Management Levy, Road Levy and Community Rescue and Evacuation Levy.
- Remission of Water Access Charges, Sewerage Charges and Waste Collection Charges.

Identified Properties

Owner	Property Description and Location
Edward Carroll	<i>Carroll Cottage</i> 6 Edward Street, Kingaroy
Nanango Theatre Company	<i>Reserve</i> George Street, Nanango
Ringsfield Historic Museum	<i>Reserve</i> 45 Alfred Street, Nanango
Reserve for Park- Trustee Qld Dairy and Heritage Museum	<i>Qld Dairy and Heritage Museum</i> 2 Sommerville Street, Murgon
Blackbutt & District Tourism & Heritage Association	<i>Museum</i> Bowman Road, Blackbutt

(c) Sporting Groups and Associations (Identified in Table Below)

- Remission of Environmental Levy, Waste Management Levy, Road Levy and Community Rescue and Evacuation Levy.
- Remission of Water Access and Sewerage Charges.

Owner	Property Description and Location
Kingaroy Bowls Club Inc.	<i>Bowls Club</i> 145 Kingaroy Street, Kingaroy
Reserve - Trustee Nanango Shire Council	<i>Bowls Club</i> 2 Henry Street, Nanango
Trustee Murgon Bowls Club	<i>Bowls Club</i> 103 Macalister Street, Murgon
Wondai Shire Council	<i>Durong Bowls Club</i> 8951 Chinchilla Wondai Road, Durong
Proston Bowls Club Inc.	<i>Proston Bowls Club</i> 22 Murphys Way, Proston
Wondai Country Club	<i>Wondai Bowls and Golf Club</i> Bunya Highway, Wondai
Kingaroy Golf Club Inc.	<i>Golf Club</i> Bunya Highway, Kingaroy
Nanango Golf Club Inc.	<i>Golf Club</i>

Owner	Property Description and Location
	6 Wills Street, Nanango
Blackbutt Golf Club Inc.	<i>Golf Club</i> 51 Langtons Road, Blackbutt
Murgon Golf Club Inc.	<i>Golf Club</i> 192 Lamb Street, Murgon

Owner	Property Description and Location
Proston Golf Club	<i>Proston Golf Club</i> 81 Proston Boondooma Road, Proston
Recreation Reserve - Wooroolin Community Association Inc.	<i>Tennis Courts</i> 22 Alexander Street, Wooroolin
Kingaroy and District Lawn Tennis Association	<i>Tennis Courts</i> 1 Oliver Bond Street, Kingaroy
Blackbutt Tennis Club Inc.	<i>Tennis Club</i> 61 Hart Street, Blackbutt
Reserve for Recreation	<i>Tennis Club</i> 32 Gore Street, Murgon
Reserve- Trustees South Burnett Regional Council	<i>Wondai Tennis Club, Netball Courts, Cricket Oval</i> 14 South Street, Wondai
The South Burnett Pistol Club	<i>Pistol Club</i> Redmans Road, Kingaroy
Reserve - Trustees Kingaroy Clay Target Club Inc.	<i>Rifle Club</i> Aerodrome Road, Kingaroy
Reserve - Wondai Rifle Club Inc.	<i>Rifle Range</i> Rifle Range Road, Wondai
Kingaroy Cricket and Sports Club	<i>Lyle Vidler Cricket Oval</i> 10 Youngman Street, Kingaroy
Kingaroy Rugby League Football Club	<i>Rugby League Football Oval</i> 20 Youngman Street, Kingaroy
Kingaroy Soccer Club	<i>Senior Soccer Oval</i> 7 Oliver Bond Street, Kingaroy
Kingaroy Junior Soccer Club	<i>Soccer Oval</i> 2 Oliver Bond Street, Kingaroy
Reserve - Trustees Kumbia Cricket Club	<i>Cricket Oval</i> Gordon Street, Kumbia
Recreation Reserve - Wooroolin Community Association Inc.	<i>Wooroolin Sports Ground</i> Sportsground Road, Wooroolin
Reserve - Trustees Nanango Shire Council	<i>Timbertown Combined Sports Association</i> Railway and Charles Street, Blackbutt
Reserve - Trustee Nanango Shire Council	<i>Nanango Sporting Club (Soccer)</i> Burnett Street, Nanango
Nanango Shire Council	<i>Rugby League Club</i> 6 Wills Street, Nanango
Reserve - Proston Sports Ground Committee	<i>Proston Sports Ground (Showgrounds)</i> 41 Proston Boondooma Road, Proston
Reserve Recreation -Wondai Sportsground Advisory Committee	<i>Wondai Sportsground (Soccer, Football, Lions Club)</i> Bunya Highway, Wondai
Reserve - Trustees Kingaroy Shire Council	<i>Kingaroy and District Motorcycle Track</i> Warren Truss Drive, Kingaroy
Nanango and District Darts Association	<i>Nanango Darts Club</i> George Street, Nanango
Reserve - Trustee Nanango Shire Council	<i>Nanango Netball Association</i> 55 Appin Street, Nanango
Karate Union of Australia	<i>Wondai Karate Club</i> 2 Bunya Avenue, Wondai

South Burnett Western Performance Club Inc.	<i>South Burnett Western Performance Club Inc.</i> Racecourse Road, Nanango
Kingaroy Sporting Club	<i>Kingaroy Sporting Club</i> 1 Markwell Street, Kingaroy
Lions Club, Nanango	<i>Lions Club</i> George Street, Nanango

Owner	Property Description and Location
Reserve for Recreation and Showground	<i>Murgon Sports</i> 38 Macalister Street, Murgon
South Burnett Regional Council	<i>Lions Club</i> Macalister Street, Murgon
Blackbutt Sub Branch Returned Services League Australia	<i>RSL Club</i> 17 Douglas Street, Blackbutt

Financial and Resource Implications

Rate concessions reduce Council's revenue by around \$189,243.

Link to Corporate/Operational Plan

EXC1 *Effective financial management*: Develop and implement long term financial plans; and Optimise Council's revenue, based on realistic and equitable policies and practices.

Communication/Consultation (Internal/External)

Rating implications have been discussed with Council during the development of the 2016/2017 budget.

Legal Implications (Statutory Basis, Legal Risks)

Failure to adopt appropriate rate resolutions will impact on Council's ability to fund its budget.

Policy/Local Law/Delegation Implications

In accordance with Council's Revenue Policy.

Asset Management Implications

Impact on 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.

2.26 F - 1622617 - Concession of Water Consumption Charges - Haemodialysis Machines 2016/2017

Document Information

IR No 1622617

Author General Manager Finance

Date 15 June 2016

Précis

Setting the level of remission on water consumption charges for the users of Haemodialysis Machines for the financial period ending 30 June 2017.

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 remission of water consumption charges.

Officer's Recommendation

That, in accordance with Chapter 4, Part 10 of the *Local Government Regulation 2012*, Council allows an annual remission 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 \$343.60 per recipient. Currently Council has one (1) recipient across the region at a total cost of \$343.60.

Link to Corporate/Operational Plan

EXC1 *Effective financial management*: Develop and implement long term financial plans; and Optimise Council's revenue, based on realistic and equitable policies and practices.

Communication/Consultation (Internal/External)

Consultation was undertaken with affected stakeholders and Queensland Health.

Legal Implications (Statutory Basis, Legal Risks)

Not applicable.

Policy/Local Law/Delegation Implications

In accordance with Council's Revenue Policy.

Asset Management Implications

Not applicable.

2.27 F - 1625887 - Concession on Memerambi Special Charges

Document Information

IR No 1625887

Author General Manager Finance

Date 23 June 2016

Précis

Setting the ability to enter into a concession agreement for the Memerambi Special Charges.

Summary

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, 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.

Officer's Recommendation

That in accordance with the provisions of Chapter 4 Part 10 of the *Local Government Regulation 2012* and the section 7.10 of the Infrastructure Agreement [*Memerambi Village Roads and Drainage*], Council will 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.

Financial and Resource Implications

Deferment of the special charges are in accordance with section 7.10 of the Infrastructure Agreement [*Memerambi Village Roads and Drainage*] and recognises that the loan raised to undertake the works is being repaid over a ten year period.

Link to Corporate/Operational Plan

EXC1 *Effective financial management*: Develop and implement long term financial plans; and Optimise Council's revenue, based on realistic and equitable policies and practices.

Communication/Consultation (Internal/External)

Rating implications have been discussed with Council during the development of the 2016/2017 budget and has been communicated with the respective property owners.

Legal Implications (Statutory Basis, Legal Risks)

Chapter 4 Part 10 of the *Local Government Regulation 2012* and the section 7.10 of the Infrastructure Agreement [*Memerambi Village Roads and Drainage*].

Policy/Local Law/Delegation Implications

In accordance with Council's Revenue Policy.

Asset Management Implications

Works within the Memerambi Estate will form part of Council's road and drainage asset register.

2.28 F - 1622730 - Waiving Minimum General Rate 2016/2017**Document Information****IR No** 1622730**Author** General Manager Finance**Date** 16 June 2016**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 in accordance with Chapter 4, Part 10 of *the Local Government Regulation 2012*, Council grants an exemption from the requirement to pay the Minimum General Rate for 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 & Location
24961	J Otto	L155 New England Highway
31384	S Silburn	Boundary Road, Tablelands
31590-3	B & P Markwell	Roses Road, Moffatdale
31598-1	A Bradley & C Ewart & J & I Hinricks	Bradleys Road, Wooroonden
31632	M Woolrych, J Pennell, E Innes	A Pearson Morgans, Windera

Financial and Resource Implications

This concession reduces Councils revenue.

Link to Corporate/Operational Plan

EXC1 *Effective financial management*: Develop and implement long term financial plans; and Optimise Council's revenue, based on realistic and equitable policies and practices.

Communication/Consultation (Internal/External)

Rating implications have been discussed with Council during the development of the 2016/2017 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.

2.29 F - 1623510 - Exemption from General Rates 2016/2017**Document Information****IR No** 1623510**Author** General Manager Finance**Date** 17 June 2016**Précis**

Setting the level of exemption from General Rates 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 an exemption from General Rates.

Officer's Recommendation

That in accordance with Section 93 of the *Local Government Act 2009* and Chapter 4 Part 10 of the *Local Government Regulation 2012*, Council provides an exemption off general rates for properties identified hereunder.

Land Owned by a Religious Entity:**(a) Aged Care Facilities****Identified Properties**

Owner	Property Description and Location
Uniting Church in Australia	<i>Canowindra Nursing Home</i> 43 Windsor Circle, Kingaroy
Corporation of Trustees of Roman Catholic Archdiocese	<i>Centacare</i> 14 Mary Street, Kingaroy
Lutheran Church of Australia (Qld District)	<i>Orana Nursing Home</i> 18 Macdiarmid Street, Kingaroy

Land Owned by a Community Entity:**(a) Queensland Country Women Associations**

Owner	Property Description and Location
QCWA (Hall) Kingaroy	122 Kingaroy Street, Kingaroy
QCWA (Hostel) Kingaroy	103 Kingaroy Street, Kingaroy
QCWA (Hall) Kumbia	Bell Street, Kumbia
QCWA (Hall) Wooroolin	Bunya Highway, Wooroolin
QCWA Blackbutt	Coulson Street, Blackbutt
QCWA Nanango	59 Fitzroy Street, Nanango
QCWA Murgon	81 Macalister Street, Murgon
QCWA Hivesville	12 Main Street, Hivesville
QCWA Wondai	86 Mackenzie Street, Wondai

(b) Scout Associations, Girl Guides Associations and Blue Light Organisations

Owner	Property Description and Location
Girl Guides Kingaroy	2 Mant Street, Kingaroy
Scouts Kingaroy	2-8 James Street, Kingaroy
Scouts Wooroolin	23-27 Kate Street, Wooroolin
Scouts Nanango	40 Henry Street, Nanango
Blue Light Skating Rink	George Street, Nanango
Girl Guides	Macalister Street, Murgon
Scouts Murgon	13 Rose Street, Murgon
Scouts and QCWA Combined	37 Rodney Street, Proston
Scouts	14 McCord Street, Wondai

(c) Kindergarten, Child Care, Endeavour, Senior Citizen and other Welfare Facilities (Identified in Table Below)**Identified Properties**

Owner	Property Description and Location
(QHC) South Burnett CTC	<i>Youth Hostel</i> 38 Markwell Street, Kingaroy
Kingaroy and District Senior Citizens Association	<i>Senior Citizens</i> 90 Kingaroy Street, Kingaroy
South Burnett Child Care Association	<i>Child Care Centre</i> Pound Street, Kingaroy
Endeavour Foundation	<i>Workshop</i> 22 Kingaroy Street, Kingaroy
Endeavour Foundation	<i>Workshop</i> 17 Kingaroy Street, Kingaroy
South Burnett Jobmatch	<i>Employment & Training Centre</i> 7 Glendon Street, Kingaroy
Kingaroy Kindergarten Association	<i>Kindergarten</i> 90 First Avenue, Kingaroy
Endeavour Foundation	<i>Residence</i> 8 Windsor Circle, Kingaroy
South Burnett CTC	<i>CROSB House</i> – Respite Services 18 Gladys Street, Kingaroy
Trust Company Limited - Leased by Goodstart Early Learning	<i>Child Care Centre</i> 78-83 Ivy Street, Kingaroy
South Burnett Regional Council - Leased by Blackbutt Benarkin Community Council	<i>Blackbutt Community Hall</i> 50 Coulson Street, Blackbutt
The Crèche and Kindergarten Association	<i>Kindergarten</i> 36 Sutton Street, Blackbutt
(Education Qld) South Burnett CTC	<i>Child Care Centre and Community Hub</i> 42 Drayton Street, Nanango
South Burnett Regional Council	<i>Lions Club</i> George Street, Nanango
South Burnett Regional Council	<i>Nanango Kindergarten Association</i> 34 Gipps Street, Nanango
South Burnett CTC	<i>Murgon Cherbourg Community Centre</i> 35 Lamb Street, Murgon
South Burnett CTC	<i>"Gumnut Place"</i> 22 Gore Street, Murgon
Mercy Community Services	<i>Residential Care and Welfare Residence</i> 46 Watt Street, Murgon
South Burnett Regional Council	<i>Murgon Kindergarten</i> 42 Macalister Street, Murgon

Owner	Property Description and Location
Qld Police Citizens Youth Welfare Association	<i>Murgon Pulse</i> 40 Macalister Street, Murgon
(QHC) Graham House	<i>Community Centre</i> 21 Taylor Street East, Murgon
Recreation Reserve - Trustee Wondai Shire Council	<i>Proston Play Group</i> 5 Blake Street, Proston
South Burnett CTC	<i>Partners in Foster Care</i> 7 Bramston Lane, Wondai
Wondai Kindergarten Association	<i>Kindergarten</i> 60 Baynes Street, Wondai
Uniting Church in Australia	<i>Lifeline Community Care</i> 1 Victoria Street, Kingaroy
Kingaroy & District Senior Citizens Welfare Committee	<i>Accommodation Units</i> 12A James Street, Kingaroy
Blackbutt Benarkin Aged Care Association Inc.	<i>Aged Care</i> Greenhills Drive, Blackbutt
Blackbutt Benarkin Aged Care Association Inc.	<i>Aged Care</i> 47 Hart Street, Blackbutt

Land Used for Charitable Purposes:**(a) Aged Care Facilities – Non Religious (Identified in Table Below)****Identified Properties**

Owner	Property Description and Location
Board of Benevolence and Aged Masons and Orphans Fund	<i>Aged Care Units</i> Haly Street, Kingaroy
RSL Kingaroy Memerambi Sub Branch	<i>Retirement Villas</i> 81 Markwell Street, Kingaroy
Southern Cross Care (Qld)	<i>Karinya Aged Care</i> Brisbane Street, Nanango
Southern Cross Care (Qld)	<i>Castra Retirement Home</i> 2 Coopers Street, Murgon
Wondai Shire Council	<i>Proston Aged Home Units</i> 24 Beresford Street, Proston
Wondai District Homes for the Aged	<i>Aged Care Units</i> 33 Bramston Street, Wondai
Reserve - Trustees Wondai Shire Council	<i>Barambah Accommodation Support Service</i> 25 Pring Street, Wondai

(b) Charitable Organisations (Identified in Table Below)**Identified Properties**

Owner	Property Description and Location
Kingaroy Masonic Lodge	<i>Masonic Lodge</i> 22 William Street, Kingaroy
St Vincent De Paul Society Qld	<i>St Vinnie's Store</i> 48 King Street, Kingaroy
RSPCA South Burnett Branch	<i>RSPCA Centre</i> Warren Truss Drive, Kingaroy
Trustees Blackbutt Masonic Lodge	<i>Masonic Lodge</i> 37 Sutton Street, Blackbutt
Trustees Nanango Masonic Lodge	<i>Masonic Lodge</i> 42 Gipps Street, Nanango
Graham House Community Centre Inc.	<i>Graham House</i> – (vacant land used as car parking) 24 Pearen Street, Murgon
Wondai Masonic Lodge	<i>Masonic Lodge</i> 39 Cadell Street, Wondai

Owner	Property Description and Location
St Vincent De Paul Society Qld	<i>St Vinnie's Facility (NSHS Flexi School)</i> 53 Gipps Street, Nanango
St Vincent De Paul Society Qld	<i>St Vinnie's Shop</i> 63 Haly Street, Wondai

Land Used for Other Community Purposes:**(a) Community Owned Halls (Identified in Table Below)****Identified Properties**

Owner	Property Description and Location
Kumbia and District Memorial School of Arts Inc.	<i>Kumbia Hall</i> Bell Street, Kumbia
Reserve for Memorial Hall	<i>Wooroolin Hall</i> 23 Alexander Street, Wooroolin
Reserve for Public Hall	<i>Goodger School</i> Kingaroy Cooyar Road, Kingaroy
The Ironpot Hall Association Inc.	<i>Ironpot Hall</i> Jarail Road, Kingaroy
Farmers Hall Inverlaw	<i>Inverlaw Hall</i> Burrandowan Road, Kingaroy
Reserve - Trustee South Burnett Regional Council	<i>Booie Hall</i> 1867 Booie Road, Booie
Tablelands Public Hall Association	<i>Tableland Hall</i> 459 Crownthorpe Road, Crownthorpe
Reserve-Brigooda Recreation Hall	<i>Brigooda Hall</i> 2473 Proston Boondooma Road, Proston
Reserve - The Trustees Proston Sub Branch RSSAILA	<i>Proston Hall</i> 23 Collingwood Street, Proston
Reserve - Wondai Sub Branch Returned Services League Australia	<i>RSL Club</i> 87 Mackenzie Street, Wondai
Blackbutt Sub Branch Returned Services League Australia	<i>RSL Club</i> 17 Douglas Street, Blackbutt

(b) Museums, Theatres, et cetera (Identified in Table Below)**Identified Properties**

Owner	Property Description and Location
Edward Carroll	<i>Carroll Cottage</i> 6 Edward Street, Kingaroy
Nanango Theatre Company	<i>Reserve</i> George Street, Nanango
Ringsfield Historic Museum	<i>Reserve</i> 45 Alfred Street, Nanango
Reserve for Park- Trustee Qld Dairy and Heritage Museum	<i>Qld Dairy and Heritage Museum</i> 2 Sommerville Street, Murgon
Blackbutt & District Tourism & Heritage Association	<i>Museum</i> Bowman Road, Blackbutt

(c) Sporting Groups and Associations (Identified in Table Below)

Owner	Property Description and Location
Kingaroy Bowls Club Inc.	<i>Bowls Club</i> 145 Kingaroy Street, Kingaroy
Reserve - Trustee Nanango Shire Council	<i>Bowls Club</i> 2 Henry Street, Nanango
Trustee Murgon Bowls Club	<i>Bowls Club</i> 103 Macalister Street, Murgon
Wondai Shire Council	<i>Durong Bowls Club</i> 8951 Chinchilla Wondai Road, Durong

Owner	Property Description and Location
Proston Bowls Club Inc.	<i>Proston Bowls Club</i> 22 Murphys Way, Proston
Wondai Country Club	<i>Wondai Bowls and Golf Club</i> Bunya Highway, Wondai
Kingaroy Golf Club Inc.	<i>Golf Club</i> Bunya Highway, Kingaroy
Nanango Golf Club Inc.	<i>Golf Club</i> 6 Wills Street, Nanango
Blackbutt Golf Club Inc.	<i>Golf Club</i> 51 Langtons Road, Blackbutt
Murgon Golf Club Inc.	<i>Golf Club</i> 192 Lamb Street, Murgon
Proston Golf Club	<i>Proston Golf Club</i> 81 Proston Boondooma Road, Proston
Recreation Reserve - Wooroolin Community Association Inc.	<i>Tennis Courts</i> 22 Alexander Street, Wooroolin
Kingaroy and District Lawn Tennis Association	<i>Tennis Courts</i> 1 Oliver Bond Street, Kingaroy
Blackbutt Tennis Club Inc.	<i>Tennis Club</i> 61 Hart Street, Blackbutt
Reserve for Recreation	<i>Tennis Club</i> 32 Gore Street, Murgon
Reserve- Trustees South Burnett Regional Council	<i>Wondai Tennis Club, Netball Courts, Cricket Oval</i> 14 South Street, Wondai
The South Burnett Pistol Club	<i>Pistol Club</i> Redmans Road, Kingaroy
Reserve - Trustees Kingaroy Clay Target Club Inc.	<i>Rifle Club</i> Aerodrome Road, Kingaroy
Reserve - Wondai Rifle Club Inc.	<i>Rifle Range</i> Rifle Range Road, Wondai
Kingaroy Cricket and Sports Club	<i>Lyle Vidler Cricket Oval</i> 10 Youngman Street, Kingaroy
Kingaroy Rugby League Football Club	<i>Rugby League Football Oval</i> 20 Youngman Street, Kingaroy
Kingaroy Soccer Club	<i>Senior Soccer Oval</i> 7 Oliver Bond Street, Kingaroy
Kingaroy Junior Soccer Club	<i>Soccer Oval</i> 2 Oliver Bond Street, Kingaroy
Reserve - Trustees Kumbia Cricket Club	<i>Cricket Oval</i> Gordon Street, Kumbia
Recreation Reserve - Wooroolin Community Association Inc.	<i>Wooroolin Sports Ground</i> Sportsground Road, Wooroolin
Reserve - Trustees Nanango Shire Council	<i>Timbertown Combined Sports Association</i> Railway and Charles Street, Blackbutt
Reserve - Trustee Nanango Shire Council	<i>Nanango Sporting Club (Soccer)</i> Burnett Street, Nanango
Nanango Shire Council	<i>Rugby League Club</i> 6 Wills Street, Nanango
Reserve - Proston Sports Ground Committee	<i>Proston Sports Ground (Showgrounds)</i> 41 Proston Boondooma Road, Proston
Reserve Recreation -Wondai Sportsground Advisory Committee	<i>Wondai Sportsground (Soccer, Football, Lions Club)</i> Bunya Highway, Wondai
Reserve - Trustees Kingaroy Shire Council	<i>Kingaroy and District Motorcycle Track</i> Warren Truss Drive, Kingaroy
Nanango and District Darts Association	<i>Nanango Darts Club</i>

Owner	Property Description and Location
	George Street, Nanango
Reserve - Trustee Nanango Shire Council	<i>Nanango Netball Association</i> 55 Appin Street, Nanango
Karate Union of Australia	<i>Wondai Karate Club</i> 2 Bunya Avenue, Wondai
South Burnett Western Performance Club Inc.	<i>South Burnett Western Performance Club Inc.</i> Racecourse Road, Nanango
Kingaroy Sporting Club	<i>Kingaroy Sporting Club</i> 1 Markwell Street, Kingaroy
Lions Club, Nanango	<i>Lions Club</i> George Street, Nanango
Reserve for Recreation and Showground	<i>Murgon Sports</i> 38 Macalister Street, Murgon
South Burnett Regional Council	<i>Lions Club</i> Macalister Street, Murgon
Blackbutt Benarkin Community Council Inc (Leased from SBRC)	<i>Blackbutt Community Hall</i> 50 Coulson Street, Blackbutt

Financial and Resource Implications

Rate remissions reduce Council's revenue by around \$79,103.

Link to Corporate/Operational Plan

EXC1 *Effective financial management*: Develop and implement long term financial plans; and Optimise Council's revenue, based on realistic and equitable policies and practices.

Communication/Consultation (Internal/External)

Rating implications have been discussed with Council during the development of the 2016/2017 budget.

Legal Implications (Statutory Basis, Legal Risks)

Failure to adopt appropriate rate resolutions will impact on Councils ability to fund its budget.

Policy/Local Law/Delegation Implications

In accordance with Council's Revenue Policy.

Asset Management Implications

Impact on 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.