



#### 14. Concessions on Rates and Charges

##### 14.1 Pensioner Concession

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

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

For 2020/2021, Council will match the State Government approved pensioner subsidy and provide a concession to approved pensioners:

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

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

In summary, applications for the Pensioner Concession are to be made on the appropriate application form. Approved Pension cards include a current 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 concession is claimed shall be the principal place of residence for the applicants. Where an eligible pensioner/s resides some or all of the time in a Nursing Home or with family due to ill health, the residence may be regarded as the principal place of residence, as long as it is not occupied on a paid tenancy basis.

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

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

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

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

##### 14.2 Concession on Vacant Water and Wastewater Charges for Developers

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

##### 14.3 Concession on Special, Separate and Utility Charges

The Council has determined that certain rateable land held in the ownership of groups or organizations, which provide a public service or community benefit, will receive a concession on certain special, separate and utility charges. The categories of organisations that qualify for the concessions are listed in Schedule D. The concession is granted in accordance with the provisions of Sections 120, 121 and 122 of the *Local Government Regulation 2012*.



#### 14.4 Waiving of Water Usage Charges – Haemodialysis Machines

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

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

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

#### 14.5 Waiving of Minimum General Rate – Bore and Pump Sites, Small Parcels, 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 Sections 120, 121 and 122 of the *Local Government Regulation 2012*.

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

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

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

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

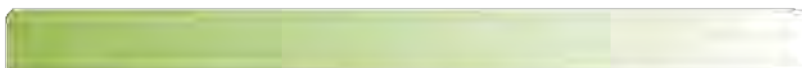
A property owner wishing to enter into a concession agreement must do so in accordance with the terms and conditions set out in the section 7.10 of the Infrastructure Agreement (*Memerambi Village Roads and Drainage*).

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

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

The Council has determined that where a property owner pays their entire Memerambi Special





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

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

#### **15. Land Exempted from Rating**

##### **15.1 Exemption/Concession on General Rates**

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



**16. Schedules:**

**Schedule A – Declared Sewerage Service Areas**

Pursuant to Section 161 and Section 163 of the *Water Supply (Safety and Reliability) Act 2008*

Declared Sewerage Service Area	Evidence
<b>Blackbutt</b>	Each parcel of land: i) Contained within the declared sewerage service area shown in Sewerage Service Area Map – Blackbutt in the Customer Service Standards, Version 2.2 – April 2020; or ii) Determined by Council resolution from time to time as being within the declared sewerage service area for Blackbutt pursuant to Section 161 of the <i>Water Supply (Safety and Reliability) Act 2008</i> and being capable of being connected to the relevant sewerage system.
<b>Boondooma Dam</b>	Each parcel of land: i) Contained within the declared sewerage service area shown in Sewerage Service Area Map – Boondooma Dam in the Customer Service Standards, Version 2.2 – April 2020; or ii) Determined by Council resolution from time to time as being within the declared sewerage service area for Boondooma Dam pursuant to Section 161 of the <i>Water Supply (Safety and Reliability) Act 2008</i> and being capable of being connected to the relevant sewerage system.
<b>Kingaroy</b>	Each parcel of land: i) Contained within the declared sewerage service area shown in Sewerage Service Area Map – Kingaroy in the Customer Service Standards, Version 2.2 – April 2020; or ii) Determined by Council resolution from time to time as being within the declared sewerage service area for Kingaroy pursuant to Section 161 of the <i>Water Supply (Safety and Reliability) Act 2008</i> and being capable of being connected to the relevant sewerage system.
<b>Murgon</b>	Each parcel of land: i) Contained within the declared sewerage service area shown in Sewerage Service Area Map – Murgon in the Customer Service Standards, Version 2.2 – April 2020; or ii) Determined by Council resolution from time to time as being within the declared sewerage service area for Murgon pursuant to Section 161 of the <i>Water Supply (Safety and Reliability) Act 2008</i> and being capable of being connected to the relevant sewerage system.
<b>Nanango</b>	Each parcel of land: i) Contained within the declared sewerage service area shown in Sewerage Service Area Map – Nanango in the Customer Service Standards, Version 2.2 – April 2020; or ii) Determined by Council resolution from time to time as being within the declared sewerage service area for Nanango pursuant to Section 161 of the <i>Water Supply (Safety and Reliability) Act 2008</i> and being capable of being connected to the relevant sewerage system.
<b>Proston</b>	Each parcel of land: i) Contained within the declared sewerage service area shown in Sewerage Service Area Map – Proston in the Customer Service Standards, Version 2.2 – April 2020; or ii) Determined by Council resolution from time to time as being within the declared sewerage service area for Proston pursuant to Section 161 of the <i>Water Supply (Safety and Reliability) Act 2008</i> and being capable of being connected to the relevant sewerage system.





**Schedule A – Declared Sewerage Service Areas**

Pursuant to Section 161 and Section 163 of the Water Supply (Safety and Reliability) Act 2008

Declared Sewerage Service Area	Evidence
<b>Wondai</b>	Each parcel of land: i) Contained within the declared sewerage service area shown in Sewerage Service Area Map - Wondai in the Customer Service Standards, Version 2.2 - April 2020; or ii) Determined by Council resolution from time to time as being within the declared sewerage service area for Wondai pursuant to Section 161 of the Water Supply (Safety and Reliability) Act 2008 and being capable of being connected to the relevant sewerage system.
<b>Yallakool</b>	Each parcel of land: i) Contained within the declared sewerage service area shown in Sewerage Service Area Map - Yallakool in the Customer Service Standards, Version 2.2 - April 2020; or ii) Determined by Council resolution from time to time as being within the declared sewerage service area for Yallakool pursuant to Section 161 of the Water Supply (Safety and Reliability) Act 2008 and being capable of being connected to the relevant sewerage system.



**Schedule B – Defined Refuse Collection Areas**

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





**Schedule B – Defined Refuse Collection Areas**

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



### Schedule C – Declared Water Supply Service Area

Pursuant to Section 161 and Section 163 of the Water Supply (Safety and Reliability) Act 2008.

Declared Water Supply Service Area	Evidence
<b>Blackbutt</b>	Each parcel of land: i) Contained within the declared water service area shown in Water Service Area Map - Blackbutt in the Customer Service Standards, Version 2.2 - April 2020, or ii) Determined by Council resolution from time to time as being within the declared water service area for Blackbutt pursuant to Section 161 of the Water Supply (Safety and Reliability) Act 2008 and being capable of being connected to the relevant water scheme.
<b>Boondooma Dam</b>	Each parcel of land: i) Contained within the declared water service area shown in Water Service Area Map - Boondooma Dam in the Customer Service Standards, Version 2.2 - April 2020, or ii) Determined by Council resolution from time to time as being within the declared water service area for Boondooma Dam pursuant to Section 161 of the Water Supply (Safety and Reliability) Act 2008 and being capable of being connected to the relevant water scheme.
<b>Kingaroy</b>	Each parcel of land: i) Contained within the declared water service area shown in Water Service Area Map - Kingaroy in the Customer Service Standards, Version 2.2 - April 2020, or ii) Determined by Council resolution from time to time as being within the declared water service area for Kingaroy pursuant to Section 161 of the Water Supply (Safety and Reliability) Act 2008 and being capable of being connected to the relevant water scheme.
<b>Kumbia</b>	Each parcel of land: i) Contained within the declared water service area shown in Water Service Area Map - Kumbia in the Customer Service Standards, Version 2.2 - April 2020, or ii) Determined by Council resolution from time to time as being within the declared water service area for Kumbia pursuant to Section 161 of the Water Supply (Safety and Reliability) Act 2008 and being capable of being connected to the relevant water scheme.
<b>Nanango</b>	Each parcel of land: i) Contained within the declared water service area shown in Water Service Area Map - Nanango in the Customer Service Standards, Version 2.2 - April 2020, or ii) Determined by Council resolution from time to time as being within the declared water service area for Nanango pursuant to Section 161 of the Water Supply (Safety and Reliability) Act 2008 and being capable of being connected to the relevant water scheme.
<b>Proston/ Proston Rural</b>	Each parcel of land: i) Contained within the declared water service area shown in Water Service Area Map - Proston or Proston Rural in the Customer Service Standards, Version 2.2 - April 2020, or ii) Determined by Council resolution from time to time as being within the declared water service area for Proston or Proston Rural pursuant to Section 161 of the Water Supply (Safety and Reliability) Act 2008 and being capable of being connected to the relevant water scheme.





**Schedule C – Declared Water Supply Service Area**

Pursuant to Section 161 and Section 163 of the Water Supply (Safety and Reliability) Act 2008.

Declared Water Supply Service Area	Evidence
<b>Tingora</b>	Each parcel of land: <ol style="list-style-type: none"> <li>i) Contained within the declared water service area shown in Water Service Area Map - Tingora in the Customer Service Standards, Version 2.2 - April 2020, or</li> <li>ii) Determined by Council resolution from time to time as being within the declared water service area for Tingora pursuant to Section 161 of the Water Supply (Safety and Reliability) Act 2008 and being capable of being connected to the relevant water scheme.</li> </ol>
<b>Wooroolin</b>	Each parcel of land: <ol style="list-style-type: none"> <li>i) Contained within the declared water service area shown in Water Service Area Map - Wooroolin in the Customer Service Standards, Version 2.2 - April 2020, or</li> <li>ii) Determined by Council resolution from time to time as being within the declared water service area for Wooroolin pursuant to Section 161 of the Water Supply (Safety and Reliability) Act 2008 and being capable of being connected to the relevant water scheme.</li> </ol>
<b>Wondai</b>	Each parcel of land: <ol style="list-style-type: none"> <li>i) Contained within the declared water service area shown in Water Service Area Map - Wondai in the Customer Service Standards, Version 2.2 - April 2020, or</li> <li>ii) Determined by Council resolution from time to time as being within the declared water service area for Wondai pursuant to Section 161 of the Water Supply (Safety and Reliability) Act 2008 and being capable of being connected to the relevant water scheme.</li> </ol>
<b>Yallakool</b>	Each parcel of land: <ol style="list-style-type: none"> <li>i) Contained within the declared water service area shown in Water Service Area Map - Yallakool in the Customer Service Standards, Version 2.2 - April 2020, or</li> <li>ii) Determined by Council resolution from time to time as being within the declared water service area for Yallakool pursuant to Section 161 of the Water Supply (Safety and Reliability) Act 2008 and being capable of being connected to the relevant water scheme.</li> </ol>
<b>Murgon</b>	Each parcel of land: <ol style="list-style-type: none"> <li>i) Contained within the declared water service area shown in Water Service Area Map - Murgon in the Customer Service Standards, Version 2.2 - April 2020, or</li> <li>ii) Determined by Council resolution from time to time as being within the declared water service area for Murgon pursuant to Section 161 of the Water Supply (Safety and Reliability) Act 2008 and being capable of being connected to the relevant water scheme.</li> </ol>



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

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

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

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





#### Schedule E - Exemptions from Minimum Rating

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

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

Assess No	Owner	Property Description and Location
31384	GSR Silburn	Hebbel Drive, Tablelands
31598-1	A Bradley and C Ewart and J and I Hinricks	Bradleys Road, Wooroonden



**2.9 Revenue Policy 2020/2021**



POLICY CATEGORY NUMBER: Community AS  
 POLICY OWNER: Finance  
 ECM ID: 282423  
 MINUTE NUMBER: 1222  
 ADOPTED: 24 April 2020



**Revenue Policy 2020/2021**

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**1. POLICY STATEMENT**

Council intends to achieve an equitable distribution of the cost of its operations between different groups of ratepayers. In seeking to achieve this equitable distribution, Council's view is that every ratepayer should contribute at least at a basic level to the cost of operations of the Council.

Council will also have regard to the measures required to stimulate the local and national economy and, particularly where the Council is in competition with private sector providers of goods and services, will price according to generally accepted market principles. These principles ensure the Council does not put private sector providers at a disadvantage because its businesses are publicly owned.

Council will ensure that the rates and charges made are sufficient to cover the cost of its operations and that it is able to continue to provide services to the community at a level consistent with the growth and development of the area.

In general, Council will be guided by the "user-pays" principle in setting rates and charges. In doing so, the intention is to minimise the impact of rating on the local economy, so that the cost of a Council service is incurred by the user of that service wherever possible. It is acknowledged, however, that individual consumers of a commodity or service cannot always be separately identified. For this reason there is a need for specific user charges to be supplemented by other general revenue sources.

When considering these matters, Council will generally benchmark any variations in charges from year to year against the general movement in prices that occur in other sectors of the community as measured by indexes such as Roadwork Input Cost Index, the Consumer Price Index, Council Cost Index (calculated by the Local Government Association of Queensland) and their components. While taking these movements into consideration Council needs to ensure that the rates and charges made are sufficient to cover the cost of its operations and that it is able to continue to provide services to the community at a level consistent with the growth and development of the area.

For Council Business Units that have adopted the code of competitive conduct, prices will be set according to full cost pricing principles including the achievement of an appropriate return on Council's investment.





## 2. SCOPE

A Revenue Policy forms part of Council's budget each year. The *Local Government Regulation 2012* identifies the matters that a local government must include in its Revenue Policy. In essence, a Revenue Policy is a statement outlining the strategic policy position of Council in relation to revenue measures to be adopted in the budget.

Section 104(5)(c) of the *Local Government Act 2009* states that the system of financial management established by Council must include, amongst other matters, a revenue policy. Section 193 of the *Local Government Regulation 2012* provides:-

- "1. A local government's revenue policy for a financial year must state—
- a. the principles that the local government intends to apply in the financial year for—
    - i. levying rates and charges; and
    - ii. granting concessions for rates and charges; and
    - iii. recovering overdue rates and charges; and
    - iv. cost-recovery methods; and
  - b. if the local government intends to grant concessions for rates and charges—the purpose for the concessions; and
  - c. the extent to which physical and social infrastructure costs for a new development are to be funded by charges for the development.
2. The revenue policy may state guidelines that may be used for preparing the local government's revenue statement.
3. A local government must review its revenue policy annually and in sufficient time to allow an annual budget that is consistent with the revenue policy to be adopted for the next financial year."

## 3. POLICY OBJECTIVES

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

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

## 4. BACKGROUND AND/OR PRINCIPLES

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

## 5. GENERAL INFORMATION

### 5.1. Levying of Rates and Charges

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

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



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

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

Council will also have regard to the principles of:

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

#### **5.1.1. General Rates**

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

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

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

The Unimproved Valuation/Site Value for each property is the basis for determining the amount of the general rate levied. Council recognises that significant valuation fluctuations may have an adverse effect on customers. Council considers that this impact should be smoothed so that the impact in any one year is reduced. Council may achieve this by establishing new differential rating categories, averaging the valuation in accordance with Sections 74 to 76 of the *Local Government Regulation 2012* or by limiting rate increases in accordance with Section 116 of the *Local Government Regulation 2012*.

#### **5.1.2. Separate or Special Rates**

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

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

#### **5.1.3. Other Charges**

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





## 5.2. Recovery of Rates and Charges

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

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

## 5.3. Concessions for Rates and Charges

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

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

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

The predominant purpose for which Council grants concessions is to:

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

## 5.4. Cost Recovery Fees

Section 97 of the *Local Government Act 2009* allows Council to set cost recovery fees. The Council recognises the validity of fully imposing the user pays principle for its cost recovery fees, unless the imposition of the fee is contrary to its express social, environmental and other corporate goals. This is considered to be the most equitable and effective revenue approach, and is founded on the basis the Region's rating base cannot subsidise the specific users or clients of Council's regulatory products and services.

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

## 5.5. Commercial Charges

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

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

The nature, level and standard of the entitlement, facility or service is considered by the Council in the setting of commercial charges. Central to deliberations on these matters is the Council's





community service obligation and the principle of social equity. The Council may set such a charge with the aim of achieving a profit from the service or facility provided.

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

**6.6. Funding of Physical and Social Infrastructure Costs**

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

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

**6. DEFINITIONS**

Not applicable.

**7. LEGISLATIVE REFERENCE**

Local Government Act 2009  
Local Government Regulation 2012

**8. RELATED POLICIES/PROCEDURES**

Investment Policy  
Debt Policy  
Rate Recovery Policy  
Revenue Statement  
Hardship Policy

**9. NEXT REVIEW**

1 February 2021

**10. VERSION CONTROL**

Version	Revision Description	Approval Date
1	Revenue Policy 2019/2020 created	20 March 2019
2	Revenue Policy 2020/2021 created	29 April 2020

*Mark Pitt*  
Mark Pitt PSM  
CHIEF EXECUTIVE OFFICER

Date: 29 April 2020



**2.10 Debt Policy 2020/2021**



**POLICY CATEGORY-NUMBER:** Statutory-010  
**POLICY OWNER:** Finance  
**ECM ID:** 2689374  
**MINUTE NUMBER:**  
**ADOPTED:** 17 June 2020



**Debt Policy**

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**1. POLICY STATEMENT**

South Burnett Regional Council (Council) recognises that loan borrowings (debt) for capital works are an important funding source and that the full cost of infrastructure should not be borne entirely by present day ratepayers and should also be contributed to by future ratepayers who will also benefit. Whilst recognising the importance of loan borrowings, Council will seek to reduce dependence on borrowings in order to minimise the impact on rating increases needed to fund the debt servicing and redemption.

Generally, Council will only borrow funds for the purpose of acquiring assets, improving facilities or infrastructure and/or substantially extending the useful life of income generating assets (e.g. water, sewerage, waste).

**2. SCOPE**

This policy is effective from the date of Council's resolution and will apply to the financial year from 1 July 2020 to 30 June 2021. The policy applies to all of Council's departments and provides guidance on the current financial year and the following nine (9) financial year's borrowing programs.

**3. POLICY OBJECTIVES**

The purpose of establishing a Debt Policy is to:

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

**4. BACKGROUND AND/OR PRINCIPLES**

Section 192 of the Local Government Regulation 2012 requires a Local Government's Debt Policy to state the details of new borrowings planned for the current financial year and the next





nine (9) financial years and the period over which the local government plans to repay existing and new borrowings.

Section 104 (5)(c)(ii) of the *Local Government Act 2009* (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* (SBFA).

#### 4.1. Purpose of the Borrowings

Council restricts borrowings to expenditure on identified capital projects that are considered by Council to be of the highest priority, and which cannot be funded from other sources of revenue. In no circumstances should Council borrow funds to finance recurrent expenditure or the operational activities of Council.

#### 4.2. Roles and Responsibilities

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

All borrowings shall be obtained through Queensland Treasury Corporation (QTC) with applications outlining proposed borrowings to be forwarded for approval to the Minister responsible for Local Government. Council shall continue to use the full range of QTC's fund management services in order to enhance the Council's loan/redemption procedures to meet Council's policy criteria.

Credit reviews will be undertaken periodically by QTC on behalf of the Minister for Local Government.

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

#### 4.3. Asset Management

The Regulation 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. This may require Council to consider borrowings to fund identified priority infrastructure projects.

#### 4.4. 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 Enterprise Risk Management Framework, Long-Term Financial Forecast and relevant Financial Sustainability Ratios and Measures.

#### 4.5. Loan Repayment Terms Proposed for New Loans

Roads	10 - 20 years
Waste	15 - 20 years dependent on asset
Water	15 - 20 years
Sewerage	15 - 20 years
General	between 6 and 20 years dependent on asset

The borrowing term will not exceed the life of the asset to which it relates, in order to apportion costs on an equitable basis over future generations of ratepayers. 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.





Where borrowing is constrained, borrowings for infrastructure that provides a return on capital will take precedence over borrowings for other assets.

Where capital expenditure is deferred from one year to the next, the drawdown of approved loan funds will be reviewed to minimise interest expense.

Council will maintain close scrutiny of its level of debt to ensure its relevant financial sustainability indicators will not exceed the minimum limits recommended by QTC.

All external borrowings will be raised at the most competitive rates available, in accordance with the requirements of the State Government with the QTC 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.

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

#### **4.6. Proposed New Borrowings**

Council does not intend to borrow any money in the current financial year however, has planned borrowings of \$31.8 million over the following nine (9) financial years for the following identified projects:

##### Kingaroy Trunk Infrastructure Upgrades

- The Kingaroy Trunk Infrastructure Upgrade projects are earmarked to:

- improve water supply system performance;
- reliability;
- ensure adequate customer levels of service are met;
- increase water supply distribution volumes to cater for current demand and future growth;

##### Gordonbrook Dam Wall Upgrade

This project is required to:

- meet legislative obligations under the *Water Supply (Safety and Reliability Act) 2008* and Dam Safety Condition DS 16 – Dam Upgrade to Minimum AFC Requirements;
- increase the spillway capacity or dam infrastructure in order to achieve the Acceptable Flood Capacity (or 1 in 10,000 year event).

This project is not to increase the overall storage volume or height of the dam itself, but to provide adequate spillway capacity to prevent dam failure under extreme flood conditions.

##### Murgon Wastewater Treatment Facility

Murgon Wastewater Treatment Plant is nearing the end of its useful life with multiple assets requiring upgrades or improvements. This is necessary to ensure continual adequate wastewater treatment and water quality results under the current licence conditions. Upgrades will allow improved treatment capabilities and will also allow for recycling of wastewater.

#### **4.7. Loan Drawdowns**

QTC and the Department of Local Government, Racing and Multicultural Affairs 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.

#### **4.8. Existing Loans**

Existing loans will continue to be discharged at the initial repayment terms and interest rates, unless the repayment terms are altered by the QTC or if surplus funds become available, and it is advantageous to Council, apply excess cash reserves towards early repayment of debts.



**5. GENERAL INFORMATION**

Projected Borrowings 2020/2021-2029/2030 can be found in **Attachment A**.

**6. DEFINITIONS**

**Loan Drawdowns** refers to the time at which the loan is funded from QTC and provided to Council.

**Current Financial year** refers to the year 1 July 2020 – 30 June 2021.

**7. LEGISLATIVE REFERENCE**

*Local Government Act 2009*

*Local Government Regulation 2012*

*Local Government Financial Management (Sustainability) Guideline 2013*

*Statutory Bodies Financial Arrangements Act 1982*

*Statutory Bodies Financial Arrangements Regulation 2019*

**8. RELATED POLICIES/PROCEDURES**

Investment Policy

Revenue Policy

Revenue Statement

Asset Management Policy

Enterprise Risk Management Framework

**9. NEXT REVIEW**

June 2021



**10. VERSION CONTROL**

Version	Revision Description	Approval Date
1	Policy Development	21 July 2010
2	Schedule Review	13 July 2011
3	Schedule Review	11 July 2012
4	Schedule Review	3 July 2013
5	Schedule Review	25 July 2014
6	Schedule Review	29 June 2015
7	Schedule Review	27 June 2016
8	Schedule Review	26 June 2017
9	Schedule Review	25 June 2018
10	Schedule Review	12 June 2019
11	Schedule Review	17 June 2020

*Mark Pitt*  
 Mark Pitt PSM  
 CHIEF EXECUTIVE OFFICER

Date: *17.06.2020*





**Attachment A**

**Proposed 10 year Borrowing Schedule**

Borrowing Schedule 2021 - 2030	2021/2022	2022/2023	2025/2026	Total
<b>Water</b>				
Kingaroy Trunk Infrastructure Upgrades	\$ 5,000,000			\$ 5,000,000
Gordonbrook Dam Wall Upgrade		\$ 11,800,000		\$ 11,800,000
<b>Waste Water</b>				
Murgon Waste Water Treatment Facility			15,000,000	\$ 15,000,000
<b>Total Loan Borrowings</b>	<b>\$ 5,000,000</b>	<b>\$ 11,800,000</b>	<b>\$ 15,000,000</b>	<b>\$ 31,800,000</b>



**2.11 Investment Policy 2020/2021**



POLICY CATEGORY NUMBER: Statutory-009  
 POLICY OWNER: Finance  
 ECM ID: 2688439  
 MINUTE NUMBER:  
 ADOPTED: 17 June 2020



**Investment Policy**

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**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 requirements that ensure the investments are 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 policy. Investment Officers are to avoid any transaction that might prejudice South Burnett Regional Council (Council). They will consider the safeguarding of capital and the achievement of income objectives when making an investment decision.

**1.1.2. Conflicts of Interest**

The Investment Officer shall refrain from personal activities that would conflict with the proper execution and management of 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 this policy is delegated by Council to the Chief Executive Officer in accordance with the *Local Government Act 2009, Section 257(1)(b)* – 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 Chief Executive Officer and General Manager Finance and Corporate.

**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 Council. This policy applies to the investment of all surplus cash funds held by Council.

### **3. POLICY OBJECTIVES**

#### **3.1. Investment Objectives**

To set guidelines and boundaries for the investment of Council surplus cash balances which meet the requirements of the *Statutory Bodies Financial Arrangements Act 1982* (SBFA) 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 within 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 Council's risk tolerance.

### **4. BACKGROUND AND/OR PRINCIPLES**

The intent of this document is to outline 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**

#### **5.1. Portfolio Implementation**

##### **5.1.1. Authorised Personnel**

The Manager Finance and delegated Investment Officers are authorised to invest Council's operational funds in investments consistent with this policy and legislation.

##### **5.1.2. Internal Controls**

The General Manager Finance and Corporate of 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;
- reporting of breaches; and
- safekeeping of records.

**5.2. Investment Parameters**

**5.2.1. 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 Queensland Treasury Corporation (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 Queensland Investment Corporation (QIC)'s Cash Fund without further approval.

**5.2.2. Authorised Investments**

Council is allocated category 1 investment powers under the *Statutory Bodies Financial Arrangements Regulation 2019*. Without specific approval from Council or the Treasurer, local governments with category 1 investment power are limited to those prescribed by Part 6 of the SBFA, 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).

**5.2.3. Prohibited Investments**

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

**5.2.4. Portfolio Investment Parameters and Credit Requirements**

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

Short Term Rating (Standard and Poor's) or equivalent	Individual Counterparty Limit	Total Limit (Max % of Portfolio)
A1+	30%	100%
A1	15%	50%
A2 – Financial Institutions only	10%	30%



A3 – Financial Institutions only	5%	10%
Unrated	Nil	Nil
QIC/OTC Pooled Cash Management Fund	100%	100%

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 above portfolio investment parameter, the percentage limits apply effective from the date of purchase as a percentage of the total value of the portfolio.

**5.2.5. 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 (6) months (185 days).

**5.2.6. Liquidity Requirement**

Given the nature of the funds invested, no more than 20 percent 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.

**5.2.7. Approved Lists**

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

- Approved Banks; and
- Approved Credit Unions.

**5.2.8. Breaches**

Any breach of this policy is to be reported to the Chief Executive Officer and General Manager Finance and Corporate, if required, rectified as soon as practicable. The Finance Portfolio Councilor 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).

**5.2.9. Safekeeping of records**

Each transaction will require written confirmation by the bank. All security documents will be held by Council.

**5.2.10. Dealers and Brokers**

All transactions undertaken on behalf of the investment portfolio will be executed by Council directly. This policy prohibits dealings with securities brokers.

**5.3. Investment Guidelines**

Council's investment portfolio should be realisable, without penalty, in a reasonable timeframe. The term to maturity of Council's fixed term investments should not exceed one (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.

**5.3.1. Short Term Debt Ratings**

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





Standard and Poor's short term ratings or equivalents to Moody's and Fitch.

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

**5.4. Reporting**

The Manager Finance will prepare a detailed report to be included in the monthly finance meeting reports which includes an evaluation of the transactions, performance and compliance of the investment portfolio. The report will include:

- interest rate of all deposits.
- list of all deposits and the Financial Institution where held.
- maturity date
- dollar amount invested.

On an annual basis, this 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.

**6. DEFINITIONS**

**At Call** means 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.

**Capital Guaranteed** means An investment fund that guarantees return of the full capital value of the investment.

**Category 1** means 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 (1) year.

**Conflict of Interest** means A situation where an official's private interests may benefit from decisions or actions that they are entrusted to take.

**Investment Officer** means Individual responsible for the management of the investment portfolio. Could be an employee of Council.

**Investment Portfolio** means Pool of investments held by Council.

**Market Risk** means 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** means 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.

**Yield** means the annual rate of return on an investment.

**7. LEGISLATIVE REFERENCE**

- Banking Act 1959 (Cwlth)
- Local Government Act 2009
- Local Government Regulation 2012
- Statutory Bodies Financial Arrangements Act 1982
- Statutory Bodies Financial Arrangements Regulation 2019





**8. RELATED POLICIES/PROCEDURES**

- Revenue Policy
- Revenue Statement
- Debt Recovery Policy

**9. NEXT REVIEW**

May 2021

**10. VERSION CONTROL**

Version	Revision Description	Approval Date
1	Policy Development	21 July 2010
2	Schedule Review	13 July 2011
3	Schedule Review	11 July 2012
4	Schedule Review	3 July 2013
5	Schedule Review	25 July 2014
6	Schedule Review	29 June 2015
7	Schedule Review	27 June 2016
8	Schedule Review	26 June 2017
9	Schedule Review	25 June 2018
10	Schedule Review	12 June 2019
11	Schedule Review	17 June 2020

*Mark Pitt*  
 Mark Pitt PSM  
 CHIEF EXECUTIVE OFFICER

Date: 17.06.2020



## **2.12 Value of Change in Rates and Utility Charges**

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

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

Council's rates and utility charges revenue is projected to increase through a combination of natural growth and general increase by 1.79% in 2020/2021 compared with the rates and utility charges levied in 2019/2020.



### 3. Budget Analysis

#### 3.1 Analysis of 2020/2021 to 2022/2023 Operating Budgets

This section of the report analyses the expected revenues and expenses of the South Burnett Regional Council for the 2020/2021 to 2022/2023 year.

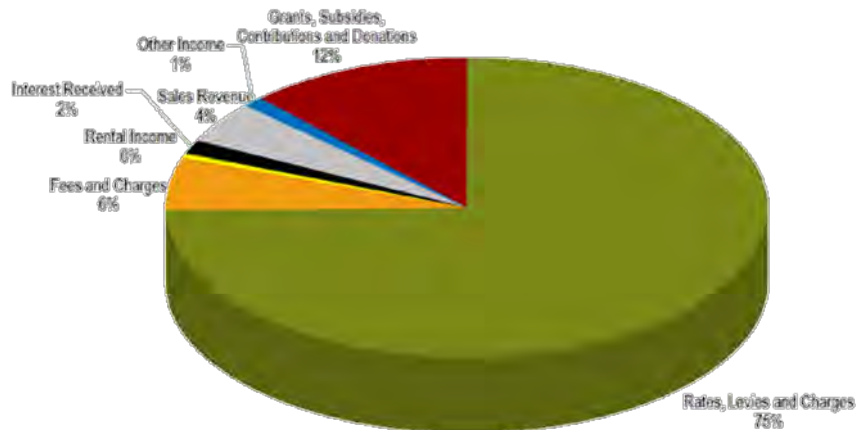
A projection of Council's operating deficit or surpluses for above budget periods is listed in the table below:

Program	Projected Surplus/(Deficit)		
	2020/2021	2021/2022	2022/2023
General Operations	-\$ 4,758,624	-\$ 4,467,063	-\$ 4,281,939
Plant and Fleet	\$ -	\$ -	\$ -
Water	\$ 315,432	\$ 607,350	\$ 793,986
Wastewater	\$ 605,056	\$ 764,816	\$ 902,370
Waste Management	\$ 162,637	\$ 290,597	\$ 434,238
<b>Total</b>	<b>-\$ 3,675,499</b>	<b>-\$ 2,804,300</b>	<b>-\$ 2,151,345</b>

#### 3.1.1 Revenue

##### Operating Revenue

Revenue Type	Budget	Budget	Budget
	2020/2021	2021/2022	2022/2023
Rates, Levies and Charges	\$ 50,092,435	\$ 51,633,800	\$ 53,230,532
Fees and Charges	\$ 3,830,704	\$ 4,071,778	\$ 4,138,770
Rental Income	\$ 319,954	\$ 295,703	\$ 276,405
Interest Received	\$ 1,016,500	\$ 1,045,463	\$ 1,061,745
Sales Revenue	\$ 3,025,851	\$ 3,085,330	\$ 3,145,981
Other Income	\$ 748,975	\$ 762,571	\$ 775,749
Grants, Subsidies, Contributions and Donations	\$ 8,057,698	\$ 7,929,017	\$ 8,010,214
<b>Total</b>	<b>\$ 67,092,117</b>	<b>\$ 68,823,662</b>	<b>\$ 70,639,396</b>

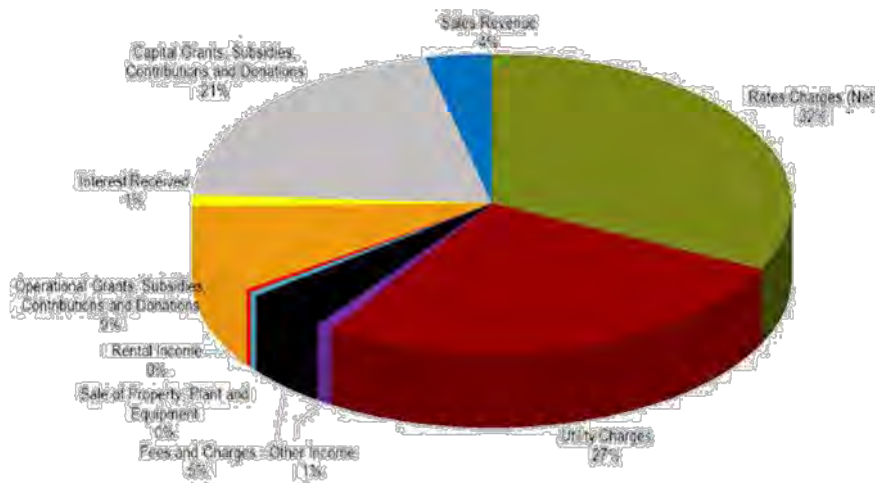






**Total Revenue**

Revenue Type	Budget 2020/2021	Budget 2021/2022	Budget 2022/2023
Rates Charges (Net)	\$ 27,392,956	\$ 28,036,001	\$ 28,705,858
Utility Charges	\$ 22,709,479	\$ 23,597,799	\$ 24,524,674
Other Income	\$ 748,975	\$ 762,571	\$ 775,749
Fees and Charges	\$ 3,830,704	\$ 4,071,778	\$ 4,138,770
Sale of Property, Plant and Equipment	\$ 400,000	\$ 406,800	\$ 413,716
Rental Income	\$ 319,954	\$ 295,703	\$ 276,405
Operational Grants, Subsidies, Contributions and Donations	\$ 8,057,698	\$ 7,929,017	\$ 8,010,214
Interest Received	\$ 1,016,500	\$ 1,045,463	\$ 1,061,745
Capital Grants, Subsidies, Contributions and Donations	\$ 17,409,799	\$ 10,766,291	\$ 3,555,221
Sales Revenue	\$ 3,025,851	\$ 3,085,330	\$ 3,145,981
<b>Total</b>	<b>\$ 84,901,916</b>	<b>\$ 79,996,753</b>	<b>\$ 74,608,333</b>



**3.1.1.1 Rates and Charges**

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

Rate or Charge	2020/2021	2021/2022	2022/2023
General Rates	\$ 28,709,347	\$ 29,425,536	\$ 30,161,174
Water Charges	\$ 10,315,723	\$ 10,680,652	\$ 11,059,847
Sewerage Charges	\$ 5,828,973	\$ 6,075,147	\$ 6,331,752
Waste Collection Charges	\$ 2,174,107	\$ 2,220,463	\$ 2,267,977
Community Rescue and Evacuation Levy	\$ 70,000	\$ 70,000	\$ 70,000
Waste Management Levy	\$ 2,795,285	\$ 2,963,002	\$ 3,140,782
Memerambi Estate Levies	\$ 199,000	\$ 199,000	\$ 199,000
<b>Total</b>	<b>\$ 50,092,435</b>	<b>\$ 51,633,800</b>	<b>\$ 53,230,532</b>

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

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



### 3.1.1.2 User Fees and Charges

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

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

### 3.1.1.3 Rental Income

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

### 3.1.1.4 Other Recurrent Income

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

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

### 3.1.1.5 Sales Income

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

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

### 3.1.1.6 Operational Grants

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

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

### 3.1.1.7 Interest Revenue

Interest revenue includes interest on investments and rate arrears.

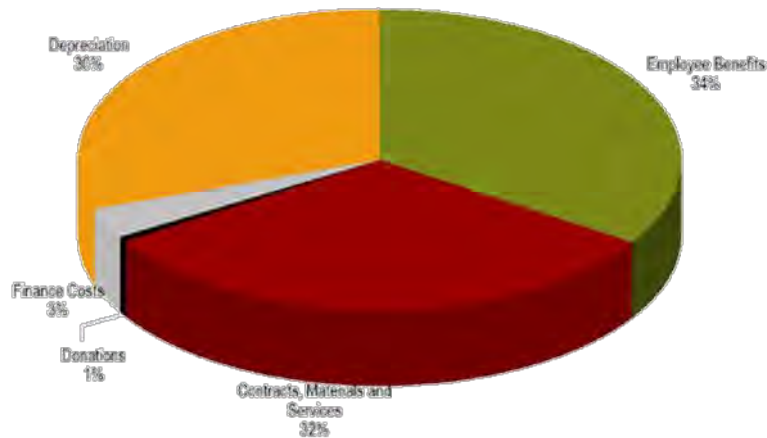
## 3.1.2 Expenditure

Apart from items which required more detailed review expenses were generally increased by 1.7%.



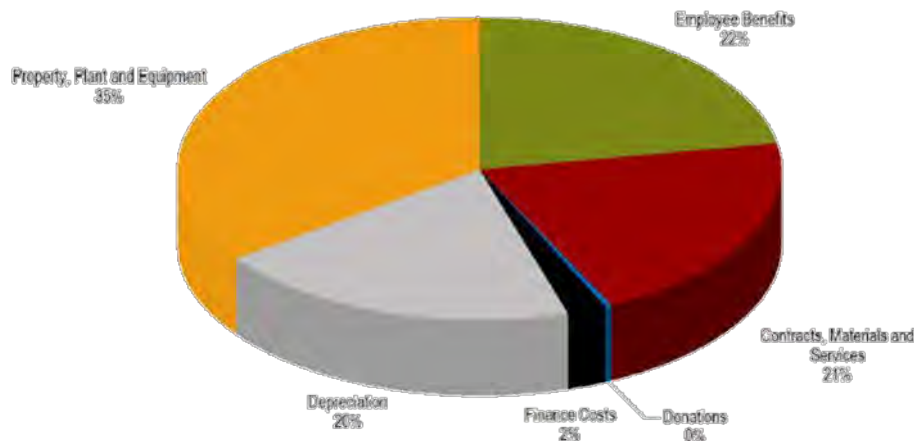
**Operating Expenditure**

Expenditure Type	Budget 2020/2021	Budget 2021/2022	Budget 2022/2023
Employee Benefits	\$ 24,215,197	\$ 24,639,958	\$ 25,133,406
Contracts, Materials and Services	\$ 22,445,094	\$ 22,535,199	\$ 22,932,429
Donations	\$ 376,134	\$ 382,529	\$ 389,033
Finance Costs	\$ 2,301,704	\$ 2,171,006	\$ 2,081,381
Depreciation	\$ 21,429,487	\$ 21,899,270	\$ 22,254,492
<b>Total</b>	<b>\$ 70,767,616</b>	<b>\$ 71,627,962</b>	<b>\$ 72,790,741</b>



**Total Expenditure**

Expenditure Type	Budget 2020/2021	Budget 2021/2022	Budget 2022/2023
Employee Benefits	\$ 24,215,197	\$ 24,639,958	\$ 25,133,406
Contracts, Materials and Services	\$ 22,445,094	\$ 22,535,199	\$ 22,932,429
Donations	\$ 376,134	\$ 382,529	\$ 389,033
Finance Costs	\$ 2,301,704	\$ 2,171,006	\$ 2,081,381
Depreciation	\$ 21,429,487	\$ 21,899,270	\$ 22,254,492
Property, Plant and Equipment	\$ 38,228,662	\$ 36,621,232	\$ 21,038,248
<b>Total</b>	<b>\$ 108,996,278</b>	<b>\$ 108,249,194</b>	<b>\$ 93,828,989</b>

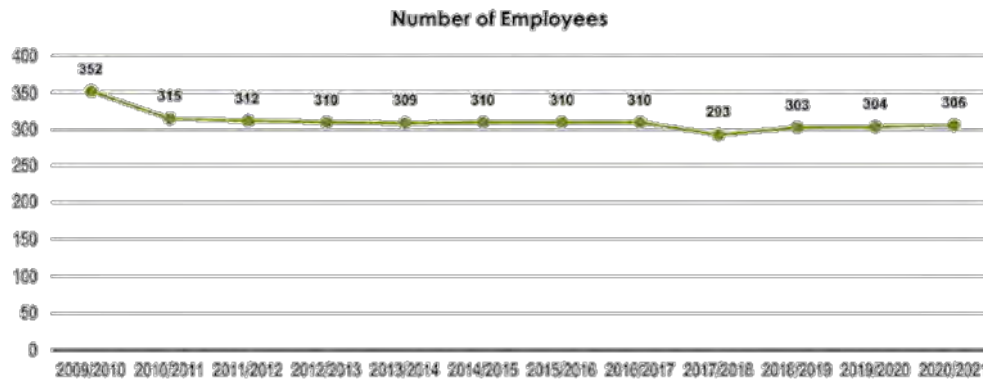






### 3.1.2.1 Employee Costs

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



### 3.1.2.2 Materials and Services

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

### 3.1.2.3 Donations

Donations identified in budget:

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

### 3.1.2.4 Finance (Borrowing) Costs

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

### 3.1.2.5 Depreciation

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

Asset Class	2020/2021	2021/2022	2022/2023
Buildings	\$ 3,628,314	\$ 3,664,597	\$ 3,701,243
Plant and IGT	\$ 2,500,000	\$ 2,550,000	\$ 2,601,000
Roads	\$ 10,452,159	\$ 10,556,681	\$ 10,662,248
Water	\$ 2,612,985	\$ 2,794,871	\$ 2,845,184
Wastewater (Sewerage)	\$ 1,691,120	\$ 1,755,190	\$ 1,852,540
Waste Management	\$ 115,267	\$ 128,609	\$ 138,822
Intangibles	\$ 393,603	\$ 413,283	\$ 417,416
Right-of-Use	\$ 36,039	\$ 36,039	\$ 36,039
<b>Total</b>	<b>\$ 21,429,487</b>	<b>\$ 21,899,270</b>	<b>\$ 22,254,492</b>



### 3.2 Analysis of Capital Budget

This section of the report analyses the planned capital expenditure budgets for the 2020/2021 to 2022/2023 years and the sources of funding for the capital budget.



- Total Capital Budget \$38.2M of which \$22.5M is for Road Projects
- \$6.3M for the Kingaroy CBD Revitalisation funded by \$4.5M of Capital Grant
- \$4.07M Gravel Resheeting Program
- \$4.1M Niagara Road
- \$1.2M Bitumen Reseal Program
- \$300K Regional Upgrade to Wastewater Scada
- \$317K for various upgrades of Boondooma Dam
- \$191K New Amenities at Yallakool Tourist Park
- \$175K for Portable Grandstand at Wondai Showground
- \$100K Coronation Park Wondai Drainage Works
- \$1.1M Water Main Revitalisation, Kingaroy
- \$160K to Air Condition the Nanango Cultural Centre
- \$410K Playground/Sportfield Renewals across Region
- \$34M Emergent Works on Sewer Lines
- \$200K to replace Plant Room at Murgon Swimming Pool
- \$100K Water Meter Replacement Program
- \$500K Murgon CBD Footpath Stages 1 & 2
- \$180K Taromeo Pedestrian Bridge
- \$80K Durong Public Amenities
- \$80K Blackbutt Skate Park Shade Shelter
- \$150K Park Furniture across Region
- \$450K Water Storage Upgrades across the re...

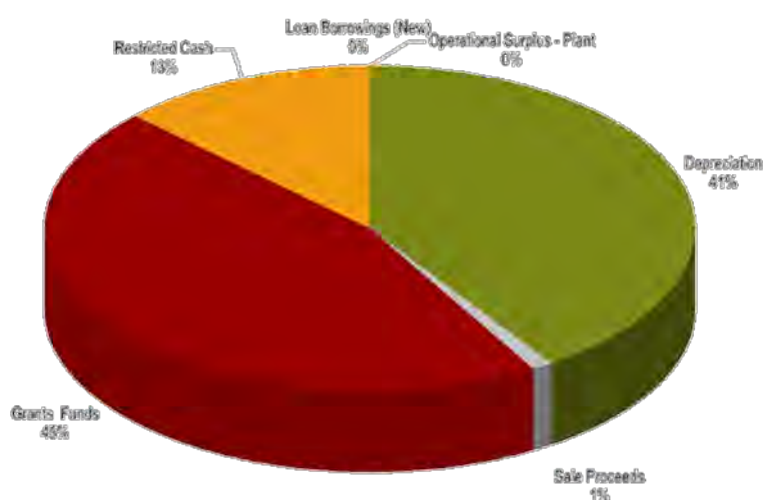


### 3.2.1 Funding Sources

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

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

Funding Sources	Projected 2020/2021	Projected 2021/2022	Projected 2022/2023
Operational Surplus - Plant	\$ -	\$ -	\$ -
Depreciation	\$ 15,512,162	\$ 15,593,448	\$ 14,238,846
Sale Proceeds	\$ 400,000	\$ 406,800	\$ 413,716
Grants Funds	\$ 17,409,799	\$ 10,766,291	\$ 3,555,221
Restricted Cash	\$ 4,906,701	\$ 4,864,693	\$ 2,830,465
Loan Borrowings (New)	\$ -	\$ 5,000,000	\$ -
<b>Total Funding Sources</b>	<b>\$ 38,228,662</b>	<b>\$ 36,621,232</b>	<b>\$ 21,038,248</b>



#### 3.2.1.1 Grants - Capital

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

- TIDS Funding
- School Transport Infrastructure Program
- Local Roads and Community Infrastructure Program
- Drought Communities Program
- Building Better Regions
- Roads to Recovery
- Works for Queensland

#### 3.2.1.2 Contributions

Contributions are received from various sources to support the delivery of specific projects. There is capital contributions forecasted in the 2020/2021 capital budget.





### 3.2.1.3 Proceeds from Sale of Assets

Included in the budget for 2020/2021 is the following anticipated income from the sale of assets:

- Sale of Plant and Equipment

### 3.2.1.4 Restricted Cash

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

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

### 3.2.1.5 Loan Funds

Council does not intend to borrow any money in the current financial year however, has planned borrowings of \$31.8 million over the following nine (9) financial years for the following identified projects:

Borrowing Schedule 2021-2030	2021/2022	2022/2023	2025/2026	Total
<b>Water</b>				
Kingaroy Trunk Infrastructure Upgrades	\$ 5,000,000			\$ 5,000,000
Gordonbrook Dam Wall Upgrade		\$ 11,800,000		\$ 11,800,000
<b>Wastewater</b>				
Murgon Wastewater Treatment Facility			\$ 15,000,000	\$ 15,000,000
<b>Total Loan Borrowings</b>	<b>\$ 5,000,000</b>	<b>\$ 11,800,000</b>	<b>\$ 15,000,000</b>	<b>\$ 31,800,000</b>

Details of proposed new borrowings is included at section [2.10 Debt Policy 2020/2021](#).

### 3.2.1.6 Use of Depreciation and Surpluses

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



#### 4. Additional Statements

##### 4.1 Schedule of Rates and Charges

Council has adopted a 0% General Rate increase for the 2020/2021 financial year. Minimum General Rates are the same as the 2019/2020 financial year. However, the 2020/2021 rate in the dollar for most differential rate categories is not the same as for 2019/2020. This is the result of applying the second year values of 3-year valuation averaging. The phasing-in of land valuation over 3 years means that the valuation base for each differential rate category will change each year, until the third year when the full valuation is reached. As the valuation base has changed, the rate in the dollar also needs to change in order to achieve a 0% increase in revenue.

Differential Minimum General Rates	2019/2020	2020/2021
<b>Minimum General</b>		
Residential Land – Blackbutt	\$ 970.00	\$ 970.00
Residential Land – Kingaroy	\$ 970.00	\$ 970.00
Residential Land – Murgon	\$ 970.00	\$ 970.00
Residential Land – Nanango	\$ 970.00	\$ 970.00
Residential Land – Wondai	\$ 970.00	\$ 970.00
Village	\$ 970.00	\$ 970.00
Rural Residential Land – Blackbutt	\$ 970.00	\$ 970.00
Rural Residential Land – Kingaroy	\$ 970.00	\$ 970.00
Rural Residential Land – Murgon	\$ 970.00	\$ 970.00
Rural Residential Land – Nanango	\$ 970.00	\$ 970.00
Rural Residential Land – Wondai	\$ 970.00	\$ 970.00
Rural Residential Land – Other	\$ 970.00	\$ 970.00
Commercial Land – Blackbutt	\$ 1,202.00	\$ 1,202.00
Commercial Land – Kingaroy	\$ 1,202.00	\$ 1,202.00
Commercial Land – Murgon	\$ 1,202.00	\$ 1,202.00
Commercial Land – Nanango	\$ 1,202.00	\$ 1,202.00
Commercial Land – Wondai	\$ 1,202.00	\$ 1,202.00
Drive In Shopping Centre > 10,000m <sup>2</sup>	\$ 67,920.00	\$ 67,920.00
Drive In Shopping Centre 4,001m <sup>2</sup> – 10,000m <sup>2</sup>	\$ 27,756.00	\$ 27,756.00
Drive In Shopping Centre 1,500m <sup>2</sup> – 4,000m <sup>2</sup>	\$ 9,354.00	\$ 9,354.00
Industrial Land – Blackbutt	\$ 1,202.00	\$ 1,202.00
Industrial Land – Kingaroy	\$ 1,202.00	\$ 1,202.00
Industrial Land – Murgon	\$ 1,202.00	\$ 1,202.00
Industrial Land – Nanango	\$ 1,202.00	\$ 1,202.00
Industrial Land – Wondai	\$ 1,202.00	\$ 1,202.00
Extractive A	\$ 970.00	\$ 970.00
Extractive B	\$ 7,510.00	\$ 7,510.00
Extractive C	\$ 12,707.00	\$ 12,707.00
Coal Mine	\$ 98,296.00	\$ 98,296.00
Power Generation	\$ 347,370.00	\$ 347,370.00
Wind Farm – <5MW	\$ -	\$ 7,000.00
Wind Farm – 5MW to <20MW	\$ 14,000.00	\$ 14,000.00
Wind Farm – 20MW to <50MW	\$ 38,000.00	\$ 38,000.00
Wind Farm – 50MW to <100MW	\$ 65,000.00	\$ 65,000.00
Wind Farm – 100MW to <150MW	\$ 125,000.00	\$ 125,000.00
Wind Farm – 150MW to <200MW	\$ 180,000.00	\$ 180,000.00
Wind Farm – >=200MW	\$ 240,000.00	\$ 240,000.00
Solar Farm – <20MW	\$ 14,000.00	\$ 14,000.00
Solar Farm – 20MW to <50MW	\$ 38,000.00	\$ 38,000.00
Solar Farm – 50MW to <100MW	\$ 65,000.00	\$ 65,000.00
Solar Farm – 100MW to <150MW	\$ 125,000.00	\$ 125,000.00
Solar Farm – 150MW to <200MW	\$ 180,000.00	\$ 180,000.00
Solar Farm – >=200MW	\$ 240,000.00	\$ 240,000.00
Rural Land (Primary Production)	\$ 1,070.00	\$ 1,070.00
Other Land	\$ 970.00	\$ 970.00
Water, Storage and Pumping	\$ 970.00	\$ 970.00



Differential General Rates	2019/2020	2020/2021
	Rate in Dollar	Rate in Dollar
Residential Land – Blackbutt	\$ 3.08076000	\$ 3.08180000
Residential Land – Kingaroy	\$ 2.42417200	\$ 2.40000000
Residential Land – Murgon	\$ 3.86166000	\$ 3.86170000
Residential Land – Nanango	\$ 3.12858000	\$ 3.11470000
Residential Land – Wondai	\$ 3.00656000	\$ 3.00740000
Village	\$ 1.55660000	\$ 1.52070000
Rural Residential Land – Blackbutt	\$ 2.32738000	\$ 2.32330000
Rural Residential Land – Kingaroy	\$ 1.90572000	\$ 1.89480000
Rural Residential Land – Murgon	\$ 1.84412000	\$ 1.83360000
Rural Residential Land – Nanango	\$ 2.01916000	\$ 1.99950000
Rural Residential Land – Wondai	\$ 1.92758000	\$ 1.90310000
Rural Residential Land – Other	\$ 1.91789000	\$ 1.88840000
Commercial Land – Blackbutt	\$ 2.62360000	\$ 2.65180000
Commercial Land – Kingaroy	\$ 2.85572000	\$ 2.81140000
Commercial Land – Murgon	\$ 5.20640000	\$ 5.17270000
Commercial Land – Nanango	\$ 2.62520000	\$ 2.62630000
Commercial Land – Wondai	\$ 1.81200000	\$ 1.83090000
Drive In Shopping Centre > 10,000m <sup>2</sup>	\$ 1.38910800	\$ 1.38910000
Drive In Shopping Centre 4,001m <sup>2</sup> – 10,000m <sup>2</sup>	\$ 5.31720000	\$ 5.31720000
Drive In Shopping Centre 1,500m <sup>2</sup> – 4,000m <sup>2</sup>	\$ 3.87940000	\$ 3.79580000
Industrial Land – Blackbutt	\$ 3.18600000	\$ 3.04460000
Industrial Land – Kingaroy	\$ 1.95404000	\$ 1.94820000
Industrial Land – Murgon	\$ 3.53080000	\$ 3.41720000
Industrial Land – Nanango	\$ 2.75260000	\$ 2.54590000
Industrial Land – Wondai	\$ 2.46160000	\$ 2.39870000
Extractive A	\$ 2.80600000	\$ 1.95290000
Extractive B	\$ 2.58040000	\$ 2.53880000
Extractive C	\$ 2.50572100	\$ 2.50572100
Coal Mine	\$ 29.06080000	\$ 26.92790000
Power Generation	\$ 22.24028000	\$ 22.24030000
Wind Farm – <5MW	\$ -	\$ 2.50000000
Wind Farm – 5MW to <20MW	\$ 25.00000000	\$ 2.50000000
Wind Farm – 20MW to <50MW	\$ 23.75000000	\$ 2.37500000
Wind Farm – 50MW to <100MW	\$ 22.50000000	\$ 2.22500000
Wind Farm – 100MW to <150MW	\$ 21.25000000	\$ 2.12500000
Wind Farm – 150MW to <200MW	\$ 20.00000000	\$ 2.00000000
Wind Farm – >=200MW	\$ 18.75000000	\$ 1.87500000
Solar Farm – <20MW	\$ 25.00000000	\$ 25.00000000
Solar Farm – 20MW to <50MW	\$ 23.75000000	\$ 23.75000000
Solar Farm – 50MW to <100MW	\$ 22.50000000	\$ 22.50000000
Solar Farm – 100MW to <150MW	\$ 21.25000000	\$ 21.25000000
Solar Farm – 150MW to <200MW	\$ 20.00000000	\$ 20.00000000
Solar Farm – >=200MW	\$ 18.75000000	\$ 18.75000000
Rural Land (Primary Production)	\$ 1.24585200	\$ 1.13690000
Other Land	\$ 1.38120000	\$ 1.34460000
Water - Pumping and Storage	\$ 1.59900000	\$ 1.61250000
<b>Separate Charges</b>	<b>2019/2020</b>	<b>2020/2021</b>
Waste Management Levy	\$ 150.50	\$ 162.50
Community Rescue and Evacuation Levy	\$ 4.00	\$ 5.00
<b>Special Charges</b>	<b>2019/2020</b>	<b>2020/2021</b>
Rural Fire Levy	\$ 25.00	\$ 25.00
<b>Extractive Industry (Quarry)</b>		
Burra Burri Road	\$21,393.81	\$ 10,696.77
Manar Road	\$43,592.41	\$ 6,431.09
Tim Dwyer Road	\$21,231.76	\$ 3,319.09
Wattlegrove Road	\$26,812.24	\$ 8,935.58
Wilson's Road	\$6,300.64	\$ 5,804.55





Water Access Charge	2019/2020	2020/2021
<b>Blackbutt, Boondooma Dam, Kingaroy, Kumbia, Murgon, Nanango, Proston, Wondai, Wooroolin and Yallakool Water Supplies</b>		
Vacant (Available, but Not Connected)	\$ 305.76	\$ 312.00
20mm Meter	\$ 611.50	\$ 624.00
25mm Meter	\$ 978.40	\$ 998.00
32mm and 40mm Meter	\$ 1,528.80	\$ 1,559.00
50mm and 80mm Meter	\$ 3,974.80	\$ 4,054.00
100mm	\$ 9,172.50	\$ 9,356.00
Fire Service	\$ 305.76	\$ 312.00
Additional Rural Service	\$ 305.76	\$ 312.00
<b>Proston Rural Water Supply</b>		
20mm Meter	\$ 529.80	\$ 540.00
25mm Meter	\$ 847.70	\$ 865.00
32mm and 40mm Meter	\$ 1,324.50	\$ 1,351.00
50mm and 80mm Meter	\$ 3,443.70	\$ 3,513.00
Water Usage Charge	2019/2020	2020/2021
<b>Blackbutt, Boondooma Dam, Kingaroy, Kumbia, Murgon, Nanango, Proston, Wondai, Wooroolin and Yallakool Water Supplies</b>		
<b>- Residential, Rural Residential and Village Rate Categories</b>		
Tier 1	\$ 1.54	\$ 1.57
Tier 2	\$ 2.29	\$ 2.34
Tier 3	\$ 2.69	\$ 2.75
<b>Blackbutt, Boondooma Dam, Kingaroy, Kumbia, Murgon, Nanango, Proston, Wondai, Wooroolin and Yallakool Water Supplies</b>		
<b>- Commercial, Industrial and Primary Production Rate Categories</b>		
Tier 1	\$ 1.67	\$ 1.71
Tier 2	\$ 2.24	\$ 2.29
Tier 3	\$ 2.49	\$ 2.54
<b>Blackbutt, Boondooma Dam, Kingaroy, Kumbia, Murgon, Nanango, Proston, Wondai, Wooroolin and Yallakool Water Supplies</b>		
<b>- High Volume Commercial &gt;200,000KL/pa</b>		
Tier 1	\$ -	\$ 1.71
Tier 2	\$ -	\$ 2.29
<b>Proston Rural Water Supply</b>		
Flat Rate	\$ 1.54	\$ 1.57
Sewerage Charge	2019/2020	2020/2021
<b>Blackbutt, Boondooma Dam, Kingaroy, Murgon, Nanango, Wondai and Yallakool</b>		
1st Pedestal	\$ 724.70	\$ 739.00
Additional Pedestal (Commercial)	\$ 203.20	\$ 207.00
Vacant (Available, but Not Connected)	\$ 506.40	\$ 517.00
<b>Proston CED</b>		
1st Pedestal Effluent Drainage	\$ 427.20	\$ 436.00
Additional Pedestal Effluent Drainage	\$ 133.60	\$ 136.00
Vacant (Available, but Not Connected)	\$ -	\$ 88.00
Domestic Refuse Collection Charge	2019/2020	2020/2021
<b>Blackbutt, Kingaroy, Kumbia, Murgon, Nanango, Proston, Proston Rural, Tingoora, Wondai and Wooroolin</b>		
Domestic Refuse Service	\$ 165.00	\$ 168.00
<b>Bunya Mountains Waste Management Utility Charge</b>		
Domestic Refuse Service	\$ 165.00	\$ 168.00
Commercial Refuse Collection Charge	2019/2020	2020/2021
<b>Blackbutt, Kingaroy, Kumbia, Murgon, Nanango, Proston, Proston Rural, Tingoora, Wondai and Wooroolin</b>		
Commercial Refuse Service	\$ 243.00	\$ 243.00



## 4.2 Separate Charges Program of Works

### 4.2.1 Community Rescue and Evacuation Levy Program

In accordance with Chapter 4, Part 8 of the *Local Government Regulation 2012* the following schedule details the contribution to aerial emergency rescue and evacuation transport providers from the proceeds from the Separate Charge. A Community Rescue and Evacuation Levy of \$5 per rate assessment will be distributed as follows:

- RACQ Lifeflight

### 4.2.2 Waste Management Levy Program of Works

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

Program	Budget 2020/2021	Budget 2021/2022	Budget 2022/2023
<b>Source of Funds</b>			
Transfer from Waste Collections	\$ 499,938	\$ 843,728	\$ 194,923
Waste Management Levy	\$ 2,795,285	\$ 2,963,002	\$ 3,140,782
Misc. Revenue - Disp Fees, Sale of Scrap Metal/Batteries	\$ 594,600	\$ 604,708	\$ 614,989
Other Revenue	\$ 72,000	\$ 73,225	\$ 74,470
Depreciation	\$ 115,267	\$ 128,609	\$ 138,822
	<b>\$ 4,077,090</b>	<b>\$ 4,613,272</b>	<b>\$ 4,163,986</b>

<b>Expenditure</b>			
<b>Tip Operating Expenses</b>			
Kingaroy Refuse Tip	\$ 966,245	\$ 980,277	\$ 994,463
Nanango Refuse Tip	\$ 465,183	\$ 473,357	\$ 481,675
Murgon Refuse Tip	\$ 350,141	\$ 355,041	\$ 359,985
Wondai Transfer Station	\$ 336,923	\$ 343,076	\$ 349,340
Management Costs (Wages, Plant, Materials & Depreciation)	\$ 1,490,274	\$ 1,522,288	\$ 1,549,131
Loan Principle Repayment	\$ 67,300	\$ 71,006	\$ 74,915
	<b>\$ 3,676,065</b>	<b>\$ 3,745,045</b>	<b>\$ 3,809,509</b>

<b>Rehabilitation of Tips</b>			
Liquid Waste Sites - Kingaroy	\$ 51,025		
Kumbia Legacy Landfill Rehabilitation		\$ 193,844	
Scott Street Wondai			\$ 354,477
	<b>\$ 51,025</b>	<b>\$ 193,844</b>	<b>\$ 354,477</b>

<b>Capital Works</b>			
Maidenwell Transfer Station	\$ 350,000		
Nanango - Leachate Collection Trench		\$ 240,851	
Kingaroy - Leachate Collection Trench		\$ 433,532	
	<b>\$ 350,000</b>	<b>\$ 674,383</b>	<b>\$ -</b>

Transfer to Restricted Cash for Future Waste Facility	\$ -	\$ -	\$ -
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<b>TOTAL REVENUE</b>	<b>\$ 4,077,090</b>	<b>\$ 4,613,272</b>	<b>\$ 4,163,986</b>
<b>TOTAL EXPENDITURE</b>	<b>\$ 4,077,090</b>	<b>\$ 4,613,272</b>	<b>\$ 4,163,986</b>



#### 4.3 Details of Capital Works Programs 2020/2021-2022/2023

Building, Property, Parks and NRM Assets	2020/2021	2021/2022	2022/2023
<b>Total</b>	<b>\$ 5,825,000</b>	<b>\$ 11,849,000</b>	<b>\$ 1,432,000</b>
<b>Administration Buildings</b>	<b>\$ 1,064,000</b>	<b>\$ 12,500</b>	<b>\$ 31,000</b>
Kingaroy-Administration Building-Airconditioning	\$ 125,000		
Wondai-Administration Building-Fire Wall	\$ 14,000		
Regional-Roof Replacements (W4Q)	\$ 220,000		
Regional-Building Repainting (W4Q)	\$ 230,000		
Regional-Building Flooring Renewals (W4Q)	\$ 150,000		
Regional-Building Security Systems (W4Q)	\$ 175,000		
Kingaroy-Forecourt & Carpark CCTV (W4Q)	\$ 150,000		
Kingaroy-1938 Chambers-Improve Subfloor vent clearance		\$ 5,000	
Kingaroy-1938 Chambers-Replace Handrails		\$ 7,500	
Murgon-Administration Building-Carpark Surfacing			\$ 21,000
Murgon-Administration Building-Kitchen Refurbishment			\$ 10,000
<b>Aerodromes</b>	<b>\$ 203,000</b>	<b>\$ 57,000</b>	<b>\$ 82,000</b>
Wondai-Boundary Fence	\$ 47,000		
Kingaroy-Boundary Fence	\$ 47,000		
Kingaroy-Apron Seal	\$ 59,000		
Wondai-Runway Lighting Upgrade (W4Q)	\$ 50,000		
Wondai-Terminal-Painting		\$ 17,000	
Wondai-Apron, Carpark and Access Seal		\$ 40,000	
Kingaroy-Hanger Repainting			\$ 70,000
Kingaroy-Fuel Storage Repainting			\$ 12,000
<b>Cemeteries</b>	<b>\$ 28,000</b>	<b>\$ 81,000</b>	<b>\$ 29,000</b>
Blackbutt-New Columbarium Wall	\$ 28,000		
Wondai-Expansion		\$ 29,000	
Kingaroy-Expansion		\$ 52,000	
Kingaroy-Carpark Seal			\$ 29,000
<b>Depots</b>	<b>\$ 6,500</b>	<b>\$ 52,500</b>	<b>\$ -</b>
Kingaroy-Replace External Doors	\$ 6,500		
Nanango-New Kitchen fitout		\$ 17,500	
Nanango-Replace Potting Shed Shelter		\$ 35,000	
<b>Halls</b>	<b>\$ 306,000</b>	<b>\$ 16,500</b>	<b>\$ 479,000</b>
Nanango-Cultural Centre-Airconditioning and Windows (W4Q)	\$ 160,000		
Kingaroy-Town Hall-Floor Refurbishments (DCP)	\$ 56,000		
Regional-Hall Building Works (DCP)	\$ 90,000		
Wondai-Town Hall-Sound System		\$ 10,000	
Nanango-Cultural Centre-Bar Heater Upgrade		\$ 6,500	
Blackbutt-Town Hall-Reroof			\$ 300,000
Kingaroy-Town Common Hall-Replace Airconditioning			\$ 30,000
Murgon-Town Hall-Bathroom Fitout			\$ 80,000
Murgon-Town Hall-Reseal Rear Access Driveway			\$ 18,000
Murgon-Town Hall-Replace Footpath Sections			\$ 10,000
Murgon-Town Hall-Replace Concrete Stumps			\$ 5,000
Murgon-Town Hall-Replace Entry Doors			\$ 5,000
Murgon-Town Hall-Archives-Replace Cement Sheeting			\$ 25,000
Murgon-Town Hall-Cleaning-Replace Ceiling Sheeting			\$ 6,000





Building, Property, Parks and NRM Assets	2020/2021	2021/2022	2022/2023
<b>Housing</b>	<b>\$ 5,000</b>	<b>\$ 21,500</b>	<b>\$ 27,000</b>
Nanango-Appin Street Unit-Bathroom repairs	\$ 5,000		
Nanango-Hunter Street Residence-replace gutters		\$ 8,000	
Nanango-Appin Street Units-Replace roof sections		\$ 6,000	
Nanango-Appin Street Units-Install Security Screens		\$ 7,500	
Nanango-Railway Lane Residence-Replace Roof			\$ 27,000
<b>Museums/Heritage/Tourism</b>	<b>\$ 1,286,500</b>	<b>\$ 167,000</b>	<b>\$ 168,000</b>
Boondooma-Homestead-Restoration	\$ 25,000	\$ 25,000	\$ 25,000
Boondooma-Homestead-Bore (W4Q)	\$ 20,000		
Wondai-Museum-Footpath (W4Q)	\$ 10,000		
Kingaroy-Heritage Museum & Pool Painting (DCP)	\$ 43,000		
Boondooma-Dam-Day Use Area Playground	\$ 28,500		
Boondooma-Dam-Bunkhouse Renovations	\$ 19,500		
Yallakool-Dam-New Amenities	\$ 191,000		
Boondooma-Dam-Pathways and Carparking	\$ 34,500		
Yallakool-Dam-Boat Ramp Repairs (W4Q)	\$ 75,000		
Boondooma-Dam-Bunkhouse Relocation & Upgrade (W4Q)	\$ 215,000		
Boondooma-Dam-Tennis Court Upgrade (W4Q)	\$ 20,000		
Yallakool-Dam-Tennis Court Upgrade (W4Q)	\$ 20,000		
Wondai-Coronation Park-Drainage (W4Q)	\$ 100,000		
Proston-Rodney Street-dump Point (W4Q)	\$ 15,000		
Regional-Expo 88 Statue Installation (W4Q)	\$ 200,000		
Regional-Park Signage (W4Q)	\$ 20,000		
Kingaroy-Somerset Street/Walter Road Beautification (W4Q)	\$ 250,000		
Kingaroy-1938 Chambers/Art Gallery-Drainage		\$ 10,000	
Boondooma-Dam-Amenities Fitout		\$ 88,000	
Boondooma-Dam-Tennis Court Renewal		\$ 9,500	
Yallakool-Dam-Tennis Court Renewal		\$ 9,500	
Yallakool-Dam-Cabins Painting		\$ 25,000	
Nanango-Ringsfield House-Repair Gardners Shed Roof			\$ 6,000
Nanango-Ringsfield House-School Room Insulation			\$ 10,000
Boondooma-Dam-Residence/Kiosk-Refurbishments			\$ 102,000
Yallakool-Dam-Residence-Painting			\$ 25,000
<b>Parks</b>	<b>\$ 1,153,500.00</b>	<b>\$ 117,000.00</b>	<b>\$ 377,000.00</b>
Kingaroy-Apex Park-Carpark Seal, Path & Painting	\$ 30,500.00		
Kingaroy-Memorial Park-Garden Bed Replacement	\$ 28,000.00		
Kingaroy-Lions Park-Playground Renewal, Pathways	\$ 100,000.00		
Nanango-Reg McCallum Park-Playground Renewal (W4Q)	\$ 100,000.00		
Nanango-Pioneer Park-Playground Renewal (W4Q)	\$ 120,000.00		
Nanango-Butter Factory Park-Playground Renewal (W4Q)	\$ 50,000.00		
Kingaroy-Memorial Park-Playground Renewal (W4Q)	\$ 40,000.00		
Kingaroy-Apex Park-New BBQ Shelter (W4Q)	\$ 25,000.00		
Proston-Playground-Shadesails (W4Q)	\$ 50,000.00		
Regional-New Tables, Shelters (W4Q)	\$ 150,000.00		
Murgon-QEII Park-Path Replacement & Landscaping (W4Q)	\$ 75,000.00		
Wondai-Skate Park-Upgrade (W4Q)	\$ 50,000.00		
Nanango-Scott Street Carpark-Shadesail (W4Q)	\$ 70,000.00		
Nanango-Butter Factory Park-Shade Shelters (DCP)	\$ 42,500.00		
Nanango-Pioneer Park-Shade Shelters (DCP)	\$ 42,500.00		
Nanango-CBD-Streetscape Refurbishment (DCP)	\$ 65,000.00		
Kingaroy-Apex Park-Lookout Refurbishment (DCP)	\$ 35,000.00		
Blackbutt-Skate Park-Shade Shelter (DCP)	\$ 80,000.00		
Blackbutt-Les Muller Park-Painting		\$ 15,000.00	
Wondai-Dingo Park-Amenities Painting		\$ 9,000.00	
Kingaroy-Skate Park-Refurbishments		\$ 42,000.00	
Kingaroy-Adermann Park-Refurbishments		\$ 51,000.00	
Nanango-Pioneer Park-Amenities Replacement			\$ 90,000.00
Kingaroy-Rotary Park-Amenities Refurbishment			\$ 150,000.00
Murgon-Skate Park-New Amenities			\$ 91,000.00
Wondai-Skate Park-Refurbishments			\$ 46,000.00



Building, Property, Parks and NRM Assets	2020/2021	2021/2022	2022/2023
<b>Public Conveniences</b>	<b>\$ 231,500</b>	<b>\$ 295,000</b>	<b>\$ 19,000</b>
Maidenwell-Toilet System Upgrade	\$ 34,500		
Taromeo-Jessies Well-Amenities Refurbishment	\$ 12,000		
Durong-Public Amenities-Bore & Tanks (W4Q)	\$ 80,000		
Kingaroy-CTC Youth Amenities-Refurbishment (W4Q)	\$ 80,000		
Kingaroy-Glendon Street Amenities-Refurbishment (W4Q)	\$ 25,000		
Kumbia-Apex Park-New Disability Amenities		\$ 230,000	
Nanango-Reg McCallum Park-Roof Repairs		\$ 25,000	
Nanango-Lions Park-Painting		\$ 13,000	
Wondai-Public Amenities-Internal Fitout		\$ 12,000	
Nanango-Scott Street-Refurbishment		\$ 15,000	
Benarkin-First Settlers Park-Disabled Access & Paint			\$ 19,000
<b>Sport and Recreation</b>	<b>\$ 355,000</b>	<b>\$ 492,000</b>	<b>\$ 85,000</b>
Wondai-Showgrounds-Grandstand Replacement	\$ 40,000	\$ -	
Wondai-Showgrounds-Portable Grandstands (W4Q)	\$ 175,000		
Murgon-Squash Courts-Renewal (W4Q)	\$ 140,000		
Murgon-PCYC-Replace Squash Courts		\$ 50,000	
Murgon-PCYC-External Painting		\$ 200,000	
Murgon-PCYC-Bathroom Refurbishment		\$ 167,000	
Proston-Showgrounds-Pavillon Roof Replacement		\$ 25,000	
Wondai-Sportgrounds-Changeroom Refurbishment		\$ 50,000	
Wondai-Showgrounds-McAllister Hall-Restumping			\$ 20,000
Proston-Playgroup Building-Playground Equipment			\$ 15,000
Proston-Playgroup Building-Fencing			\$ 25,000
Proston-Playgroup Building-Kitchen Refurbishment			\$ 25,000
<b>SES Buildings</b>	<b>\$ 36,000</b>	<b>\$ 37,000</b>	<b>\$ -</b>
Kingaroy/Wondai-Building Upgrades (DCP)	\$ 36,000		
Blackbutt-SES-Fencing		\$ 22,000	
Blackbutt-SES Shed-Insulation and Ceiling Repairs		\$ 15,000	
<b>Swimming Pools</b>	<b>\$ 1,150,000</b>	<b>\$ 10,500,000</b>	<b>\$ 135,000</b>
Kingaroy-Pool Refurbishment 21/22 Reserve	\$ 500,000	\$ 500,000	
Kingaroy-Pool Refurbishment-Concept Plans	\$ 250,000		
Murgon-Plant Room Replacement	\$ 200,000		
Nanango-Expansion Joints & Repaint	\$ 45,000		
Nanango-Solar Heating	\$ 60,000		
Nanango-Shade Sail Posts Rustproofing	\$ 5,000		
Nanango-Bathrooms/Changerooms Refurbishment	\$ 90,000		
Kingaroy-Pool Complex Refurbishment		\$ 10,000,000	
Nanango-Double Bunded Chlorine Tank			\$ 25,000
Wondai-Replace Fence			\$ 20,000
Wondai-Expansion Joints			\$ 40,000
Nanango-Heat Pump Replacement			\$ 50,000
<b>Information Services Assets</b>	<b>2020/2021</b>	<b>2021/2022</b>	<b>2022/2023</b>
<b>General</b>	<b>\$ 480,000</b>	<b>\$ 632,762</b>	<b>\$ 643,795</b>
User Hardware - Computer Replacements	\$ 155,000	\$ 155,000	\$ 155,000
Server Hardware - Continue Implementation	\$ 135,000	\$ 110,000	\$ 110,000
Photocopiers and Printers	\$ 30,000	\$ -	\$ -
Microwave Radio Hardware	\$ 85,000	\$ -	\$ -
MS Cloud Provisioning	\$ 75,000	\$ -	\$ -
Business System	\$ -	\$ 367,762	\$ 378,795





Plant and Fleet Assets	2020/2021	2021/2022	2022/2023
<b>General</b>	<b>\$ 2,315,000</b>	<b>\$ 2,657,000</b>	<b>\$ 2,685,000</b>
Sedans x 2	\$ -	\$ 82,000.00	\$ -
Utilities x 13	\$ 390,000		\$ 390,000.00
Mowers x 5	\$ 150,000		
Tractor & Slasher	\$ 110,000	\$ 110,000.00	\$ 110,000.00
Truck x 1	\$ 220,000		
Backhoe	\$ 200,000		
Waste Compactor Truck	\$ 300,000		
Reach Mower	\$ 85,000		
Loader	\$ -	\$ 330,000.00	\$ 330,000.00
Grader	\$ 450,000	\$ 450,000.00	\$ 450,000.00
Loader x 1 - Waste	\$ 350,000		
Low Loader Trailer	\$ -		
Sewer Machine Trailer	\$ 60,000	\$ 60,000.00	
Utilities x 2		\$ 60,000.00	
Mowers x 6		\$ 180,000.00	\$ 180,000.00
Dog Trailers x 2		\$ 220,000.00	
Trucks x 3		\$ 300,000.00	\$ 500,000.00
Backhoes x 2		\$ 400,000.00	
Single Drum Roller		\$ 160,000.00	\$ 160,000.00
Multi Tyre Roller		\$ 180,000.00	
Excavator		\$ 90,000.00	\$ 100,000.00
Varial Message Sign Trailer		\$ 35,000.00	
Forklift			\$ 25,000.00
Dog Trailer x 2			\$ 150,000.00
Backhoe			\$ 180,000.00
Skid Steer Loader			\$ 110,000.00
<b>Waste Assets</b>	<b>2020/2021</b>	<b>2021/2022</b>	<b>2022/2023</b>
<b>General</b>	<b>\$ 350,000</b>	<b>\$ 674,383</b>	<b>\$ -</b>
<b>Waste Disposal</b>	<b>\$ 350,000</b>	<b>\$ 674,383</b>	<b>\$ -</b>
Maidenwell-Transfer Station	\$ 350,000		
Nanango-Leachate Collection Trench		\$ 240,851	
Kingaroy-Leachate Collection Trench		\$ 433,532	
<b>Water Supply Assets</b>	<b>2020/2021</b>	<b>2021/2022</b>	<b>2022/2023</b>
<b>General</b>	<b>\$ 3,000,000</b>	<b>\$ 8,785,000</b>	<b>\$ 1,190,000</b>
<b>Treatment</b>	<b>\$ 775,000</b>	<b>\$ 2,150,000</b>	<b>\$ 200,000</b>
Proston-Update Scada/cyber security sites to Telemetry	\$ 250,000		
Wondai-Update Scada/cyber security sites to Telemetry	\$ 50,000		
Murgon-Remove AC on Water Infrastructure	\$ 100,000		
Proston-Remove AC on Water Infrastructure	\$ 175,000		
Kingaroy-Gordonbook Dam Spillway Replace & Upgrade	\$ 200,000		
Regional-Additional Water Allocation		\$ 2,000,000	
Regional-Remove AC on Water Infrastructure		\$ 150,000	
Murgon/Wondai-Buildings			\$ 200,000
<b>Storage</b>	<b>\$ 450,000</b>	<b>\$ 6,200,000</b>	<b>\$ -</b>
Kingaroy-Orana Reserve-Replace & Upgrade	\$ 150,000		
Wooroolin-Reservoir-Replace & Upgrade	\$ 150,000		
Murgon-Hospital Reservoir-Replace & Upgrade	\$ 150,000		
Kingaroy-New Reservoir		\$ 1,000,000	
Kingaroy-New Reservoir		\$ 4,000,000	
Proston-Replace Reservoirs		\$ 1,200,000	
<b>Distribution</b>	<b>\$ 1,775,000</b>	<b>\$ 435,000</b>	<b>\$ 990,000</b>
Kingaroy-Alford Street-Water Main Revitalisation	\$ 800,000		
Kingaroy-Glendon Street-Water Main Revitalisation	\$ 300,000		
Wondai-Haly Street-Water Main Replacement	\$ 300,000		
Kingaroy-Youngman Street North-Water Main Replacement	\$ 175,000		
Kingaroy-Reen Street-Water Main Replacement	\$ 100,000		
Regional-Water Meter Replacement	\$ 100,000	\$ 100,000	\$ 100,000
Kingaroy-Ivy Street-Water Main		\$ 205,000	
Kingaroy-River Road-Trunk Replacement		\$ 130,000	
Kingaroy-Matthew/Kearney/Melissa/Bellavista-Main Upgrade			\$ 205,000
Kingaroy-Haly Street-Main Replacement			\$ 685,000





Wastewater (Sewerage) Supply Assets	2020/2021	2021/2022	2022/2023
<b>Wastewater</b>	<b>\$ 3,735,000</b>	<b>\$ 1,895,000</b>	<b>\$ 4,632,000</b>
Regional-Update Scada/Cyber Security Sites to Telemetry	\$ 300,000		
Nanango-Emergent Sewer Works	\$ 1,050,000		
Kingaroy-Emergent Sewer Works	\$ 2,385,000		
Kingaroy-River Road-SPS Renewal		\$ 60,000	
Kingaroy-River Road-Trunk Replace & Upgrade (2000/10-STP)		\$ 510,000	
Kingaroy-Haty Street- Sewer Replace & Upgrade(2156/25-2115/20)		\$ 945,000	
Wondai-Ivory Street-SPS Replace & Upgrade		\$ 150,000	
Murgon-Douglas Street-SPS Replace & Upgrade		\$ 130,000	
Regional-Remove AC on Wastewater Infrastructure		\$ 100,000	
Regional-Sewer Relining			\$ 1,600,000
Murgon-Remove AC on WW Infrastructure			\$ 75,000
Murgon-Chataway Street-Sewer Replace & Upgrade (101/37-101/22)			\$ 307,000
Proston-CED Pump Station Replace & Upgrade			\$ 150,000
Nanango-WWTP Reconfiguration			\$ 2,500,000
<b>Road Infrastructure Assets</b>	<b>2020/2021</b>	<b>2021/2022</b>	<b>2022/2023</b>
<b>General</b>	<b>\$ 22,523,662</b>	<b>\$ 10,128,087</b>	<b>\$ 10,455,453</b>
<b>Gravel Resheeting</b>	<b>\$ 4,069,994</b>	<b>\$ 3,672,360</b>	<b>\$ 3,709,084</b>
Gravel Resheeting as per Gravel Resheeting Plan	\$ 4,069,994	\$ 3,672,360	\$ 3,709,084
<b>Bitumen Resealing/Rehabilitation</b>	<b>\$ 15,570,868</b>	<b>\$ 6,253,727</b>	<b>\$ 6,542,369</b>
Bitumen Resealing/Rehabilitation as per Bitumen Resealing/Rehabilitation Plan	\$ 1,663,042	\$ 3,253,727	\$ 3,542,369
Peterson Drive: Widen and Seal Ch-4.8-5.33km	\$ 473,826		
Niagara Road - Bitumen Seal	\$ 100,000		
Bunya Mountains - Footpath & Carparking (DCP)	\$ 150,000		
Hood Street- Kerb & Channel (DCP)	\$ 60,000		
Burtons Lane (DCP)	\$ 60,000		
Maidenwell Main Street Upgrade (DCP)	\$ 40,000		
Dingo Dreek Carpark Upgrade (DCP)	\$ 75,000		
Alford Street Carpark	\$ 600,000		
Pavement Rehabilitation	\$ 500,000		
Kingaroy CBD Revitalisation	\$ 6,350,000		
Mercer Springgate/Brights Road Upgrade	\$ 99,000		
Blackbutt CBD Disability Parking Upgrade	\$ 30,000		
Nanango Butter Factory Disability Parking Upgrade	\$ 50,000		
Bunya Highway Median Upgrade	\$ 1,020,000		
Wheatlands School Set Down	\$ 150,000		
Murgon High School Pedestrian Refuge	\$ 75,000		
Roy Emerson Carpark Upgrade	\$ 75,000		
Niagara Road Reconstruction	\$ 4,000,000		
Sealed Road Reconstruction	\$ -	\$ 3,000,000	\$ 3,000,000
<b>Footpaths</b>	<b>\$ 1,752,000</b>	<b>\$ 101,000</b>	<b>\$ 102,000</b>
Minor Footpath Replacements	\$ 150,000	\$ 101,000	\$ 102,000
Kingaroy-Markwell Street (TIDS)	\$ 34,000		
Nanango-Burnett/Drayton Streets (TIDS)	\$ 37,000		
Kingaroy-Barkers Creek Road (TIDS)	\$ 98,000		
Kingaroy-Oliver Bond Street (TIDS)	\$ 51,000		
Kingaroy-Tessmanns Road (TIDS)	\$ 47,000		
Kumbia-School to Francis Street (DCP)	\$ 95,000		
Memerambi-Railtrail (DCP)	\$ 10,000		
Murgon-CBD Footpath Stage 2	\$ 150,000		
Murgon-CBD Footpath Stage 3	\$ 500,000		
Blackbutt-CBD Footpath	\$ 580,000		
<b>Bridges</b>	<b>\$ 570,000</b>	<b>\$ -</b>	<b>\$ -</b>
Regional-Guardrail Replacement Program	\$ 210,000		
Nanango-State School-Pedestrian Bridge Replacement	\$ 180,000		
Taromeo-Pedestrian Bridge (LRCI)	\$ 180,000		
<b>Drainage</b>	<b>\$ 560,800</b>	<b>\$ 101,000</b>	<b>\$ 102,000</b>
Minor Drainage Replacements	\$ 25,800	\$ 101,000	\$ 102,000



#### 4.4 Summary of Expenditure on Road Infrastructure 2020/2021

Road Maintenance	
Road and Drainage Administration	\$ 1,562,564
Road and Drainage Maintenance	\$ 6,964,860
Main Roads Maintenance Contract	\$ 2,399,000
<b>Total</b>	<b>\$ 10,926,424</b>

Roads Capital Works	
Capital Program	\$ 22,523,662
	<b>\$ 22,523,662</b>

#### 4.5 Schedule of Concessions and Exemptions on Rates and Charges

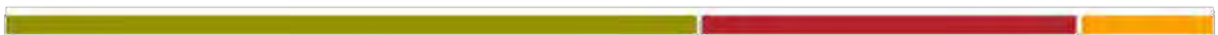
##### 4.5.1 Concessions on Rates

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

#### 4.6 Schedule of Restricted Cash

The projected balance at the 30 June 2021 is as follows:

External and Internal Restricted Cash	Projected Balance			Projected Balance 30-Jun-2021
	01-Jul-2020	Movement In	Movement Out	
Unspent Government Grants and Subsidies	\$ 4,900,000	\$ -	\$ -	\$ 4,900,000
Unspent Development Contributions	\$ 4,566,833	\$ -	\$ -	\$ 4,566,833
Unspent Loan Monies	\$ 1,800,000	\$ -	\$ -	\$ 1,800,000
Future Capital works	\$ 10,283,539	\$ 1,583,125	\$ 4,906,701	\$ 6,959,963
Future Recurrent Expenditure	\$ 1,454,384	\$ 60,000	\$ -	\$ 1,514,384
<b>Total Unspent Restricted Cash</b>	<b>\$ 23,004,756</b>	<b>\$ 1,643,125</b>	<b>\$ 4,906,701</b>	<b>\$ 19,741,180</b>





## **6.4 BUSINESS ACTIVITIES 2020/2021**

**File Number:** 15-Jul-2020

**Author:** Manager Finance

**Authoriser:** General Manager Finance and Corporate

### **PRECIS**

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

### **SUMMARY**

The *Local Government Act 2009* (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.

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### **OFFICER'S RECOMMENDATION**

That in relation to Council's Business activities:

1. Council determines that those activities listed in the Statement of Business Activities (Table 1) contains a list of all the business activities that Council conducted requiring identification in accordance with the *Local Government Act 2009* (Division 2, Section 43) and the *Local Government Regulation 2012*.
2. Council has no significant business activities that meet the threshold set as per Section 19 of the *Local Government Regulation 2012*. Council determines that those Business Activities categorised, as Other Business Activities (Table 2) are those activities that meet the prescribed activity threshold of \$340,000 in accordance with Section 39 of the *Local Government Regulation 2012*.
3. Council resolve not to apply the Code of Competitive Conduct to any business activity in 2020/2021 in accordance with the *Local Government Act 2009* Section 47(7) and the *Local Government Regulation 2012*.

### **FINANCIAL AND RESOURCE IMPLICATIONS**

These activities have been identified and provided for in the 2020/2021 Budget as part of ongoing operations.

### **LINK TO CORPORATE/OPERATIONAL PLAN**

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

### **COMMUNICATION/CONSULTATION (INTERNAL/EXTERNAL)**

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 2009* (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.

## REPORT

### 1. Introduction

Division 2 of the *Local Government Act 2009* (the Act) and Division 5 of the *Local Government Regulation 2012* (the Regulation) set out the requirements to be followed by Council in determining the application of the National Competition Policy to the business activities of Council.

Effectively, Council must follow three steps:

1. identify all business activities that the local government conducted during the financial year;
2. having regard to the thresholds set out in “the Regulation” determine those business activities that are Significant Business Activities pursuant to the legislation; and those that are Prescribed; and
3. having regard to the requirements of “the Act” and “the Regulation” determine whether Council will apply the National Competition Policy to those business activities identified.

### 2. Determining Business Activities

Section 43(4) of the “the Act” sets out the initial parameters for determining the Council’s business activities. The Sections provide that “A **significant business activity**” is a business activity of a local government that:

- (a) is conducted in competition, or potential competition, with the private sector (including off-street parking, quarries, sporting facilities, for example); and
- (b) meets the threshold prescribed under a regulation.

It follows then, that in establishing the initial list of “Business Activities”, Council must consider all activities that compete or could potentially compete with the private sector.

Section 43(5) however excludes the following activities from the definition of “Significant Business Activity”:

- (a) a building certifying activity; or
- (b) a roads activity; or
- (c) related to the provision of library services.

The particular requirements in relation to Building Certification and Roads activity are set out in Sections 47(4) and 47(5) of “the Act”.

- 47(4) A **building certifying activity** is a business activity that—
  - a) involves performing building certifying functions (within the meaning of the Building Act, section 10); and
  - b) is prescribed under a regulation.
- 47(5) A **roads activity** is a business activity (other than a business activity prescribed under a regulation) that involves—
  - (a) constructing or maintaining a State-controlled road, that the State put out to competitive tender; or
  - (b) submitting a competitive tender in relation to—
    - (i) constructing or maintaining a road in the local government area, that the local government put out to competitive tender; or
    - (ii) constructing or maintaining a road in another local government area that the other local government put out to competitive tender.

At Section 38 "the Regulation" provides a list of local governments where building certification services constitute a "**significant business activity**". Council is not included in this list and it is therefore considered that Council's "building certifying activity" are not considered to be "**significant business activity**".

In respect of Council's "**roads activity**", Council does not compete in the open market; it is therefore considered that Council's "road activity" is not a "**significant business activity**".

Council's business activities identified as operating in competition or potential competition with the private sector are set out in the Statement of Business Activities (Table 1). The most significant of these is the combined water and sewerage operations.

### 3. The Thresholds

Section 19 of the *Local Government Regulation 2012* specifies the significant business activity thresholds for the 2020/2021 financial year are as follows:

- Water and Sewerage Combined Activities – 10,000 or more premises are connected to a water service; and
- Any Other Business Activity - \$9,700,000.

Table 1 shows Council has no significant business activities that meet these thresholds based on expenditure in the 2019/2020 financial year and the number of premises connected to a water service.

Section 47(7) of "the Act" however requires that Council decide each financial year, by resolution whether or not to apply the **Code of Competitive Conduct** to any **other business activities**, i.e. any of Council's business activities that compete or could compete with the private sector and exceed the **current expenditure** threshold in Section 39 of "the Regulation" which is \$340,000. The business activities of Council that meet this threshold are set out in the Prescribed Business Activities (Table 2). The most significant prescribed business activity is waste.

### 4. Application of the Code of Competitive Conduct

Applying the Code of Competitive Conduct involves a consideration of the following matters:

- (a) applying the competitive neutrality principle;
- (b) pricing provisions (full cost pricing);
- (c) financial reporting; and
- (d) assessing and accounting for community service obligations.

This is a rigorous process and would involve a significant resource allocation and use. At this time, it is considered that the benefit of applying the Code does not outweigh the cost and the efficient use of resources.

The following extract from Section 39(2) of "the Regulation" highlights the elements to take into account in a full cost pricing model:

*The amount of **current expenditure** for a business activity for a financial year is the total of the following amounts spent in conducting the activity for the year–*

- (a) *operational costs;*
- (b) *administrative and overhead costs;*
- (c) *cost of resources;*
- (d) *depreciation.*

Council currently builds those elements into its pricing.

The detailed requirements for applying the code are not discussed in this report. A discussion paper on applying the Code to Council's business activities should be prepared for Council consideration when the need arises.



## 5. Conclusion

Council does not currently have any Significant Business Activities, however combined water and sewerage at 9,504 is close to the threshold of 10,000 premises connected to a water service. Council has started reviewing full cost pricing methodologies with the review of the Maximum Allowable Revenue Model for the Water and Sewerage Program.

Council has other business activities that exceed the identified current expenditure threshold of \$340,000. Taking into account the fact that the current pricing models include the necessary cost elements, the issue of applying any full cost pricing model should be deferred due to financial viability and the increased financial burden on ratepayers during an economic recession.

Accordingly, and for the reasons outlined in section 4 of this report it is considered that Council should resolve not to apply the Code of Competitive Conduct to any business activities in 2019/2020 financial year.

### Statement of Business Activities (Table 1)

<b>Water and Wastewater</b>	<b>No. of Premises</b>	<b>Threshold as Section 19 of the Local Government Regulation 2012</b>
Water and Sewerage	9,504	10,000
<b>Other Business Activities</b>	<b>2019/2020 Operating Costs</b>	<b>Threshold as Section 19 of the Local Government Regulation 2012</b>
Caravan and Tourist Parks	\$1,184,736	
Cemeteries	\$314,495	
Shops	\$17,340	
Community Hospital	\$81,773	
Saleyards	\$181,794	
Waste	\$4,435,703	
Airport	\$287,034	
<b>TOTAL</b>	<b>\$6,502,875</b>	<b>\$9,700,000</b>

### Prescribed Business Activities (Table 2)

<b>Other Business Activities</b>	<b>2019/2020 Operating Costs</b>	<b>Threshold as Section 39 of the Local Government Regulation 2012</b>
Caravan and Tourist Parks	\$1,184,736	
	\$4,435,703	
<b>TOTAL</b>	<b>\$5,620,439</b>	<b>\$340,000</b>

## ATTACHMENTS

Nil

**6.5 ADOPTION OF THE CODE OF COMPETITIVE NEUTRALITY COMPLAINTS POLICY****File Number:** 15-07-2020**Author:** Coordinator Executive Services**Authoriser:** Chief Executive Officer**PRECIS**

Adoption of the Code of Competitive Neutrality Complaints Policy.

**SUMMARY**

Section 48 of the *Local Government Act 2009* advises that Council must adopt a process for resolving competitive neutrality complaints.

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**OFFICER'S RECOMMENDATION**

That the South Burnett Regional Council Code of Competitive Neutrality Complaints Policy – *Statutory 006* be adopted as presented.

**FINANCIAL AND RESOURCE IMPLICATIONS**

No change to financial or resource implications arise from this report.

**LINK TO CORPORATE/OPERATIONAL PLAN**

EXC2.1 - Deliver governance that provides sound organisational management and complies with relevant legislation.

**COMMUNICATION/CONSULTATION (INTERNAL/EXTERNAL)**

Internal consultation was undertaken with the Senior Management Team. The revised policies were circulated providing a reasonable time for review and feedback. Nil feedback provided. The final revised policy has been attached to the agenda.

**LEGAL IMPLICATIONS (STATUTORY BASIS, LEGAL RISKS)**

The *Local Government Act 2009* provides a regulatory framework for the adoption and enforcement of the Code of Competitive Neutrality Complaints Policy.

**POLICY/LOCAL LAW DELEGATION IMPLICATIONS**

Policy implications in general have been considered and addressed.

No local law/delegation implications arise from this report.

**ASSET MANAGEMENT IMPLICATIONS**

No direct asset management implications arise from this report.

**REPORT**

The *Local Government Act 2009* provides a regulatory framework for the adoption and enforcement of a Code of Competitive Neutrality Complaints Policy.

Council's policies are regularly reviewed to deliver transparent, effective processes and good governance of, and by, local government.

The policies demonstrate Council's commitment to the local government principles contained in the *Local Government Act 2009*:

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

## **ATTACHMENTS**

1. **ECM 2700047 - Code of Competitive Neutrality Complaints Policy** [↓](#) 





POLICY CATEGORY - NUMBER: Statutory-006

POLICY OWNER: Executive Services

ECM ID: 2700047

ADOPTED:

## Code of Competitive Neutrality Complaints Policy

**NOTE:** Council regularly reviews and updates its policies. The latest controlled version can be obtained from the Policy Register on Council's intranet or by contacting Council's Social & Corporate Performance Branch. A hard copy of this electronic document is considered uncontrolled.

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### 1. POLICY STATEMENT

Guide for Council received complaints under the Competitive Neutrality Complaints, under the *Queensland Local Government Act*.

Compliance with *Section 48* of the *Local Government Act 2009*, Competitive neutrality complaints.

### 2. SCOPE

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

### 3. GENERAL INFORMATION

#### 3.1. Preliminary Procedures

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

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

- The CEO or review officer will develop a proposed response to the concerns and seek, within a reasonable time, the person's views on the proposed response; and
- The CEO shall make a response to the person in writing.

### 3.2. Advice to Applicants of the Complaints Procedure

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

### 3.3. How to Make a Complaint

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

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

### 3.4. Sending Complaints to and Investigation of Complaints by Referee

- Formal complaints received by Council are to be directed to the CEO and acknowledged in writing within five (5) working days;
- The CEO must refer the complaint to the Queensland Productivity Commission (QPC) within five (5) working days of receipt;
- Formal complaints are to be recorded, showing the date of referral of the complaint to the QPC and an outline of the complaint; and
- The relevant business activity or business unit is to be informed that a formal complaint has been received.

### 3.5. Record System

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

- Details of the complaint process established;
- Where persons express concerns about the operations of Council's business activity, the concerns and the outcome of the preliminary procedures are to be recorded;
- Where persons have made a complaint to Council, details of the complaint are to be recorded;
- Details of when the complaint was sent to the QPC for investigation;
- Where a person has made a complaint to Council, and the QPC has determined not to investigate the complaint, the notification issued by the referee under *Section 48 of the Local Government Regulation 2012* is to be recorded;

- Where a person has made a complaint to Council, and the QPC has determined to investigate the complaint, the investigation notice issued by the QPC under *Section 49* of the *Local Government Regulation 2012* is to be recorded;
- Handling of QPC records (eg. data from finished investigations) is to be done in accordance with *Sections 52 and 53* of the *Local Government Regulation 2012*;
- Where the QPC has issued a report on the complaint under *Section 52* of the *Local Government Regulation 2012*, the receipt of the report and any recommendations contained in the report are to be recorded;
- Where Council has made a decision on a report by the referee, the resolution incorporating the decision, the date of the resolution and any directions to implement the decision that are given to a business activity under *Section 55* of the *Local Government Regulation 2012* are to be recorded;
- Where Council has advised relevant persons of its decision, the notification issued by the local government under *Section 55* of the *Local Government Regulation 2012* is to be recorded.

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

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

### **3.7. Reporting Period for QPC**

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

## **4. DEFINITIONS**

Not Applicable

## **5. LEGISLATIVE REFERENCE**

*Local Government Act 2009*

*Local Government Regulation 2012*

## **6. RELATED DOCUMENTS**

Not Applicable

## **7. NEXT REVIEW**

01 June 2022



**8. VERSION CONTROL**

Version	Revision Description	Approval/Adopted Date	ECM Reference
1	New Policy	15 July 2020	2700047

Mark Pitt PSM  
**CHIEF EXECUTIVE OFFICER**

Date:

## APPENDIX A

**INFORMATION ON HOW TO MAKE A COMPLAINT ABOUT COMPETITIVE NEUTRALITY  
OF A LOCAL GOVERNMENT BUSINESS ACTIVITY****How to contact Council**

Mail: The Chief Executive Officer  
South Burnett Regional Council  
45 Glendon Street  
PO Box 336  
**KINGAROY Q 4610**  
Phone: (07) 4189 9100  
Email: info@southburnett.qld.gov.au  
Fax: (07) 4162 4806

**How to make a Complaint*****Requirements for complaint***

A complaint must:

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

***Who can complain?***

A complaint can only be made by a person who:

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

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

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

***Grounds for complaint***

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

**6.6 STATEMENT OF ESTIMATED FINANCIAL POSITION TO 30 JUNE 2020****File Number:** 15-Jul-2020**Author:** Manager Finance**Authoriser:** General Manager Finance and Corporate**PRECIS**

Presentation of Council's Statement of Estimated Financial Position as at 30 June 2020.

**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 2020.

Required reports are attached for perusal.

**OFFICER'S RECOMMENDATION**

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

## 1. Estimated Statement of Comprehensive Income as at 30 June 2020

	Original Budget \$	Amended Budget \$	Expected Position \$
<b>Income</b>			
<b>Revenue</b>			
<b>Recurrent Revenue</b>			
Rates, Levies and Charges	49,280,421	48,907,566	49,244,759
Fees and Charges	3,820,174	3,555,053	3,984,358
Rental Income	478,066	484,341	507,597
Interest Received	1,071,653	1,108,153	957,433
Sales Revenue	3,080,551	3,080,551	3,429,761
Other Income	598,202	971,321	1,030,967
Grants, Subsidies, Contributions and Donations	7,756,779	8,180,753	8,634,980
	<u>66,085,846</u>	<u>66,287,739</u>	<u>67,789,854</u>
<b>Capital Revenue</b>			
Donations	4,783,791	8,227,038	8,451,950
<b>Total Income</b>	<u>70,869,637</u>	<u>74,514,776</u>	<u>76,241,804</u>
<b>Expenses</b>			
<b>Recurrent Expenses</b>			
Employee Benefits	23,229,167	23,266,869	23,698,278
Materials and Services	22,916,138	23,954,385	24,934,418
Finance Costs	2,048,815	3,026,558	2,107,413
Depreciation and Amortisation	19,431,676	19,709,315	19,637,075
	<u>67,625,796</u>	<u>69,957,127</u>	<u>70,377,184</u>
<b>Capital Expense</b>	(457,202)	6,055,784	10,773,255
<b>Total Expense</b>	<u>67,168,594</u>	<u>76,012,911</u>	<u>81,150,439</u>
<b>Net Result</b>	<u>3,701,043</u>	<u>(1,498,134)</u>	<u>(4,908,635)</u>
<b>Net Operating Result</b>	<u>(1,539,950)</u>	<u>(3,669,388)</u>	<u>(2,587,330)</u>



## 2. Estimated Statement of Financial Position as at 30 June 2020

	Original Budget	Amended Budget	Expected Position
	\$	\$	\$
<b>Current Assets</b>			
Cash and Cash Equivalents	42,985,357	39,680,317	47,391,068
Trade and Other Receivables	5,024,783	7,103,404	8,222,682
Inventories	966,808	966,809	780,158
<b>Total Current Assets</b>	<b>48,976,949</b>	<b>47,750,530</b>	<b>56,393,908</b>
<b>Non-Current Assets</b>			
Trade and Other Receivables	1,536,684	1,536,684	1,313,915
Property, Plant and Equipment	895,546,932	893,405,031	874,700,536
Right of Use Asset	-	-	1,055,436
Intangible Assets	8,649,939	8,799,677	8,292,967
<b>Total Non-Current Assets</b>	<b>905,733,555</b>	<b>903,741,392</b>	<b>885,362,853</b>
<b>TOTAL ASSETS</b>	<b>954,710,504</b>	<b>951,491,922</b>	<b>941,756,761</b>
<b>Current Liabilities</b>			
Trade and Other Payables	3,694,630	3,805,873	6,643,397
Borrowings	2,747,723	2,747,723	2,877,630
Provisions	1,801,025	2,995,690	3,493,355
Other Liabilities	1,646,868	1,646,868	3,470,013
<b>Total Current Liabilities</b>	<b>9,890,245</b>	<b>11,196,154</b>	<b>16,484,395</b>
<b>Non-Current Liabilities</b>			
Borrowings	32,845,520	32,845,520	33,657,866
Provisions	14,067,167	14,638,227	13,555,136
Other Liabilities	1,633,784	1,633,784	2,150,502
<b>Total Non-Current Liabilities</b>	<b>48,546,471</b>	<b>49,117,531</b>	<b>49,363,504</b>
<b>TOTAL LIABILITIES</b>	<b>58,436,717</b>	<b>60,313,685</b>	<b>65,847,899</b>
<b>NET COMMUNITY ASSETS</b>	<b>896,273,787</b>	<b>891,178,237</b>	<b>875,908,862</b>
<b>Community Equity</b>			
Retained Surplus/(Deficiency)	433,636,855	428,541,306	426,628,272
Asset Revaluation Surplus	462,636,932	462,636,932	449,280,590
<b>TOTAL COMMUNITY EQUITY</b>	<b>896,273,787</b>	<b>891,178,237</b>	<b>875,908,862</b>

**FINANCIAL AND RESOURCE IMPLICATIONS**

The report outlines the final estimated use of financial resources as approved in the 2019/2020 Budget.

**LINK TO CORPORATE/OPERATIONAL PLAN**

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

**COMMUNICATION/CONSULTATION (INTERNAL/EXTERNAL)**

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

**LEGAL IMPLICATIONS (STATUTORY BASIS, LEGAL RISKS)**

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

**POLICY/LOCAL LAW DELEGATION IMPLICATIONS**

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

**ASSET MANAGEMENT IMPLICATIONS**

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

**REPORT**

Not Applicable

**ATTACHMENTS**

Nil

**6.7 DIFFERENTIAL GENERAL RATES CATEGORIES AND CRITERIA 2020/2021****File Number: 15-Jul-2020****Author: Manager Finance****Authoriser: General Manager Finance and Corporate****PRECIS**

Categories of rateable land for the levying of general rates for the financial year ending 30 June 2021.

**SUMMARY**

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

Further, Section 80 of the *Local Government Regulation 2012* provides that Council may levy general rates (differential general rates) that differ for different categories of rateable land in the local government area. Accordingly, for the following reasons, Council has determined that there shall be forty-six (46) categories of land for general rating purposes.

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

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**OFFICER'S RECOMMENDATION**

That:

1. Council adopt differential general rates for the year ending 30 June 2021;
2. Pursuant to Section 81 of the *Local Government Regulation 2012*, the categories in to which rateable land is categorised, the description of those categories and, in accordance with Sections 81(4) and 81(5) of the *Local Government Regulation 2012*, the method by which land is to be identified and included in its appropriate category is as listed in the table below;
3. Council delegates to the Chief Executive Officer the power, in accordance with Sections 81(4) and 81(5) of the *Local Government Regulation 2012*, to identify the rating category to which each parcel of rateable land belongs.



Category	Differential Category
<b>1</b>	<b>Residential – Kingaroy</b>
Description	Identification
<p>All properties in this category are located within the Kingaroy Urban Locality and are used solely for residential purposes, or if vacant land, is zoned for residential use under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for residential purposes only. Urban Localities are defined in “Individual Urban Locality” maps series. Council will be guided by the Department of Natural Resources and Mines land use codes between 1 and 9 and land use code 72 when determining the properties that fit into this category.</p>	<ol style="list-style-type: none"> <li>1. This category will cover all land within the Kingaroy Urban locality, where the dominant purpose for which that land is used, or intended for use, is a residential purpose and not included in any other category.</li> <li>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.</li> <li>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.</li> <li>4. Land with land use codes 01, 02, 03, 04, 05, 06, 07, 08, 09 and 72 or as otherwise identified by the CEO.</li> </ol>

Category	Differential Category
<b>201</b>	<b>Residential – Nanango</b>
Description	Identification
<p>All properties in this category are located within the Nanango Urban Locality and are used solely for residential purposes, or if vacant land, is zoned for residential use under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for residential purposes only. Urban Localities are defined in “Individual Urban Locality” maps series. Council will be guided by the Department of Natural Resources and Mines land use codes between 1 and 9 when determining the properties that fit into this category.</p>	<ol style="list-style-type: none"> <li>1. This category will cover all land within the Nanango Urban locality, where the dominant purpose for which that land is used, or intended for use, is a residential purpose and not included in any other category.</li> <li>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.</li> <li>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.</li> <li>4. Land with land use codes 01, 02, 03, 04, 05, 06, 07, 08, 09 and 72 or as otherwise identified by the CEO.</li> </ol>

Category	Differential Category
<b>203</b>	<b>Residential – Blackbutt</b>
Description	Identification
<p>All properties in this category are located within the Blackbutt Urban Locality and are used solely for residential purposes, or if vacant land, is zoned for residential use under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for residential purposes only. Urban Localities are defined in “Individual Urban Locality” maps series. Council will be guided by the Department of Natural Resources and Mines land use codes between 1 and 9 when determining the properties that fit into this category.</p>	<ol style="list-style-type: none"> <li>1. This category will cover all land within the Blackbutt Urban locality, where the dominant purpose for which that land is used, or intended for use, is a residential purpose and not included in any other category.</li> <li>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.</li> <li>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.</li> <li>4. Land with land use codes 01, 02, 03, 04, 05, 06, 07, 08, 09 and 72 or as otherwise identified by the CEO.</li> </ol>

Category	Differential Category
<b>301</b>	<b>Residential – Murgon</b>
Description	Identification
<p>All properties in this category are located within the Murgon Urban Locality and are used solely for residential purposes, or if vacant land, is zoned for residential use under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for residential purposes only. Urban Localities are defined in "Individual Urban Locality" maps series. Council will be guided by the Department of Natural Resources and Mines land use codes between 1 and 9 when determining the properties that fit into this category.</p>	<ol style="list-style-type: none"> <li>1. This category will cover all land within the Murgon Urban locality, where the dominant purpose for which that land is used, or intended for use, is a residential purpose and not included in any other category.</li> <li>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.</li> <li>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.</li> <li>4. Land with land use codes 01, 02, 03, 04, 05, 06, 07, 08, 09 and 72 or as otherwise identified by the CEO.</li> </ol>

Category	Differential Category
<b>401</b>	<b>Residential – Wondai</b>
Description	Identification
<p>All properties in this category are located within the Wondai Urban Locality and are used solely for residential purposes, or if vacant land, is zoned for residential use under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for residential purposes only. Urban Localities are defined in "Individual Urban Locality" maps series. Council will be guided by the Department of Natural Resources and Mines land use codes between 1 and 9 when determining the properties that fit into this category.</p>	<ol style="list-style-type: none"> <li>1. This category will cover all land within the Wondai Urban locality, where the dominant purpose for which that land is used, or intended for use, is a residential purpose and not included in any other category.</li> <li>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.</li> <li>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.</li> <li>4. Land with land use codes 01, 02, 03, 04, 05, 06, 07, 08, 09 and 72 or as otherwise identified by the CEO.</li> </ol>

Category	Differential Category
<b>3</b>	<b>Village</b>
Description	Identification
<p>The property is used for any purpose; and located in any of the following villages: - Benarkin, Brooklands, Cloyna, Coolabunia, Crawford, Dandabah, Hivesville, Kumbia, Maidenwell, Memerambi, Moffatdale, Proston, Taabinga, Tingoorra, Winderera, Wooroolin.</p>	<ol style="list-style-type: none"> <li>1. All land used for any purpose that is situated in any of the villages located in the South Burnett Regional Council area and is not included in any other category.</li> <li>2. Villages are defined in "Individual Village" maps series.</li> </ol>

Category	Differential Category
<b>910</b>	<b>Rural Residential – Blackbutt</b>
Description	Identification
<p>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.</p>	<ol style="list-style-type: none"> <li>1. This category will 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.</li> <li>2. Land with land use codes 01, 02, 03, 04, 05, 06, 07, 08, 09 and 94 or as otherwise identified by the CEO.</li> </ol>

Category	Differential Category
<b>920</b>	<b>Rural Residential – Nanango</b>
Description	Identification
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.	<ol style="list-style-type: none"> <li>1. This category will cover all land used for rural residential purposes that is shown on the map marked Rural Residential – Nanango and is not included in any other category.</li> <li>2. Land with land use codes 01, 02, 03, 04, 05, 06, 07, 08, 09 and 94 or as otherwise identified by the CEO.</li> </ol>

Category	Differential Category
<b>930</b>	<b>Rural Residential – Kingaroy</b>
Description	Identification
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.	<ol style="list-style-type: none"> <li>1. This category will cover all land used for rural residential purposes that is shown on the map marked Rural Residential – Kingaroy and is not included in any other category.</li> <li>2. Land with land use codes 01, 02, 03, 04, 05, 06, 07, 08, 09 and 94 or as otherwise identified by the CEO.</li> </ol>

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

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



Category	Differential Category
<b>960</b>	<b>Rural Residential – Other</b>
Description	Identification
<p>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.</p>	<ol style="list-style-type: none"> <li>1. This category will cover all land used for rural residential purposes that is shown on the map marked Rural Residential – Other and is not included in any other category.</li> <li>2. Land with land use codes 01, 02, 03, 04, 05, 06, 07, 08, 09 and 94 or as otherwise identified by the CEO.</li> </ol>

Category	Differential Category
<b>2</b>	<b>Commercial – Kingaroy</b>
Description	Identification
<p>All properties in this category are located within the Kingaroy Urban Locality and are used for business and commercial purposes, or if vacant land, is zoned for business and commercial purposes under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for business and commercial purposes. Urban Localities are defined in “Individual Urban Locality” maps series.</p> <p>This category includes properties that are used for a combined residential and a business or commercial purpose. Council will be guided by the Department of Natural Resources and Mines land use codes between 10 and 15, 17 and 27, and 41 and 49 when determining the properties that fit into this category.</p>	<ol style="list-style-type: none"> <li>1. This category will cover all land within the Kingaroy Urban locality, where the property is used for a business and commercial purpose; or</li> <li>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</li> <li>3. Is not included in any other category.</li> <li>4. Land with land use codes 10, 11, 12, 13, 14, 15, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 41, 42, 43, 44, 45, 46, 47, 48 and 49 or as otherwise identified by the CEO.</li> </ol>

Category	Differential Category
<b>202</b>	<b>Commercial – Nanango</b>
Description	Identification
<p>All properties in this category are located within the Nanango Urban Localities and are used for business and commercial purposes, or if vacant land, is zoned for business and commercial purposes under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for business and commercial purposes. Urban Localities are defined in “Individual Urban Locality” maps series.</p> <p>This category includes properties that are used for a combined residential and a business or commercial purpose. Council will be guided by the Department of Natural Resources and Mines land use codes between 8 and 15, 17 and 27, and 41 and 49 when determining the properties that fit into this category.</p>	<ol style="list-style-type: none"> <li>1. This category will cover all land within the Nanango Urban locality, where the property is used for a business and commercial purpose; or</li> <li>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</li> <li>3. Is not included in any other category.</li> <li>4. Land with land use codes 08, 09, 10, 11, 12, 13, 14, 15, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 41, 42, 43, 44, 45, 46, 47, 48 and 49 or as otherwise identified by the CEO.</li> </ol>

Category	Differential Category
<b>204</b>	<b>Commercial – Blackbutt</b>
Description	Identification
<p>All properties in this category are located within the Blackbutt Urban Localities and are used for business and commercial purposes, or if vacant land, is zoned for business and commercial purposes under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for business and commercial purposes. Urban Localities are defined in “Individual Urban Locality” maps series.</p> <p>This category includes properties that are used for a combined residential and a business or commercial purpose. Council will be guided by the Department of Natural Resources and Mines land use codes between 10 and 15, 17 and 27, and 41 and 49 when determining the properties that fit into this category.</p>	<ol style="list-style-type: none"> <li>1. This category will cover all land within the Blackbutt Urban locality, where the property is used for a business and commercial purpose; or</li> <li>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</li> <li>3. Is not included in any other category.</li> <li>4. Land with land use codes 10, 11, 12, 13, 14, 15, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 41, 42, 43, 44, 45, 46, 47, 48 and 49 or as otherwise identified by the CEO.</li> </ol>

Category	Differential Category
<b>302</b>	<b>Commercial – Murgon</b>
Description	Identification
<p>All properties in this category are located within the Murgon Urban Locality and are used for business and commercial purposes, or if vacant land, is zoned for business and commercial purposes under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for business and commercial purposes. Urban Localities are defined in “Individual Urban Locality” maps series.</p> <p>This category includes properties that are used for a combined residential and a business or commercial purpose. Council will be guided by the Department of Natural Resources and Mines land use codes between 10 and 15, 17 and 27, and 41 and 49 when determining the properties that fit into this category.</p>	<ol style="list-style-type: none"> <li>1. This category will cover all land within the Murgon Urban locality, where the property is used for a business and commercial purpose; or</li> <li>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</li> <li>3. Is not included in any other category.</li> <li>4. Land with land use codes 10, 11, 12, 13, 14, 15, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 41, 42, 43, 44, 45, 46, 47, 48 and 49 or as otherwise identified by the CEO.</li> </ol>

Category	Differential Category
<b>402</b>	<b>Commercial – Wondai</b>
Description	Identification
<p>All properties in this category are located within the Wondai Urban Locality and are used for business and commercial purposes, or if vacant land, is zoned for business and commercial purposes under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for business and commercial purposes. Urban Localities are defined in “Individual Urban Locality” maps series.</p> <p>This category includes properties that are used for a combined residential and a business or commercial purpose. Council will be guided by the Department of Natural Resources and Mines land use codes between 10 and 15, 17 and 27, and 41 and 49 when determining the properties that fit into this category.</p>	<ol style="list-style-type: none"> <li>1. This category will cover all land within the Wondai Urban locality, where the property is used for a business and commercial purpose; or</li> <li>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</li> <li>3. Is not included in any other category.</li> <li>4. Land with land use codes 10, 11, 12, 13, 14, 15, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 41, 42, 43, 44, 45, 46, 47, 48 and 49 or as otherwise identified by the CEO.</li> </ol>

Category	Differential Category
<b>9</b>	<b>Drive-In Shopping Centre &gt; 10,000m<sup>2</sup></b>
Description	Identification
<p>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.</p>	<p>Land used as a Drive in Shopping Centre (a retail shopping and commercial complex) with more than 10,000 square metres of gross floor area and on-site parking for more than 500 vehicles.</p>

Category	Differential Category
<b>10</b>	<b>Drive-In Shopping Centre 4,001m<sup>2</sup> to 10,000m<sup>2</sup></b>
Description	Identification
All properties in this category are classified as a Drive in Shopping Centre (a retail shopping and commercial complex) with a gross floor area of more than 4,000 square metres and less than 10,000 square metres and/or more than 150 on-site car parks or adjacent car parks which are maintained to service the specific shopping centre.	Land used as a Drive in Shopping Centre (a retail shopping and commercial complex) with a gross floor area of more than 4,000 square metres and less than 10,000 square metres and/or more than 150 on-site car parks or adjacent car parks which are maintained to service the specific shopping centre.

Category	Differential Category
<b>99</b>	<b>Drive-In Shopping Centre 1,500m<sup>2</sup> to 4,000m<sup>2</sup></b>
Description	Identification
All properties in this category are classified as a Drive in Shopping Centre (a retail shopping and commercial complex) with a gross floor area of more than 1,500 square metres and less than 4,000 square metres and/or more than 40 on-site car parks or adjacent car parks which are maintained to service the specific shopping centre.	Land used as a Drive in Shopping Centre (a retail shopping and commercial complex) with a gross floor area of more than 1,500 square metres and less than 4,000 square metres and/or more than 40 on-site car parks or adjacent car parks which are maintained to service the specific shopping centre.

Category	Differential Category
<b>8</b>	<b>Industrial – Kingaroy</b>
Description	Identification
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.	<ol style="list-style-type: none"> <li>1. This category will cover all land within the Kingaroy Urban locality, where the property is used for industrial purposes; or</li> <li>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</li> <li>3. Is not included in any other category.</li> <li>4. Land with land use codes 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38 and 39 or as otherwise identified by the CEO.</li> </ol>

Category	Differential Category
<b>208</b>	<b>Industrial – Nanango</b>
Description	Identification
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.	<ol style="list-style-type: none"> <li>1. This category will cover all land within the Nanango Urban Locality, where the property is used for industrial purposes; or</li> <li>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</li> <li>3. Is not included in any other category.</li> <li>4. Land with land use codes 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38 and 39 or as otherwise identified by the CEO.</li> </ol>



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

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

Category	Differential Category
<b>408</b>	<b>Industrial – Wondai</b>
Description	Identification
<p>All properties in this category are located within the Wondai Urban Locality or Wondai Industrial Estate and are used for industrial purposes, or if vacant land, is zoned for industrial purposes under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for industrial purposes. Urban Localities are defined in “Individual Urban Locality” maps series.</p> <p>This category includes properties that are used for a combined residential and an industrial purpose. Council will be guided by the Department of Natural Resources and Mines land use codes between 28 and 39 when determining the properties that fit into this category.</p>	<ol style="list-style-type: none"> <li>1. This category will cover all land within the Wondai Urban locality or Wondai Industrial Estate, where the property is used for industrial purposes; or</li> <li>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</li> <li>3. Is not included in any other category.</li> <li>4. Land with land use codes 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38 and 39 or as otherwise identified by the CEO.</li> </ol>

Category	Differential Category
<b>211</b>	<b>Extractive C</b>
Description	Identification
<p>All properties in this category are used for extractive industry purposes such as quarries and mining operations with between 51 and 300 workers (employees and/or contractors) and/or extraction volumes of between 1 million and 2 million tonnes per year.</p>	<ol style="list-style-type: none"> <li>1. This category will cover all land used for the purpose of extracting resources from the ground, with operations that have between 51 and 300 workers (employees and/or contractors) and/or extraction volumes of between 1 million and 2 million tonnes per year.</li> </ol>

Category	Differential Category
<b>212</b>	<b>Extractive A</b>
Description	Identification
<p>All properties in this category are used for extractive industry purposes and include:</p> <ul style="list-style-type: none"> <li>(a) Mining leases with no activity;</li> <li>(b) Gravel Pits that operate only sporadically; and</li> <li>(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).</li> </ul> <p>Council will be guided by the Department of Natural Resources and Mines land use code 40 when determining the properties that fit into this category.</p>	<ol style="list-style-type: none"> <li>1. This category will cover all land used for the purpose of extracting resources from the ground and include:                             <ul style="list-style-type: none"> <li>(a) Mining leases with no activity;</li> <li>(b) Gravel Pits that operate only sporadically; and</li> <li>(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).</li> </ul> </li> <li>2. Land with land use code 40 or as otherwise identified by the CEO.</li> </ol>

Category	Differential Category
<b>213</b>	<b>Extractive B</b>
Description	Identification
<p>All properties in this category are used for extractive industry purposes, and include:</p> <ul style="list-style-type: none"> <li>(a) Operational Gravel Pits; and</li> <li>(b) Extractive operations such as quarries and mining operations with an employee base of between 6 and 50 workers (employees and/or contractors) and/or extraction volumes of less than 1 million tonnes per annum.</li> <li>(c) Council will be guided by the Department of Natural Resources and Mines land use code 40 when determining the properties that fit into this category.</li> </ul>	<ol style="list-style-type: none"> <li>1. This category will cover all land used for the purpose of extracting resources from the ground and include:                             <ul style="list-style-type: none"> <li>(a) Operational Gravel Pits; and</li> <li>(b) Extractive operations such as quarries and mining operations with an employee base of between 6 and 50 workers (employees and/or contractors) and/or extraction volumes of less than 1 million tonnes per annum.</li> </ul> </li> <li>2. Land with land use code 40 or as otherwise identified by the CEO.</li> </ol>

Category	Differential Category
<b>414</b>	<b>Coal Mine</b>
Description	Identification
<p>All properties in this category are used for the purpose of an Integrated Coal Mining operation with more than 300 workers (employees and/or contractors) and/or production greater than 2 million tonnes per year.</p>	<ol style="list-style-type: none"> <li>1. This category will cover all land used for the purpose of an Integrated Coal Mining operation, with operations that have greater than 300 workers (employees and/or contractors) and/or extraction volumes of greater than 2 million tonnes per year.</li> </ol> <p>A Coal Mine is defined as land that is the subject of a coal mining lease (issued pursuant to the <i>Mineral Resources Act 1989</i>) or other form of tenure that was used, is used, or intended to be used:</p> <ul style="list-style-type: none"> <li>▪ 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.</li> </ul> <p>An integrated coal mining operation is defined as land contained in more than one coal mining lease (issued pursuant to the <i>Mineral Resources Act 1989</i>) or other form of tenure which land was used, is used, or intended to be used in an integrated manner for the purposes of coal mining or purposes ancillary or associated with coal mining such as, for example, washing down, stockpiling, haulage, water storage and rehabilitation.</p>

Category	Differential Category
<b>215</b>	<b>Power Generation</b>
Description	Identification
All properties in this category are located anywhere within the South Burnett Regional Council area and are used for the purpose of electricity generation by way of coal, gas or a combination of both coal and gas fired power station with a total maximum generating capacity greater than 400 megawatts.	As identified by the CEO.

Category	Differential Category
<b>219</b>	<b>Wind Farm &lt;5MW</b>
Description	Identification
All properties in this category are located anywhere within the South Burnett Regional Council area, used in whole or in part to produce electricity by means of one or a cluster of wind turbines for which the purpose is to drive electrical generators and is connected to the mains power grid, and  (a) the wind turbine(s) are capable of producing output of less than 5MW in any one hour, or  (b) if the wind turbine(s) are not connected to the main power grid, are capable of producing up to 5MW of output in any one hour.	A Wind Farm is defined as land used in whole or in part to produce electricity by means of one or a cluster of wind turbines that drive electrical generators.  As identified by the CEO.

Category	Differential Category
<b>220</b>	<b>Wind Farm 5MW to &lt;20MW</b>
Description	Identification
All properties in this category are located anywhere within the South Burnett Regional Council area, used in whole or in part to produce electricity by means of one or a cluster of wind turbines for which the purpose is to drive electrical generators and is connected to the mains power grid, and  (a) the wind turbine(s) are capable of producing output of at least 5MW, but no more than 20MW in any one hour	A Wind Farm is defined as land used in whole or in part to produce electricity by means of one or a cluster of wind turbines that drive electrical generators.  As identified by the CEO.

Category	Differential Category
<b>221</b>	<b>Wind Farm 20MW to &lt;50MW</b>
Description	Identification
All properties in this category are located anywhere within the South Burnett Regional Council area, used in whole or in part to produce electricity by means of one or a cluster of wind turbines for which the purpose is to drive electrical generators and is connected to the mains power grid, and  (a) the wind turbine(s) are capable of producing output of at least 20MW, but no more than 50MW in any one hour	A Wind Farm is defined as land used in whole or in part to produce electricity by means of one or a cluster of wind turbines that drive electrical generators.  As identified by the CEO.

Category	Differential Category
<b>222</b>	<b>Wind Farm 50MW to &lt;100MW</b>
Description	Identification
<p>All properties in this category are located anywhere within the South Burnett Regional Council area, used in whole or in part to produce electricity by means of one or a cluster of wind turbines for which the purpose is to drive electrical generators and is connected to the mains power grid, and</p> <p>(a) the wind turbine(s) are capable of producing output of at least 50MW, but no more than 100MW in any one hour</p>	<p>A Wind Farm is defined as land used in whole or in part to produce electricity by means of one or a cluster of wind turbines that drive electrical generators.</p> <p>As identified by the CEO.</p>

Category	Differential Category
<b>223</b>	<b>Wind Farm 100MW to &lt;150MW</b>
Description	Identification
<p>All properties in this category are located anywhere within the South Burnett Regional Council area, used in whole or in part to produce electricity by means of one or a cluster of wind turbines for which the purpose is to drive electrical generators and is connected to the mains power grid, and</p> <p>(a) the wind turbine(s) are capable of producing output of at least 100MW, but no more than 150MW in any one hour</p>	<p>A Wind Farm is defined as land used in whole or in part to produce electricity by means of one or a cluster of wind turbines that drive electrical generators.</p> <p>As identified by the CEO.</p>

Category	Differential Category
<b>224</b>	<b>Wind Farm 150MW to &lt;200MW</b>
Description	Identification
<p>All properties in this category are located anywhere within the South Burnett Regional Council area, used in whole or in part to produce electricity by means of one or a cluster of wind turbines for which the purpose is to drive electrical generators and is connected to the mains power grid, and</p> <p>(a) the wind turbine(s) are capable of producing output of at least 150MW, but no more than 200MW in any one hour</p>	<p>A Wind Farm is defined as land used in whole or in part to produce electricity by means of one or a cluster of wind turbines that drive electrical generators.</p> <p>As identified by the CEO.</p>

Category	Differential Category
<b>225</b>	<b>Wind Farm &gt;=200MW</b>
Description	Identification
<p>All properties in this category are located anywhere within the South Burnett Regional Council area, used in whole or in part to produce electricity by means of one or a cluster of wind turbines for which the purpose is to drive electrical generators and is connected to the mains power grid, and</p> <p>(a) the wind turbine(s) are capable of producing output of at least 200MW in any one hour</p>	<p>A Wind Farm is defined as land used in whole or in part to produce electricity by means of one or a cluster of wind turbines that drive electrical generators.</p> <p>As identified by the CEO.</p>



Category	Differential Category
<b>230</b>	<b>Solar Farm &lt;20MW</b>
Description	Identification
All properties in this category are located anywhere within the South Burnett Regional Council area, and are used in whole or in part as a Solar Farm with a combined output capacity of up to 20MW.	As identified by the CEO.

Category	Differential Category
<b>231</b>	<b>Solar Farm 20MW to &lt;50MW</b>
Description	Identification
All properties in this category are located anywhere within the South Burnett Regional Council area, and are used in whole or in part as a Solar Farm with a combined output capacity of at least 20MW, but no more than 50MW.	As identified by the CEO.

Category	Differential Category
<b>232</b>	<b>Solar Farm 50MW to &lt;100MW</b>
Description	Identification
All properties in this category are located anywhere within the South Burnett Regional Council area, and are used in whole or in part as a Solar Farm with a combined output capacity of at least 50MW, but no more than 100MW.	As identified by the CEO.

Category	Differential Category
<b>233</b>	<b>Solar Farm 100MW to &lt;150MW</b>
Description	Identification
All properties in this category are located anywhere within the South Burnett Regional Council area, and are used in whole or in part as a Solar Farm with a combined output capacity of at least 100MW, but no more than 150MW.	As identified by the CEO.

Category	Differential Category
<b>234</b>	<b>Solar Farm 150MW to &lt;200MW</b>
Description	Identification
All properties in this category are located anywhere within the South Burnett Regional Council area, and are used in whole or in part as a Solar Farm with a combined output capacity of at least 150MW, but no more than 200MW.	As identified by the CEO.

Category	Differential Category
<b>235</b>	<b>Solar Farm &gt;=200MW</b>
Description	Identification
All properties in this category are located anywhere within the South Burnett Regional Council area, and are used in whole or in part as a Solar Farm with a combined output capacity of at least 200MW.	As identified by the CEO.

Category	Differential Category
<b>6</b>	<b>Rural</b>
Description	Identification
All properties in this category are located anywhere within the South Burnett Regional Council area, and are used for the business of primary production. Council will be guided by the Department of Natural Resources and Mines land use codes between 60 and 71, 73 and 89, and 93 when determining the properties that fit into this category.	<ol style="list-style-type: none"> <li>1. This category will cover all land in the region that is used for the business of primary production, including agricultural, grazing, horticulture, aquaculture and similar purposes;</li> <li>2. Is not included in any other category; and</li> <li>3. Properties in this category must qualify for the Department of Natural Resources and Mines primary producers' concession, and are identified by the land use codes below.</li> <li>4. Land with land use codes 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89 and 93 or as otherwise identified by the CEO.</li> </ol>

Category	Differential Category
<b>419</b>	<b>Water – Pumping and Storage</b>
Description	Identification
All properties in this category are used for the purpose of water storage or water pumping. Council will be guided by the Department of Natural Resources and Mines land use code of 95 when determining the properties that fit into this category.	<ol style="list-style-type: none"> <li>1. This category will cover all land used for the purpose of water storage or water pumping and not included in any other category.</li> <li>2. Land with land use code 95 or as otherwise identified by the CEO.</li> </ol>

Category	Differential Category
<b>7</b>	<b>Other</b>
Description	Identification
Any land that cannot be included in any other category.	As identified by the CEO.

## FINANCIAL AND RESOURCE IMPLICATIONS

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

## LINK TO CORPORATE/OPERATIONAL PLAN

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

## COMMUNICATION/CONSULTATION (INTERNAL/EXTERNAL)

Considered as part of the 2020/2021 budget development.

## LEGAL IMPLICATIONS (STATUTORY BASIS, LEGAL RISKS)

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

## POLICY/LOCAL LAW DELEGATION IMPLICATIONS

In accordance with Council's Revenue Policy.

## ASSET MANAGEMENT IMPLICATIONS

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

**REPORT**

Not applicable.

**ATTACHMENTS**

**Nil**

**6.8 DIFFERENTIAL GENERAL RATES 2020/2021****File Number: 15-Jul-2020****Author: Manager Finance****Authoriser: General Manager Finance and Corporate****PRECIS**

Setting the Differential General Rates for the financial year ending 30 June 2021.

**SUMMARY**

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

Council has decided to implement forty-six (46) categories of land for general rating and is required to set rates for each of those categories.

**OFFICER'S RECOMMENDATION**

That pursuant to Section 94 of the *Local Government Act 2009* and Section 80 of the *Local Government Regulation 2012* the differential general rate to be made and levied for each differential general rate category for the year ending 30 June 2021 is as follows:

Category	Category Description	Rate in Dollar
203	Residential Land – Blackbutt	3.08180000
1	Residential Land – Kingaroy	2.40000000
301	Residential Land – Murgon	3.86170000
201	Residential Land – Nanango	3.11470000
401	Residential Land – Wondai	3.00740000
3	Village	1.52070000
910	Rural Residential Land – Blackbutt	2.32330000
930	Rural Residential Land – Kingaroy	1.89480000
950	Rural Residential Land – Murgon	1.83360000
920	Rural Residential Land – Nanango	1.99950000
940	Rural Residential Land – Wondai	1.90310000
960	Rural Residential Land – Other	1.88840000
204	Commercial Land – Blackbutt	2.65180000
2	Commercial Land – Kingaroy	2.81140000
302	Commercial Land – Murgon	5.17270000
202	Commercial Land – Nanango	2.62630000
402	Commercial Land – Wondai	1.83090000
9	Drive-In Shopping Centre >10,000m <sup>2</sup>	1.38910000
10	Drive-In Shopping Centre 4,001m <sup>2</sup> – 10,000m <sup>2</sup>	5.31720000
99	Drive-In Shopping Centre 1,500m <sup>2</sup> – 4,000m <sup>2</sup>	3.79580000
209	Industrial Land – Blackbutt	3.04460000
8	Industrial Land – Kingaroy	1.94820000
308	Industrial Land – Murgon	3.41720000
208	Industrial Land – Nanango	2.54590000
408	Industrial Land – Wondai	2.39870000
212	Extractive A	1.95290000
213	Extractive B	2.53880000



Category	Category Description	Rate in Dollar
211	Extractive C	2.50572100
414	Coal Mine	26.92790000
215	Power Generation	22.24030000
219	Wind Farm – <5MW	2.50000000
220	Wind Farm – 5MW to <20MW	2.50000000
221	Wind Farm – 20MW to <50MW	2.37500000
222	Wind Farm – 50MW to <100MW	2.22500000
223	Wind Farm – 100MW to <150MW	2.12500000
224	Wind Farm – 150MW to <200MW	2.00000000
225	Wind Farm – >=200MW	1.87500000
230	Solar Farm – <20MW	25.00000000
231	Solar Farm – 20MW to <50MW	23.75000000
232	Solar Farm – 50MW to <100MW	22.50000000
233	Solar Farm – 100MW to <150MW	21.25000000
234	Solar Farm – 150MW to <200MW	20.00000000
235	Solar Farm – >=200MW	18.75000000
6	Rural Land	1.13690000
419	Water – Pumping and Storage	1.61250000
7	Other Land	1.34460000

## FINANCIAL AND RESOURCE IMPLICATIONS

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

## LINK TO CORPORATE/OPERATIONAL PLAN

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

## COMMUNICATION/CONSULTATION (INTERNAL/EXTERNAL)

Rating implications have been discussed with Council during the development of the 2020/2021 budget.

## LEGAL IMPLICATIONS (STATUTORY BASIS, LEGAL RISKS)

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

## POLICY/LOCAL LAW DELEGATION IMPLICATIONS

In accordance with Council's Revenue Policy.

## ASSET MANAGEMENT IMPLICATIONS

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

## REPORT

Not applicable.

## ATTACHMENTS

Nil

**6.9 MINIMUM GENERAL RATES 2020/2021****File Number: 15-Jul-2020****Author: Manager Finance****Authoriser: General Manager Finance and Corporate****PRECIS**

Setting the Minimum General Rates for the year ending 30 June 2021.

**SUMMARY**

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

Council has decided to implement forty-six (46) differential general rating categories and is required to set a minimum general rate for each of those categories.

**OFFICER'S RECOMMENDATION**

That That in accordance with Section 94 of the *Local Government Act 2009* and Section 77 of the *Local Government Regulation 2012*, the minimum general rate to be made and levied for the year ending 30 June 2021 for each differential general rate category, is as follows:

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

Category	Category Description	Minimum Rate
213	Extractive B	\$7,510
211	Extractive C	\$12,707
414	Coal Mine	\$98,296
215	Power Generation	\$347,370
219	Wind Farm – <5MW	\$7,000
220	Wind Farm – 5MW to <20MW	\$14,000
221	Wind Farm – 20MW to <50MW	\$38,000
222	Wind Farm – 50MW to <100MW	\$65,000
223	Wind Farm – 100MW to <150MW	\$125,000
224	Wind Farm – 150MW to <200MW	\$180,000
225	Wind Farm – >=200MW	\$240,000
230	Solar Farm – <20MW	\$14,000
231	Solar Farm – 20MW to <50MW	\$38,000
232	Solar Farm – 50MW to <100MW	\$65,000
233	Solar Farm – 100MW to <150MW	\$125,000
234	Solar Farm – 150MW to <200MW	\$180,000
235	Solar Farm – >=200MW	\$240,000
6	Rural Land	\$1,070
419	Water – Pumping and Storage	\$970
7	Other Land	\$970

### FINANCIAL AND RESOURCE IMPLICATIONS

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

### LINK TO CORPORATE/OPERATIONAL PLAN

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

### COMMUNICATION/CONSULTATION (INTERNAL/EXTERNAL)

Rating implications have been discussed with Council during the development of the 2020/2021 budget.

### LEGAL IMPLICATIONS (STATUTORY BASIS, LEGAL RISKS)

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

### POLICY/LOCAL LAW DELEGATION IMPLICATIONS

In accordance with Council's Revenue Policy.

### ASSET MANAGEMENT IMPLICATIONS

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

### REPORT

Not applicable.

**ATTACHMENTS**

**Nil**



**6.10 AVERAGING LAND VALUATIONS 2020/2021****File Number:** 15-Jul-2020**Author:** Manager Finance**Authoriser:** General Manager Finance and Corporate**PRECIS**

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

**SUMMARY**

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

**OFFICER'S RECOMMENDATION**

That pursuant to Sections 74 and 76 of the *Local Government Regulation 2012* for the purpose of making and levying differential general rates for the 2020/2021 financial year, the rateable value of land is the three (3) year averaged value of land.

**FINANCIAL AND RESOURCE IMPLICATIONS**

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

**LINK TO CORPORATE/OPERATIONAL PLAN**

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

**COMMUNICATION/CONSULTATION (INTERNAL/EXTERNAL)**

Rating implications have been discussed with Council during the development of the 2020/2021 budget.

**LEGAL IMPLICATIONS (STATUTORY BASIS, LEGAL RISKS)**

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

**POLICY/LOCAL LAW DELEGATION IMPLICATIONS**

In accordance with Council's Revenue Policy.

**ASSET MANAGEMENT IMPLICATIONS**

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

**REPORT**

Not applicable.

**ATTACHMENTS**

Nil

**6.11 SETTING THE LIMIT OF INCREASE IN THE AMOUNT OF GENERAL RATES 2020/2021****File Number:** 15-Jul-2020**Author:** Manager Finance**Authoriser:** General Manager Finance and Corporate**PRECIS**

Setting the limit of increase in the amount of Differential General Rates for the financial year ending 30 June 2021.

**SUMMARY**

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

**OFFICER'S RECOMMENDATION**

That pursuant to Section 116 of the *Local Government Regulation 2012*, the Council resolves that the amount of the differential general rate to be levied for the financial year ending 30 June 2021 on the categories of land identified in the table below, be limited to an amount no more than an amount equal to the amount of the general rate levied on the land in the previous financial year, increased by the percentage identified in 'Percentage Increase' of the table below:

Category	Category Description	Percentage Increase
203	Residential Land – Blackbutt	30%
1	Residential Land – Kingaroy	30%
301	Residential Land – Murgon	30%
201	Residential Land – Nanango	30%
401	Residential Land – Wondai	30%
3	Village	30%
910	Rural Residential Land – Blackbutt	30%
930	Rural Residential Land – Kingaroy	30%
950	Rural Residential Land – Murgon	30%
920	Rural Residential Land – Nanango	30%
940	Rural Residential Land – Wondai	30%
960	Rural Residential Land – Other	30%
204	Commercial Land – Blackbutt	30%
2	Commercial Land – Kingaroy	30%
302	Commercial Land – Murgon	30%
202	Commercial Land – Nanango	30%
402	Commercial Land – Wondai	30%
9	Drive-In Shopping Centre >10,000m <sup>2</sup> floor area	30%
10	Drive-In Shopping Centre 4,000m <sup>2</sup> to 10,000m <sup>2</sup>	30%
99	Drive-In Shopping Centre 1500m <sup>2</sup> to 4,000m <sup>2</sup>	30%
209	Industrial Land – Blackbutt	30%
8	Industrial Land – Kingaroy	30%
308	Industrial Land – Murgon	30%
208	Industrial Land – Nanango	30%
408	Industrial Land – Wondai	30%

Category	Category Description	Percentage Increase
212	Extractive A	30%
213	Extractive B	30%
211	Extractive C	30%
414	Coal Mine	30%
215	Power Generation	30%
219	Wind Farm – <5MW	30%
220	Wind Farm – 5MW to <20MW	30%
221	Wind Farm – 20MW to <50MW	30%
222	Wind Farm – 50MW to <100MW	30%
223	Wind Farm – 100MW to <150MW	30%
224	Wind Farm – 150MW to <200MW	30%
225	Wind Farm – >=200MW	30%
230	Solar Farm – <20MW	30%
231	Solar Farm – 20MW to <50MW	30%
232	Solar Farm – 50MW to <100MW	30%
233	Solar Farm – 100MW to <150MW	30%
234	Solar Farm – 150MW to <200MW	30%
235	Solar Farm – >=200MW	30%
6	Rural Land	30%
419	Water – Pumping and Storage	30%
7	Other Land	30%

- (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 levied for the previous financial year was for a period less than the full year, the relevant annual amount had the land been levied for the full previous financial year, plus 30%.
- (iii) for land on which the differential rate category has changed, the relevant annual amount for the new differential rate category had that category been levied in the previous financial year, plus 30%.
- (iv) for land on which a new valuation assessment has been issued by the State Valuer General, the relevant annual amount had the land been levied under that valuation assessment for the full previous financial year, plus 30%.

## FINANCIAL AND RESOURCE IMPLICATIONS

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

## LINK TO CORPORATE/OPERATIONAL PLAN

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

## COMMUNICATION/CONSULTATION (INTERNAL/EXTERNAL)

Rating implications have been discussed with Council during the development of the 2020/2021 budget.

## LEGAL IMPLICATIONS (STATUTORY BASIS, LEGAL RISKS)

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

**POLICY/LOCAL LAW DELEGATION IMPLICATIONS**

In accordance with Council's Revenue Policy.

**ASSET MANAGEMENT IMPLICATIONS**

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

**REPORT**

Not applicable.

**ATTACHMENTS**

Nil



**6.12 SPECIAL CHARGE - RURAL FIRE BRIGADES 2020/2021****File Number:** 15-Jul-2020**Author:** Manager Finance**Authoriser:** General Manager Finance and Corporate**PRECIS**

Setting a Special Charge for Rural Fire Levy for the year ending 30 June 2021.

**SUMMARY**

In accordance with the *Fire and Emergency Services Act 1990* and the *Fire and Emergency Services (Fees) Amendment Regulation 2018*, allowing Local Governments to make and levy a charge on all parcels of rateable land serviced by a Rural Fire Brigade, the Council decided to levy a charge of \$25.00 per rateable assessment, on all rateable land not situated in an urban fire brigade area, as defined by the Queensland Fire and Emergency Service.

**OFFICER'S RECOMMENDATION**

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

1. Council make and levy a special charge (to be known as the Rural Fire Levy Special Charge) of \$25 per rateable assessment, on all rateable land within the region to which the overall plan applies, that also attracts a Class E Emergency Management Levy (pursuant to Part 3 of the *Fire and Emergency Services Regulation 2011*) to fund the operations of the rural fire brigades that operate throughout the rural areas of the South Burnett Region.
2. The overall plan for the Rural Fire Levy Special Charge 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 2020 and ending 30 June 2021.
  - (d) the estimated cost of implementing the overall plan is \$217,000.
  - (a) the level of contribution each brigade receives will be decided by the Local Area Rural Fire Services Committee.

**FINANCIAL AND RESOURCE IMPLICATIONS**

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

**LINK TO CORPORATE/OPERATIONAL PLAN**

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

**COMMUNICATION/CONSULTATION (INTERNAL/EXTERNAL)**

Rating implications have been discussed with Council during the development of the 2020/2021 budget.

**LEGAL IMPLICATIONS (STATUTORY BASIS, LEGAL RISKS)**

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

**POLICY/LOCAL LAW DELEGATION IMPLICATIONS**

In accordance with Council's Revenue Policy.

**ASSET MANAGEMENT IMPLICATIONS**

Not applicable.

**REPORT**

Not applicable.

**ATTACHMENTS**

Nil

### 6.13 SPECIAL CHARGE - ANNUAL IMPLEMENTATION PLAN ROAD MAINTENANCE WATTLEGROVE ROAD QUARRY 2020/2021

**File Number:** 15-Jul-2020

**Author:** Manager Works

**Authoriser:** General Manager Finance and Corporate

#### PRECIS

Annual Implementation Plan and setting a Special Charge for a Road Maintenance Program associated with the Kingaroy Quarry Supplies - Wattlegrove Road for the year ending 30 June 2021.

#### SUMMARY

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

The Annual Implementation Plan specifically relates to the 2020/2021 financial year and sets out the actions or processes that are required to be carried out in the financial year for the services, facilities or activities to which the special rates apply under the Overall Plan.

The purpose of this Annual Implementation Plan is to:

- (a) support the implementation of the Overall Plan, specifically as it relates to the 2020/2021 financial year;
- (b) describe the road maintenance, road upgrading and road replacement works Council will be undertaking in 2020/2021 financial year to implement the Road Program under the Overall Plan; and
- (c) outline the costs of implementing the Road Program under the Overall Plan for the 2020/2021 financial year.

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

- (a) implement a road maintenance, road upgrading and road replacement program (**Road Program**) for Wattlegrove Road, Minmore Road, Deep Creek Road and River Road which is necessary to mitigate and manage the impacts on those roads caused by the use of the property for extractive industry purposes.
- (b) the rateable land to which the plan applies is Lot 459 on FY2482.
- (c) the time for implementing the overall plan is 20 years commencing 1 July 2019 and ending 30 June 2039.
- (d) the extractive industry operation being conducted on this land specially contributes to the need for the Wattlegrove Road program.

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#### OFFICER'S RECOMMENDATION

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

1. Council make and levy a special charge (to be known as the Kingaroy Quarry Supplies - Wattlegrove Road Special Charge) of \$4,116.13 on land described as Lot 459 on FY2482 and situated at 1304 Wattlegrove Road, Wattle Grove to fund Road Maintenance and Reconstruction costs associated with the operation of the extractive industry operation at the site, and

2. That Council adopts the Annual Implementation Plan and the proposed special charge for 2020/2021 financial year pursuant to the Revenue Policy 2020/2021 and the Revenue Statement 2020/2021.

### **FINANCIAL AND RESOURCE IMPLICATIONS**

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

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

### **LINK TO CORPORATE/OPERATIONAL PLAN**

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

INF1 *Infrastructure that meets our communities needs.*

### **COMMUNICATION/CONSULTATION (INTERNAL/EXTERNAL)**

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

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

The extractive industry approval was issued on 20 March 2019.

### **LEGAL IMPLICATIONS (STATUTORY BASIS, LEGAL RISKS)**

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

### **POLICY/LOCAL LAW DELEGATION IMPLICATIONS**

In accordance with Council's Revenue Policy.

### **ASSET MANAGEMENT IMPLICATIONS**

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

During the period that the Overall Plan remains current, Council will also develop and adopt annual implementation plans every financial year in support of the Overall Plan as required by the *Local Government Regulation 2012*.

## **REPORT**

### **Annual Implementation Plan**

#### Road Program

The Road Program as described in the Overall Plan to be undertaken in the 2020/21 financial year in relation to haulage route will involve maintenance and reconstruction activities to ensure that the haulage route is maintained and continues to perform to the standard in Table One (1).



Table One (1) Maintenance and Performance Standard for Kingaroy Quarry Supplies – Wattlegrove Road Haul Route

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

Estimated Cost of Carrying out the Road Program in the 2019/2020 Financial Year

Currently Kingaroy Quarry Supplies – Wattlegrove Road has approval for 30,000 tonnes per year before further upgrades are triggered. They have an overall approval for 100,000 tonnes per year. A minimal tonnage of 10,000 tonnes has been applied for the 2020/2021 financial year. This tonnage has been used to calculate the annualised costs given in Table Three (3) below.

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

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

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

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

Table Three (3) Total Costs per Annum for Kingaroy Quarry Supplies – Wattlegrove Road Haulage Route

Description	Expected Cost to Council Without Quarry Operation		Expected Costs from Impact of Quarry Operations		Total
	\$	%	\$	%	
Maintenance Costs	\$9,836.62	92%	\$858.68	8%	\$10,695.30
Reconstruction Costs	\$73,754.99	96%	\$3,257.46	4%	\$77,012.45
<b>Total</b>	<b>\$83,591.62</b>	<b>95%</b>	<b>\$4,116.13</b>	<b>5%</b>	<b>\$87,707.75</b>

Recovery of Council's Costs of Implementing the Road Program

Kingaroy Quarry Supplies – Wattlegrove Road is still in its early years of operation, it is expected that more information about the quarry operations will become apparent to Council through the course of the 2020/2021 financial year. These factors will trigger the need to consider if any adjustments are needed to the Overall Plan, the contents of future Annual Implementation Plans and the levying of special rates and charges in future years. Those reviews will occur progressively over the life of the Overall Plan.

For the purposes of this Annual Implementation Plan, the special rates and charges to be levied by the Council at its budget meeting for the 2020/2021 financial year will facilitate the recovery of its estimated costs of implementing the Road Program in the 2020/2021 financial year and the annualised estimate for the future replacement of the haulage route.

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

**ATTACHMENTS**

**Nil**

**6.14 SPECIAL CHARGE - ANNUAL IMPLEMENTATION PLAN ROAD MAINTENANCE TIM DWYER ROAD QUARRY 2020/2021****File Number:** 15-Jul-2020**Author:** Manager Works**Authoriser:** General Manager Finance and Corporate**PRECIS**

Annual Implementation Plan and setting a Special Charge for a Road Maintenance Program associated with the Tim Dwyer Road Quarry for the year ending 30 June 2021.

**SUMMARY**

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

The Annual Implementation Plan specifically relates to the 2020/2021 financial year and sets out the actions or processes that are required to be carried out in the financial year for the services, facilities or activities to which the special rates apply under the Overall Plan.

The purpose of this Annual Implementation Plan is to:

- (a) support the implementation of the Overall Plan, specifically as it relates to the 2020/2021 financial year;
- (b) describe the road maintenance, road upgrading and road replacement works Council will be undertaking in 2020/2021 financial year to implement the Road Program under the Overall Plan; and
- (c) outline the costs of implementing the Road Program under the Overall Plan for the 2020/2021 financial year.

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

- (a) implement a road maintenance, road upgrading and road replacement program (**Road Program**) for Tim Dwyer Road, Greenwood Creek Road, Old Esk North Road, South Street and Arthur Street East which is necessary to mitigate and manage the impacts on those roads caused by the use of the property for extractive industry purposes.
- (b) the rateable land to which the plan applies is Lot 169 on CSH697.
- (c) the time for implementing the overall plan is 20 years commencing 1 July 2019 and ending 30 June 2039.
- (d) the extractive industry operation being conducted on this land specially contributes to the need for the Tim Dwyer Road program.

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**OFFICER'S RECOMMENDATION**

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

1. Council does not levy a special charge on the Tim Dwyer Road Quarry situated on land described as Lot 169 on CSH697 or 79 Tim Dwyer Road, East Nanango in the 2020/2021 financial year, as the quarry has not commenced significant operations; and
2. That Council adopts the Annual Implementation Plan for the 2020/2021 financial year pursuant to the Revenue Policy 2020/2021 and the Revenue Statement 2020/2021.

## **FINANCIAL AND RESOURCE IMPLICATIONS**

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

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

## **LINK TO CORPORATE/OPERATIONAL PLAN**

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

INF1 *Infrastructure that meets our communities needs.*

## **COMMUNICATION/CONSULTATION (INTERNAL/EXTERNAL)**

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

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

The extractive industry approval was issued on 21 February 2018.

## **LEGAL IMPLICATIONS (STATUTORY BASIS, LEGAL RISKS)**

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

## **POLICY/LOCAL LAW DELEGATION IMPLICATIONS**

In accordance with Council's Revenue Policy.

## **ASSET MANAGEMENT IMPLICATIONS**

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

During the period that the Overall Plan remains current, Council will also develop and adopt annual implementation plans every financial year in support of the Overall Plan as required by the *Local Government Regulation 2012*.

## **REPORT**

### **Annual Implementation Plan**

#### Road Program

The Road Program as described in the Overall Plan to be undertaken in the 2020/2021 financial year in relation to the haulage route will involve maintenance and reconstruction activities to ensure that haulage route is maintained and continues to perform to the standard given in Table One (1).

It is proposed as part of the 2020/2021 reseal programme that Greenwood Creek Road (Chainage 200-1800m) is resealed.



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

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

Estimated Cost of Carrying out the Road Program in the 2019/2020 Financial Year

The Tim Dwyer Road Quarry has an overall approval for 40,000 tonnes per year.

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

Table Two (2) Total Costs Over the Indicate Life of the Quarry

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

The annualised cost for Council and the quarry based on the minimal tonnage of 10,000 tonnes are set out in Table Three (3), to indicate possible costs if the quarry did commence significant operation in the 2020/21 financial year.

Table Three (3) Total Cost per Annum for Tim Dwyer Road Quarry Haulage Route if a minimal tonnage of 10,000 tonnes was hauled

Description	Expected Cost to Council Without Quarry Operation		Expected Costs from Impact of Quarry Operations		Total
	\$	%	\$	%	
Maintenance Costs	\$3,561.58	85%	\$645.52	15%	\$4,207.00
Reconstruction Costs	\$26,260.18	91%	\$2,673.67	9%	\$28,933.85
<b>Total</b>	<b>\$29,821.76</b>	<b>90%</b>	<b>\$3,319.09</b>	<b>10%</b>	<b>\$33,140.85</b>

As the quarry has not commenced significant operations no special rate is proposed in the 2020/2021 financial year.

Recovery of Council's Costs of Implementing the Road Program

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

It is expected that more information about the quarry operations will become apparent to Council through the course of the 2020/2021 financial year. These factors will trigger the need to consider if any adjustments are needed to the Overall Plan, the contents of future Annual Implementation Plans and the levying of special rates and charges in future years. Those reviews will occur progressively over the life of the Overall Plan.

For the purposes of this Annual Implementation Plan, the special rates and charges to be levied by the Council at its budget meeting for the 2020/2021 financial year will facilitate the recovery of its

estimated costs of implementing the Road Program in the 2020/2021 financial year and the annualised estimate for the future replacement of the haulage route.

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

**ATTACHMENTS**

**Nil**

## 6.15 SPECIAL CHARGE - ANNUAL IMPLEMENTATION PLAN ROAD MAINTENANCE WILSONS ROAD QUARRY 2020/2021

**File Number:** 15-Jul-2020

**Author:** Manager Works

**Authoriser:** General Manager Finance and Corporate

### PRECIS

Annual Implementation Plan and setting a Special Charge for a Road Maintenance Program associated with the Gordonbrook Sand Quarry - Wilsons Road for the year ending 30 June 2021.

### SUMMARY

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

The Annual Implementation Plan specifically relates to the 2020/2021 financial year and sets out the actions or processes that are required to be carried out in the financial year for the services, facilities or activities to which the special rates apply under the Overall Plan.

The purpose of this Annual Implementation Plan is to:

- (a) support the implementation of the Overall Plan, specifically as it relates to the 2020/2021 financial year;
- (b) describe the road maintenance, road upgrading and road replacement works Council will be undertaking in 2020/21 financial year to implement the Road Program under the Overall Plan; and
- (c) outline the costs of implementing the Road Program under the Overall Plan for the 2020/2021 financial year.

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

- (a) implement a road maintenance, road upgrading and road replacement program (**Road Program**) for Wilsons Road, Gordonbrook which is necessary to mitigate and manage the impacts on those roads caused by the use of the property for extractive industry purposes.
- (b) the rateable land to which the plan applies is Lot 49 on BO544.
- (c) the time for implementing the overall plan is 20 years commencing 1 July 2019 and ending 30 June 2039.
- (d) the extractive industry operation being conducted on this land specially contributes to the need for the Wilsons Road program.

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### OFFICER'S RECOMMENDATION

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

1. Council make and levy a special charge (to be known as the Gordonbrook Sand Quarry - Wilsons Road Special Charge) of \$4,812.70 on land described as Lot 49 on BO544 and situated at Wilsons Road, Gordonbrook to fund Road Maintenance and Reconstruction costs associated with the operation of the extractive industry operation at the site, and
2. That Council adopts the Annual Implementation Plan and the proposed special charge for 2020/2021 financial year pursuant to the Revenue Policy 2020/2021 and the Revenue Statement 2020/2021.

## **FINANCIAL AND RESOURCE IMPLICATIONS**

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

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

## **LINK TO CORPORATE/OPERATIONAL PLAN**

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

INF1 *Infrastructure that meets our communities needs.*

## **COMMUNICATION/CONSULTATION (INTERNAL/EXTERNAL)**

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

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

The extractive industry approval was issued on 10 October 2018.

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

## **LEGAL IMPLICATIONS (STATUTORY BASIS, LEGAL RISKS)**

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

## **POLICY/LOCAL LAW DELEGATION IMPLICATIONS**

In accordance with Council's Revenue Policy.

## **ASSET MANAGEMENT IMPLICATIONS**

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

During the period that the Overall Plan remains current, Council will also develop and adopt annual implementation plans every financial year in support of the Overall Plan as required by the *Local Government Regulation 2012*.

## **REPORT**

### **Annual Implementation Plan**

#### Road Program

The Road Program as described in the Overall Plan to be undertaken in the 2020/2021 financial year in relation to Wilsons Road, from the Gordonbrook Sand Quarry - Wilsons Road to Memerambi Gordonbrook Road, will involve maintenance and reconstruction activities to ensure that Wilsons Road is maintained and continues to perform to the standard of a Class 5A Rural Primary Access Road.



Estimated Cost of Carrying out the Road Program in the 2019/2020 Financial Year

The Gordonbrook Sand Quarry - Wilsons Road has approval for 100,000 tonnes per year. A minimal tonnage of 10,000 tonnes has been applied for the 2020/2021 financial year. This tonnage has been used to calculate the annualised costs given in Table Two (2) below.

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

Table One (1) Total Cost Over the Indicated Life of the Quarry

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

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

Table Two (2) Total Costs per Annum for Gordonbrook Sand Quarry - Wilsons Road Haulage Route

Description	Expected Cost to Council Without Quarry Operation		Expected Costs from Impact of Quarry Operations		Total
	\$	%	\$	%	
Maintenance Costs	\$963.89	42%	\$1,318.11	58%	\$2,282.00
Reconstruction Costs	\$5,336.74	60%	\$3,494.59	40%	\$8,831.34
<b>Total</b>	<b>\$6,300.64</b>	<b>57%</b>	<b>\$4,812.70</b>	<b>43%</b>	<b>\$11,113.34</b>

Recovery of Council's Costs of Implementing the Road Program

The Gordonbrook Sand Quarry - Wilsons Road is still in its early years of operation, it is expected that more information about the quarry operations will become apparent to Council through the course of the 2020/2021 financial year. These factors will trigger the need to consider if any adjustments are needed to the Overall Plan, the contents of future Annual Implementation Plans and the levying of special rates and charges in future years. Those reviews will occur progressively over the life of the Overall Plan.

For the purposes of this Annual Implementation Plan, the special rates and charges to be levied by the Council at its budget meeting for the 2020/2021 financial year will facilitate the recovery of its estimated costs of implementing the Road Program in the 2020/2021 financial year and the annualised estimate for the future replacement of the haulage route.

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

**ATTACHMENTS**

**Nil**

## 6.16 SPECIAL CHARGE - ANNUAL IMPLEMENTATION PLAN ROAD MAINTENANCE BURRA BURRI ROAD QUARRY 2020/2021

**File Number:** 15-Jul-2020

**Author:** Manager Works

**Authoriser:** General Manager Finance and Corporate

### PRECIS

Annual Implementation Plan and setting a Special Charge for a Road Maintenance Program associated with the Burra Burri Road Quarry for the year ending 30 June 2021.

### SUMMARY

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

The Annual Implementation Plan specifically relates to the 2020/2021 financial year and sets out the actions or processes that are required to be carried out in the financial year for the services, facilities or activities to which the special rates apply under the Overall Plan.

The purpose of this Annual Implementation Plan is to:

- (a) support the implementation of the Overall Plan, specifically as it relates to the 2020/2021 financial year;
- (b) describe the road maintenance, road upgrading and road replacement works Council will be undertaking in 2020/2021 financial year to implement the Road Program under the Overall Plan; and
- (c) outline the costs of implementing the Road Program under the Overall Plan for the 2020/2021 financial year.

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

- (a) implement a road maintenance, road upgrading and road replacement program (**Road Program**) for Burra Burri Road and Aberdeen Avenue which is necessary to mitigate and manage the impacts on those roads caused by the use of the property for extractive industry purposes.
- (b) the rateable land to which the plan applies is Lot 67 on BO576.
- (c) the time for implementing the overall plan is 20 years commencing 1 July 2019 and ending 30 June 2039.
- (d) the extractive industry operation being conducted on this land specially contributes to the need for the Burra Burri Road program.

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### OFFICER'S RECOMMENDATION

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

1. Council does not levy a special charge on the Burra Burri Road Quarry situated on land described as Lot 67 on BO576 or 1229 Burra Burri Road, Durong in the 2020/2021 financial year, as the quarry has not commenced significant operations; and
2. That Council adopts the Annual Implementation Plan and the proposed special charge for 2020/2021 financial year pursuant to the Revenue Policy 2020/2021 and the Revenue Statement 2020/2021.

## **FINANCIAL AND RESOURCE IMPLICATIONS**

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

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

## **LINK TO CORPORATE/OPERATIONAL PLAN**

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

INF1 *Infrastructure that meets our communities needs.*

## **COMMUNICATION/CONSULTATION (INTERNAL/EXTERNAL)**

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

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

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

The extractive industry approval was issued on 20 March 2019.

## **LEGAL IMPLICATIONS (STATUTORY BASIS, LEGAL RISKS)**

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

## **POLICY/LOCAL LAW DELEGATION IMPLICATIONS**

In accordance with Council's Revenue Policy.

## **ASSET MANAGEMENT IMPLICATIONS**

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

During the period that the Overall Plan remains current, Council will also develop and adopt annual implementation plans every financial year in support of the Overall Plan as required by the *Local Government Regulation 2012*.

## **REPORT**

### **Annual Implementation Plan**

#### Road Program

The Road Program as described in the Overall Plan to be undertaken in the 2020/2021 financial year in relation to the haulage route will involve maintenance and reconstruction activities to ensure that haulage route is maintained and continues to perform to the standard outlined in Table One (1).

Segments of Burra Burri Road that includes part of this haul route are part of the proposed Gravel Resheeting Programme for 2020/2021.

Table One (1) Maintenance and Performance Standard for the Burra Burri Road Quarry Haul Route

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

#### Estimated Cost of Carrying out the Road Program in the 2019/2020 Financial Year

The Burra Burri Road Quarry has an overall approval for 10,000 tonnes per year.

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

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

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

The annualised cost for Council and the quarry based on a minimal tonnage of 10,000 tonnes are set out in Table Three (3), to indicate possible costs if the quarry did commence significant operation in the 2020/21 financial year.

Table Three (3) Total Cost per Annum for Burra Burri Road Quarry Haulage Route if a minimal tonnage of 10,000 tonnes was hauled

Description	Expected Cost to Council Without Quarry Operation		Expected Costs from Impact of Quarry Operations		Total
	\$	%	\$	%	
Maintenance Costs	\$2,650.11	56%	\$2,060.89	44%	\$4,711.00
Reconstruction Costs	\$18,743.69	68%	\$8,635.89	32%	\$27,379.58
<b>Total</b>	<b>\$21,393.81</b>	<b>67%</b>	<b>\$10,696.77</b>	<b>33%</b>	<b>\$32,090.58</b>

As the quarry has not commenced significant operations no special rate is proposed in the 2020/2021 financial year.

#### Recovery of Council's Costs of Implementing the Road Program

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

It is expected that more information about the quarry operations will become apparent to Council through the course of the 2020/2021 financial year. These factors will trigger the need to consider if any adjustments are needed to the Overall Plan, the contents of future Annual Implementation Plans and the levying of special rates and charges in future years. Those reviews will occur progressively over the life of the Overall Plan.

For the purposes of this Annual Implementation Plan, the special rates and charges to be levied by the Council at its budget meeting for the 2020/2021 financial year will facilitate the recovery of its estimated costs of implementing the Road Program in the 2020/2021 financial year and the annualised estimate for the future replacement of the haulage route.

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

**ATTACHMENTS**

**Nil**



## 6.17 SPECIAL CHARGE - ANNUAL IMPLEMENTATION PLAN ROAD MAINTENANCE MANAR ROAD QUARRY 2020/2021

**File Number:** 15-Jul-2020

**Author:** Manager Works

**Authoriser:** General Manager Finance and Corporate

### PRECIS

Annual Implementation Plan and setting a Special Charge for a Road Maintenance Program associated with the Manar Road Quarry for the year ending 30 June 2021.

### SUMMARY

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

The Annual Implementation Plan specifically relates to the 2020/2021 financial year and sets out the actions or processes that are required to be carried out in the financial year for the services, facilities or activities to which the special rates apply under the Overall Plan.

The purpose of this Annual Implementation Plan is to:

- (a) support the implementation of the Overall Plan, specifically as it relates to the 2020/2021 financial year;
- (b) describe the road maintenance, road upgrading and road replacement works Council will be undertaking in 2020/2021 financial year to implement the Road Program under the Overall Plan; and
- (c) outline the costs of implementing the Road Program under the Overall Plan for the 2020/2021 financial year.

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

- (a) implement a road maintenance, road upgrading and road replacement program (**Road Program**) for Manar Road which is necessary to mitigate and manage the impacts on those roads caused by the use of the property for extractive industry purposes.
- (b) the rateable land to which the plan applies is Lot 7 on BO179.
- (c) the time for implementing the overall plan is 20 years commencing 1 July 2019 and ending 30 June 2039.

the extractive industry operation being conducted on this land specially contributes to the need for the Manar Road program.

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### OFFICER'S RECOMMENDATION

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

1. Council does not levy a special charge on the Manar Road Quarry situated on land described as Lot 7 on BO179 or 1551 Manar Road, Boondooma in the 2020/2021 financial year, as the quarry has not commenced significant operations; and
2. That Council adopts the Annual Implementation Plan and the proposed special charge for 2020/2021 financial year pursuant to the Revenue Policy 2020/2021 and the Revenue Statement 2020/2021.

## **FINANCIAL AND RESOURCE IMPLICATIONS**

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

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

## **LINK TO CORPORATE/OPERATIONAL PLAN**

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

INF1 *Infrastructure that meets our communities needs.*

## **COMMUNICATION/CONSULTATION (INTERNAL/EXTERNAL)**

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

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

The extractive industry approval was issued on 18 December 2018.

## **LEGAL IMPLICATIONS (STATUTORY BASIS, LEGAL RISKS)**

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

## **POLICY/LOCAL LAW DELEGATION IMPLICATIONS**

In accordance with Council's Revenue Policy.

## **ASSET MANAGEMENT IMPLICATIONS**

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

During the period that the Overall Plan remains current, Council will also develop and adopt annual implementation plans every financial year in support of the Overall Plan as required by the *Local Government Regulation 2012*.

## **REPORT**

### **Annual Implementation Plan**

#### Road Program

The Road Program as described in the Overall Plan to be undertaken in the 2020/2021 financial year in relation to Manar Road, from the Manar Road Quarry to Mundubbera Durong Road, will involve maintenance and reconstruction activities to ensure that Manar Road is maintained and continues to perform to the standard of a Class 5B Rural Secondary Access Road.

#### Estimated Cost of Carrying out the Road Program in the 2019/2020 Financial Year

Currently, the Manar Road Quarry has approval for 100,000 tonnes per year averaged over three (3) years with a maximum of 150,000 tonnes in a single year before further upgrades are triggered.

Manar Road has an overall approval for 800,000 tonnes per year so this rate will increase once the quarry has become established. Until this trigger has been reached, the special rates and charges will be levied based on an extraction rate of 100,000 tonnes per year.

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

Table One (1) Total Costs Over Indicated Life of the Quarry

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

The annualised cost for Council and the quarry based on the minimal tonnage of 10,000 tonnes are set out in Table Two (2), to indicate possible costs if the quarry did commence significant operation in the 2020/2021 financial year.

Table Two (2) Total Cost per Annum for Manar Road Quarry Haulage Route if a minimal tonnage of 10,000 tonnes was hauled

Description	Expected Costs to Council Without Quarry Operation		Expected Costs from Impact of Quarry Operations		Total
	\$	%	\$	%	
Maintenance Costs	\$8,460.89	85%	\$1,539.11	15%	\$10,000.00
Reconstruction Costs	\$35,131.52	88%	\$4,891.98	12%	\$40,023.50
<b>Total</b>	<b>\$43,592.41</b>	<b>87%</b>	<b>\$6,431.09</b>	<b>13%</b>	<b>\$50,023.50</b>

As the quarry has not commenced significant operations no special rate is proposed in the 2020/2021 financial year.

#### Recovery of Council's Costs of Implementing the Road Program

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

It is expected that more information about the quarry operations will become apparent to Council through the course of the 2020/2021 financial year. These factors will trigger the need to consider if any adjustments are needed to the Overall Plan, the contents of future Annual Implementation Plans and the levying of special rates and charges in future years. Those reviews will occur progressively over the life of the Overall Plan.

For the purposes of this Annual Implementation Plan, the special rates and charges to be levied by the Council at its budget meeting for the 2020/2021 financial year will facilitate the recovery of its estimated costs of implementing the Road Program in the 2020/2021 financial year and the annualised estimate for the future replacement of the haulage route.

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

#### **ATTACHMENTS**

**Nil**

**6.18 SEPARATE CHARGE - COMMUNITY RESCUE AND EVACUATION 2020/2021****File Number:** 15-Jul-2020**Author:** Manager Finance**Authoriser:** General Manager Finance and Corporate**PRECIS**

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 \$5 levy on all rate assessments to provide around \$87,000 to be distributed to these services.

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

**OFFICER'S RECOMMENDATION**

That pursuant to Section 94 of the *Local Government Act 2009* and Section 103 of the *Local Government Regulation 2012*, Council make and levy a separate charge (to be known as the "Community Rescue and Evacuation Separate Charge"), in the sum of \$5.00 per rateable assessment, to be levied equally on all rateable land in the region, for the purpose of sponsoring the aerial emergency rescue and evacuation transport providers that service the South Burnett Region.

**FINANCIAL AND RESOURCE IMPLICATIONS**

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

**LINK TO CORPORATE/OPERATIONAL PLAN**

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

**COMMUNICATION/CONSULTATION (INTERNAL/EXTERNAL)**

Rating implications have been discussed with Council during the development of the 2020/2021 budget.

**LEGAL IMPLICATIONS (STATUTORY BASIS, LEGAL RISKS)**

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

**POLICY/LOCAL LAW DELEGATION IMPLICATIONS**

In accordance with Council's Revenue Policy.

**ASSET MANAGEMENT IMPLICATIONS**

Not applicable.

**REPORT**

Not applicable.

**ATTACHMENTS**

**Nil**



**6.19 SEPARATE CHARGE - WASTE MANAGEMENT LEVY 2020/2021****File Number:** 15-Jul-2020**Author:** Manager Environment and Waste**Authoriser:** General Manager Finance and Corporate**PRECIS**

Setting a Separate Charge for a Waste Management Levy for the financial year ending 30 June 2021.

**SUMMARY**

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

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

**OFFICER'S RECOMMENDATION**

That pursuant to Section 94 of the *Local Government Act 2009* and Section 103 of the *Local Government Regulation 2012*, Council make and levy a separate charge (to be known as the "Waste Management Separate Charge"), in the sum of \$162.50 per rateable assessment, to be levied equally on all rateable land in the region, for the purpose of:

1. providing and maintaining waste facilities and services that are not met from other fees and charges collected on a user pays basis;
2. meeting public expectations in matters of disposal of refuse that affect public health and visual amenity of the area; and
3. rehabilitation of closed Waste Disposal sites.

**FINANCIAL AND RESOURCE IMPLICATIONS**

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

**LINK TO CORPORATE/OPERATIONAL PLAN**

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

**COMMUNICATION/CONSULTATION (INTERNAL/EXTERNAL)**

Rating implications have been discussed with Council during the development of the 2020/2021 budget.

**LEGAL IMPLICATIONS (STATUTORY BASIS, LEGAL RISKS)**

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

**POLICY/LOCAL LAW DELEGATION IMPLICATIONS**

In accordance with Council's Revenue Policy.

**ASSET MANAGEMENT IMPLICATIONS**

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

**REPORT**

Not applicable.

**ATTACHMENTS**

Nil

**6.20 WASTE MANAGEMENT UTILITY CHARGES 2020/2021****File Number: 15-Jul-2020****Author: Manager Environment and Waste****Authoriser: General Manager Finance and Corporate****PRECIS**

Setting of Waste Collection Charges for the year ending 30 June 2021.

**SUMMARY**

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

**OFFICER'S RECOMMENDATION**

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

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

- (c) Council delegates, to the chief executive officer of Council, the power to make a determination about the levying of waste management utility charges for premises having regard to the criteria specified (service category) in section 0 below.

## 2. Waste Management Utility Charges for the Collection of General Waste

Service Category	Charge per Service
A collection service for the collection of domestic waste from a 240 litre waste container servicing domestic premises in the designated waste collection area for Blackbutt, Crawford, Hivesville, Kingaroy, Kumbia, Memerambi, Murgon, Nanango, Proston, Tingoorra, Wattlecamp, Wondai or Wooroolin and prescribed Villages (other than the Bunya Mountains) and some specifically identified sub divisional areas.	\$168.00
An optional collection service for the collection of domestic waste from a 240 litre waste container servicing domestic premises not situated in the designated waste collection area for Blackbutt, Crawford, Hivesville, Kingaroy, Kumbia, Memerambi, Murgon, Nanango, Proston, Tingoorra, Wattlecamp, Wondai or Wooroolin and prescribed Villages (also not situated in the Bunya Mountains) and some specifically identified sub divisional areas.	\$168.00
A collection service for the collection of commercial waste from a 240 litre waste container servicing commercial premises in the designated waste collection area for Blackbutt, Crawford, Hivesville, Kingaroy, Kumbia, Memerambi, Murgon, Nanango, Proston, Tingoorra, Wattlecamp, Wondai or Wooroolin and prescribed Villages (other than the Bunya Mountains) and some specifically identified sub divisional areas.	\$243.00
An optional collection service for the collection of commercial waste from a 240 litre waste container servicing commercial premises not situated in the designated waste collection area for Blackbutt, Crawford, Hivesville, Kingaroy, Kumbia, Memerambi, Murgon, Nanango, Proston, Tingoorra, Wattlecamp, Wondai or Wooroolin and prescribed Villages (and also not situated in the Bunya Mountains) and some specifically identified sub divisional areas.	\$243.00
Bunya Mountains waste management utility charge	\$168.00

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

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

## 3. Definitions

The following definitions apply:

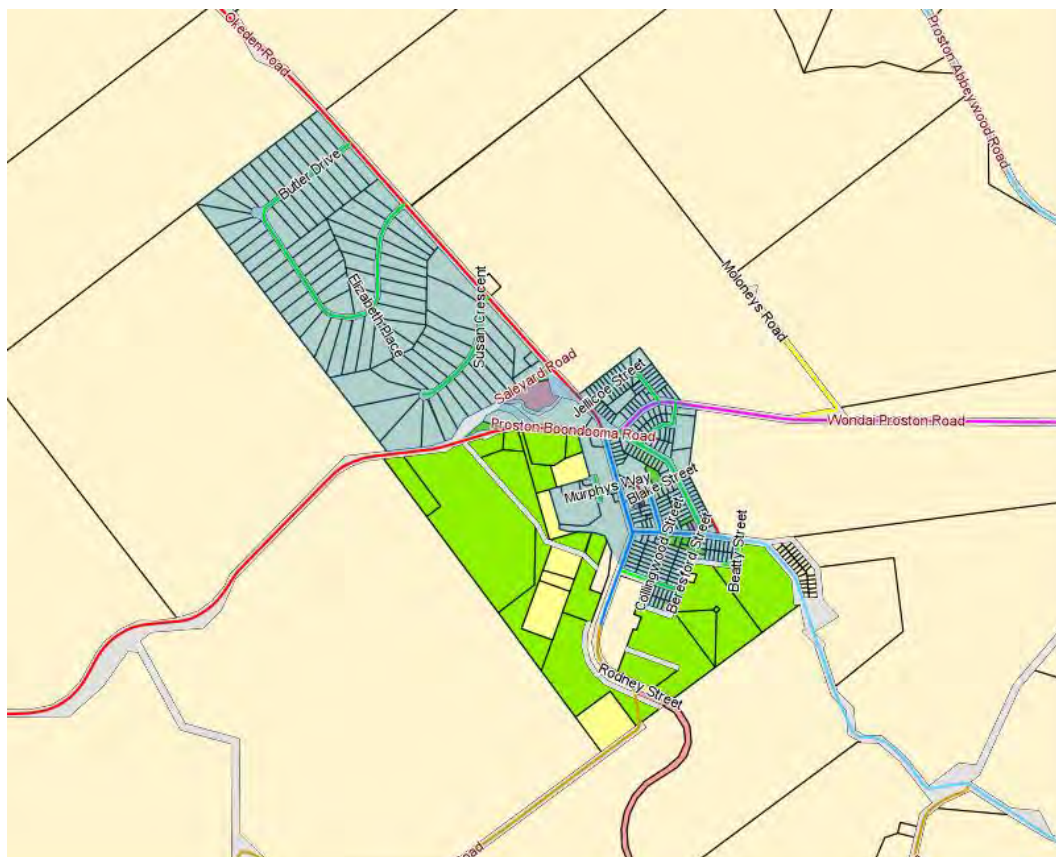
<b>bulk waste container</b>	means a waste container with a capacity of 1m <sup>3</sup> or more.
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<b>commercial premises</b>	means any of the following types of premises: (a) a hotel, motel, caravan park, cafe, food store or canteen; (b) an assembly building, institutional building, kindergarten, child minding centre, school or other building used for education; (c) premises where a sport or game is ordinarily played in public; (d) an exhibition ground, show ground or racecourse; (e) an office, shop or other premises where business or work, other than a manufacturing process, is carried out; (f) a church, or other building, used as a place of worship, or for religious purposes.
<b>commercial waste</b>	means waste, other than green waste, recyclable waste, interceptor waste or waste discharged to a sewer, produced as a result of the ordinary use or occupation of commercial premises.
<b>designated waste collection area</b>	means an area which Council has, by resolution, designated as an area in which Council may conduct general waste or green waste collection. Maps of the designated waste collection areas adopted on 13 June 2018 are attached.
<b>domestic clean-up waste</b>	means non-putrescible, dry and inoffensive waste, other than green waste or recyclable waste, produced as a result of a clean-up of domestic premises.
<b>domestic premises</b>	means any of the following types of premises: (a) a single unit private dwelling; (b) premises containing 2 or more separate flats, apartments or other dwelling units; (c) a boarding house, hostel, lodging house or guest house.
<b>domestic waste</b>	means waste, other than domestic clean-up waste, green waste, recyclable waste, interceptor waste or waste discharged to a sewer, produced as a result of the ordinary use or occupation of domestic premises.
<b>general waste</b>	means: (a) waste other than regulated waste; and (b) any of the following: (i) commercial waste; (ii) domestic waste; (iii) recyclable waste.
<b>green waste</b>	grass cuttings, trees, bushes, shrubs, loppings of trees, bushes or shrubs, or similar matter produced as a result of the ordinary use or occupation of premises.
<b>interceptor</b>	has the meaning given in <i>Local Law No. 6 (Waste Management) 2018</i> .
<b>interceptor waste</b>	has the meaning given in <i>Local Law No. 6 (Waste Management) 2018</i> .
<b>manufacturing process</b>	means a handicraft or other process relating to adapting, altering, assembling, cleaning, finishing, making, ornamenting, preparing, renovating, repairing, washing, or wrecking goods for trade, sale or gain or otherwise in connection with a business.
<b>occupier of premises</b>	means the person who has the control or management of the premises.

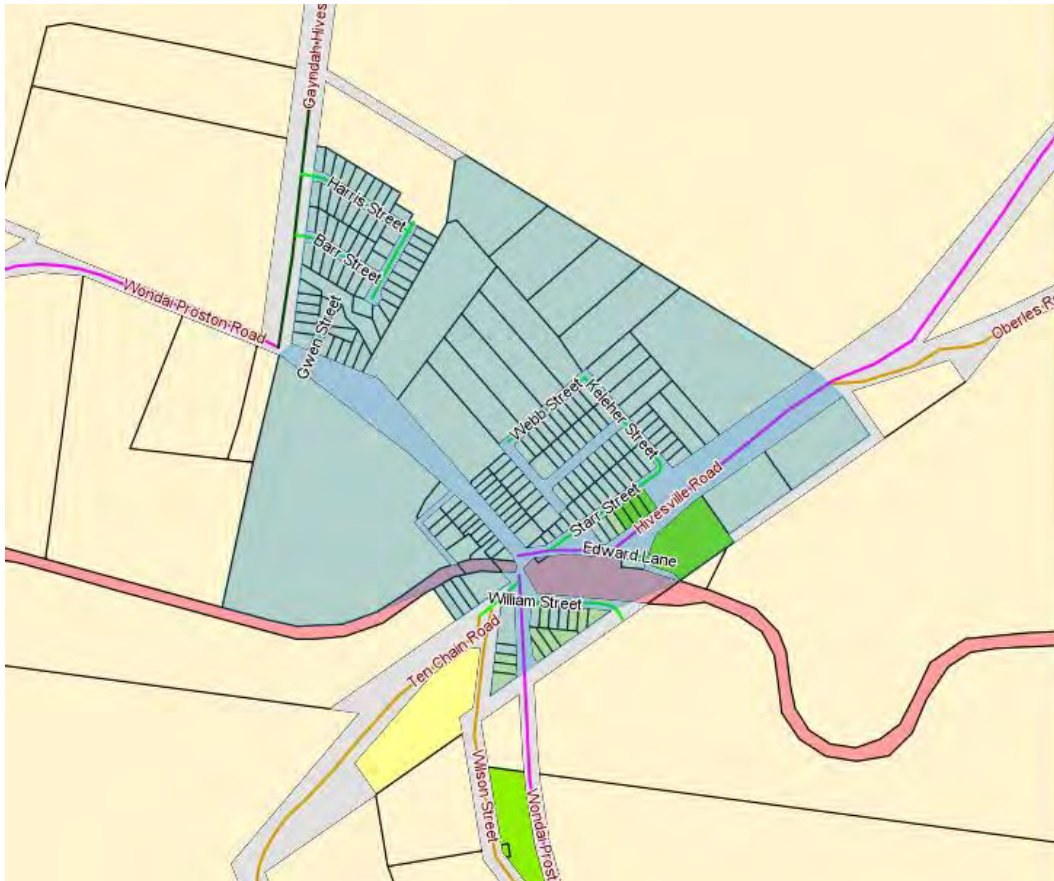


<b>owner of premises</b>	means the person for the time being entitled to receive the rent for the premises or would be entitled to receive the rent for it if it were let to a tenant at a rent.
<b>premises</b>	includes each of the following: (a) domestic premises; (b) government premises; (c) industrial premises; (d) commercial premises; (e) a building and the land on which a building is situated.
<b>rateable land</b>	see <i>Local Government Act 2009</i> , Section 93(2).
<b>recyclable waste</b>	means clean and inoffensive waste that is declared by Council to be recyclable waste for the local government area of Council.
<b>regulated waste</b>	see the <i>Environmental Protection Regulation 2008</i> .
<b>standard general waste container</b>	means a container of a type approved by Council for storing domestic waste, commercial waste or recyclable waste at premises in the local government area of Council.
<b>waste container</b>	see standard general waste container.
<b>waste</b>	see <i>Environmental Protection Act 1994</i> , Section 13, and includes anything that is specified to be waste under <i>Local Law No. 6 (Waste Management) 2018</i> .

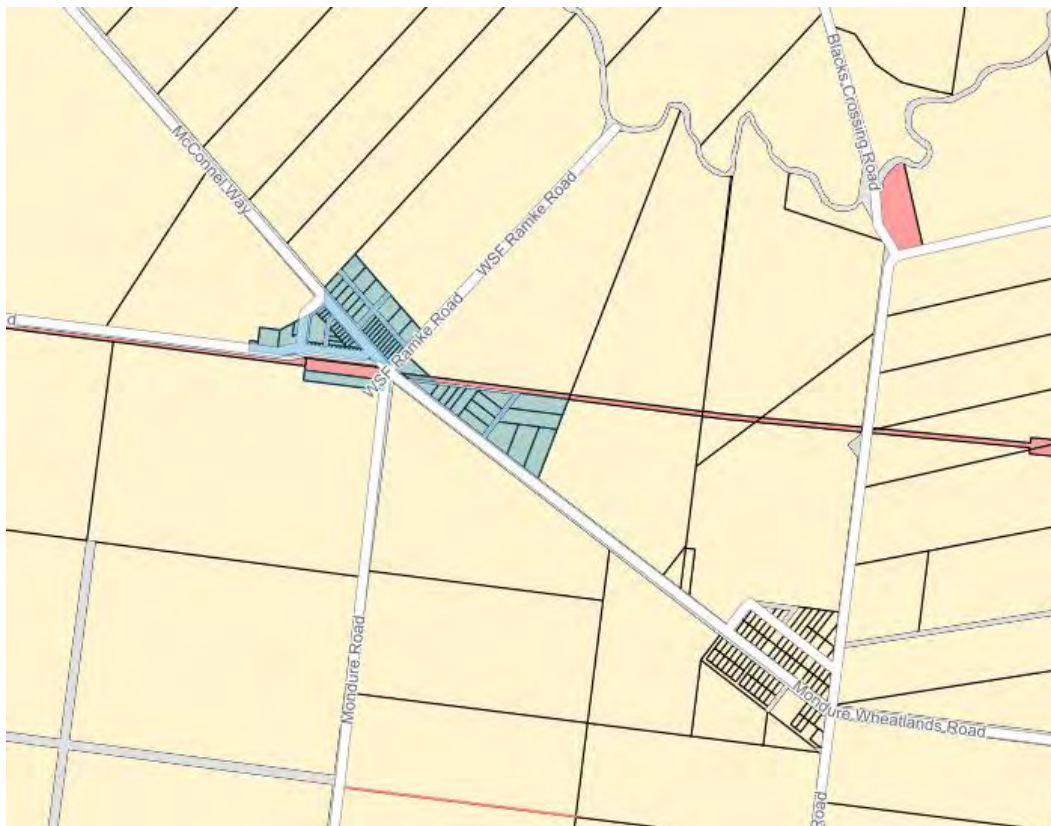
**Proston Designated Refuse Service Area**



**Hivesville Designated Refuse Service Area**

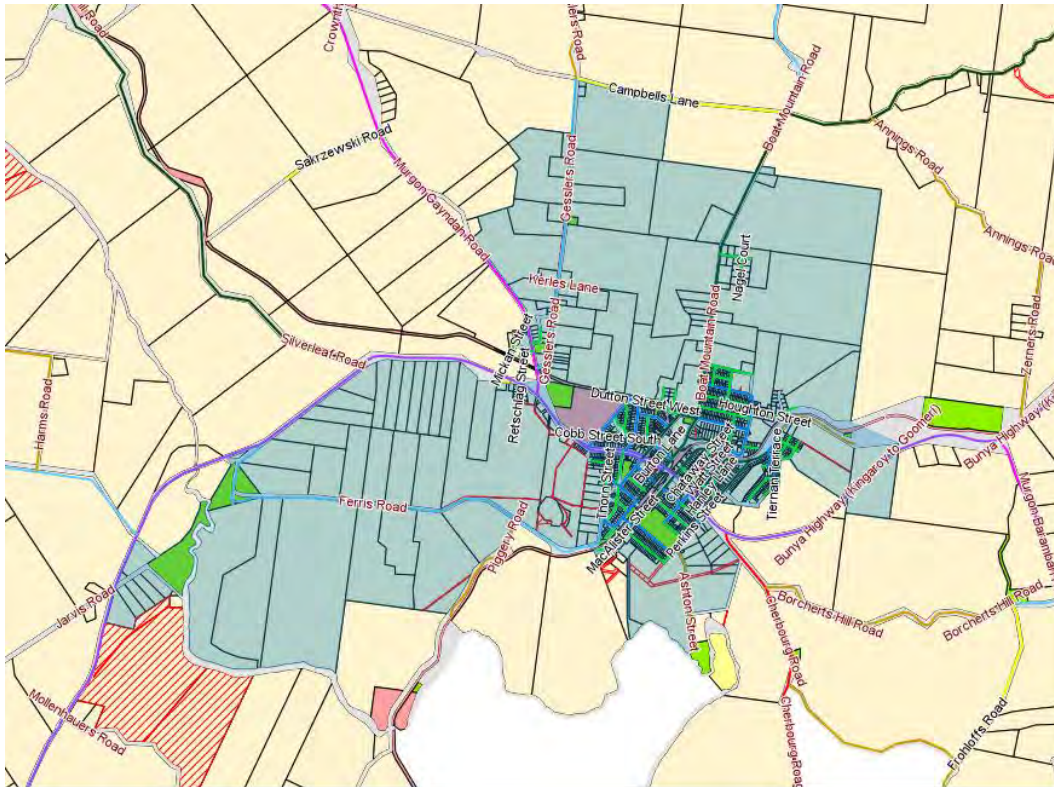


**Mondure Designated Refuse Service Area**

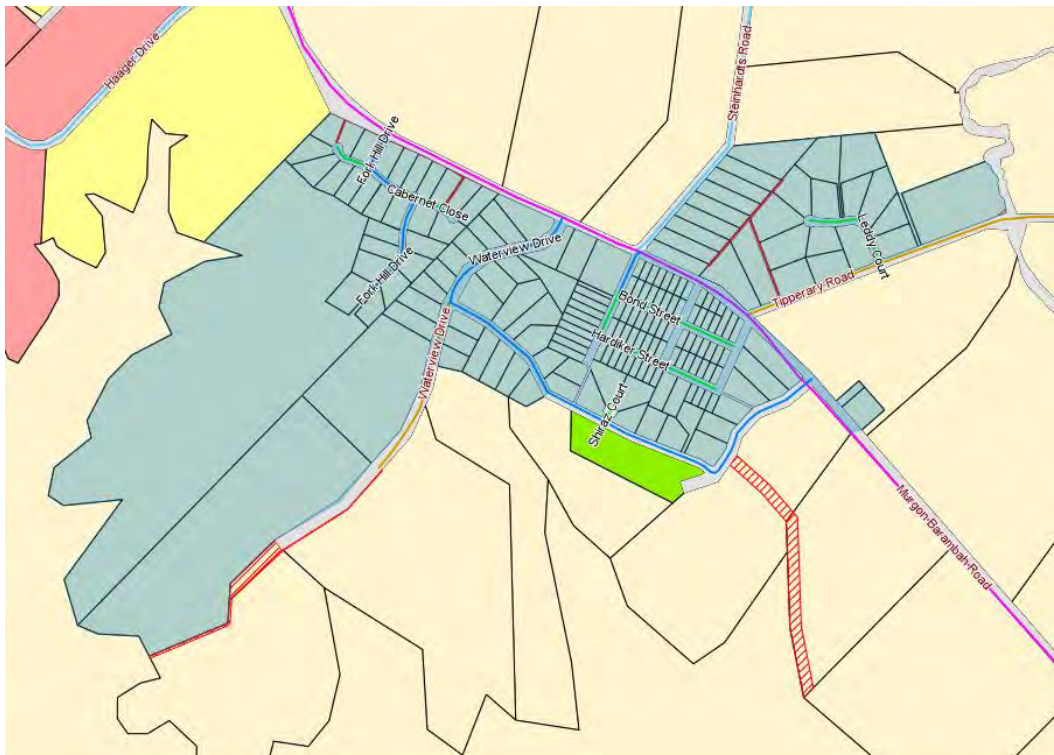




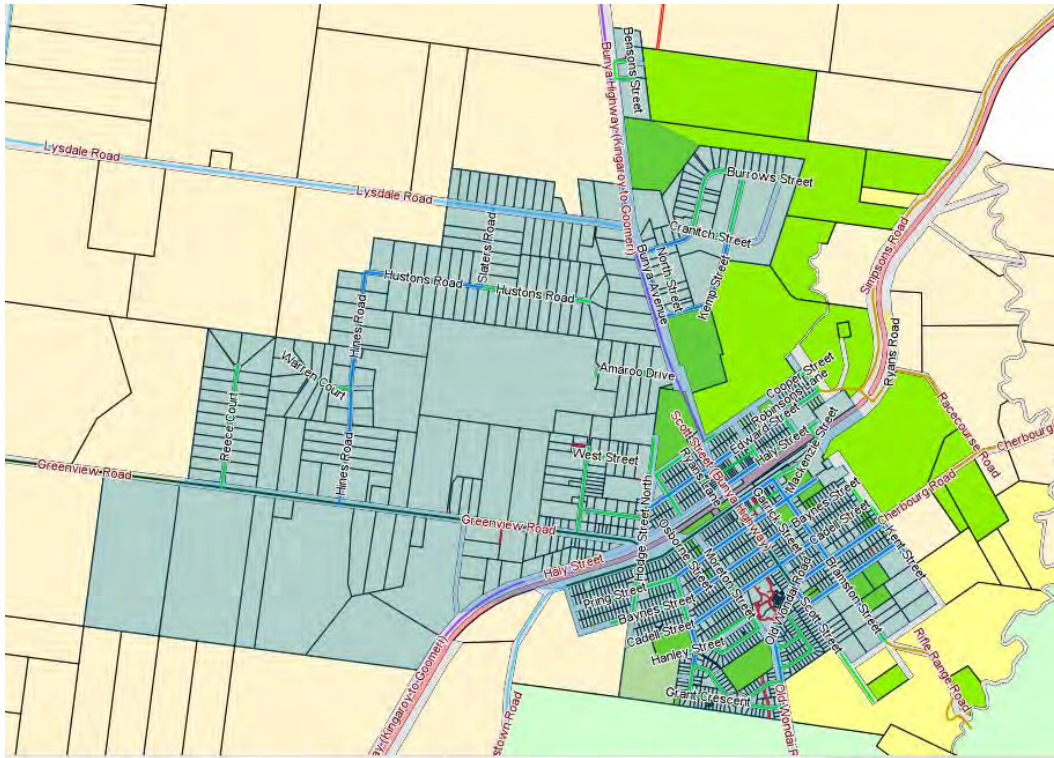
**Murgon Designated Refuse Service Area**



**Moffatdale Designated Refuse Service Area**



**Wondai Designated Refuse Service Area**

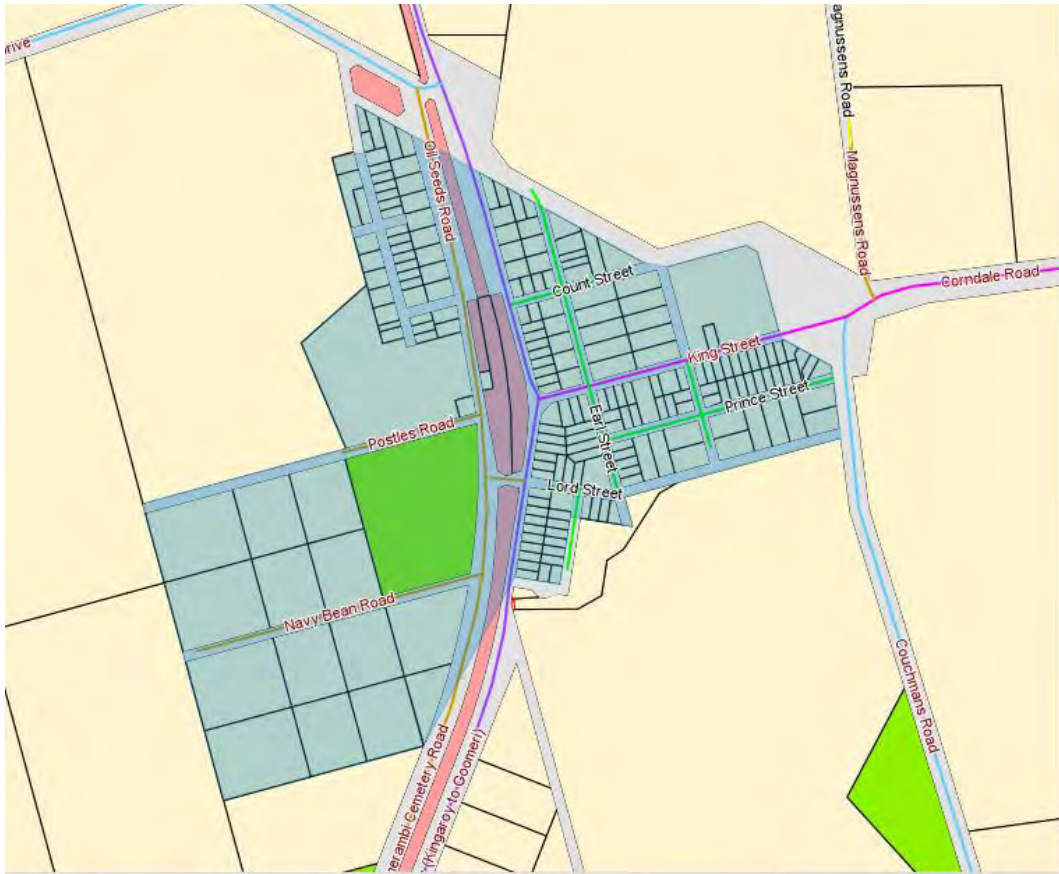


**Tingooora Designated Refuse Service Area**

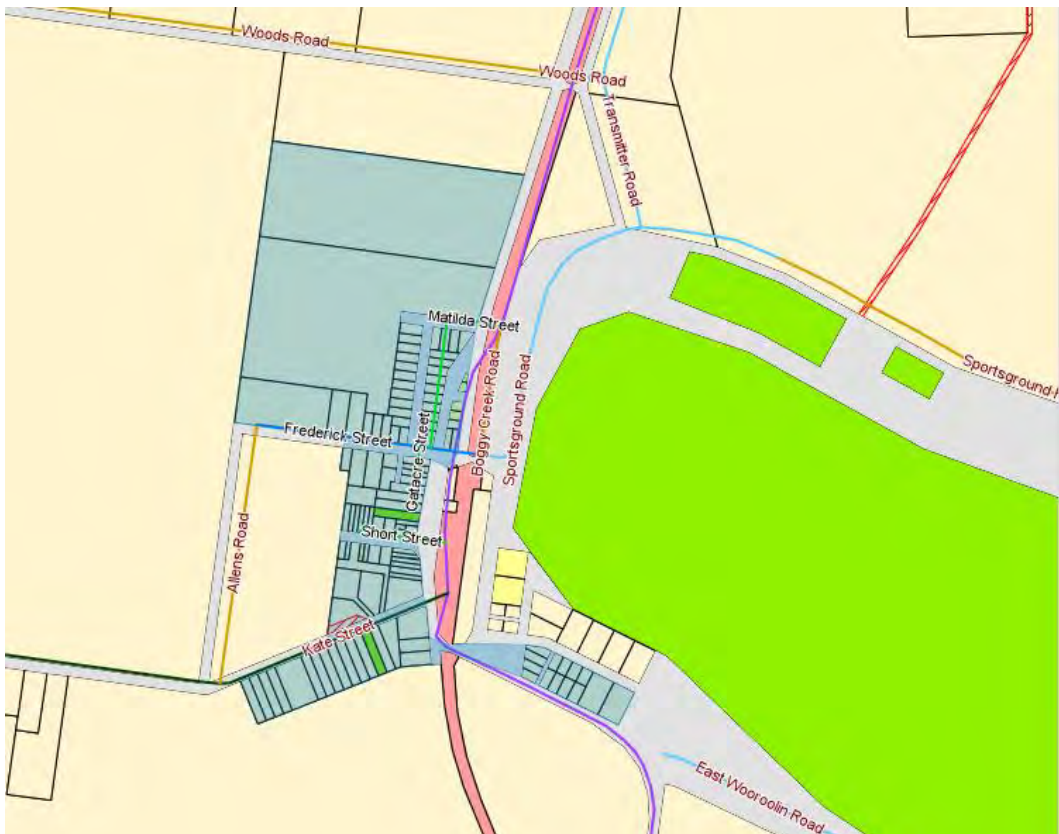




**Memerambi Designated Refuse Service Area**

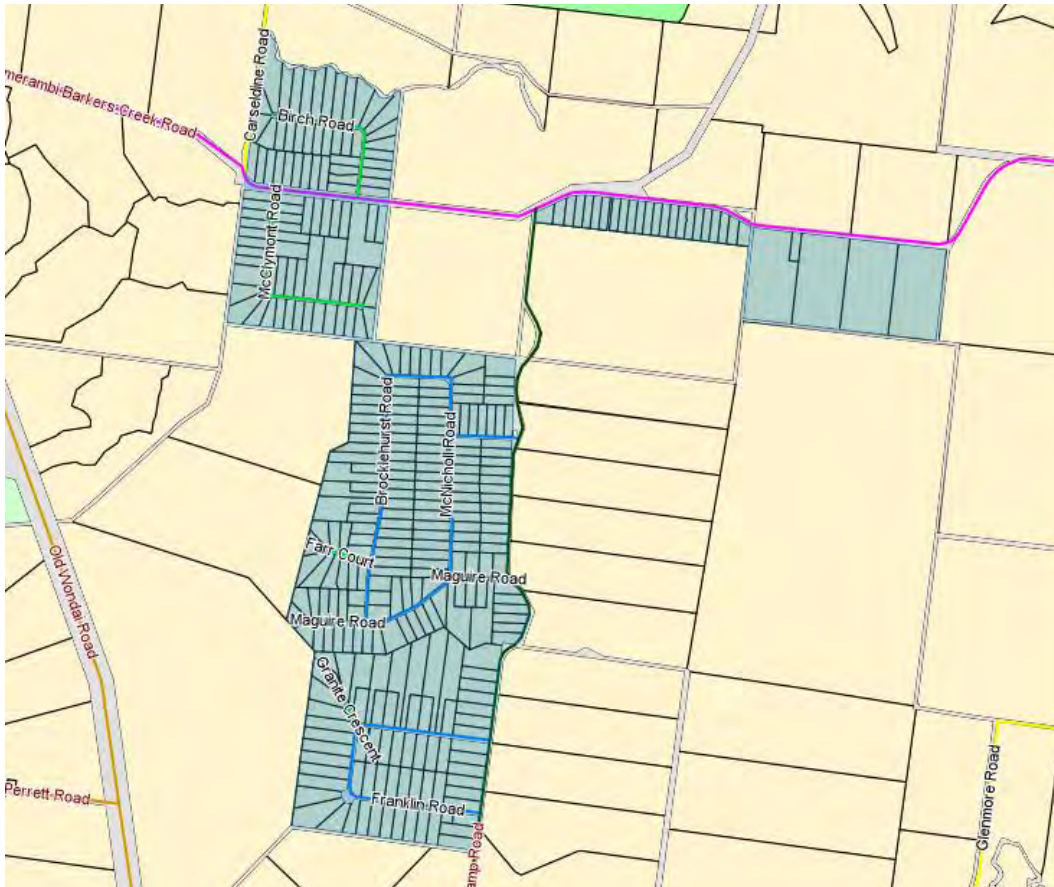


**Wooroolin Designated Refuse Service Area**





**Wattlecamp Designated Refuse Service Area**



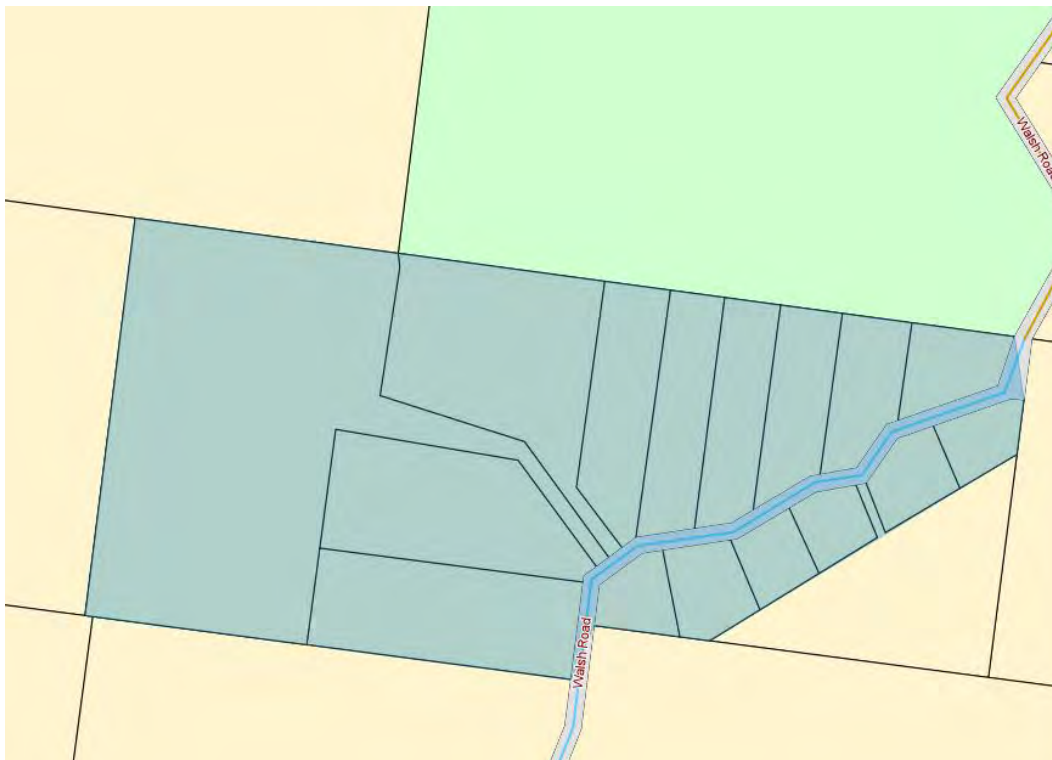
**Sandy Ridges Designated Refuse Service Area**



**Runnymede North Designated Refuse Service Area**

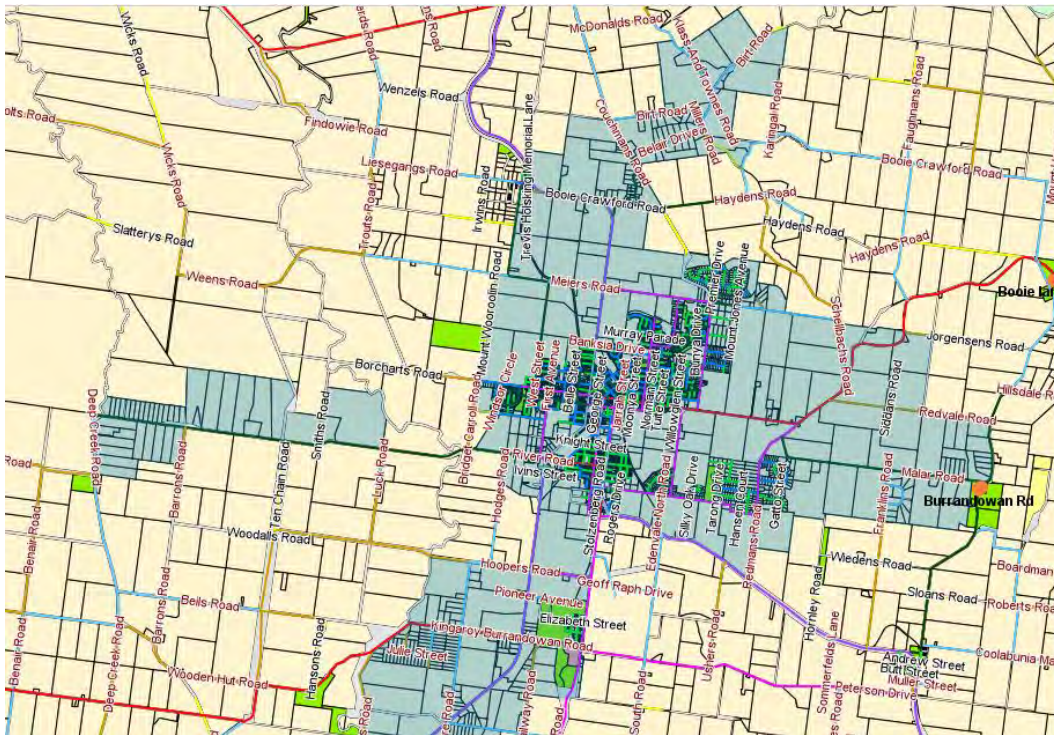


**Runnymede South Designated Refuse Service Area**

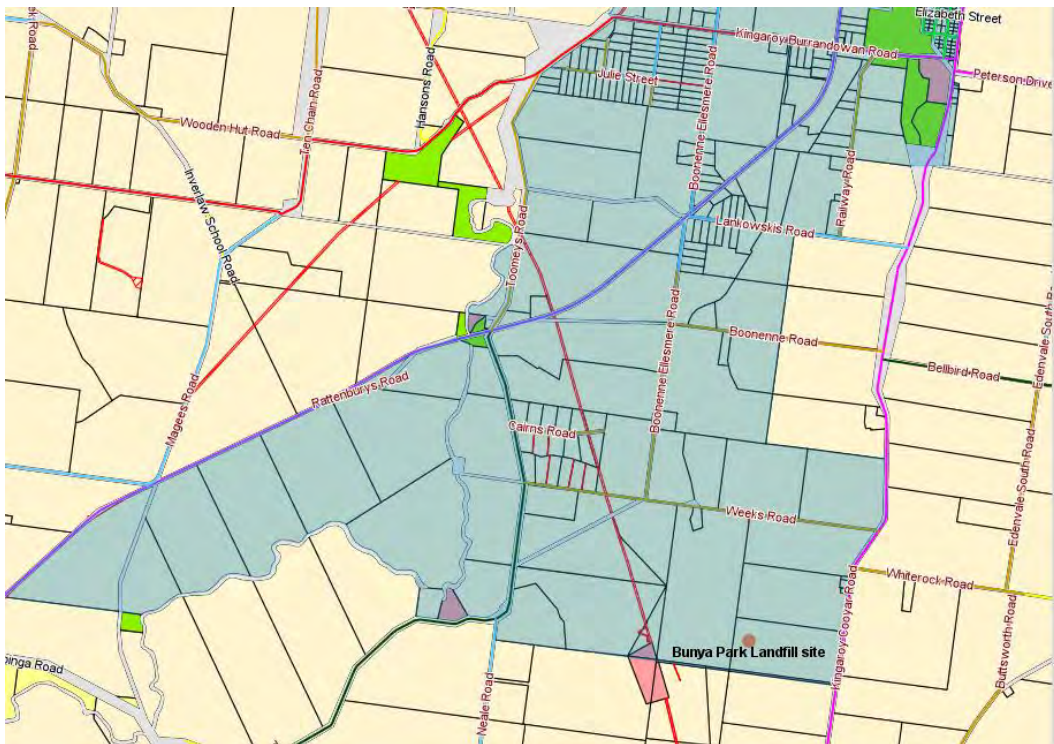




### Kingaroy North Designated Refuse Service Area

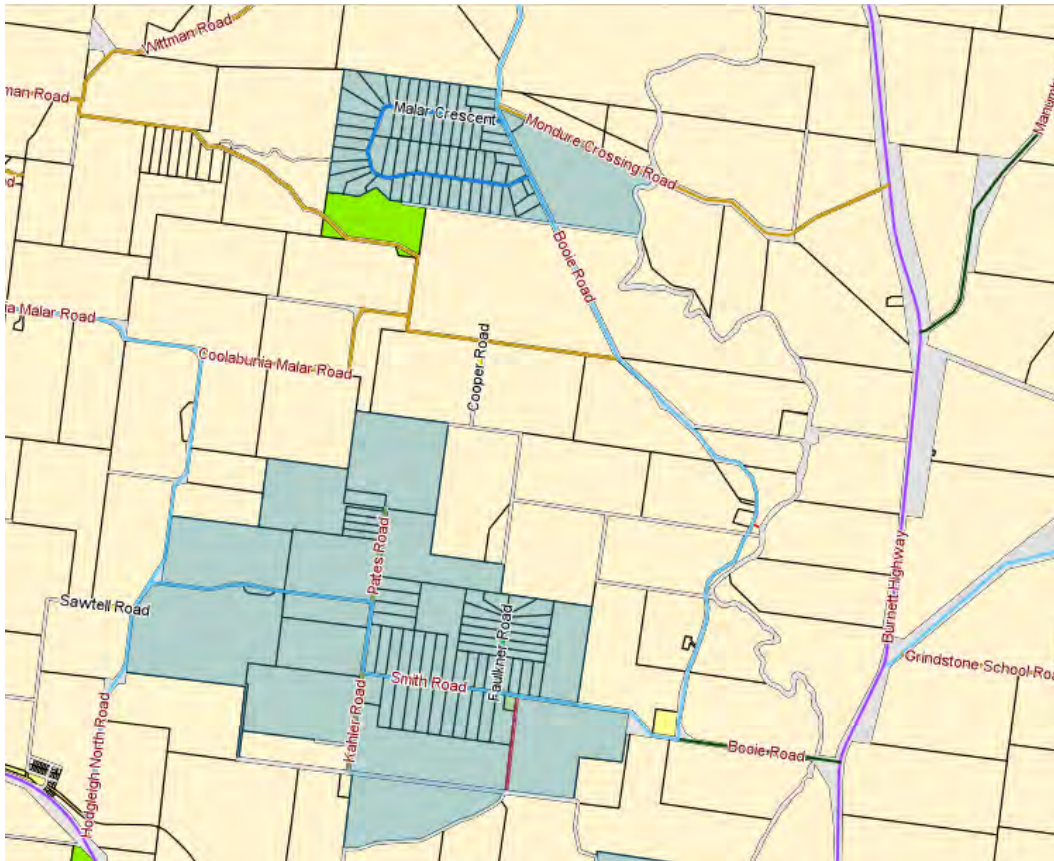


### Kingaroy South Designated Refuse Service Area

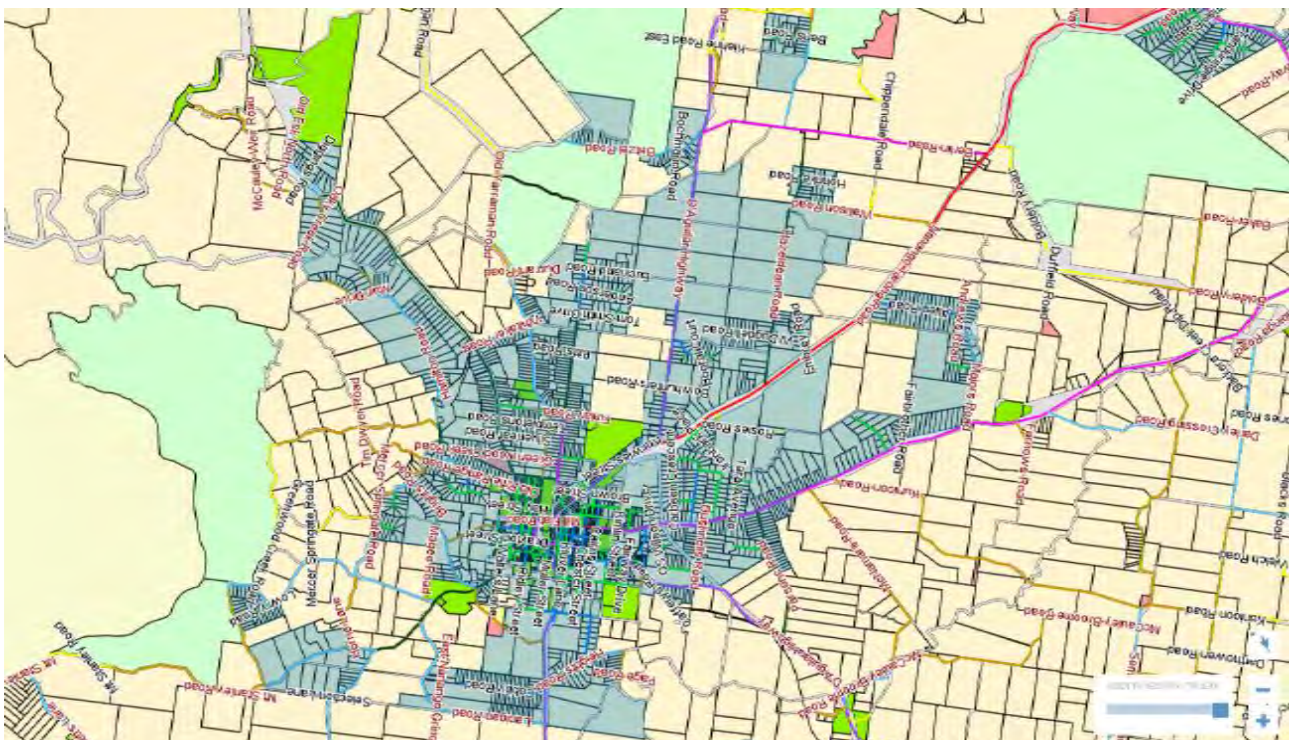




### Booie Designated Refuse Service Area

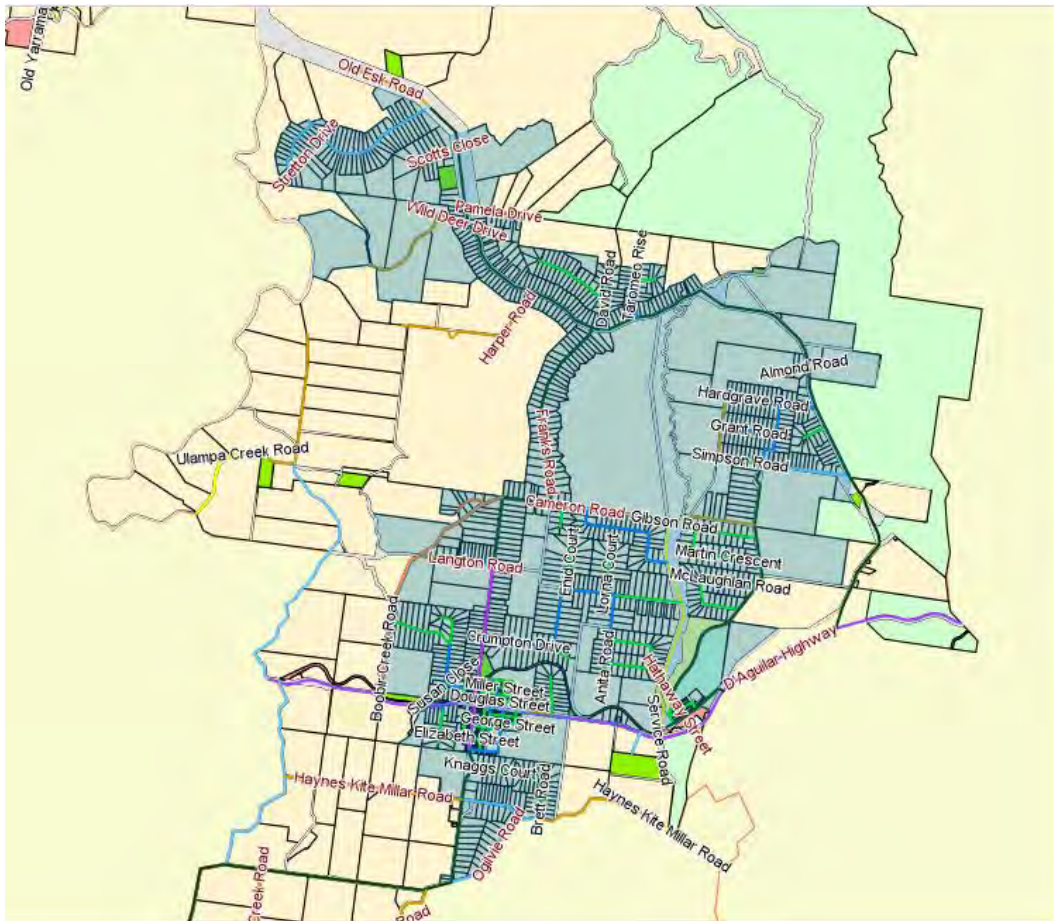


### Nanango Designated Refuse Service Area

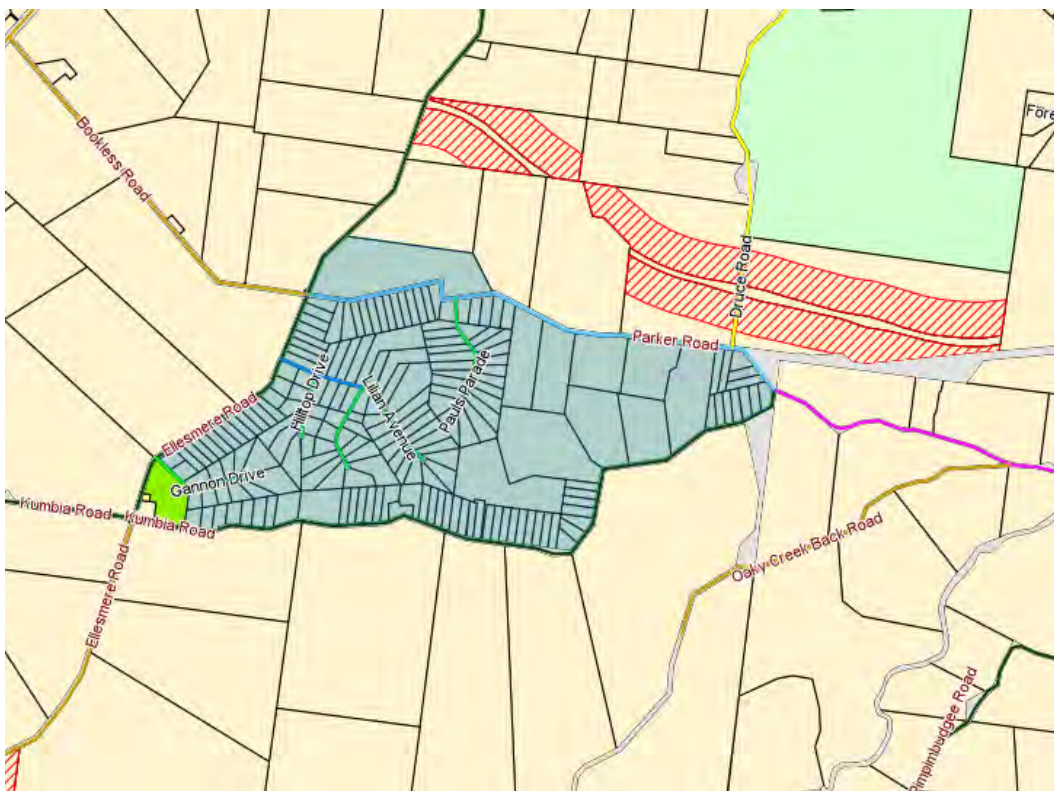




**Blackbutt, Benarkin, Teelah and Taromeo Designated Refuse Service Area**

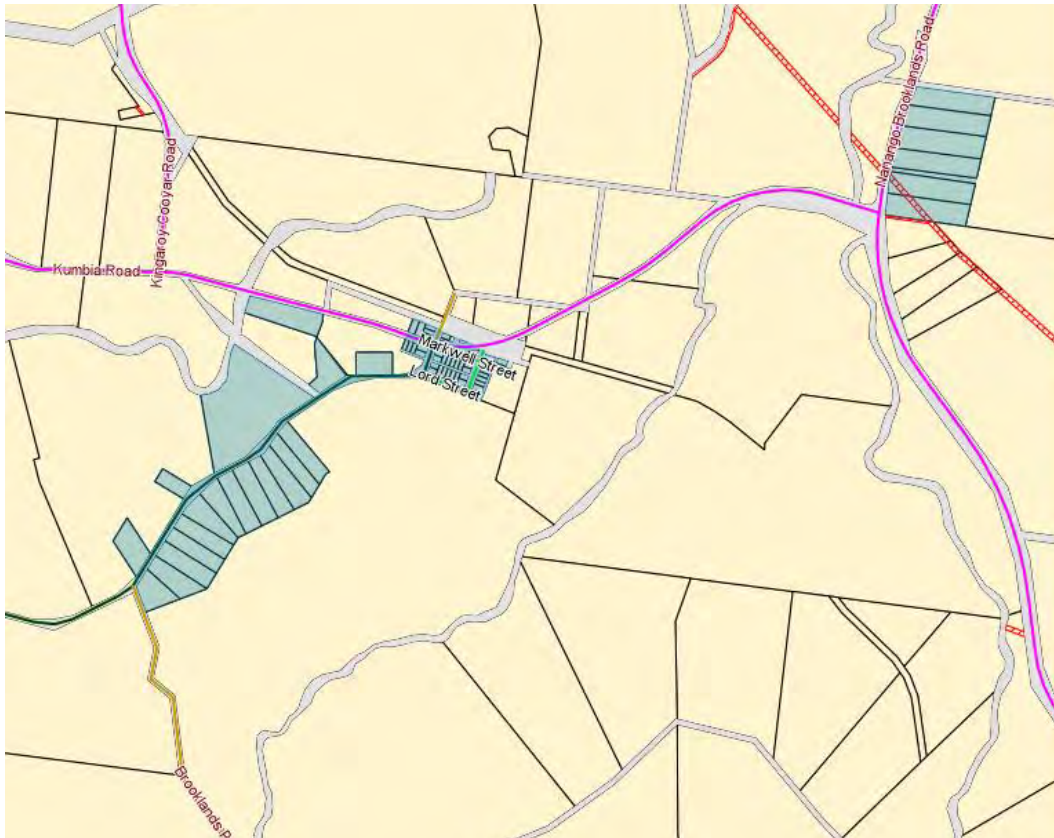


**Ellesmere Designated Refuse Service Area**

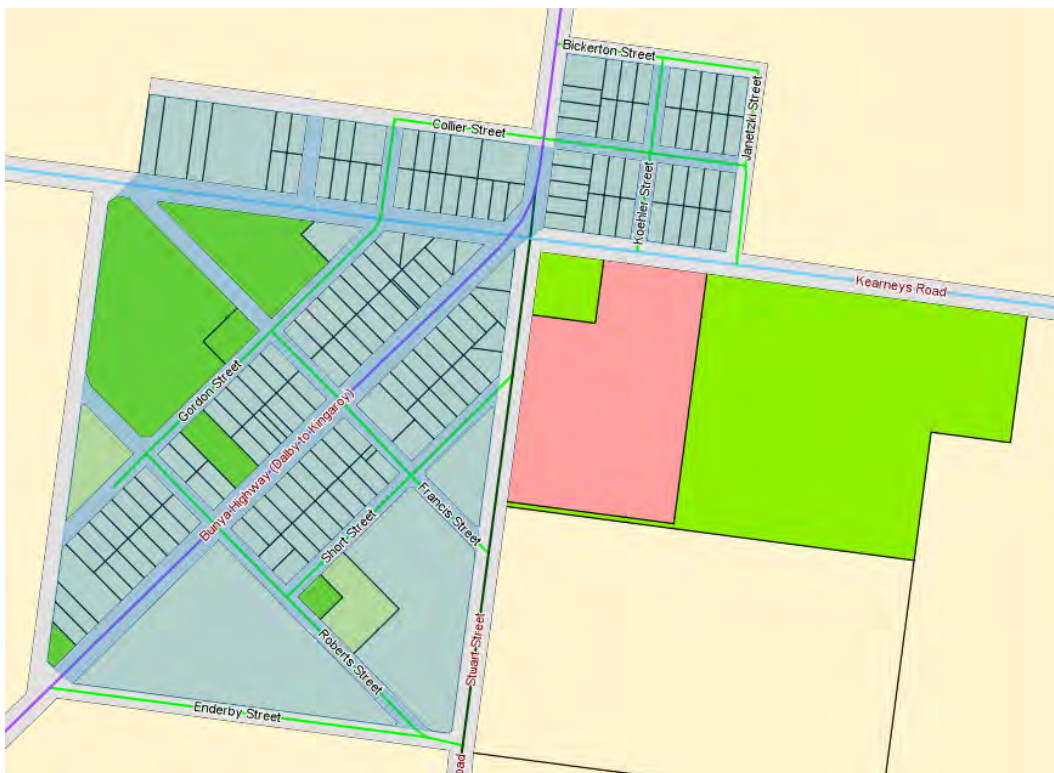




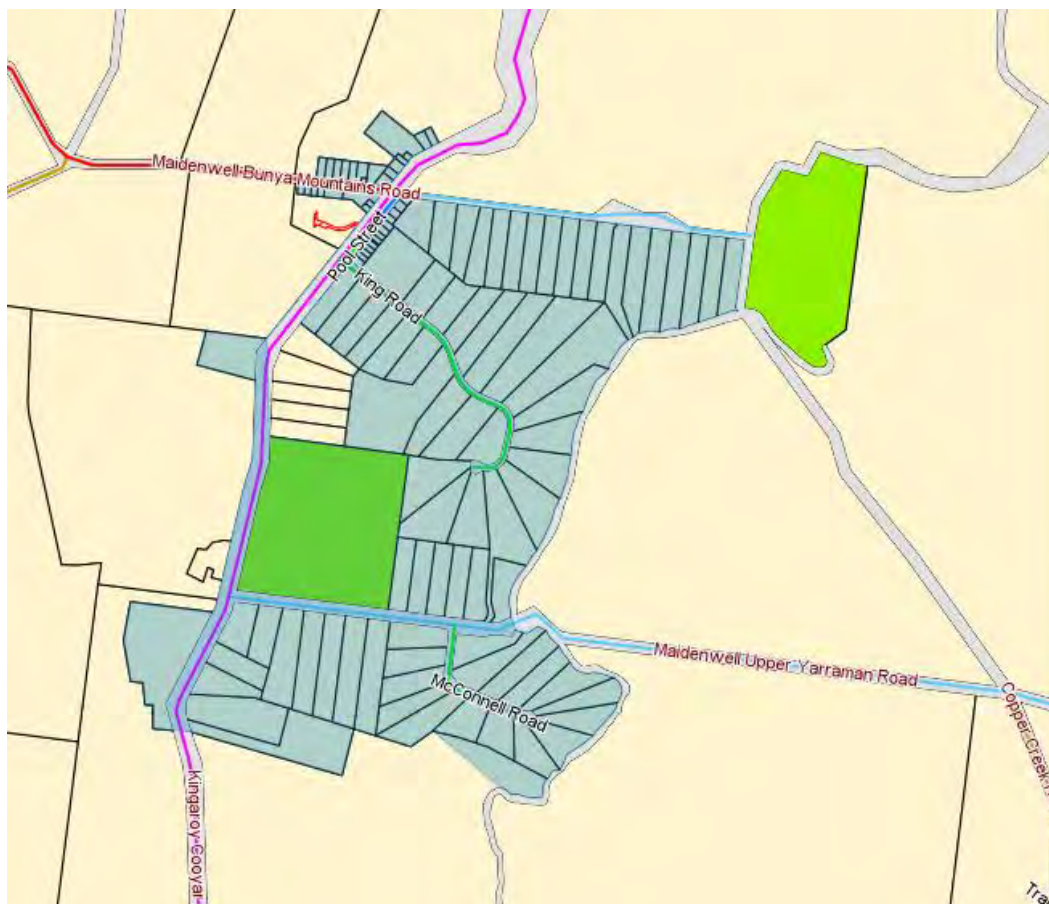
**Brooklands Designated Refuse Service Area**



**Kumbia Designated Refuse Service Area**



### Maidenwell Designated Refuse Service Area



#### FINANCIAL AND RESOURCE IMPLICATIONS

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

#### LINK TO CORPORATE/OPERATIONAL PLAN

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

#### COMMUNICATION/CONSULTATION (INTERNAL/EXTERNAL)

Rating implications have been discussed with Council during the development of the 2020/2021 budget.

#### LEGAL IMPLICATIONS (STATUTORY BASIS, LEGAL RISKS)

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

#### POLICY/LOCAL LAW DELEGATION IMPLICATIONS

In accordance with Council's Revenue Policy.

#### ASSET MANAGEMENT IMPLICATIONS

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

**REPORT**

Not applicable.

**ATTACHMENTS**

**Nil**

**6.21 SETTING OF WASTEWATER UTILITY CHARGES 2020/2021****File Number:** 15-Jul-2020**Author:** Manager Water & Wastewater**Authoriser:** General Manager Finance and Corporate**PRECIS**

Setting of Wastewater Utility Charges for the financial year ending 30 June 2021.

**SUMMARY**

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

**OFFICER'S RECOMMENDATION**

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

In respect of all lands and premises which are connected to, or capable of connection to, Councils reticulated sewerage systems, the following utility charges be made and levied for the provision of wastewater services for the year ended 30 June 2021, except for the Proston Common Effluent Disposal System:

1. In respect of all lands and premises which are connected to Council's wastewater Systems:
  - (a) For the first pedestal connected to any of Council's wastewater systems, a charge of \$739.00 per annum per pedestal.
  - (b) 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 \$207.00 per annum per additional pedestal.
  - (c) 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 \$517.00 per annum will apply.
  - (d) 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 Wastewater operations contained within the budget.

**LINK TO CORPORATE/OPERATIONAL PLAN**

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

**COMMUNICATION/CONSULTATION (INTERNAL/EXTERNAL)**

Rating implications have been discussed with Council during the development of the 2020/2021 budget.

**LEGAL IMPLICATIONS (STATUTORY BASIS, LEGAL RISKS)**

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

**POLICY/LOCAL LAW DELEGATION IMPLICATIONS**

In accordance with Council's Revenue Policy.

**ASSET MANAGEMENT IMPLICATIONS**

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

**REPORT**

Not applicable.

**ATTACHMENTS**

Nil



**6.22 PROSTON COMMON EFFLUENT DISPOSAL UTILITY CHARGES 2020/2021****File Number:** 15-Jul-2020**Author:** Manager Water & Wastewater**Authoriser:** General Manager Finance and Corporate**PRECIS**

Setting of Proston Common Effluent Disposal Utility Charges for the financial year ending 30 June 2021.

**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 2020/2021 the operations of the Proston Scheme will be subsidised from the South Burnett Regional Council Wastewater Budget.

**OFFICER'S RECOMMENDATION**

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

The following utility charges be made and levied for the provision of a Common effluent disposal system for the year ended 30 June 2021:

1. In respect of all lands and premises which are connected to Council's Common effluent disposal system:
  - (a) For the first pedestal connected to the system, a charge of \$436.00 per annum per pedestal.
  - (b) 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 \$136.00 per annum per additional pedestal.
  - (c) 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.
  - (d) A charge will not apply to vacant land that is capable of being connected to the system.

**FINANCIAL AND RESOURCE IMPLICATIONS**

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

**LINK TO CORPORATE/OPERATIONAL PLAN**

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

**COMMUNICATION/CONSULTATION (INTERNAL/EXTERNAL)**

Rating implications have been discussed with Council during the development of the 2020/2021 budget.

**LEGAL IMPLICATIONS (STATUTORY BASIS, LEGAL RISKS)**

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

**POLICY/LOCAL LAW DELEGATION IMPLICATIONS**

In accordance with Council's Revenue Policy.

**ASSET MANAGEMENT IMPLICATIONS**

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

**REPORT**

Not applicable.

**ATTACHMENTS**

Nil

**6.23 WATER SUPPLY ACCESS CHARGE METHODOLOGY 2020/2021****File Number: 15-Jul-2020****Author: Manager Water & Wastewater****Authoriser: General Manager Finance and Corporate****PRECIS**

Defining the methodology used to set water supply access charges for the South Burnett Region for the year ending 30 June 2021.

**SUMMARY**

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

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

**OFFICER'S RECOMMENDATION**

That pursuant to Section 92(4) of the *Local Government Act 2009* and Section 99 of the *Local Government Regulation 2012* Council make and levy water utility charges based on the following methodology to determine water access charges to be levied for the financial year ending the 30 June 2021 as follows:

1. A Fixed Charge for all connected and vacant (not connected) land covering the net cost associated with the source of supply, administration, technical overhead, depreciation and finance costs for each scheme area be levied on those lands receiving a supply or to which a supply is deemed to be available
2. 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:

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

3. This direct correlation is varied as follows:
  - (a) All connections below 25mm are deemed to be the same capacity;
  - (b) Domestic properties which due to low pressure related matters only, require the installation of a larger than normal (20 mm) water meter, are to be charged the equivalent of a 20mm connection base charge;

- (c) Domestic properties which due to low pressure related matters only, require the installation of an additional water meter, are to be charged the equivalent of a single 20mm connection base charge only;
- (d) In the case of units as defined under the Body Corporate and Community Management Act 1997 where the complex has a main meter, and individual units do not have an individual meter, then the base water charge for each unit will be levied as if the unit had a 20mm service connected;
- (e) In the case where there are 2 or more lots and an improvement is constructed across a property boundary, provided that a connected access charge is being levied for one lot, then vacant charges will not apply to the other vacant (land not connected to the water system) lot;
- (f) In the case of properties defined as "Rural", except for properties connected to the Proston Rural Water Scheme, under Council's differential rating criteria where multiple services are connected a charge for each additional connection shall be 50% of a single 20mm base charge;
- (g) In the case of properties on the Proston Rural Supply Scheme an access charge for each connection will apply;
- (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.

#### **FINANCIAL AND RESOURCE IMPLICATIONS**

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

#### **LINK TO CORPORATE/OPERATIONAL PLAN**

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

#### **COMMUNICATION/CONSULTATION (INTERNAL/EXTERNAL)**

Rating implications have been discussed with Council during the development of the 2020/2021 budget.

#### **LEGAL IMPLICATIONS (STATUTORY BASIS, LEGAL RISKS)**

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

#### **POLICY/LOCAL LAW DELEGATION IMPLICATIONS**

In accordance with Council's Revenue Policy.

#### **ASSET MANAGEMENT IMPLICATIONS**

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

#### **REPORT**

Not applicable.

#### **ATTACHMENTS**

Nil

**6.24 WATER SUPPLY CONSUMPTION CHARGE METHODOLOGY 2020/2021****File Number:** 15-Jul-2020**Author:** Manager Water & Wastewater**Authoriser:** General Manager Finance and Corporate**PRECIS**

Defining the methodology used to set Water Consumption Charges for the South Burnett Region for the year ending 30 June 2021.

**SUMMARY**

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

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

High Volume Commercial provides for a capped two (2) tier system for greater than 200,000KL.

**OFFICER'S RECOMMENDATION**

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

The following methodology be adopted to determine water consumption charges for water consumed during the financial year ending the 30 June 2021:

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

Meter Size	Capacity Factor	Step 1 KL	Step 2 KL	Step 3 KL
20mm	1.0	0 - 125	126 - 250	>250
25mm	1.6	0 - 200	201 - 400	>400
32mm and 40mm	2.5	0 - 313	314 - 625	>625
50mm and 80mm	6.5	0 - 813	814 - 1,625	>1,625
100mm	15.0	0 - 1,875	1,876 - 3,750	>3,750
High Volume Commercial >200,000KL/pa	N/A	0 - 20,000	>20,000	N/A



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

### **FINANCIAL AND RESOURCE IMPLICATIONS**

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

### **LINK TO CORPORATE/OPERATIONAL PLAN**

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

### **COMMUNICATION/CONSULTATION (INTERNAL/EXTERNAL)**

Rating implications have been discussed with Council during the development of the 2020/2021 budget.

### **LEGAL IMPLICATIONS (STATUTORY BASIS, LEGAL RISKS)**

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

### **POLICY/LOCAL LAW DELEGATION IMPLICATIONS**

In accordance with Council's Revenue Policy.

### **ASSET MANAGEMENT IMPLICATIONS**

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

### **REPORT**

Not applicable.

### **ATTACHMENTS**

Nil

**6.25 WATER SUPPLY CHARGES 2020/2021****File Number: 15-Jul-2020****Author: Manager Water & Wastewater****Authoriser: General Manager Finance and Corporate****PRECIS**

Setting water supply access and consumption charges for financial year ending 30 June 2021.

**SUMMARY**

The Council operates separate water supply schemes set out in Schedule C – Declared Water Supply Service 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:

1. pursuant to Section 94 of the *Local Government Act 2009* and Section 99 of the *Local Government Regulation 2012* Council make and levy water utility charges set out in the table hereunder for the provision of water supply services (Access Charges) for the financial year ended 30 June 2021:

Declared Water Supply Service Area	Vacant	20mm	25mm	32mm and 40mm	50mm and 80mm	100mm	Fire Services	Additional Rural Services
Blackbutt	312	624	998	1,559	4,054	9,356	312	312
Boondooma Dam	312	624	998	1,559	4,054	9,356	312	312
Kingaroy	312	624	998	1,559	4,054	9,356	312	312
Kumbia	312	624	998	1,559	4,054	9,356	312	312
Murgon	312	624	998	1,559	4,054	9,356	312	312
Nanango	312	624	998	1,559	4,054	9,356	312	312
Proston	312	624	998	1,559	4,054	9,356	312	312
Proston Rural	N/A	540	865	1,351	3,513	N/A	N/A	N/A
Wondai/ Tingoora	312	624	998	1,559	4,054	9,356	312	312
Wooroolin	312	624	998	1,559	4,054	9,356	312	312
Yallakool	312	624	998	1,559	4,054	9,356	312	312

2. pursuant to Section 94 of the *Local Government Act 2009* and Section 99 of the *Local Government Regulation 2012* Council make and levy water utility charges set out in the tables hereunder for the consumption of water for the financial year ended 30 June 2021.

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

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

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

Declared Water Supply Service Area	Tier 1	Tier 2	Tier 3
	Charge per Kilolitre	Charge per Kilolitre	Charge per Kilolitre
Blackbutt	1.57	2.34	2.75
Boondooma Dam	1.57	2.34	2.75
Kingaroy	1.57	2.34	2.75
Kumbia	1.57	2.34	2.75
Murgon	1.57	2.34	2.75
Nanango	1.57	2.34	2.75
Proston	1.57	2.34	2.75
Wondai	1.57	2.34	2.75
Wooroolin	1.57	2.34	2.75
Yallakool	1.57	2.34	2.75

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

Declared Water Supply Service Area	Tier 1	Tier 2	Tier 3
	Charge per Kilolitre	Charge per Kilolitre	Charge per Kilolitre
Blackbutt	1.71	2.29	2.54
Boondooma Dam	1.71	2.29	2.54
Kingaroy	1.71	2.29	2.54
Kumbia	1.71	2.29	2.54
Murgon	1.71	2.29	2.54
Nanango	1.71	2.29	2.54
Proston	1.71	2.29	2.54
Wondai	1.71	2.29	2.54
Wooroolin	1.71	2.29	2.54
Yallakool	1.71	2.29	2.54

- (c) In respect of the Proston Rural Water Supply Scheme a flat charge of \$1.54 per Kilolitre of water consumed.
- (d) High Volume Commercial >200,000 Kilolitre per year.

Declared Water Supply Service Area	Tier 1	Tier 2	No Tier 3
	Charge per Kilolitre 0 - 20,000	Charge per Kilolitre >20,000	
Blackbutt	1.71	2.29	
Boondooma Dam	1.71	2.29	
Kingaroy	1.71	2.29	
Kumbia	1.71	2.29	
Murgon	1.71	2.29	
Nanango	1.71	2.29	
Proston	1.71	2.29	
Wondai	1.71	2.29	
Yallakool	1.71	2.29	

## FINANCIAL AND RESOURCE IMPLICATIONS

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

**LINK TO CORPORATE/OPERATIONAL PLAN**

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

**COMMUNICATION/CONSULTATION (INTERNAL/EXTERNAL)**

Rating implications have been discussed with Council during the development of the 2020/2021 budget.

**LEGAL IMPLICATIONS (STATUTORY BASIS, LEGAL RISKS)**

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

**POLICY/LOCAL LAW DELEGATION IMPLICATIONS**

In accordance with Council's Revenue Policy.

**ASSET MANAGEMENT IMPLICATIONS**

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

**REPORT**

Not applicable

**ATTACHMENTS**

Nil

**6.26 LEVY AND PAYMENT OF RATES AND CHARGES 2020/2021****File Number:** 15-Jul-2020**Author:** Manager Finance**Authoriser:** General Manager Finance and Corporate**PRECIS**

Levy and payment of rates and charges.

**SUMMARY**

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

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

**OFFICER'S RECOMMENDATION**

That:

1. pursuant to Section 107 of the *Local Government Regulation 2012* and Section 114 of the *Fire and Emergency Services Act 1990*, Council's rates and charges, and the State Government's Emergency Management, Fire and Rescue Levy be levied:
  - (a) for the half of the year 1 July 2020 to 31 December 2020 – in August 2020; and
  - (b) for the half year 1 January 2021 to 30 June 2021 – in February 2021.
2. pursuant to Section 118 of the *Local Government Regulation 2012*, that Council's rates and charges, and the State Government's Emergency Management, Fire and Rescue Levy, be paid within thirty (30) days of the issue of the rate notice.

**FINANCIAL AND RESOURCE IMPLICATIONS**

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

**LINK TO CORPORATE/OPERATIONAL PLAN**

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

**COMMUNICATION/CONSULTATION (INTERNAL/EXTERNAL)**

Rating implications have been discussed with Council during the development of the 2020/2021 budget.

**LEGAL IMPLICATIONS (STATUTORY BASIS, LEGAL RISKS)**

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

**POLICY/LOCAL LAW DELEGATION IMPLICATIONS**

In accordance with Council's Revenue Policy.

**ASSET MANAGEMENT IMPLICATIONS**

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



**REPORT**

Not applicable.

**ATTACHMENTS**

**Nil**

**6.27 DISCOUNT ON RATES 2020/2021****File Number:** 15-Jul-2020**Author:** Manager Finance**Authoriser:** General Manager Finance and Corporate**PRECIS**

Setting the level of discount and discount period for early payment of specified rates and charges for the period ending 30 June 2021.

**SUMMARY**

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

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

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

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

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

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

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

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**OFFICER'S RECOMMENDATION**

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

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

**FINANCIAL AND RESOURCE IMPLICATIONS**

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

**LINK TO CORPORATE/OPERATIONAL PLAN**

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

**COMMUNICATION/CONSULTATION (INTERNAL/EXTERNAL)**

Rating implications have been discussed with Council during the development of the 2020/2021 budget.

**LEGAL IMPLICATIONS (STATUTORY BASIS, LEGAL RISKS)**

Section 130 of the *Local Government Regulation 2012*.

**POLICY/LOCAL LAW DELEGATION IMPLICATIONS**

In accordance with Council's Revenue Policy.

**ASSET MANAGEMENT IMPLICATIONS**

Not applicable.

**REPORT**

Not applicable.

**ATTACHMENTS**

Nil

**6.28 INTEREST ON OVERDUE RATES 2020/2021****File Number:** 15-Jul-2020**Author:** Manager Finance**Authoriser:** General Manager Finance and Corporate**PRECIS**

Setting the level of interest on overdue rates and charges for the financial period ending 30 June 2021.

**SUMMARY**

The management of the level of rate arrears is an important component of ensuring Council's long-term financial sustainability and cash flows. Accordingly, it has been determined that to encourage ratepayers to pay their rates within a sixty (60) day timeframe and considering accepted business practices, interest on overdue rates will be applied.

The maximum allowable interest rate per the *Local Government Regulation 2012* is calculated by adding together the monthly average yield of 90-day bank accepted bills as published by the Reserve Bank of Australia as at the end of March in the financial year immediately before the current financial year, plus 8%. For the 2020/2021 financial year, this will be 8.53% (0.53% + 8%).

**OFFICER'S RECOMMENDATION**

That:

1. pursuant to Section 133 of the *Local Government Regulation 2012*, compound interest on daily rests at the rate of eight point five three percent (8.53%) per annum is to be charged on all overdue rates or charges.
2. Council determine that rates or charges will be considered as overdue for the charging of interest if they remain unpaid after thirty (30) days from the due date of the relevant rate notice.

**FINANCIAL AND RESOURCE IMPLICATIONS**

The Charging of Interest on overdue rates provides a penalty for failing to pay rates within a determined timeframe ensuring Council's cash flows are maintained.

**LINK TO CORPORATE/OPERATIONAL PLAN**

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

**COMMUNICATION/CONSULTATION (INTERNAL/EXTERNAL)**

Rating implications have been discussed with Council during the development of the 2020/2021 budget.

**LEGAL IMPLICATIONS (STATUTORY BASIS, LEGAL RISKS)**

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

**POLICY/LOCAL LAW DELEGATION IMPLICATIONS**

In accordance with Council's Revenue Policy.

**ASSET MANAGEMENT IMPLICATIONS**

Not applicable.

**REPORT**

Not applicable.

**ATTACHMENTS**

**Nil**



**6.29 SETTING THE LEVEL OF CONCESSION ON RATES AND CHARGES FOR APPROVED PENSIONERS 2020/2021****File Number:** 15-Jul-2020**Author:** Manager Finance**Authoriser:** General Manager Finance and Corporate**PRECIS**

Setting the level of concession on rates and charges for approved pensioners for the financial period ending 30 June 2021.

**SUMMARY**

Council is committed to assisting ratepayers who receive a pension. As a result, Council has agreed to provide assistance by way of a concession on rates to pensioners who meet the administrative guidelines for the Queensland Government pensioner rate subsidy scheme.

**OFFICER'S RECOMMENDATION**

That pursuant to Sections 120, 121 and 122 of the *Local Government Regulation 2012*, a rebate of rates be granted to all ratepayers who are pensioners and who are eligible for the Queensland Government pensioner remission.

The rebate will be set at:

1. 20 per cent of the differential general rate, sewerage utility charges, water utility charges and waste/refuse utility charges; and
2. The maximum concession granted per property shall be capped at \$200 per annum.

**FINANCIAL AND RESOURCE IMPLICATIONS**

This concession reduces Council's revenue by \$200 per recipient at a total cost of approximately \$795,000.

**LINK TO CORPORATE/OPERATIONAL PLAN**

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

**COMMUNICATION/CONSULTATION (INTERNAL/EXTERNAL)**

Rating implications have been discussed with Council during the development of the 2020/2021 budget.

**LEGAL IMPLICATIONS (STATUTORY BASIS, LEGAL RISKS)**

Chapter 4 Part 10 of the *Local Government Regulation 2012*. For pensioners who meet the administrative guidelines for the Queensland Government pensioner rate subsidy scheme.

**POLICY/LOCAL LAW DELEGATION IMPLICATIONS**

In Accordance with Council's Revenue Policy.

**ASSET MANAGEMENT IMPLICATIONS**

Impacts the level of rate revenue which is used to fund depreciation as the source of funds for capital works on Council assets as well as the provision of services and the operation and maintenance of those assets. The impact has been included in the budget.

**REPORT**

Not applicable.

**ATTACHMENTS**

**Nil**

### 6.30 EXEMPTIONS AND CONCESSIONS ON VARIOUS SPECIAL, SEPARATE AND UTILITY CHARGES 2020/2021

**File Number:** 15-Jul-2020

**Author:** Manager Finance

**Authoriser:** General Manager Finance and Corporate

#### PRECIS

Setting the exemptions and concessions on various rates and charges for groups or organisations, which provide a public service or community benefit.

#### SUMMARY

Council recognises that various groups or organisations provide a public service or community benefit throughout the region. In order to assist these groups or organisations Council has determined to provide concessions on various rates and charges.

#### OFFICER'S RECOMMENDATION

That:

1. pursuant to Section 93 of the *Local Government Act 2009* Council provides an exemption of differential general rates and separate charges for properties as identified within the categories per the table below.
2. pursuant to Sections 120, 121 and 122 of the *Local Government Regulation 2012*, Council grants a rebate for various rates and charges for the financial year ending 30 June 2021 as identified in the table below and subject to the following:
  - (a) Property owners must notify Council immediately if there is a substantive change in land use for a property that is receiving a rate concession.
  - (b) Applications received during the current financial year that fall within the categories below, will be granted a rate concession following the passing of a resolution by Council.
  - (c) If a property has been granted a rate concession in the previous financial year, the owner will not be required to re-apply to receive the rate concession for the current financial year. However, proof of ongoing eligibility will be required if requested.

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

**FINANCIAL AND RESOURCE IMPLICATIONS**

Rate concessions reduce Council's revenue by around \$240,000. This has been included in the budget.

**LINK TO CORPORATE/OPERATIONAL PLAN**

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

**COMMUNICATION/CONSULTATION (INTERNAL/EXTERNAL)**

Rating implications have been discussed with Council during the development of the 2020/2021 budget.

**LEGAL IMPLICATIONS (STATUTORY BASIS, LEGAL RISKS)**

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

**POLICY/LOCAL LAW DELEGATION IMPLICATIONS**

In accordance with Council's Revenue Policy.

**ASSET MANAGEMENT IMPLICATIONS**

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

**REPORT**

Not applicable.

**ATTACHMENTS**

Nil

**6.31 CONCESSION OF WATER CONSUMPTION CHARGES - HAEMODIALYSIS MACHINES 2020/2021****File Number:** 15-Jul-2020**Author:** Manager Water & Wastewater**Authoriser:** General Manager Finance and Corporate**PRECIS**

Setting the level of concession on water consumption charges for the users of Haemodialysis Machines for the financial period ending 30 June 2021.

**SUMMARY**

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

**OFFICER'S RECOMMENDATION**

That pursuant to Sections 120, 121 and 122 of the *Local Government Regulation 2012*, Council allows an annual rebate of 190KL 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 \$348.35 per recipient. Currently Council has one (1) recipient across the region at a total cost of \$348.35.

**LINK TO CORPORATE/OPERATIONAL PLAN**

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

**COMMUNICATION/CONSULTATION (INTERNAL/EXTERNAL)**

Consultation was undertaken with affected patients and Queensland Health.

**LEGAL IMPLICATIONS (STATUTORY BASIS, LEGAL RISKS)**

Sections 120, 121 and 122 of the *Local Government Regulation 2012* apply.

**POLICY/LOCAL LAW DELEGATION IMPLICATIONS**

In accordance with Council's Revenue Policy.

**ASSET MANAGEMENT IMPLICATIONS**

Not applicable.

**REPORT**

Not applicable.

**ATTACHMENTS**

Nil



**6.32 WAIVING MINIMUM GENERAL RATES 2020/2021****File Number:** 15-Jul-2020**Author:** Manager Finance**Authoriser:** General Manager Finance and Corporate**PRECIS**

Determining concession from Minimum General Rates for properties which are small parcels of land used for a pump site or small parcels of land worked in conjunction with other properties held in the same ownership.

**SUMMARY**

Council has determined that some classes of properties should be exempt from the minimum general rate. Generally, these properties are small parcels of land used for a pump site or small parcels of land worked in conjunction with other properties held in the same ownership.

**OFFICER'S RECOMMENDATION**

That pursuant to Sections 120, 121 and 122 of the *Local Government Regulation 2012*, Council grants a rebate equal to the full value of the separate charges and part of the differential general rates equal to the difference between the Minimum Differential General Rate for the appropriate category and the rate calculated using the rate in the dollar and the valuation for the properties identified hereunder:

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

Assess No	Owner	Property Description and Location
31384	GSR Silburn	Hebbel Drive, Tablelands
31598-1	A Bradley and C Ewart and J and I Hinricks	Bradleys Road, Wooroonden

**FINANCIAL AND RESOURCE IMPLICATIONS**

This concession reduces Council's revenue.

**LINK TO CORPORATE/OPERATIONAL PLAN**

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

**COMMUNICATION/CONSULTATION (INTERNAL/EXTERNAL)**

Rating implications have been discussed with Council during the development of the 2020/2021 budget.

**LEGAL IMPLICATIONS (STATUTORY BASIS, LEGAL RISKS)**

Chapter 4, Part 10 of the *Local Government Regulation 2012*.

**POLICY/LOCAL LAW DELEGATION IMPLICATIONS**

In accordance with Council's Revenue Policy.

**ASSET MANAGEMENT IMPLICATIONS**

Minor impact to the level of rate revenue which is used to fund depreciation as the source of funds for capital works on Council assets as well as the operation and maintenance of those assets and to provide general services.

**REPORT**

Not applicable.

**ATTACHMENTS**

**Nil**

**6.33 FINANCIAL HARDSHIP POLICY****File Number:** 15-Jul-2020**Author:** Manager Finance**Authoriser:** General Manager Finance and Corporate**PRECIS**

To adopt a Financial Hardship Policy concerning the principles, processes and guidelines to apply to those ratepayers who are experiencing serious financial hardship and as a result are willing, but unable to pay their rates and charges.

**SUMMARY**

Council requires all property owners to pay their rates in full by the due date/s shown on rate notices. However, Council recognises that there are cases of genuine financial hardship that require respect and compassion in special circumstances.

Council acknowledges that the circumstances affecting a property owner's ability to pay may be either temporary or long-term, financial or personal. Consequently, Council will assess a request for assistance on a case-by-case basis.

Council is committed to working with our property owners to find an appropriate, realistic and effective payment solution.

This policy applies to those ratepayers who are experiencing serious financial hardship and as a result are willing, but unable to pay their rates and charges. The policy will only apply to properties where the property is the ratepayers' principal place of residence. However, Council encourages any property owner experiencing financial hardship to make contact.

This Financial Hardship Policy communicates Council's position and provides guidance to employees, property owners and stakeholders concerning the principles, processes and guidelines that Council will use when assessing applications for rates and charges relief due to severe financial hardship. In summary, the key objectives of this policy are to:

- provide a mechanism that enables property owners to feel comfortable in approaching Council about outstanding debts;
- provide a policy that encourages a consistent and proactive approach in identifying and assisting ratepayers who may be experiencing difficulty paying their rates due to personal or financial hardship; and
- encourage people experiencing financial hardship to access earlier financial counselling support services.

Council's Rate Collection Policy states that it will diligently pursue the collection of overdue rates and charges. It also states that non-payment of rates places an unfair burden on the ratepayers who do meet their obligations in full. It balances the foregoing statements by stating that Council will take into account the individual circumstances or the financial hardships faced by relevant ratepayers.

Financial hardship relief provided under this policy does not forego Council's normal debt recovery action, including Council's ability to sell the land for arrear of rates. Additional fees may apply in this case.

Section 120(1)(c) of the *Local Government Regulation 2012* states that Council may grant a concession if it is satisfied that "the payment of rates or charges will cause hardship to the land owner", Council has determined that it will grant such a concession for rates relief as set out in this policy.

A property owner will be considered to be in financial hardship if paying a rate notice will affect their ability to meet their basic living needs. This includes such things as food, clothing, medicine, accommodation and children's education.

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In short, it means they have the intention, but not the financial capacity to pay.

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**OFFICER'S RECOMMENDATION**

That the South Burnett Regional Council Financial Hardship Policy – *Statutory-012* be adopted as presented.

**FINANCIAL AND RESOURCE IMPLICATIONS**

Reduction in Council's Revenue.

**LINK TO CORPORATE/OPERATIONAL PLAN**

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

**COMMUNICATION/CONSULTATION (INTERNAL/EXTERNAL)**

Internal consultation with Councillors, General Managers and Managers through the policy review process of circulating the draft policy for a minimum of three (3) weeks.

**LEGAL IMPLICATIONS (STATUTORY BASIS, LEGAL RISKS)**

*Local Government Act 2009*, Section 93(h) and *Local Government Regulation 2012*, Section 120(c).

**POLICY/LOCAL LAW DELEGATION IMPLICATIONS**

Rates Recovery Policy and Application for Hardship (Rates Relief).

**ASSET MANAGEMENT IMPLICATIONS**

Not applicable.

**REPORT**

Not applicable.

**ATTACHMENTS**

1. Financial Hardship Policy - Statutory-012 [↓](#) 

POLICY CATEGORY-NUMBER: *Statutory-012*POLICY OWNER: *Finance*

ECM ID: 2701272

MINUTE NUMBER:

ADOPTED:

## Financial Hardship Policy

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### 1. POLICY STATEMENT

Council requires all property owners to pay their rates in full by the due date/s shown on rate notices. However, Council recognises that there are cases of genuine financial hardship that require respect and compassion in special circumstances.

Council acknowledges that the circumstances affecting a property owner's ability to pay may be either temporary or long-term, financial or personal. Consequently, Council will assess a request for assistance on a case-by-case basis.

Council is committed to working with our property owners to find an appropriate, realistic and effective payment solution.

### 2. SCOPE

This policy applies to those ratepayers who are experiencing serious financial hardship and as a result are willing, but unable to pay their rates and charges. The policy will only apply to properties where the property is the ratepayers' principal place of residence. However, Council encourages any property owner experiencing financial hardship to make contact.

### 3. POLICY OBJECTIVES

This Financial Hardship Policy communicates Council's position and provides guidance to employees, property owners and stakeholders concerning the principles, processes and guidelines that Council will use when assessing applications for rates and charges relief due to severe financial hardship. In summary, the key objectives of this policy are to:

- provide a mechanism that enables property owners to feel comfortable in approaching Council about outstanding debts;
- provide a policy that encourages a consistent and proactive approach in identifying and assisting ratepayers who may be experiencing difficulty paying their rates due to personal or financial hardship; and
- encourage people experiencing financial hardship to access earlier financial counselling support services.

### 4. BACKGROUND AND/OR PRINCIPLES

Council's Rate Collection Policy states that it will diligently pursue the collection of overdue rates and charges. It also states that non-payment of rates places an unfair burden on the



ratepayers who do meet their obligations in full. It balances the foregoing statements by stating that Council will take into account the individual circumstances or the financial hardships faced by relevant ratepayers.

Financial hardship relief provided under this policy does not forego Council's normal debt recovery action, including Council's ability to sell the land for arrear of rates. Additional fees may apply in this case.

*Section 120(1)(c) of the Local Government Regulation 2012* states that Council may grant a concession if it is satisfied that "the payment of rates or charges will cause hardship to the land owner", Council has determined that it will grant such a concession for rates relief as set out in this policy.

#### **What is Financial Hardship?**

A property owner will be considered to be in financial hardship if paying a rate notice will affect their ability to meet their basic living needs. This includes such things as food, clothing, medicine, accommodation and children's education.

In short, it means they have the intention, but not the financial capacity to pay.

Financial hardship may be caused by:

- loss of a property owners' (or a family member's) primary income;
- separation or divorce from a spouse;
- death of a spouse or loved-one;
- domestic or family violence;
- physical or mental health problems;
- a chronic medical condition or illness;
- budget management difficulties because of a low income;
- other unforeseen factors affecting your capacity to pay, such as a reduction in income due to a natural disaster, drought or downturn in economic conditions; and
- high rate levy increase due to revaluation.

#### **Temporary Financial Hardship**

Property owner's experience payment difficulties due to a sudden and/or temporary change in circumstances that adversely affect their finances. These property owners generally require flexibility. Council is able to offer an extension of time to pay (generally with the loss of the prompt payment discount shown on the rate notice) or to set up a payment plan.

#### **Identifying Property Owners in Financial Hardship**

Property owners who think that they may be experiencing financial hardship are encouraged to contact Council as soon as possible. If assessment by a financial counsellor has been undertaken, they can contact Council on the property owner's behalf.

The following indicators will be considered when determining whether a property owner is experiencing financial hardship:

- the property owner requests information about alternative payment arrangements;
- the property owner's payment history indicates they have had difficulty paying accounts in the past;
- the property owner has had a change of circumstances that adversely affects their finances;
- eligibility for government funded concessions;
- advice has been received from an independent financial counsellor;
- total income after tax (take home pay);
- the number of properties owned;
- the number of children or dependants involved;

- current financial commitments including any existing debt;
- medical conditions or disability affecting earning capacity; and
- domestic or family violence.

Although the above list displays indicators of possible hardship, each property owner will be treated with sensitivity and understanding according to their individual circumstance.

As part of Council's assessment we will consider any information provided by the property owner and, if applicable, their financial counsellor. Council will also take into account the property owners' payment history.

As soon as the assessment has been completed and a decision has been made, Council will advise the property owner of the outcome.

#### **When Will Council Consider an Application for Financial Hardship?**

Council will not support applications for financial hardship relief where the applicant has another avenue to alleviate the situation or seek assistance, and has not taken this alternative option.

Council will also encourage applicants to seek the assistance of a financial counsellor. Council's intent is to provide assistance to applicants who demonstrate genuine attempts to help themselves.

Council will only consider an application for financial hardship relief where:

- it is the property owner's principle place of residence
- the property owner is experiencing genuine financial hardship due to a loss the property owner has suffered:
  - (a) a person who has less than two (2) weeks of available funds equivalent to the maximum rate of income support payment provided by the Department of Human Services (DHS) for Crisis Payments; or
  - (b) has been unemployed and receiving payments from DHS continuously for twenty-six (26) weeks; or
  - (c) suffers from a chronic illness that is permanent or lasts longer than three (3) months; or
  - (d) has been diagnosed with a terminal illness or disease; or
  - (e) has incurred unexpected expenses (funeral costs) and reduction or loss of family income because of the death of a partner; or
  - (f) has experienced a significant reduction in income due to a natural disaster, drought or downturn in economic conditions.
- upon application being made to Council for the relief of rates and charges by the property owner.

#### **Assistance or Relief Available**

Council may grant relief to a property owner under this policy through offering assistance by one or more of the following:

- payment of the outstanding rates balance may be deferred (without further interest accrual or loss of discount) for a maximum period of 12 months;
- suspension of pending or current rate recovery action;
- repayment plans that are outside of the current Rates Recovery Policy;
- interest costs written-off/waived for interest already charged and/or for interest that may accrue between the Council's decision and satisfactory completion of an agreed repayment plan; and
- court costs or other related legal expenses written-off that have already been charged to the ratepayer for recovery of outstanding rates and charges.

## 5. GENERAL INFORMATION

Council is committed to assisting property owners who are experiencing financial hardship. If a property owner is experiencing financial hardship, they are encouraged to contact Council as soon as possible to discuss the situation. Council does offer long-term options if the property owner adheres to and maintains an agreed arrangement.

In return, Council requests the property owner:

- keep Council informed of any change in circumstances;
- agree and maintain a suitable payment arrangement;
- contact Council to negotiate an alternative arrangement should the property owner have difficulty maintaining the agreed payment plan; and
- contact a financial counsellor, if requested. It is important for a property owner who is in financial hardship to meet with a financial counsellor (or a person from a relevant customer representative organisation) to discuss their financial situation and consider the options that are available.

### Lodging an Application

Lodging a request for relief must be on the prescribed form, available from the Council website, [www.southburnett.qld.gov.au](http://www.southburnett.qld.gov.au), and will involve a full financial assessment undertaken by the Chief Executive Officer or delegate.

If a property owner:

- does not respond to the Council's offer of hardship relief; or
- fails to wholly comply with Council's offer of hardship relief; or
- once an agreed payment arrangement is entered, fails to comply with the requirement of that agreed payment arrangement, then

Council will continue with normal debt recovery action including outsourcing the debt to a debt collection specialist and the sale of the land for rate arrears. Additional fees may apply in this case.

### Processing the Application

The process for assessing applications will remain simple and accessible as possible in recognition that at the very least, the ratepayers are experiencing financial difficulties. All applications are assessed confidentially and on merit.

- Eligible ratepayers are requested to complete and lodge an application on the prescribed form;
- Register of Application – the application form including attachments as to financial position under a Statutory Declaration and certified copies in Council's Records System;
- Cross check of application data;
- Preparation of a briefing report to the General Manager Finance and Chief Executive Officer;
- General Manager Finance to consider applications and make recommendations;
- General Manager Finance presents recommendations to Council;
- Council pass a resolution to decide the outcome of the application; and
- Advice of the decision provided to the applicant.

### Additional Support

There are a range of other organisations that offer support services and provide useful information that may be helpful.

### Financial Counsellors

Financial counsellors are trained qualified professionals who provide advice, information, and options specific to an individual's current financial circumstances. Financial counsellors are non-judgemental specialists who provide a free, confidential and independent service. Locate a financial counsellor in the local area by calling the Australian Financial Counsellors hotline on 1800 007 007 between 9:30am and 4:30pm, Monday to Friday. For full details visit their website: <https://www.financialcounsellingaustralia.org.au>.

### Rural Financial Counselling Service Southern Queensland

Rural Financial Counselling Service Southern Queensland (RFCS-SQ) provides free, impartial, confidential and responsive rural financial counselling services across Southern Queensland.

Through the Rural Financial Counselling Service Program (RFCS), they can support and assist eligible farmers, fishers, forest growers, harvesters and small-related rural businesses who are experiencing financial hardship.

Contact the local Kingaroy based counsellor on (07) 4182 1836 or on mobile 0448 999 742 between 8:30am and 4:30pm, Monday to Friday. Alternatively, visit the Rural Financial Counselling Service Southern Queensland website: <https://www.rfcssq.org.au>.

### ASIC's MoneySmart

MoneySmart can offer free, independent guidance by providing tips and tools to take steps to improve personal finances. Contact Money Smart on 1300 300 630 between 8:30am and 5:00pm, Monday to Friday or visit their website: <https://www.moneysmart.gov.au>.

### Queensland Government

The Queensland Government website is a great resource and has a variety of subjects and links relating to financial assistance and services on offer. The Queensland Government website is <https://www.qld.gov.au/community/losing-your-job-income/financial-assistance>.

### Concessions

Holders of a Queensland Pensioner Concession Card may be eligible to apply for a Rates Concession, if not already applied and living on the property that an application for financial hardship relief is sought. Speak to Council's Customer Contact or Rates Staff on (07) 4189 9100 or visit <http://www.southburnett.qld.gov.au>.

### Charity Organisations

Charity organisations can provide a rate of support directly to people or to families in need. For a list of major charities operating in Queensland visit <https://www.qld.gov.au/community/cost-of-living-support/support-from-charities/>.

## **6. DEFINITIONS**

To assist in interpretation the following definitions shall apply:

**Act** means *Local Government Act 2009*.

**Application Form** means Council's Rates Relief Application for the purpose of applying for assistance under this policy.

**Chief Executive Officer** means The Chief Executive Officer of South Burnett Regional Council as appointed under the *Local Government Act 2009*.

**Chronic Illness** means an illness that is permanent or lasts longer than three (3) months.

**Council** means South Burnett Regional Council.

**Death of a Partner** means the unexpected expenses (funeral costs) and reduction or loss of family income because of the death of a member of a couple (married, registered relationship or de facto relationship).

**Financial Hardship** means Unable to meet basic requirements, including food, clothing, medicine, accommodation and children's education. This hardship may occur because of chronic illness, long-term unemployment or death of a partner.

**Long-Term Unemployment** means a ratepayer who has received income support payments continuously for 26 weeks.

**Natural Disaster** means a major adverse event resulting from natural processes of the earth; examples include floods, volcanic eruptions, earthquakes, tsunamis, cyclones, severe storms, bush fires, droughts.

**Property Owner** means the 'owner of the land' as defined under the *Local Government Act 2009*.

**Regulation** means *Local Government Regulation 2012*.

**Residential Property** means property that has as its primary use 'use for residential purposes'.

**Terminal Illness** means an incurable disease that cannot be adequately treated and is reasonably expected to result in the death of the person.

#### 7. LEGISLATIVE REFERENCE

*Local Government Act 2009*, Section 93(h)

*Local Government Regulation 2012*, Section 120

#### 8. RELATED POLICIES/PROCEDURES

Rates Recovery Policy

Application for Hardship (Rates Relief)

#### 9. NEXT REVIEW

1 June 2021

#### 10. VERSION CONTROL

Version	Revision Description	Approval Date
1	Adoption of Policy	24 June 2019
2	Review of Policy	15 July 2020

Mark Pitt PSM

**CHIEF EXECUTIVE OFFICER**

Date:



**7 CLOSURE OF MEETING**