



AGENDA

Special Budget Meeting Wednesday, 15 July 2020

I hereby give notice that a Special Meeting of Council will be held on:

Date: Wednesday, 15 July 2020

Time: 9.00am

**Location: Warren Truss Chamber
45 Glendon Street
Kingaroy**

**Mark Pitt PSM
Chief Executive Officer**

In accordance with the *Local Government Regulation 2012*, please be advised that all discussion held during the meeting is recorded for the purpose of verifying the minutes. This will include any discussion involving a Councillor, staff member or a member of the public.

Order Of Business

1	Opening	5
2	Attendance	5
3	Leave of Absence / Apologies	5
4	Prayers	5
5	Declaration of Interest	5
6	Portfolio – Social & Corporate Performance, People & Culture, Communications/Media, Finance and ICT	6
6.1	Adoption of the South Burnett Regional Council Annual Operational Plan 2020-21	6
6.2	Mayor's Budget Address for 2020/2021 Budget	40
6.3	Adoption of the 2020/2021 Budget	41
6.4	Business Activities 2020/2021	139
6.5	Adoption of the Code of Competitive Neutrality Complaints Policy	143
6.6	Statement of Estimated Financial Position to 30 June 2020	150
6.7	Differential General Rates Categories and Criteria 2020/2021	153
6.8	Differential General Rates 2020/2021	167
6.9	Minimum General Rates 2020/2021	169
6.10	Averaging Land Valuations 2020/2021	172
6.11	Setting the Limit of Increase in the Amount of General Rates 2020/2021	173
6.12	Special Charge - Rural Fire Brigades 2020/2021	176
6.13	Special Charge - Annual Implementation Plan Road Maintenance Wattlegrove Road Quarry 2020/2021	178
6.14	Special Charge - Annual Implementation Plan Road Maintenance Tim Dwyer Road Quarry 2020/2021	182
6.15	Special Charge - Annual Implementation Plan Road Maintenance Wilsons Road Quarry 2020/2021	186
6.16	Special Charge - Annual Implementation Plan Road Maintenance Burra Burri Road Quarry 2020/2021	189
6.17	Special Charge - Annual Implementation Plan Road Maintenance Manar Road Quarry 2020/2021	193
6.18	Separate Charge - Community Rescue and Evacuation 2020/2021	196
6.19	Separate Charge - Waste Management Levy 2020/2021	198
6.20	Waste Management Utility Charges 2020/2021	200
6.21	Setting of Wastewater Utility Charges 2020/2021	216
6.22	Proston Common Effluent Disposal Utility Charges 2020/2021	218
6.23	Water Supply Access Charge Methodology 2020/2021	220
6.24	Water Supply Consumption Charge Methodology 2020/2021	222
6.25	Water Supply Charges 2020/2021	224
6.26	Levy and Payment of Rates and Charges 2020/2021	227

6.27	Discount on Rates 2020/2021	229
6.28	Interest on Overdue Rates 2020/2021	231
6.29	Setting the Level of Concession on Rates and Charges for Approved Pensioners 2020/2021	233
6.30	Exemptions and Concessions on Various Special, Separate and Utility Charges 2020/2021	235
6.31	Concession of Water Consumption Charges - Haemodialysis Machines 2020/2021	237
6.32	Waiving Minimum General Rates 2020/2021	238
6.33	Financial Hardship Policy	240
7	Closure of Meeting.....	248

- 1 OPENING**
- 2 ATTENDANCE**
- 3 LEAVE OF ABSENCE / APOLOGIES**
- 4 PRAYERS**
- 5 DECLARATION OF INTEREST**

6 PORTFOLIO – SOCIAL & CORPORATE PERFORMANCE, PEOPLE & CULTURE, COMMUNICATIONS/MEDIA, FINANCE AND ICT**6.1 ADOPTION OF THE SOUTH BURNETT REGIONAL COUNCIL ANNUAL OPERATIONAL PLAN 2020-21**

File Number: 15-07-2020

Author: Coordinator Executive Services

Authoriser: Chief Executive Officer

PRECIS

Seeking Council adoption of the South Burnett Regional Council Annual Operational Plan 2020-21 (the Plan).

SUMMARY

Council is required to adopt an Annual Operational Plan pursuant to Section 174(1) of the *Government Regulation 2012*, which states how Council will progress the implementation of the Corporate Plan 2018/19 to 2022/23 during the 2020/21 financial year. In the development of the Plan, Council has taken an innovative and succinct approach whereby the most poignant and critical elements of operational delivery for 2020/21 have been encompassed within the Plan. This approach provides a more compact digestible document for our community to understand and monitor.

OFFICER'S RECOMMENDATION

That in accordance with Section 174(1) of the *Local Government Regulation 2012*, Council adopt the South Burnett Regional Council Annual Operational Plan 2020-21.

FINANCIAL AND RESOURCE IMPLICATIONS

The Annual Operational Plan 2020-21 has been developed and considered in alignment with the proposed budget for 2020-21.

LINK TO CORPORATE/OPERATIONAL PLAN

The Annual Operational Plan details direct linkages to the Corporate Plan 2018/19 to 2022/23 such as:

- EC1 An informed and engaged community
- ENV2 Environmentally responsible and efficient waste management
- EXC1 Effective financial management
- EXC2 Effective corporate management
- EXC4 Effective advocacy and strategic partnerships
- EXC5 Quality customer service
- INF1 Infrastructure that meets our communities needs

COMMUNICATION/CONSULTATION (INTERNAL/EXTERNAL)

The South Burnett Regional Council Annual Operational Plan 2020-21 was prepared in consultation with the Senior Management Team and Council.

LEGAL IMPLICATIONS (STATUTORY BASIS, LEGAL RISKS)

An Annual Operational Plan is a statutory requirement pursuant to Section 174(1) of the *Local Government Regulation 2012*.

POLICY/LOCAL LAW DELEGATION IMPLICATIONS

No direct policy/local law/delegation implications arise from this report.

ASSET MANAGEMENT IMPLICATIONS

No direct asset management implications arise from this report other than that which will be addressed in Council's operating budget for 2020-21.

REPORT

Council is required to adopt an Annual Operational Plan pursuant to Section 174(1) of the *Government Regulation 2012*, which states how Council will progress the implementation of the Corporate Plan 2018/19 to 2022/23 during the 2020-21 financial year.

In the development of the Plan, Council has taken an innovative and succinct approach whereby the most poignant and critical elements of operational delivery for 2020-21 have been encompassed within the Plan. This approach provides a more compact digestible document for our community to understand and monitor.

ATTACHMENTS

1. **Annual Operational Plan 2020-21** [↓](#) 



OPERATIONAL PLAN 2020-2021

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Version Control

date	comment	version
20 May 2020	Presented to Councillors for information Workshop	Draft 0.1
29 May 2020	Changes made by GM Susan Jarvis	Draft 0.2
03 June 2020	Workshop / Briefings	Draft 0.3
10 June 2020	Workshop / Briefings	Draft 0.4
23 & 24 June 2020	Workshop / Briefing	Draft 0.5
30 June - 7 July 2020	Review by Senior Management Team	Draft 0.6
8 July 2020	Workshop Briefing	Draft 0.7



Introduction

The South Burnett Regional Council 2020-21 Operational Plan is required to be developed in accordance with the *Local Government Regulation 2012* and focuses on the actions that Council staff are expected to take throughout the twelve month period in order to implement the longer term goals detailed in the South Burnett Regional Council Corporate Plan for the period 2018-23.

In accordance with the provisions of *Section 175* of the *Local Government Regulation 2012*, an Operational Plan must:

- (a) be consistent with the annual budget; and
- (b) state how the local government will –
 - (i) progress the implementation of the 5-year corporate plan during the period of the annual operational plan; and
 - (ii) manage operational risks; and
- (c) include an annual performance plan for each commercial business unit of the local government.

In accordance with *Section 174(3)* of the *Local Government Regulation 2012*, Council will assess its progress towards implementing its annual Operational Plan on a quarterly basis. The long-term strategies within the Corporate Plan are allocated to one (1) or more Departments to progress. Therefore the Operational Plan has displayed the Operational Initiatives and Operational Services according to Departmental/Branch responsibility, to provide clarity and accountability, as well as providing operational focus for the Departments/Branches within South Burnett Regional Council. All day to day core business activities and services are not necessarily listed in the Operational Plan; instead the Operational Plan focuses on initiatives and services that will be required in the current financial year to achieve long term corporate objectives.

The Corporate Plan provides a blueprint for the future of our communities and establishes priorities and outlines strategies, which best reflect the needs of our community for today and into the future. Council's Chief Executive Officer is responsible for preparing quarterly reports to the Council on the progress of the implementation of the Operational Plan. These reports ensure that Council's elected members and staff are accountable for the progress made in meeting operational plan goals. This plan is closely linked to South Burnett Regional Council's 2020-21 budget and Council's available resources.

The Operational Plan is a statement of specific works to be undertaken and services to be provided in order to progress the long-term strategies set out in the Corporate Plan for the current financial year. This Operational Plan is prepared in conjunction with the budget, both of which are to be effective from 1 July 2020 through to 30 June 2021 and adopted at the Budget Meeting on 15 July 2020.



Contents

Theme 1 : Enhancing our Community - Building a vibrant, healthy, supportive and inclusive community.....5

Goal EC1: An informed and engaged community5

Goal EC2: Sustainable community groups.....6

Goal EC3: An active safe and healthy community7

Theme 2 : Our Environment – A sustainable environment, proactively and responsibly managed in partnership with the community for future generations..... 12

Goal ENV1: Our region’s environmental assets are promoted, protected and enhanced..... 12

Goal ENV2: Environmentally responsible and efficient waste management 14

Theme 3: Growth and Opportunity - A strong and sustainable regional economy supported by diverse sectors and innovative planning mechanisms 15

Goal GO1: A strong and sustainable regional economy..... 15

Goal GO2: Balanced development that preserves and enhances our region 16

Goal GO3: The South Burnett is a recognised tourism destination 17

Theme 4: Organisational Excellence – An organisation that is characterised by effective leadership, responsible management and quality service delivery 18

Goal EXC1: Effective financial management..... 18

Goal EXC2: Effective corporate management 21

Goal EXC3: A skilled and sustainable workforce 25

Goal EXC4: Effective advocacy and strategic partnerships..... 26

Goal EXC5: Quality customer service 27



Theme 5: Infrastructure – The provision of quality services and infrastructure for our community that is planned, provided and managed on sound asset management..... 28

Goal INF1: Infrastructure that meets our community needs..... 28

Key Activities Summary

Theme 1 : Enhancing our Community - Building a vibrant, healthy, supportive and inclusive community

Goal EC1: An informed and engaged community

Strategy: EC1.1 Develop a range of initiatives to engage and inform the community			
<i>Key Activities</i>	<i>Outcomes/ Measures</i>	<i>Lead Department / Branch</i>	<i>Partners</i>
Community Plan renewed by Council	Community engaged through consultation and plan adopted by Council	Executive Services / Office of the CEO	Senior Management Team; Elected Members; South Burnett community
Review and implement Council’s Community Engagement Strategy	Strategy reviewed and implemented including communications strategy and plan	Executive Services / Office of the CEO	Senior Management Team; Elected Members; South Burnett community
Develop a cohesive Council through cultural change and individual ownership of corporate values supported by consistent and responsible leadership	Adopt a new Corporate Plan	Executive Services / Office of the CEO	Senior Management Team; Elected Members; South Burnett community



Deliver the outcomes of the externally funded Drought Communities Programme	Delivery of a "10 minutes with a Master" drought response program Adaption of an Adverse Event Plan Delivery of Community Well-Being events	Community	Burnett Inland Economic Development Organisation (BIEDO)
Council Branding	Development of a Council Style Guide and consistent implementation of the same	Executive Services / Office of the CEO	Council Departments

Goal EC2: Sustainable community groups

Strategy: EC2.1 Encourage and support community organisations to enhance their sustainability			
<i>Key Activities</i>	<i>Outcomes/ Measures</i>	<i>Lead Department / Branch</i>	<i>Key Partners</i>
Community Grants Program	Delivery of the program on behalf of Council within budget complying with the Community Grants Program Policy Review of program and policy considering the audit report by QRIDA, changes in legislation, feedback ongoing and consultation with Council Include a grant category for Rural Services related activities	Finance & Corporate / Social & Corporate Performance	South Burnett community; Elected Members; Queensland Rural and Industry Development Authority (QRIDA)
Provide support for grants processes for community groups to improve leased premises in line with asset management plans	Engage with community groups at concept stage to align with asset management plans	Community / Property	South Burnett Community Groups; DNRM
Proactively engage with community and other partners to promote activities and	Support community events and programs	Community	South Burnett Community

events that support community well-being and economic outcomes			
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Goal EC3: An active safe and healthy community

Strategy: EC3.1 Facilitate the implementation of Council's Sport and Recreation Plan			
<i>Key Activities</i>	<i>Outcomes/ Measures</i>	<i>Lead Department / Branch</i>	<i>Key Partners</i>
Implementation of the Sport & Recreation Infrastructure and Strategic Plan (<i>within budget limitations</i>) in conjunction with the applicable Asset Management Plans	Support and advice to community and local clubs on funding opportunities Undertake annual review of plan and report on number of priority actions completed within budget limitations	Community / NRM & Parks	Queensland & Federal Government; South Burnett community groups
Stocking of fingerlings Boondooma & Bjelke-Petersen Dams	Undertake annual financial contribution to Fish Stocking Groups. Fingerlings released in all dams	Community / NRM & Parks	Boondooma & Bjelke-Petersen Fish Stocking Associations
Actively seek and encourage major sporting events to the region	Secure major sporting event Number of events / participants /supporters	Community / NRM & Parks	South Burnett community groups; Queensland Government
Coordinate Healthy Active Programs	Develop a program in consultation and undertake events/programs in partnership Number of events/participants	Community / NRM & Parks	South Burnett community groups; Queensland Government

Strategy: EC3.2 Enhance community culture through the support of initiatives and the provision of community facilities			
<i>Key Activities</i>	<i>Outcomes/ Measures</i>	<i>Lead Department /Branch</i>	<i>Key Partners</i>
<p>Develop a Lease Policy and Procedure</p> <p>Progress a review of all arrangements with community groups introducing consistent leasing terms when entering into lease arrangements</p>	<p>Council Lease Policy developed and adopted</p> <p>All new leases/licences have standard terms</p>	Community / Property	Queensland Natural Resource Management; South Burnett community groups
<p>Manage community leases of Council-owned premise through the Council Lease Register.</p> <p>Lease invoicing, Lessees contact and insurance information updated.</p> <p>Manage leasing requests in accordance with existing lease terms and agreements</p>	<p>Lease documents prepared and uploaded into Lease Register</p> <p>Invoices issues monthly or annually as per Lease agreement. Lessee contact details and insurance details updated annually</p> <p>Requests acknowledged within five (5) business days providing an expected timeframe for an outcome</p>	Community / Property	Queensland Natural Resource Management; Sport and Recreation
Implementation of Swimming Pool Service level agreements and Capital improvements	Improvement plans and service agreements delivered within budget and agreed scope.	Community / Property	Queensland Department of Education; Schools Principals; School P & Cs; Pool Managers or Lessees; Queensland Royal Life Saving
Implementation of Community Hall maintenance and services within Operational budget	Seven well-maintained and cleaned community halls, which are made available to hirers	Community / Property	South Burnett Community

Manage hall bookings and hall equipment	Hall hirer Agreements and Fees and Changes managed within Council Hall Management systems (TechOne Business System)		
Support community organisations in the management and leasing or disposal of Council owned halls	Community groups have up to date and consistent leases. Council partners with committees for management and capital improvements to the halls	Community / Property	Community Hall Committees
Implementation of Reactive and Preventative maintenance programs for Community Facilities;	Provide safe and cleaned facilities for the community to utilise; -	Community / Property	South Burnett Community
Implementation of Maintenance programs and Capital works programs within Building and Property managed assets	As per the asset management plans, implement the maintenance and capital works programs within budget.	Community / Property	South Burnett community groups
Provide project support to Wondai Showgrounds Cattle Arena Upgrade project <i>(if successful with grant)</i>	Provide Project Management for the construction of new cattle arena Implement site levelling and earthworks in preparation for the building a new cattle arena and cattle stalls	Community / Property	Wondai Agricultural, Pastoral and Industrial Society Inc.
Maintain Maidenwell Sportsground, Hivesville sportsground, Tingoora sportsground, Proston Showgrounds	Four well maintained facilities and grounds	Community / Property	South Burnett community
Maintain leases with showground committees within Wondai, Murgon, Nanango and Proston	Leases in place and operational for 4 Showground Committees	Community / Property	South Burnett Show Societies
Maintain lease agreements with Sportsground Committees, Tennis, Netball,	Leases in place for all sporting associations utilising Council facilities and land	Community / Property	Lessees

Cricket, Football, Soccer, Equestrian, Murgon PCYC and other sporting facilities and land			
Investigate the opportunity for an arts production to come to the region which enhances the arts culture in the community through cost recovery model	Production is supported through ticket sales to recover costs	Community	South Burnett art groups; External Arts production provider
Strategy: EC3.3 Advocate for improvements in community safety			
<i>Key Activities</i>	<i>Outcomes/ Measures</i>	<i>Lead Department /Branch</i>	<i>Key Partners</i>
Continuation of the hospital board foundation fundraising and ongoing monitoring of the operations in relations to the operation of the Lady Bjelke-Petersen Community Hospital	Use of facility; Number of meetings of the foundation and amount of funds raised	Community	Partnership with DDHB and Public Health Network; Southbank Day Hospital
Strategy: EC3.4 Manage identified public health and environmental issues in accordance with relevant legislation			
<i>Key Activities</i>	<i>Outcomes/ Measures</i>	<i>Lead Department /Branch</i>	<i>Key Partners</i>
Public health licence applications, routine inspections of licensed premises, customer request management and mosquito management	Development of and implementation of regular statistical reporting on activities.	Community / Environment & Waste	Queensland Health

Regulation of Council's Local Laws	Development of and implementation of regular statistical reporting on activities.	Community / Environment & Waste	RSPCA; Queensland Department of Agriculture and Fisheries; Queensland Biosecurity Department drumMUSTER; Queensland Main Roads
Adopt and implement a compliance strategy	Strategy developed and adopted	Community / Social and Corporate Performance / Planning & Land Management	
Maintain and provide public access to a register of testable backflow prevention devices, greywater use and on-site sewage facilities under the Plumbing and Drainage Regulation 2019, Part 8, Division 2	Registers updated within five (5) days of permit issue, service reports entered within five (5) days of receipt, service reminders issued within ten (10) days of the end of each quarter	Community / Planning & Land Management	

Strategy: EC3.5 Recognise and embrace the region's cultural diversity			
<i>Key Activities</i>	<i>Outcomes/ Measures</i>	<i>Lead Department /Branch</i>	<i>Key Partners</i>
Promote and deliver the Indigenous Affairs Fund as part of the Community Grants Program	This Council funding recognises that small activities, projects and events, deserving of support from Council, come up in an ad hoc way throughout the year. Organisations can apply for funding to support their initiatives such as those associated with NADIOC and Reconciliation Week	Finance & Corporate / Social & Corporate Performance	South Burnett community organisations
Reconciliation of traditional custodians	Council acknowledge and participate in official activities associated with recognising the Traditional Custodians of the land on which Council gathers/meets paying respects to their Elders past and present.	Executive Services / Office of the CEO	Council Departments

Theme 2 : Our Environment – A sustainable environment, proactively and responsibly managed in partnership with the community for future generations.

Goal ENV1: Our region's environmental assets are promoted, protected and enhanced

Strategy: ENV1.1 Protect and enhance the diverse array of Council controlled natural assets			
<i>Key Activities</i>	<i>Outcomes/ Measures</i>	<i>Lead Department /Branch</i>	<i>Key Partners</i>



Manage environmental authority registration applications, routine inspections of registered activities and environmental protection customer request management	Development of and implementation of regular statistical reporting on activities.	Community / Environment & Waste	Department of Environment and Science
Illegal dumping surveillance, investigation and enforcement	Development of and implementation of regular statistical reporting on activities.	Community / Environment & Waste	Department of Environment and Science
Undertake fire management programs across the region	Undertake annual fire risk, assessment and resource requirements with Queensland Rural Fire Service;	Community / NRM & Parks	Queensland Rural Fire Service/QFES
Investigate Fire Management options for entry corridors and Council controlled land	Operation Cool Burn Complete 100% of program		
Adoption of a heritage plan for Boondooma homestead	Strategy adopted and implemented	Community / Property	Community organisations; Building and Planning
Strategy: ENV1.2 Promote and improve Council's natural resource management and bio-security activities			
<i>Key Activities</i>	<i>Outcomes/ Measures</i>	<i>Lead Department /Branch</i>	<i>Key Partners</i>
Implement on-ground declared and environmental weed control programs	Treat all known areas of high risk and restricted weeds Complete 6000hrs of treatment	Community / NRM & Parks	Contractors South Burnett landholders
Implement Transport and Main Roads element 5 program for control of high risk and restricted weeds on Main Roads	Compile a treatment program and receive approval and funding from TMR Complete the program approved and expend the budget provided by TMR	Community / NRM & Parks	Queensland Main Roads

Undertake a robust Rural Service and Pest Management program	Meets legislative and customer expectations Record the number and type of assistance programs delivered each quarter for baiting and feral animal control, equipment loan, wandering livestock and grazing permits issued	Community / NRM & Parks	South Burnett landholders
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Goal ENV2: Environmentally responsible and efficient waste management

Strategy: ENV2.1 Provide efficient and effective waste management services			
<i>Key Activities</i>	<i>Outcomes/ Measures</i>	<i>Lead Department /Branch</i>	<i>Key Partners</i>
Compliance with Council's Environmental Authority for Waste Disposal	Acceptable Audit by the State Department of Environment and Science	Community / Environment & Waste	Queensland Department of Environment and Science
Provision of acceptable and environmentally responsible waste management facilities	Two (2) acceptable internal audits per year of Council's Waste Facilities	Community / Environment & Waste	Queensland Department of Environment and Science
Administration of State Waste Levy	Monthly reporting and payment of Waste Levy liability to the State Department of Environment and Science on waste tonnages disposed of to landfill	Community / Environment & Waste	Queensland Department of Environment and Science

Collaboration with neighbouring regions in the Implementation of the Regional Waste Management Strategy	Attendance at Wide Bay Burnett Regional Organisation of Council's Waste and Recycling Advisory Committee (WBBWRAC) Meetings	Community / Environment & Waste	Wide Bay Burnett Regional Organisation of Council's Waste and Recycling Advisory Committee
Adequate provision and suitable location of public place waste bins and the timely collection thereof	Public placed bins collected twice weekly	Community / Environment & Waste	Waste Services; Parks & Gardens
Provision of cost effective and environmentally responsible waste collection services	Equal to or less than 1 missed wheelie bin collection per 1000 services	Community / Environment & Waste	JJ Richards and sons Pty Ltd
Investigation of Recycling options	Review of recycling options undertaken	Community / Environment & Waste	

Theme 3: Growth and Opportunity - A strong and sustainable regional economy supported by diverse sectors and innovative planning mechanisms

Goal GO1: A strong and sustainable regional economy

Strategy: GO1.1 Implement the Council's Economic Development Strategy			
<i>Key Activities</i>	<i>Outcomes/Measures</i>	<i>Lead Department /Branch</i>	<i>Key Partners</i>
Review and implement Council's Economic Development Strategy	Draft strategy placed on community consultation and adopted by Council; Implementation of Economic Development Strategy and objectives contained within plan	Community	DSDMIP; Industry; BIEDO; Chambers and business associations



New business attraction through a region wide ideas package which will also increase capital investment in the region by development of a regional investment information pack	Business investment strategy finalised and implemented	Community	DSDMIP; Industry; Chambers and business associations
Work collaboratively with neighbouring Councils for operation and future opportunities for Rail Trails	Number of meetings held, investigation of collaborative ventures	Community	Neighbouring Local Authorities; Parks NRM and Executive
Develop a Dam Strategy and Master Plan as a key tourism and recreational facility for the region ensuring that Boondooma and Yallakool are functional destinations	Seek external funding for development of a master plan. Successful placement of management of the dams through contract after tender. Number of visitations and return on investment Maintained and serviced to meet expectation of our customers < 5 complaints per facility in any quarter	Community	

Goal GO2: Balanced development that preserves and enhances our region

Strategy: GO2.1 Implement Council's planning scheme to support sustainable development of business, industry and community liveability			
<i>Key Activities</i>	<i>Outcomes/Measures</i>	<i>Lead Department /Branch</i>	<i>Key Partners</i>
Assess development applications in a timely manner in accordance with the legislation in order to achieve long term sustainable development for the South Burnett Region	Process 85% of Planning Development Applications within 45 days or less	Community / Planning & Land Management	
	Process 85% of Building Development Applications within 45 days or less		
	Process 85% of Plumbing Permit Applications within 10 days		
	Process 90% of Concurrency Agency referrals within 10 days		

Actively participate in Dispute Resolution Mediation in relation Planning & Environment Appeals lodged for development permits issued by Council	Disputes are settled within Court appointed timeframe	Community / Planning & Land Management	Legal Counsel; Expert Witnesses; Parties
Undertake a major amendment to the South Burnett Regional Council Planning Scheme	Complete and adopt major amendment to the South Burnett Regional Council Planning Scheme to address implementation and compliance issues	Community / Planning & Land Management	Planning Consultant; State Department
Amendment of Infrastructure Charges Resolution	Review and adopt changes to Council's Infrastructure Charges Resolution.	Community / Planning & Land Management	Infrastructure Department
Provide development engineering advice to internal and external customers	Provide advice for 80% of requests within 5 days	Community / Planning & Land Management	Infrastructure Department

Goal GO3: The South Burnett is a recognised tourism destination

Strategy: GO3.1 Promote and support the development of the South Burnett as a premier tourist destination			
<i>Key Activities</i>	<i>Outcomes/ Measures</i>	<i>Lead Department /Branch</i>	<i>Key Partners</i>
Review of the VICs	Investigation and review undertaken	Community	Volunteers and Community
Annual Festival of the Dams Event	Coordination and support of event. Event is undertaken	Community / NRM & Parks	South Burnett community groups
Maintain and enhance caravan park facilities, camping and rest areas to promote visitation and recreational opportunities	Level of visitation Return on investment	Community	

Plan, design and develop a sustainable tourism strategy that services and encourages economic growth with the region	Adoption of Tourism Strategy and implementation of plan	Community	South Burnett Tourism Advisory Committee; Regional Chamber organisations; Business Groups; DSDMIP
Roy Emerson Way	Advocate and pursue	Community	Blackbutt District Tourism Heritage Association
World Expo 88 Trail	Art Buster Statues – create a trail and put them into the various towns – 20 drovers still available Expo Wall of Fame – Girl Guides Mural wall	Community	South Burnett Tourism Advisory Committee; Regional Chamber organisations; Local business and arts groups;
South Burnett Arts Development Strategy	To progress an Arts Development Strategy to encourage and foster the arts in the South Burnett community	Community	South Burnett arts community

Theme 4: Organisational Excellence - An organisation that is characterised by effective leadership, responsible management and quality service delivery

Goal EXC1: Effective financial management

Strategy: EXC1.1 Ensure Council's financial management planning is based on realistic, sustainable, equitable policies and practices			
<i>Key Activities</i>	<i>Outcomes/ Measures</i>	<i>Lead Department /Branch</i>	<i>Key Partners</i>
Undertake robust and accountable financial, resource and infrastructure planning and management to	Effective and efficient stores and procurement function	Finance & Corporate / Finance	Senior Management Team;

ensure affordable and sustainable outcomes for our community	Investigate Centralised Procurement Options Whole of life costing is considered for all new capital works Zero Based Budgeting implemented and reviewed		Elected Members
Strategically upgrade and improve council information technology systems	Improved performance and efficiency of Council corporate systems Implement live streaming of Council Meetings	Finance & Corporate / Information Communication Technology (ICT)	Senior Management Team
Identify land holdings that could be offered for sale to support financial efficiency but retain service delivery	Properties that could be offered for sale on the open market are investigated and reported to Council for consideration	Community / Property	Senior Management Team; Elected Members
Operate in accordance with the adopted budget	Compliance with budget limits. Regular quarterly budget reviews Monthly reporting of budget variations and financial sustainability markers	Finance & Corporate / Finance	Senior Management Team; Elected Members
Implement long term financial planning to reduce financial risks and ensure financial sustainability	Maintain and monitor a current 10 year Long Term Financial Plan Long Term Financial Plan to form part of Finance Monthly Report to Council	Finance & Corporate	Senior Management Team; Elected Members; South Burnett community
Develop and implement a performance management and accountability system	Improved executive leadership team performance	Executive Services / People & Culture	
Build diversification of revenue sources and increase percentage of revenue from non-rate sources.	Actively pursue all external funding opportunities.	Finance & Corporate / Finance	Senior Management Team; Elected Members

	Actively support external funding applications with financial budgeting input		
A long-term focus in our decision making to ensure we have downward pressure on operational expenditure and rates	10 Year Financial Management Plans with consideration of operational expenditure and rates considering ability to pay	Finance & Corporate / Finance	Senior Management Team; Elected Members
Rate Category Review	Full category Rate Review including averaging and capping	Finance & Corporate / Finance	Senior Management Team; Elected Members
Deliver the priorities in the Information and Communication Technology (ICT) and Business Units (TechOne) Department	Business Units mapping of processes in TechOne Full diagnosis of TechOne Dashboards fully implemented ICT services supported by state of the art technology	Finance & Corporate / ICT	Senior Management Team; Elected Members
Council decision making that is underpinned by fiscal sustainability	Conduct Budget, Financial and Rating Workshops with Elected Members for the development of the 2021/2022 annual budget	Finance & Corporate / Finance	Senior Management Team; Elected Members
Review cost allocation methodologies to improve visibility and ability to control overheads	Implement full cost recovery initiatives Undertaken a forensic audit to review cost allocation methodologies	Finance & Corporate / Finance	Senior Management Team; Elected Members
Compliant with sustainability ratios	Monthly monitoring and reporting of Net Financial Liabilities Ratio	Finance & Corporate / Finance	Senior Management Team; Elected Members

Goal EXC2: Effective corporate management

Strategy: EXC2.1 Deliver governance that provides sound organisational management and complies with relevant legislation			
<i>Key Activities</i>	<i>Outcomes/ Measures</i>	<i>Lead Department /Branch</i>	<i>Key Partners</i>
Develop and implement the Council Policy Framework to support strategic planning and compliance with relevant legislation, policies, codes of practice and standards	Adoption and implementation of the Council Policy Framework Number of policies reviewed and adopted /approved Effective implementation of Council policies and procedures	Finance & Corporate / Social & Corporate Performance	Senior Management Team; Elected Members
Provide elected members with opportunities and access to quality training, professional development, networking at a local, regional, state and national level	Establish a council training and development plan	Executive Services / Office of the CEO	People and Culture; Elected Members
Right to Information and Information Privacy applications are managed and processed in accordance with legislative requirements	100% of Right to Information and Information Privacy applications processed within legislative timeframes	Finance & Corporate / Social & Corporate Performance	Senior Management Team; Elected Members
Review identified priority Local Laws to ensure relevance to the region and understanding by Council and the community	Relevant priority local laws identified, reviewed and public consultation completed	Community / Planning & Land Management	Legal Counsel; Finance & Corporate Department
Provide the Delegations and Local Government Authorised Persons governance process	Update and provide delegations and authorisations as approved by Council and the CEO accordingly	Finance & Corporate / Social & Corporate Performance	Senior Management Team; Delegations service provider

Maintain the legal proceedings and legal advice Registers	Development and implementation of a process by which Council officers can seek external legal advice and representation of legal services on behalf of Council	Finance & Corporate / Social & Corporate Performance	Senior Management Team
Capture and correctly manage Council's corporate documents using recordkeeping good practice	<p>Implement staged process of assessing and management of records in storage from pre-amalgamation</p> <p>Ensure that appropriate and accurate records are documented, preserved and made accessible</p> <p>Providing compliance training to Council officers and Elected members</p>	Finance & Corporate / Social & Corporate Performance	Senior Management Team; Elected Members
Develop and implement sound corporate risk management and internal audit policies and strategies	<p>Deliver the internal audit function of Council driving the completion of the Audit Recommendation register, administration of the Audit and Corporate Risk Management Committees, facilitating internal audits as per the three (3) years Internal Audit plan</p> <p>Development of the 2020/21 Corporate Risk Register and treatment plans with a review of the associated policies</p> <p>6-mthly update on corporate risk registers and treatment plans</p> <p>Internal review and support the Fraud & Corruption Prevention Management Framework</p>	Finance & Corporate / Social & Corporate Performance	Advisory Committee; Working and Steering Groups; Elected Members; External Auditors

	Internal review and support the Internal Audit and Risk Management Framework		
Encourage and maintain a high standard of leadership and management at all levels of Council	Implement a management and leadership satisfaction survey	Executive Services / People & Culture	Senior Executive Team
Create a positive future-focused culture that demonstrates and supports Council's values within the workforce	Employee satisfaction	Executive Services / People & Culture	Senior Management Team; Elected Members
Ensure ongoing training to 100% of organisation to strengthen focus on code of conduct and managing conflicts of interest and integrity matters	Consistent and regular training sessions and workshops for 100% of organisation	Finance & Corporate / Social & Corporate Performance	Senior Management Team; People & Culture
Review the 2020/2021 Operational Plan	Monthly reviews of Operational Plan by Branches with quarterly progress reporting to Council	Finance & Corporate / Social & Corporate Performance	Senior Management Team
Business continuity plans to meet organisational needs	Business Continuity Plans and Sub Plans to be developed to reflect the needs of the organisation	Finance & Corporate	Senior Management Team
Strategy: EXC.2.2 Appropriately resource the organisation to deliver Council's strategic objectives			
<i>Key Activities</i>	<i>Outcomes/ Measures</i>	<i>Lead Department /Branch</i>	<i>Key Partners</i>
A Council that makes better informed decisions based on improved report writing which provides a thorough options analysis	Best Practice report writing which provides full background and details for improved and strategic decision making	Executive Services / Office of the CEO	Senior Management Team; Elected Members
Promote a culture of pride and satisfaction amongst the workforce	Recognition program, staff service awards	Executive Services / People & Culture	Senior Management Team; Elected Members

Strategy: EXC2.3 Deliver corporate business solutions that meet corporate and customer needs			
<i>Key Activities</i>	<i>Outcomes/ Measures</i>	<i>Lead Department /Branch</i>	<i>Key Partners</i>
Provide opportunities for a leadership professional development to enhance management and officer skills	Effective utilisation and delivery of Council's Learning and Development program	Executive Services / People & Culture	Senior Management Team; Elected Members
Review the procurement processes to achieve more efficient procurement outcomes including embedding the preferred supplier arrangements	Effective and efficient stores and procurement function Investigate Centralised Procurement Options High functioning preferred supplier arrangements	Finance & Corporate / Finance	Senior Management Team; Elected Members
Value for money sourcing of materials, services and works recognising local providers	Effective and efficient stores and procurement function Investigate Centralised Procurement Options	Finance & Corporate / Finance	Senior Management Team; Elected Members
Security Review including Cyber Security. Ensure the provision of appropriate security systems (including cyber security) and services to protect Council's data and information	Ensure the provision of appropriate security systems (including cyber security) and services to protect Council's data and information. Cyber Security to be identified in annual insurance renewal	Finance & Corporate / ICT	Senior Management Team; Elected Members
Full review of Plant and Fleet operations	Effective management of Plant and Fleet operations reflecting best practise usage logging, data collection and costings. Review and implement plant replacement program.	Finance & Corporate	Senior Management Team / Elected Members
Comprehensive Insurance Review	Review of Council insurance	Finance & Corporate	Senior Management Team / Elected Members

Goal EXC3: A skilled and sustainable workforce

Strategy: EXC3.1 Deliver contemporary human resource practices			
<i>Key Activities</i>	<i>Outcomes/ Measures</i>	<i>Lead Department /Branch</i>	<i>Key Partners</i>
Develop and implement a performance management and accountability system	Improved executive leadership team performance	Executive Services / People & Culture	Senior Management Team
Review of Recruitment processes/practices	Recruiting the best person for the job	Executive Services / People & Culture	Senior Management Team
Clarifying Organisational Roles and Responsibilities	Review of organisational Structure and Position Descriptions in line to align with Corporate Plan	Executive Services / People & Culture	Senior Management Team
Strategy: EXC3.2 Promote a 'zero harm' environment through implementation of Council's Workplace Health Safety Plan			
<i>Key Activities</i>	<i>Outcomes/ Measures</i>	<i>Lead Department /Branch</i>	<i>Key Partners</i>
External Audit 2020 (Health and Safety Plan)	Undertake an external audit	Executive Services / People & Culture	Senior Management Team
Implement corrective actions as outlined in the Workplace Health Safety Audit	100% implementation by 30 June 2021	Executive Services / People & Culture	Senior Management Team
Strategy: EXC3.3 Foster an organisational culture which reflects our shared vision and values			
<i>Key Activities</i>	<i>Outcomes/ Measures</i>	<i>Lead Department /Branch</i>	<i>Partners</i>

Promote a values-based culture that trains, develops, appreciates and empowers its workforce	HR department delivers cost effective support Foster diversity, merit and equity, reward and recognition in the workplace	Executive Services / People & Culture	Senior Management Team
Review of People and Culture Policies along with Health and Safety Policies	Full review of Policies and Procedures by June 2021	Executive Services / People & Culture	Senior Management Team
Encourage and maintain a high standard of leadership and management at all levels of Council	Management and leadership satisfaction	Executive Services / People & Culture	Senior Management Team
Strategy: EXC3.4 Provide appropriate training to ensure a skilled workforce that meets organisational needs			
<i>Key Activities</i>	<i>Outcomes/Measures</i>	<i>Lead Department /Branch</i>	<i>Key Partners</i>
Provide training and education programs to increase the capacity of Council officers to understand and exercise their delegations and authorisations	At least three (3) training sessions per year	Executive Services / People & Culture	Training Providers; Social & Corporate Performance
Training Needs Analysis Undertaken	TNA's completed for Business Units	Executive Services / People & Culture	Senior Management Team; Elected Members

Goal EXC4: Effective advocacy and strategic partnerships

Strategy: EXC4.1 Develop and maintain productive working relationships with relevant stakeholders			
<i>Key Activities</i>	<i>Outcomes/Measures</i>	<i>Lead Department /Branch</i>	<i>Key Partners</i>
Active partner with WBBROC and all of its committees	Number of meetings and representations made	Executive Services / Office of the CEO	Elected Members

Collaborate with corporate and key regional and community stakeholders to ensure a unified and strengthened approach to national, state and regional advocacy	Enhancement of regional services and infrastructure Number of meetings and representations made	Executive Services / Office of the CEO	Elected Members
Investigate opportunities for improved internet and telecommunications activity	Mobile Blackspot Program Improved connectivity opportunities for high speed broadband Broadband conduit installed during Kingaroy Transformation Project	Executive Services / Economic Development / Community	Government
Strategy: EXC4.2 Advocate Council's strategic and operational position on key issues to government sectors			
<i>Key Activities</i>	<i>Outcomes/Measures</i>	<i>Lead Department /Branch</i>	<i>Key Partners</i>
Public Health Network	2 Councillor representation, Issue of health services in the region Access to general medical practice (GPs) PHN services on offer and how private hospital can work in	Elected Members	Queensland Health; Local Practitioner Alliance
Advocate to all tiers of government and relevant industry organisations	Number of meeting and representations External resources to region	Executive Services / Office of CEO	Elected Members

Goal EXCS: Quality customer service**Strategy: EXCS.1 Develop and implement Customer Service Charter**

<i>Key Activities</i>	<i>Outcomes/Measures</i>	<i>Lead Department /Branch</i>	<i>Key Partners</i>
Promote a high standard of corporate responsibility, transparency and accountability in decision making by making decisions, at all levels of the organisation, that are in the best interest of Council and the community	Implementation and delivery of the Complaints Management Framework	Finance & Corporate / Social & Corporate Performance	Senior Executive Team; Elected Members

	<p>Foster customer satisfaction through the development and implementation of a Customer Service Charter</p> <p>Strategy completed with full communication loop, providing open and timely feedback to customers – number of requests received / completed</p>		
Strategy: EXC5.2 Develop and implement affordable service levels			
<i>Key Activities</i>	<i>Outcomes/Measures</i>	<i>Lead Department /Branch</i>	<i>Key Partners</i>
<p>Introduce a program that embeds customer service industry best practice across the organisation</p>	<p>Professional development and external networking opportunities for customer contact officers</p> <p>Service levels development and implemented with associated training and monitoring/review cycles</p>	<p>Finance & Corporate / Social & Corporate Performance</p>	
<p>Introduce innovations to improve customer experience including delivery of self-service options for high frequency transactions and the ability for customers to track progress online</p>	<p>>60% number of enquiries resolved at the first point of contact through self-service options</p>	<p>Finance & Corporate / ICT</p>	<p>Social and Corporate Performance</p>

Theme 5: Infrastructure – The provision of quality services and infrastructure for our community that is planned, provided and managed on sound asset management

Goal INF1: Infrastructure that meets our community needs



Strategy: INF1.1 Provide and maintain road infrastructure in accordance with sustainable asset management practices			
<i>Key Activities</i>	<i>Outcomes/ Measures</i>	<i>Lead Department /Branch</i>	<i>Key Partners</i>
Quality Management System and ISO9001 certification maintained	Quality Assurance certification achieved and maintained	Infrastructure / Works	
Review Service levels for transport assets and implement a Maintenance Management system	Maintenance system is implemented in accordance with council and community service levels	Infrastructure / Works	
Development of a prioritised 10 year works program for the replacement, upgrade and construction of new and existing transport assets	10 year works program completed in accordance with asset management strategy	Infrastructure / Works; Infrastructure Planning	
Develop strategic plan for replacement and future development of footpaths	Adoption of a regional footpath network plan in accordance with asset management strategy	Infrastructure / Works; Infrastructure Planning	
Develop a multi-year program for the development of concept town entry and CBD footpath plans for towns	Formulation of a multi-year program and commencement of pre design concepts in accordance with prioritised projects	Infrastructure / Infrastructure Planning	
Review and implement Core Asset Management Plan for transport assets	Asset management plan developed in accordance with council and community service levels	Infrastructure / Infrastructure Planning	
Undertake valuation of assets in accordance with audit schedule	Asset data is maintained in accordance valuation standards	Infrastructure / Works; Infrastructure Planning	

Strategy: INF1.2 Provide and maintain financially sustainable utility infrastructure in accordance with asset management practices			
<i>Key Activities</i>	<i>Outcomes/ Measures</i>	<i>Lead Department /Branch</i>	<i>Key Partners</i>
Water Wastewater achieve compliance with treatment plant licence conditions, dam safety, public health requirements with statutory timeframes for reporting achieved	No breach of licence conditions / Statutory reports submitted in require timeframes	Infrastructure / Water and Wastewater	
Review and implement Core Asset Management Plan for water and wastewater assets	Asset management plan developed in accordance with council and community service levels	Infrastructure / Infrastructure Planning	
Review and comply with customer service standards for water and wastewater infrastructure	Completed review is advertised for customer feedback and posted on web site as required by the regulator	Infrastructure / Water and Wastewater	
Development of water security reports for each potable water scheme	Completion of future water security reports for each potable scheme with recommendations for future planning	Infrastructure / Water and Wastewater	
Development of a prioritised 10 year works program for the replacement, upgrade and construction of new and existing water and wastewater assets	10 year works program completed in accordance with asset management strategy	Infrastructure / Water and Wastewater; Infrastructure Planning	
Undertake valuation of assets in accordance with audit schedule	Asset data is maintained in accordance valuation standards	Infrastructure / Water and Wastewater; Infrastructure Planning	
Strategy: INF1.3 Provide and maintain other Council owned infrastructure to meet community needs in accordance with asset management practices			

<i>Key Activities</i>	<i>Outcomes/ Measures</i>	<i>Lead Department /Branch</i>	<i>Key Partners</i>
Kingaroy Aerodrome Master Plan	Develop Master Plan for operation and capital works and use of site	Community / NRM & Parks	Aerodrome Lessees and users
Facilitate tick dipping services	Dip services put to public tender for lease	Community / NRM & Parks	
Develop and implement maintenance service levels for NRM & Parks assets	Maintenance plan is implemented in accordance with council and community service levels	Community / NRM & Parks	
Development of a prioritised 10 year works program for the replacement, upgrade and construction of new and existing NRM and Parks assets	10 year works program completed in accordance with asset management strategy	Community / NRM & Parks	Infrastructure Planning; Elected Members
Review and implement Core Asset Management Plan for NRM and Parks assets	Asset management plan developed in accordance with council and community service levels	Community / NRM & Parks	Infrastructure Planning; Elected Members
Investigate options for partnership and service agreements for the management of Council properties with community groups	Development of service and partnership agreements in accordance with Council's asset management plans and legislative requirements	Community / Property	Elected Members
Development of initial feasibility and pre-construction options for prioritised major projects	Kingaroy pool concept plan	Community / Assets / Property	Senior Executive Team; Elected Members
Develop and implement maintenance service levels for Building assets	Maintenance plan is implemented in accordance with council and community service levels	Community / Property	Senior Executive Team; Elected Members
Development of a prioritised 10 year works program for the replacement, upgrade and construction of new and existing Building assets	10 year works program completed in accordance with asset management strategy	Community / Property	Infrastructure Planning; Elected Members

Review and implement Core Asset Management Plan for Building assets	Asset management plan developed in accordance with council and community service levels	Community / Property	Infrastructure Planning; Elected Members
Undertake valuation of assets in accordance with audit schedule	Asset data is maintained in accordance valuation standards	Community / Property	Infrastructure Planning; Elected Members



6.2 MAYOR'S BUDGET ADDRESS FOR 2020/2021 BUDGET

File Number: 15-Jul-2020

Author: Mayor

Authoriser: Chief Executive Officer

PRECIS

Presenting the Mayor's Budget Address.

SUMMARY

Mayor to deliver the Mayor's Budget Address.

OFFICER'S RECOMMENDATION

That the Mayor's Budget Address for the 2020/2021 Budget be received.

FINANCIAL AND RESOURCE IMPLICATIONS

Not applicable.

LINK TO CORPORATE/OPERATIONAL PLAN

Not applicable.

COMMUNICATION/CONSULTATION (INTERNAL/EXTERNAL)

Not applicable.

LEGAL IMPLICATIONS (STATUTORY BASIS, LEGAL RISKS)

Not applicable.

POLICY/LOCAL LAW DELEGATION IMPLICATIONS

Not applicable.

ASSET MANAGEMENT IMPLICATIONS

Not applicable.

REPORT

Not applicable.

ATTACHMENTS

Nil

6.3 ADOPTION OF THE 2020/2021 BUDGET

File Number: 15-Jul-2020

Author: Manager Finance

Authoriser: General Manager Finance and Corporate

PRECIS

Adoption of Council's Budget for 2020/2021 financial year.

SUMMARY

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

- (1) A local government's budget for each financial year must:
 - (a) be prepared on an accrual basis; and
 - (b) include statements of the following for the financial year for which it is prepared and the next two financial years.
 - i. financial position;
 - ii. cash flow;
 - iii. income and expenditure; and
 - iv. changes in equity.
- (2) The budget must also include:
 - (a) a long-term financial forecast;
 - (b) a revenue statement; and
 - (c) a revenue policy.
- (3) The budget must include each of the following measures of financial sustainability for the financial year for which it is prepared and the next nine (9) financial years:
 - (a) asset sustainability ratio;
 - (b) net financial liabilities ratio; and
 - (c) operating surplus ratio.
- (4) The budget must include the total value of the change, expressed as a percentage, in the rates and utility charges levied for the financial year compared with the rates and utility charges levied in the previous budget.

The relevant budget documents are presented for adoption.

OFFICER'S RECOMMENDATION

That pursuant to Sections 169 and 170 of the *Local Government Regulation 2012*, Council's Budget for the 2020/2021 financial year, incorporating:

1. the statements of financial position;
2. the statements of cash flow;
3. the statements of income and expenditure;
4. the statements of changes in equity;
5. capital budget;

6. the long-term financial forecast;
7. the revenue statement;
8. the revenue policy (adopted by Council resolution on 29 April 2020);
9. the relevant measures of financial sustainability; and
10. the total value of the change, expressed as a percentage, in the rates and utility charges levied for the financial year compared with the rates and utility charges levied in the previous budget, as tabled, be adopted.

FINANCIAL AND RESOURCE IMPLICATIONS

Adoption of the budget provides the strategic direction for revenue and expenditure for 2020/2021, 2022/2022 and 2022/2023.

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)

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

POLICY/LOCAL LAW DELEGATION IMPLICATIONS

Not applicable.

ASSET MANAGEMENT IMPLICATIONS

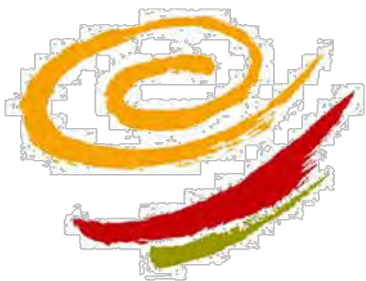
Maintenance and capital renewal or replacement works programs are linked to the strategic management of Council's land, building, information technology, plant and infrastructure assets.

REPORT

Not applicable.


ATTACHMENTS

1. **Budget 2020/2021** [↓](#) 



SOUTH BURNETT
REGIONAL COUNCIL

Budget 2020/2021
Budget 2020/2021



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Contents

1.	Budget Overview	1
1.1	<i>Legislative Requirement.....</i>	1
1.2	<i>Strategic Planning</i>	1
1.2.1	<i>Corporate Plan</i>	1
1.2.2	<i>Asset Management Plans.....</i>	2
1.2.3	<i>Operational Plan.....</i>	2
1.2.4	<i>Revenue Policy</i>	2
1.2.5	<i>Budget.....</i>	2
1.2.6	<i>Revenue Statement.....</i>	3
1.2.7	<i>Long-Term Financial Forecast.....</i>	3
2.	Budget 2020/2021	5
2.1	<i>Income and Expenditure Statements 2020/2021-2022/2023.....</i>	5
2.2	<i>Financial Position 2020/2021-2022/2023</i>	6
2.3	<i>Cash Flow 2020/2021-2022/2023</i>	7
2.4	<i>Changes in Equity 2020/2021-2022/2023</i>	8
2.5	<i>Capital Works.....</i>	8
2.6	<i>Long-Term Financial Forecast</i>	9
2.6.1	<i>Income and Expenditure Statements 2020/2021-2029/2030</i>	9
2.6.2	<i>Financial Position 2020/2021-2029/2030.....</i>	10
2.6.3	<i>Cash Flow 2020/2021-2029/2030.....</i>	11
2.6.4	<i>Changes in Equity 2020/2021-2029/2030.....</i>	12
2.7	<i>Financial Sustainability Ratios.....</i>	13
2.7.1	<i>Asset Sustainability Ratio</i>	13
2.7.2	<i>Net Financial Liabilities Ratio.....</i>	14
2.7.3	<i>Operating Surplus Ratio</i>	15
2.8	<i>Revenue Statement</i>	16
2.9	<i>Revenue Policy 2020/2021</i>	57
2.10	<i>Debt Policy 2020/2021</i>	62
2.11	<i>Investment Policy 2020/2021</i>	68
2.12	<i>Value of Change in Rates and Utility Charges.....</i>	74
3.	Budget Analysis.....	75
3.1	<i>Analysis of 2020/2021 to 2022/2023 Operating Budgets</i>	75
3.1.1	<i>Revenue.....</i>	75
3.1.1.1	<i>Rates and Charges.....</i>	76
3.1.1.2	<i>User Fees and Charges</i>	77
3.1.1.3	<i>Rental Income</i>	77
3.1.1.4	<i>Other Recurrent Income</i>	77
3.1.1.5	<i>Sales Income.....</i>	77
3.1.1.6	<i>Operational Grants.....</i>	77
3.1.1.7	<i>Interest Revenue.....</i>	77
3.1.2	<i>Expenditure.....</i>	77
3.1.2.1	<i>Employee Costs</i>	79
3.1.2.2	<i>Materials and Services</i>	79



3.1.2.3	Donations	79
3.1.2.4	Finance (Borrowing) Costs	79
3.1.2.5	Depreciation	79
3.2	Analysis of Capital Budget	80
3.2.1	Funding Sources	81
3.2.1.1	Grants - Capital	81
3.2.1.2	Contributions	81
3.2.1.3	Proceeds from Sale of Assets	82
3.2.1.4	Restricted Cash	82
3.2.1.5	Loan Funds	82
3.2.1.6	Use of Depreciation and Surpluses	82
4.	Additional Statements	83
4.1	Schedule of Rates and Charges	83
4.2	Separate Charges Program of Works	86
4.2.1	Community Rescue and Evacuation Levy Program	86
4.2.2	Waste Management Levy Program of Works	86
4.3	Details of Capital Works Programs 2020/2021-2022/2023	87
4.4	Summary of Expenditure on Road Infrastructure 2020/2021	92
4.5	Schedule of Concessions and Exemptions on Rates and Charges	92
4.5.1	Concessions on Rates	92
4.6	Schedule of Restricted Cash	92



1. Budget Overview

1.1 Legislative Requirement

Council's Annual Budget is a financial planning document that is to be adopted in accordance with the *Local Government Act 2009* (the Act) and the *Local Government Regulation 2012* (the Regulation) as part of establishing financial management.

Section 170 of the *Local Government Regulation 2012* provides that:

1. A local government must adopt its budget for a financial year –
 - (a) after 31 May in the year before the financial year; but before
 - (i) 1 August in the financial year; or
 - (ii) a later date decided by the Minister.

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

Council may by resolution:

- amend the budget for a financial year at any time before the end of the financial year, provided the amended budget complies with Section 169 of the *Local Government Regulation 2012*.

1.2 Strategic Planning

1.2.1 Corporate Plan

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

Enhancing Our Community

Building a vibrant, healthy, supportive and inclusive community

Growth and Opportunity

A strong and sustainable regional economy supported by diverse sectors and innovative planning mechanisms

Our Environment

A sustainable environment, proactively and responsibly managed in partnership with the community for future generations

Organisational Excellence

An organisation that is characterised by effective leadership, responsible management and quality service delivery

Infrastructure

The provision of quality services and infrastructure for our community that is planned, provided and managed on sound asset management principles



1.2.2 Asset Management Plans

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

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

- a comprehensive review of all Building, Water and Wastewater assets including a comprehensive revaluation;
- a complete review of and redraft of the Asset Management Plans for all asset classes;
- undertaken infrastructure service profiles to assist understanding services delivered.

Council continues to refocus its efforts in this area with the introduction of a dedicated Asset Management Steering Committee to lead the objectives of the *Asset Management Strategy*, *Asset Management Governance Framework* and associated *Asset Management Policy 2020*.

1.2.3 Operational Plan

The proposed Operational Plan will be presented to the General Council meeting on the 15 July 2020 for consideration.

1.2.4 Revenue Policy

Under the *Local Government Act 2009*, Council is required to have a system of financial management that includes a Revenue Policy. Further, under the *Local Government Regulation 2012*, Council must review its Revenue Policy annually in sufficient time to allow an Annual Budget that is consistent with the Revenue Policy, to be adopted for the next financial year.

The Revenue Policy is a component of a system of financial management. Its adoption, in advance of setting the budget, allows Council to set out the principles that it will use to set its budget and to identify in broad terms the general strategy to be used for raising revenue.

Section 193 of the *Local Government Regulation 2012* requires a local government to adopt a Revenue Policy for each financial year. Council adopted its Revenue Policy on 29 April 2020.

The Revenue Policy must state:

- details of the principles that Council intends to apply for:
 - levying rates and charges,
 - granting concessions for rates and charges,
 - recovering overdue rates and charges, and
 - cost-recovery methods.
- if the local government intends to grant concessions for rates and charges – the purpose for the concessions; and
- the extent to which physical and social infrastructure costs for new development are to be funded by charges for the development.

1.2.5 Budget

Section 169 of the *Local Government Regulation 2012* prescribes the preparation and content requirement for the budget.



The budget must:

- be prepared on an accrual basis;
- include statements of the following for the financial year for which it is prepared and the next two financial years, which is 2020/2021, 2021/2022 and 2022/2023;
 - income and expenditure,
 - financial position,
 - cash flow, and
 - changes in equity.
- a long-term financial forecast;
- be accompanied by its revenue statement;
- a revenue policy;
- include the following measures of financial sustainability for the year in which it is prepared and the next nine (9) financial years;
 - asset sustainability ratio,
 - net financial liabilities ratio, and
 - operating surplus ratio.
- include 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, excluding any discounts and rebates;
- be consistent with the five (5) year Corporate Plan and Annual Operational Plan; and
- the estimated costs of:
 - the local government's significant business activities carried on using a full cost pricing basis;
 - the activities of the local government's commercial business units; and
 - the local government's significant business activities.

1.2.6 Revenue Statement

The document includes the following matters:

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

1.2.7 Long-Term Financial Forecast

Section 171 of the *Local Government Regulation 2012* requires Council to develop a long-term financial forecast, covering a period of at least 10 years, which is 2020/2021 to 2029/2030. The key objective of the long-term financial plan is to understand the Council's financial sustainability for the longer term while focusing on seeking to deliver operational surpluses and to achieve the Council's strategic outcomes as specified in the Corporate Plan.

The long-term financial forecast requires:

- (a) income of the local government;
- (b) expenditure of the local government; and



- (c) the value of assets, liabilities and equity of the local government.

The local government must:

- (a) consider its long-term financial forecast before planning new borrowings; and
- (b) review its long-term financial forecast annually.



2. Budget 2020/2021

2.1 Income and Expenditure Statements 2020/2021-2022/2023

	Year 1 2020/2021	Year 2 2021/2022	Year 3 2022/2023
Income			
Revenue			
Recurrent Revenue			
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
	67,092,117	68,823,662	70,639,396
Capital Revenue			
Grants, Subsidies, Contribution and Donations	17,409,799	10,766,291	3,555,221
	17,409,799	10,766,291	3,555,221
Total Income	84,501,916	79,589,953	74,194,617
Expenses			
Recurrent Expenses			
Employee Benefits	24,215,197	24,639,958	25,133,406
Materials and Services	22,821,228	22,917,728	23,321,462
Finance Costs	2,301,704	2,171,006	2,081,381
Depreciation and Amortisation	21,429,487	21,899,270	22,254,492
	70,767,616	71,627,962	72,790,741
Capital Expense	(400,000)	(406,800)	(413,716)
Total Expense	70,367,616	71,221,162	72,377,025
Net Result	14,134,300	8,368,791	1,817,592
Net Operating Result	(3,675,499)	(2,804,300)	(2,151,345)



2.2 Financial Position 2020/2021-2022/2023

	Year 1 2020/2021	Year 2 2021/2022	Year 3 2022/2023
Assets			
Current Assets			
Cash and Cash Equivalents	\$ 43,116,747	\$ 40,004,015	\$ 51,168,440
Receivables	\$ 5,313,216	\$ 4,755,876	\$ 4,861,515
Inventories	\$ 772,356	\$ 764,632	\$ 756,986
Total Current Assets	\$ 49,202,319	\$ 45,524,523	\$ 56,786,942
Non-Current Assets			
Receivables - Non-Current	\$ 1,112,211	\$ 910,507	\$ 708,848
Infrastructure, Property, Plant and Equipment	\$ 891,929,354	\$ 906,732,876	\$ 905,591,292
Right of Use Assets	\$ 1,019,397	\$ 983,358	\$ 947,319
Intangible Assets	\$ 7,899,364	\$ 7,853,843	\$ 7,815,222
Total Non-Current Assets	\$ 901,960,326	\$ 916,480,584	\$ 915,062,681
Total Assets	\$ 951,162,644	\$ 962,005,107	\$ 971,849,623
Liabilities			
Current Liabilities			
Payables	\$ 5,749,454	\$ 6,155,577	\$ 5,838,523
Borrowings	\$ 3,013,874	\$ 3,383,849	\$ 3,960,845
Provisions	\$ 3,671,079	\$ 3,867,021	\$ 3,710,395
Unearned Revenue	\$ 2,369,464	\$ 2,433,625	\$ 2,500,091
Total Current Liabilities	\$ 14,803,871	\$ 15,840,072	\$ 16,009,853
Non-Current Liabilities			
Payables - Non-Current	\$ 1,017,943	\$ 992,145	\$ 965,675
Borrowings - Non-Current	\$ 30,633,993	\$ 32,250,143	\$ 40,089,299
Provisions - Non-Current	\$ 13,755,564	\$ 13,801,984	\$ 14,045,745
Unearned Revenue	\$ 908,112	\$ 708,809	\$ 509,506
Total Non-Current Liabilities	\$ 46,315,611	\$ 47,753,081	\$ 55,610,224
Total Liabilities	\$ 61,119,482	\$ 63,593,153	\$ 71,620,078
Net Assets	\$ 890,043,162	\$ 898,411,954	\$ 900,229,545
Equity			
Retained Earnings	\$ 440,762,572	\$ 449,131,364	\$ 450,948,955
Revaluation Reserve	\$ 449,280,590	\$ 449,280,590	\$ 449,280,590
Total Equity	\$ 890,043,162	\$ 898,411,954	\$ 900,229,545



2.3 Cash Flow 2020/2021-2022/2023

	Year 1 2020/2021	Year 2 2021/2022	Year 3 2022/2023
Cash Flows from Operating Activities			
<i>Receipts:</i>			
Receipts from Customers	\$ 72,380,180	\$ 72,102,040	\$ 73,389,291
Interest Received	\$ 1,016,500	\$ 1,045,463	\$ 1,061,745
Rental Income	\$ 319,954	\$ 295,703	\$ 276,405
Non-Capital Grants and Contributions	\$ 8,057,698	\$ 7,929,017	\$ 8,010,214
<i>Payments:</i>			
Payment to Suppliers	-\$ 60,985,942	-\$ 59,401,147	-\$ 61,389,327
Borrowing Costs	-\$ 1,756,218	-\$ 1,621,793	-\$ 1,530,744
Net Cash Provided (or Used) in Operating Activities	\$ 19,032,172	\$ 20,349,283	\$ 19,817,584
Cash Flows from Investing Activities			
<i>Receipts:</i>			
Proceeds from Sale of PPE	\$ 400,000	\$ 406,800	\$ 413,716
Grants, Subsidies, Contributions and Donations	\$ 17,409,799	\$ 10,766,291	\$ 3,555,221
<i>Payments:</i>			
Payments for PPE	-\$ 38,228,662	-\$ 36,621,232	-\$ 21,038,248
Net Cash Provided (or Used) in Investing Activities	-\$ 20,418,863	-\$ 25,448,141	-\$ 17,069,311
Cash Flows from Financing Activities			
<i>Receipts:</i>			
Proceeds from Borrowings	\$ -	\$ 5,000,000	\$ 11,800,000
<i>Payments:</i>			
Repayments of Borrowings	-\$ 2,887,630	-\$ 3,013,874	-\$ 3,383,849
Net Cash Provided (or Used) in Financing Activities	-\$ 2,887,630	\$ 1,986,126	\$ 8,416,151
Net Increase/(Decrease) in Cash and Cash Equivalents	-\$ 4,274,321	-\$ 3,112,732	\$ 11,164,425
Cash and Cash Equivalents at Beginning of Period	\$ 47,391,068	\$ 43,116,747	\$ 40,004,015
Cash and Cash Equivalents at End of Period	\$ 43,116,747	\$ 40,004,015	\$ 51,168,440



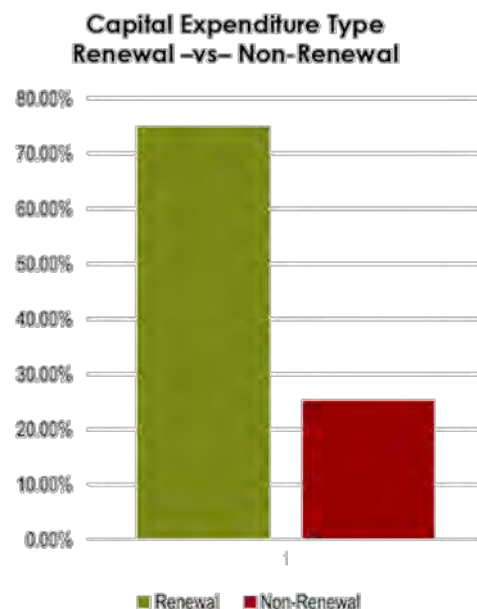
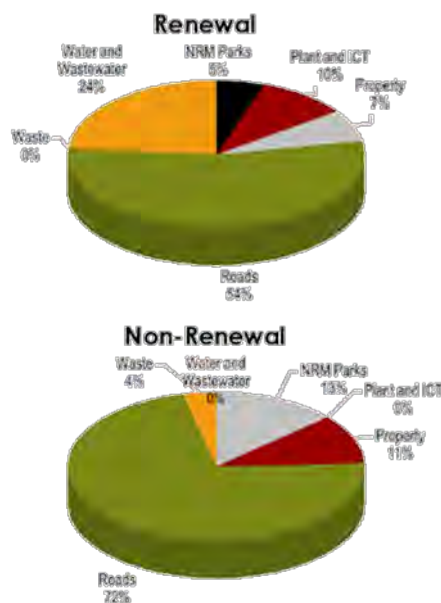
2.4 Changes in Equity 2020/2021-2022/2023

	Year 1 2020/2021	Year 2 2021/2022	Year 3 2022/2023
Asset Revaluation Surplus			
Opening Balance	\$ 449,280,590	\$ 449,280,590	\$ 449,280,590
Increase/(Decrease) in Asset Revaluation Surplus	\$ -	\$ -	\$ -
Closing Balance	\$ 449,280,590	\$ 449,280,590	\$ 449,280,590
Retained Surplus			
Opening Balance	\$ 426,628,272	\$ 440,762,572	\$ 449,131,363
Net Result	\$ 14,134,300	\$ 8,368,792	\$ 1,817,592
Closing Balance	\$ 440,762,572	\$ 449,131,364	\$ 450,948,955
Total Community Equity	\$ 890,043,162	\$ 898,411,954	\$ 900,229,545

2.5 Capital Works

The Capital Works Program for the next three years is summarised in the table below. A full listing of the 2020/2021 program is included at section 4.3 Details of Capital Works Programs 2020/2021-2022/2023.

Capital Works Areas	Budget 2020/2021	Budget 2021/2022	Budget 2022/2023
Building Assets	\$ 5,825,000	\$ 11,849,000	\$ 1,432,000
Plant and ICT Assets	\$ 2,795,000	\$ 2,922,000	\$ 2,950,000
Intangibles	\$ -	\$ 367,762	\$ 378,795
Roads Infrastructure	\$ 22,523,662	\$ 10,128,087	\$ 10,455,453
Water Supply Assets	\$ 3,000,000	\$ 8,785,000	\$ 1,190,000
Wastewater (Sewerage) Assets	\$ 3,735,000	\$ 1,895,000	\$ 4,632,000
Waste Management Assets	\$ 350,000	\$ 674,383	\$ -
Total	\$ 38,228,662	\$ 36,621,232	\$ 21,038,248





2.6 Long-Term Financial Forecast

2.6.1 Income and Expenditure Statements 2020/2021-2029/2030

	Estimate Year 0 2019/2020	Year 1 2020/2021	Year 2 2021/2022	Year 3 2022/2023	Year 4 2023/2024	Year 5 2024/2025
Income						
Revenue						
Recurrent Revenue						
Rates, Levies and Charges	49,244,769	50,092,435	51,633,600	53,230,532	54,883,248	56,597,354
Fees and Charges	3,964,356	3,830,704	4,071,776	4,198,770	4,256,882	4,276,135
Rental Income	507,557	319,954	295,703	276,403	281,612	266,917
Interest/Received	957,433	1,016,500	1,045,483	1,061,745	1,076,238	1,095,197
Sales Revenue	3,459,761	3,025,851	3,085,330	3,145,681	3,207,827	3,270,892
Other Income	1,630,967	748,975	762,671	775,749	789,756	802,769
Grants, Subsidies, Contributions and Donations	8,634,988	8,057,698	7,929,617	8,010,214	8,092,300	8,175,255
	67,789,858	67,092,117	68,833,662	70,639,396	72,536,313	74,504,979
Capital Revenue						
Grants, Subsidies, Contribution and Donations	8,451,850	17,400,799	10,760,291	3,555,221	3,256,391	3,466,291
	76,241,805	84,501,916	79,593,953	74,194,617	75,805,604	77,971,870
Expenses						
Recurrent Expenses						
Employee Benefits	23,698,278	24,215,197	24,639,658	25,133,408	25,636,733	26,150,128
Materials and Services	24,694,418	22,821,228	22,917,738	23,321,482	24,145,447	24,153,082
Finance Costs	2,167,413	2,301,704	2,171,606	2,081,381	2,039,531	1,876,996
Depreciation and Amortisation	19,637,075	21,429,487	21,892,370	22,354,492	22,707,631	23,045,087
	50,197,184	70,767,616	71,621,662	72,790,761	74,529,341	75,225,293
Capital Expense	10,773,255	(400,000)	(826,896)	(613,716)	(620,749)	(627,902)
	61,150,439	70,367,616	71,221,162	72,377,025	74,156,593	74,797,391
Net Result	(4,908,635)	14,134,300	8,363,791	1,817,592	1,697,011	3,173,479
Net Operating Result	(2,587,329)	(3,675,499)	(2,804,300)	(2,151,345)	(1,990,529)	(720,719)

	Year 6 2025/2026	Year 7 2026/2027	Year 8 2027/2028	Year 9 2028/2029	Year 10 2029/2030
Income					
Revenue					
Recurrent Revenue					
Rates, Levies and Charges	58,172,170	60,014,621	61,922,690	63,899,015	65,948,348
Fees and Charges	4,348,550	4,418,142	4,480,941	4,564,987	4,640,235
Rental Income	392,324	397,832	393,447	399,168	315,000
Interest/Received	1,112,377	1,329,833	1,147,670	1,166,590	1,183,900
Sales Revenue	3,335,300	3,400,774	3,467,641	3,535,826	3,605,355
Other Income	898,670	830,762	845,140	859,749	874,609
Grants, Subsidies, Contributions and Donations	8,559,118	8,343,991	8,429,734	8,516,419	8,604,056
	76,334,475	78,435,935	80,607,163	82,650,724	85,169,451
Capital Revenue					
Grants, Subsidies, Contribution and Donations	3,266,291	3,266,291	3,466,291	3,266,291	3,266,291
	79,600,766	81,702,226	84,073,454	85,917,015	88,435,742
Expenses					
Recurrent Expenses					
Employee Benefits	26,673,799	27,207,961	27,752,810	28,309,559	28,875,453
Materials and Services	24,581,315	25,183,539	25,718,738	26,316,395	26,956,290
Finance Costs	1,795,794	1,663,109	1,477,770	1,299,188	1,108,591
Depreciation and Amortisation	23,377,650	24,022,657	24,358,725	24,798,401	25,234,144
	76,338,557	78,077,266	79,308,042	80,324,544	81,774,478
Capital Expense	(435,178)	(442,574)	(450,988)	(457,750)	(465,532)
	75,903,381	77,634,692	78,857,054	79,866,794	81,308,946
Net Result	3,697,385	4,067,534	5,215,510	6,250,221	7,126,826
Net Operating Result	(4,082)	358,709	1,299,321	2,526,180	3,395,003



2.6.2 Financial Position 2020/2021-2029/2030

	Estimate Year 0 2019/2020	Year 1 2020/2021	Year 2 2021/2022	Year 3 2022/2023	Year 4 2023/2024	Year 5 2024/2025
Assets						
Current Assets						
Cash and Cash Equivalents	\$ 47,391,068	\$ 43,116,747	\$ 40,004,915	\$ 51,169,440	\$ 41,448,220	\$ 43,612,970
Receivables	\$ 8,222,482	\$ 5,313,216	\$ 4,755,876	\$ 4,861,515	\$ 5,067,035	\$ 5,377,408
Inventories	\$ 789,458	\$ 772,356	\$ 794,932	\$ 758,988	\$ 748,418	\$ 741,933
Total Current Assets	\$ 56,393,908	\$ 49,202,319	\$ 45,524,523	\$ 56,789,942	\$ 47,262,671	\$ 49,731,709
Non-Current Assets						
Receivables - Non-Current	\$ 1,313,915	\$ 1,112,211	\$ 910,507	\$ 708,848	\$ 512,314	\$ 315,780
Infrastructure, Property, Plant and Equipment	\$ 874,700,525	\$ 901,929,354	\$ 906,732,876	\$ 905,591,292	\$ 918,298,458	\$ 910,725,852
Right of Use Assets	\$ 1,055,438	\$ 1,019,397	\$ 983,358	\$ 947,319	\$ 911,280	\$ 877,104
Intangible Assets	\$ 8,292,967	\$ 7,899,364	\$ 7,553,843	\$ 7,815,222	\$ 7,783,790	\$ 7,357,884
Total Non-Current Assets	\$ 885,362,853	\$ 901,960,326	\$ 916,480,584	\$ 915,062,681	\$ 922,476,842	\$ 919,276,720
Total Assets	\$ 941,756,761	\$ 951,162,644	\$ 962,005,107	\$ 971,849,623	\$ 969,739,513	\$ 969,008,429
Liabilities						
Current Liabilities						
Payables	\$ 8,842,397	\$ 5,749,454	\$ 6,155,577	\$ 6,209,929	\$ 6,889,848	\$ 6,921,470
Borrowings	\$ 2,877,833	\$ 3,015,874	\$ 3,383,849	\$ 3,900,845	\$ 4,117,460	\$ 3,951,759
Provisions	\$ 3,490,355	\$ 3,871,079	\$ 3,887,821	\$ 3,710,985	\$ 3,827,923	\$ 3,746,422
Unearned Revenue	\$ 3,479,012	\$ 2,369,464	\$ 2,433,629	\$ 2,900,091	\$ 2,958,887	\$ 2,840,230
Total Current Liabilities	\$ 16,489,395	\$ 14,803,871	\$ 15,840,872	\$ 16,009,855	\$ 16,184,222	\$ 16,239,890
Non-Current Liabilities						
Payables - Non-Current	\$ 1,018,981	\$ 1,017,943	\$ 992,143	\$ 965,975	\$ 940,464	\$ 914,574
Borrowings - Non-Current	\$ 33,897,865	\$ 30,633,993	\$ 32,250,143	\$ 40,089,289	\$ 35,971,832	\$ 32,040,073
Provisions - Non-Current	\$ 12,858,136	\$ 13,755,564	\$ 13,801,884	\$ 14,048,745	\$ 14,406,235	\$ 14,602,183
Unearned Revenue	\$ 1,331,921	\$ 908,112	\$ 708,809	\$ 909,500	\$ 310,203	\$ 111,674
Total Non-Current Liabilities	\$ 49,363,504	\$ 46,315,611	\$ 47,753,081	\$ 55,610,224	\$ 51,628,734	\$ 47,668,504
Total Liabilities	\$ 65,847,899	\$ 61,119,482	\$ 63,593,953	\$ 71,620,078	\$ 67,812,957	\$ 63,908,394
Net Assets	\$ 875,908,862	\$ 890,043,162	\$ 898,411,954	\$ 900,229,545	\$ 901,926,556	\$ 905,100,035
Equity						
Retained Earnings	\$ 426,828,272	\$ 440,762,572	\$ 448,131,384	\$ 450,949,955	\$ 452,648,966	\$ 453,810,445
Revaluation Reserve	\$ 449,280,590	\$ 449,280,590	\$ 449,280,590	\$ 449,280,590	\$ 449,280,590	\$ 449,280,590
Total Equity	\$ 875,908,862	\$ 890,043,162	\$ 898,411,954	\$ 900,229,545	\$ 901,926,556	\$ 905,100,035

	Year 6 2025/2026	Year 7 2026/2027	Year 8 2027/2028	Year 9 2028/2029	Year 10 2029/2030
Assets					
Current Assets					
Cash and Cash Equivalents	\$ 64,209,629	\$ 55,944,282	\$ 64,306,398	\$ 62,431,794	\$ 71,788,931
Receivables	\$ 5,764,521	\$ 6,225,682	\$ 6,921,523	\$ 7,941,815	\$ 8,392,926
Inventories	\$ 734,503	\$ 737,158	\$ 719,885	\$ 712,687	\$ 735,550
Total Current Assets	\$ 70,698,649	\$ 62,899,902	\$ 71,747,405	\$ 70,685,695	\$ 80,886,518
Non-Current Assets					
Receivables - Non-Current	\$ 8,352	\$ -	\$ -	\$ -	\$ -
Infrastructure, Property, Plant and Equipment	\$ 905,568,940	\$ 913,997,594	\$ 906,115,524	\$ 909,599,203	\$ 902,545,806
Right of Use Assets	\$ 842,928	\$ 808,752	\$ 774,699	\$ 740,648	\$ 706,593
Intangible Assets	\$ 8,927,920	\$ 6,433,555	\$ 6,054,848	\$ 5,611,750	\$ 5,184,223
Total Non-Current Assets	\$ 913,345,740	\$ 920,899,871	\$ 912,945,069	\$ 915,951,619	\$ 908,416,712
Total Assets	\$ 984,034,389	\$ 983,796,773	\$ 984,692,474	\$ 986,637,314	\$ 989,303,228
Liabilities					
Current Liabilities					
Payables	\$ 6,958,865	\$ 6,006,450	\$ 6,059,811	\$ 6,097,549	\$ 6,149,838
Borrowings	\$ 4,798,413	\$ 4,448,547	\$ 4,802,389	\$ 4,653,507	\$ 4,814,969
Provisions	\$ 3,788,902	\$ 3,757,888	\$ 3,864,399	\$ 3,938,987	\$ 4,132,002
Unearned Revenue	\$ 2,765,793	\$ 2,893,360	\$ 2,673,734	\$ 2,744,877	\$ 2,830,100
Total Current Liabilities	\$ 17,244,873	\$ 17,106,174	\$ 17,200,532	\$ 17,434,300	\$ 18,946,907
Non-Current Liabilities					
Payables - Non-Current	\$ 887,988	\$ 860,816	\$ 832,915	\$ 804,200	\$ 774,832
Borrowings - Non-Current	\$ 42,243,680	\$ 37,795,033	\$ 33,592,825	\$ 28,939,318	\$ 23,724,350
Provisions - Non-Current	\$ 14,860,448	\$ 15,169,774	\$ 15,385,698	\$ 15,528,711	\$ 14,399,889
Unearned Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Total Non-Current Liabilities	\$ 57,992,096	\$ 53,825,605	\$ 49,411,438	\$ 44,872,299	\$ 38,898,770
Total Liabilities	\$ 75,236,969	\$ 70,931,779	\$ 66,611,970	\$ 62,306,599	\$ 57,845,677
Net Assets	\$ 908,797,420	\$ 912,864,994	\$ 918,080,504	\$ 924,330,725	\$ 931,457,551
Equity					
Retained Earnings	\$ 459,518,830	\$ 483,584,404	\$ 468,799,914	\$ 475,050,135	\$ 482,176,961
Revaluation Reserve	\$ 449,280,590	\$ 449,280,590	\$ 449,280,590	\$ 449,280,590	\$ 449,280,590
Total Equity	\$ 908,797,420	\$ 912,864,994	\$ 918,080,504	\$ 924,330,725	\$ 931,457,551



2.6.3 Cash Flow 2020/2021-2029/2030

	Estimate Year 0 2019/2020	Year 1 2020/2021	Year 2 2021/2022	Year 3 2022/2023	Year 4 2023/2024	Year 5 2024/2025
Cash Flows from Operating Activities						
<i>Receipts:</i>						
Receipts from Customers	\$ 58,803,328	\$ 72,380,180	\$ 72,102,040	\$ 73,380,281	\$ 75,321,258	\$ 77,284,725
Interest Received	\$ 957,433	\$ 1,016,500	\$ 1,043,483	\$ 1,061,745	\$ 1,078,288	\$ 1,085,197
Rental Income	\$ 507,597	\$ 319,954	\$ 295,703	\$ 278,405	\$ 281,812	\$ 288,917
Non-Capital Grants and Contributions	\$ 8,634,680	\$ 8,057,698	\$ 7,929,917	\$ 8,010,314	\$ 8,092,300	\$ 8,175,285
<i>Payments:</i>						
Payment to Suppliers	-\$ 47,945,659	-\$ 80,985,942	-\$ 59,401,147	-\$ 61,389,327	-\$ 62,410,440	-\$ 63,682,793
Borrowing Costs	-\$ 2,167,413	-\$ 1,756,218	-\$ 1,621,793	-\$ 1,500,744	-\$ 1,490,197	-\$ 1,388,999
Net Cash Provided (or Used) in Operating Activities	\$ 18,650,314	\$ 19,032,172	\$ 20,349,283	\$ 19,817,584	\$ 20,869,911	\$ 22,430,931
Cash Flows from Investing Activities						
<i>Receipts:</i>						
Proceeds from Sale of PPE	\$ 844,150	\$ 400,000	\$ 406,800	\$ 413,716	\$ 420,749	\$ 427,802
Grants, Subsidies, Contributions and Donations	\$ 8,451,950	\$ 17,409,799	\$ 10,786,291	\$ 9,555,211	\$ 9,266,291	\$ 8,466,291
<i>Payments:</i>						
Payments for PPE	-\$ 29,875,157	-\$ 38,228,667	-\$ 38,621,232	-\$ 21,038,248	-\$ 30,316,328	-\$ 20,641,499
Net Cash Provided (or Used) in Investing Activities	-\$ 16,479,057	-\$ 20,418,863	-\$ 25,448,141	-\$ 17,069,311	-\$ 20,631,286	-\$ 16,147,306
Cash Flows from Financing Activities						
<i>Receipts:</i>						
Proceeds from Borrowings	\$ -	\$ -	\$ 8,000,000	\$ 11,800,000	\$ -	\$ -
<i>Payments:</i>						
Repayments of Borrowings	-\$ 2,849,274	-\$ 2,867,630	-\$ 3,013,874	-\$ 3,383,849	-\$ 3,960,845	-\$ 4,117,460
Net Cash Provided (or Used) in Financing Activities	-\$ 2,849,274	-\$ 2,867,630	\$ 4,986,126	\$ 8,416,151	-\$ 3,960,845	-\$ 4,117,460
Net Increase/(Decrease) in Cash and Cash Equivalents	-\$ 878,017	-\$ 4,274,321	\$ 9,897,268	\$ 11,164,425	-\$ 9,720,220	\$ 2,166,165
Cash and Cash Equivalents at Beginning of Period	\$ 48,069,088	\$ 47,391,088	\$ 43,116,747	\$ 48,004,615	\$ 51,168,440	\$ 41,446,220
Cash and Cash Equivalents at End of Period	\$ 47,191,071	\$ 43,116,747	\$ 48,004,615	\$ 61,168,440	\$ 41,446,220	\$ 43,612,379
Cash Flows from Operating Activities (2025/2026 - 2029/2030)						
<i>Receipts:</i>						
Receipts from Customers	\$ 76,384,349	\$ 81,487,738	\$ 83,228,088	\$ 85,792,824	\$ 88,170,201	\$ 90,431,900
Interest Received	\$ 1,112,377	\$ 1,129,833	\$ 1,147,570	\$ 1,165,590	\$ 1,183,900	\$ 1,202,600
Rental Income	\$ 292,324	\$ 297,832	\$ 303,447	\$ 309,168	\$ 315,000	\$ 320,917
Non-Capital Grants and Contributions	\$ 8,259,178	\$ 8,343,991	\$ 8,429,734	\$ 8,516,419	\$ 8,604,056	\$ 8,692,743
<i>Payments:</i>						
Payment to Suppliers	-\$ 64,290,884	-\$ 65,876,967	-\$ 66,931,439	-\$ 68,050,592	-\$ 69,236,743	-\$ 70,488,743
Borrowing Costs	-\$ 1,178,528	-\$ 1,148,033	-\$ 977,105	-\$ 826,612	-\$ 687,356	-\$ 567,356
Net Cash Provided (or Used) in Operating Activities	\$ 23,581,635	\$ 24,407,344	\$ 25,198,295	\$ 26,907,896	\$ 27,978,058	\$ 29,078,058
Cash Flows from Investing Activities						
<i>Receipts:</i>						
Proceeds from Sale of PPE	\$ 435,178	\$ 442,574	\$ 450,099	\$ 457,760	\$ 465,532	\$ 473,432
Grants, Subsidies, Contributions and Donations	\$ 3,266,291	\$ 3,266,291	\$ 3,466,291	\$ 3,266,291	\$ 3,266,291	\$ 3,266,291
<i>Payments:</i>						
Payments for PPE	-\$ 17,754,088	-\$ 31,585,139	-\$ 18,403,823	-\$ 27,604,951	-\$ 17,659,237	-\$ 12,659,237
Net Cash Provided (or Used) in Investing Activities	-\$ 14,052,613	-\$ 27,876,274	-\$ 12,487,534	-\$ 24,080,910	-\$ 13,967,414	-\$ 9,926,744
Cash Flows from Financing Activities						
<i>Receipts:</i>						
Proceeds from Borrowings	\$ 18,000,000	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Payments:</i>						
Repayments of Borrowings	-\$ 3,931,759	-\$ 4,795,413	-\$ 4,448,847	-\$ 4,602,188	-\$ 4,653,507	-\$ 4,704,813
Net Cash Provided (or Used) in Financing Activities	\$ 14,068,241	-\$ 4,795,413	-\$ 4,448,847	-\$ 4,602,188	-\$ 4,653,507	-\$ 4,704,813
Net Increase/(Decrease) in Cash and Cash Equivalents	\$ 20,597,263	\$ 1,735,657	\$ 8,262,914	\$ 8,223,798	\$ 3,362,547	\$ 4,446,501
Cash and Cash Equivalents at Beginning of Period	\$ 43,612,379	\$ 64,209,626	\$ 55,944,282	\$ 64,209,626	\$ 64,209,626	\$ 64,209,626
Cash and Cash Equivalents at End of Period	\$ 64,209,626	\$ 65,945,283	\$ 64,209,626	\$ 64,209,626	\$ 67,572,173	\$ 68,656,127



2.6.4 Changes in Equity 2020/2021-2029/2030

	Estimate Year 0 2019/2020	Year 1 2020/2021	Year 2 2021/2022	Year 3 2022/2023	Year 4 2023/2024	Year 5 2024/2025
Asset Revaluation Surplus						
Opening Balance	\$ 463,954,928	\$ 449,280,590	\$ 449,280,590	\$ 449,280,590	\$ 449,280,590	\$ 449,280,590
Increase/(Decrease) in Asset Revaluation Surplus	-\$ 14,674,333	\$ -	\$ -	\$ -	\$ -	\$ -
Closing Balance	\$ 449,280,590	\$ 449,280,590	\$ 449,280,590	\$ 449,280,590	\$ 449,280,590	\$ 449,280,590
Retained Surplus						
Opening Balance	\$ 431,470,568	\$ 426,626,272	\$ 440,762,572	\$ 449,131,364	\$ 450,948,955	\$ 452,645,866
Net Result	-\$ 4,841,899	\$ 14,134,300	\$ 8,988,792	\$ 1,817,592	\$ 1,697,011	\$ 3,173,479
Closing Balance	\$ 426,626,272	\$ 440,762,572	\$ 449,751,364	\$ 450,948,955	\$ 452,645,966	\$ 455,819,345
Total Community Equity	\$ 875,908,862	\$ 890,043,162	\$ 898,411,954	\$ 900,229,545	\$ 901,926,556	\$ 905,100,935
	Year 6 2025/2026	Year 7 2026/2027	Year 8 2027/2028	Year 9 2028/2029	Year 10 2029/2030	
Asset Revaluation Surplus						
Opening Balance	\$ 449,280,590	\$ 449,280,590	\$ 449,280,590	\$ 449,280,590	\$ 449,280,590	
Increase/(Decrease) in Asset Revaluation Surplus	\$ -	\$ -	\$ -	\$ -	\$ -	
Closing Balance	\$ 449,280,590	\$ 449,280,590	\$ 449,280,590	\$ 449,280,590	\$ 449,280,590	
Retained Surplus						
Opening Balance	\$ 455,819,345	\$ 459,516,830	\$ 463,684,404	\$ 468,799,914	\$ 475,050,135	
Net Result	\$ 3,697,385	\$ 4,067,674	\$ 5,215,510	\$ 6,260,221	\$ 7,126,826	
Closing Balance	\$ 459,516,830	\$ 463,584,404	\$ 468,899,914	\$ 475,060,135	\$ 482,176,961	
Total Community Equity	\$ 908,797,420	\$ 912,864,994	\$ 918,080,504	\$ 924,330,725	\$ 931,457,551	



2.7 Financial Sustainability Ratios

Section 169 of the *Local Government Regulation 2012* requires the budget to include relevant measures of financial sustainability for the financial year 2020/2021 and the next nine (9) financial years. The relevant measures of financial sustainability are the following measures as described in the Financial Management (Sustainability) Guideline.

2.7.1 Asset Sustainability Ratio

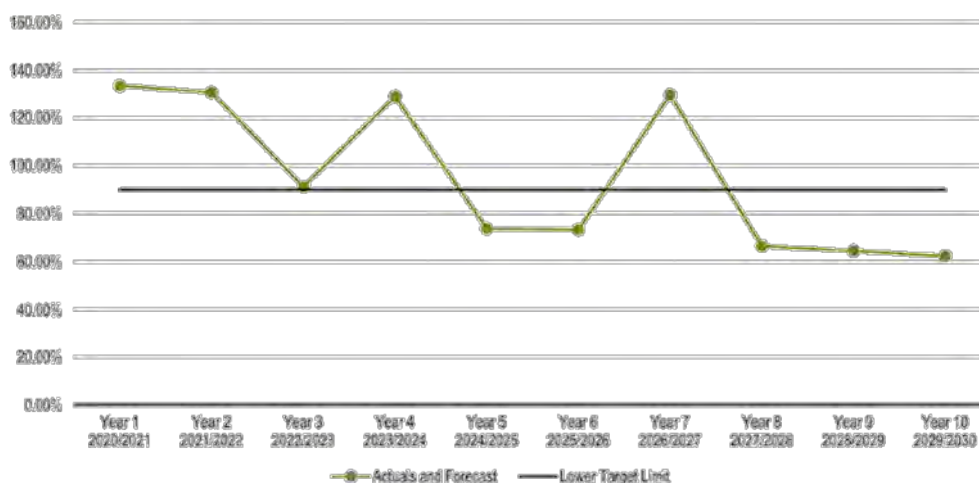
Assets sustainability ratio is amount of capital expenditure on the replacement of assets (renewals) divided by the depreciation expense expressed as a percentage.

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

	Year 1 2020/2021	Year 2 2021/2022	Year 3 2022/2023	Year 4 2023/2024	Year 5 2024/2025
SBRC Proposed Target					
Target greater than 90% (on average over the long-term)	133.41%	130.67%	91.19%	128.90%	73.75%
Lower Target Limit	90.00%	90.00%	90.00%	90.00%	90.00%

	Year 6 2025/2026	Year 7 2026/2027	Year 8 2027/2028	Year 9 2028/2029	Year 10 2029/2030
SBRC Proposed Target					
Target greater than 90% (on average over the long-term)	73.29%	129.67%	66.36%	64.38%	62.21%
Lower Target Limit	90.00%	90.00%	90.00%	90.00%	90.00%

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





2.7.2 Net Financial Liabilities Ratio

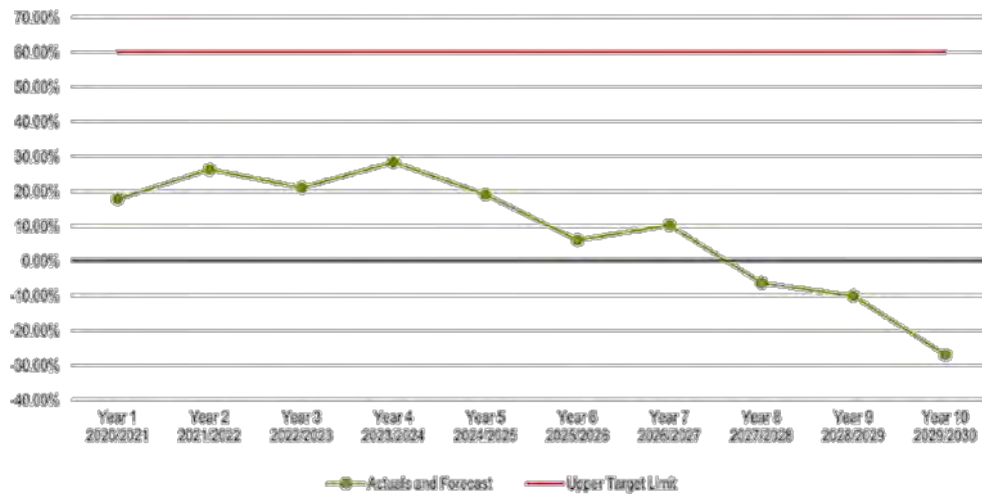
Net financial liabilities ratio measures Council's total liabilities less its current assets divided by its total operating revenue expressed as a percentage.

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

SBRC Proposed Target	Year 1 2020/2021	Year 2 2021/2022	Year 3 2022/2023	Year 4 2023/2024	Year 5 2024/2025
Target less than 60% (on average over the long-term)	17.76%	26.25%	21.00%	28.33%	19.03%
Upper Target Limit	60.00%	60.00%	60.00%	60.00%	60.00%

SBRC Proposed Target	Year 6 2025/2026	Year 7 2026/2027	Year 8 2027/2028	Year 9 2028/2029	Year 10 2029/2030
Target less than 60% (on average over the long-term)	5.96%	10.24%	-6.37%	-10.11%	-27.05%
Upper Target Limit	60.00%	60.00%	60.00%	60.00%	60.00%

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





2.7.3 Operating Surplus Ratio

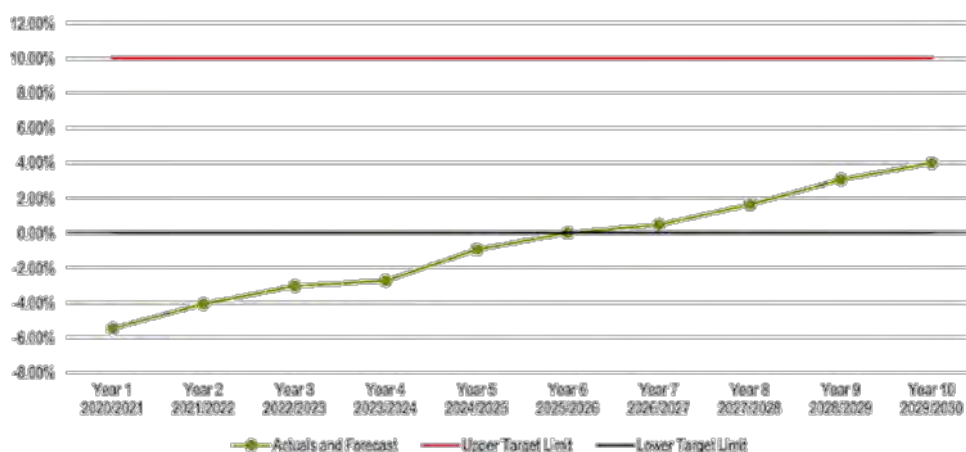
An operating surplus ratio is the net result divided by total operating revenue expressed as a percentage.

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

SBRC Proposed Target	Year 1 2020/2021	Year 2 2021/2022	Year 3 2022/2023	Year 4 2023/2024	Year 5 2024/2025
Target between 0% and 10% (on average over the long-term)	-5.48%	-4.07%	-3.05%	-2.74%	-0.97%
Upper Target Limit	10.00%	10.00%	10.00%	10.00%	10.00%
Lower Target Limit	0.00%	0.00%	0.00%	0.00%	0.00%

SBRC Proposed Target	Year 6 2025/2026	Year 7 2026/2027	Year 8 2027/2028	Year 9 2028/2029	Year 10 2029/2030
Target between 0% and 10% (on average over the long-term)	-0.01%	0.46%	1.61%	3.05%	3.99%
Upper Target Limit	10.00%	10.00%	10.00%	10.00%	10.00%
Lower Target Limit	0.00%	0.00%	0.00%	0.00%	0.00%

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





2.8 Revenue Statement



Revenue Statement 2020/2021

Introduction

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

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

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

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

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

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

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

Rates and Charges

1. General Principle

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

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



2. Differential General Rates

(a) Reason

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

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

Having regard to the above matters, and pursuant to Section 94 of the *Local Government Act 2009* and Section 80 of the *Local Government Regulation 2012*, it is considered that differential rating should form the basis of Council's general revenue raising.

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

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

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

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

Category	Differential Category
1 Description	Residential – Kingaroy Identification
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.	1. This category will cover all land within the Kingaroy Urban locality, where the dominant purpose for which that land is used, or intended for use, is a residential purpose and not included in any other category. 2. That such land in this category will in the main be owner occupied and where tenanted, the revenue earned is limited to rental income solely. 3. That in the case of land on which there is erected a single unit domestic dwelling to the extent that the dominant use of the land is residential, it will fall into this category regardless of the zoning of the land. 4. Land with land use codes 01, 02, 03, 04, 05, 06, 07, 08, 09 and 72 or as otherwise identified by the CEO.



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

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

Category	Differential Category
301	Residential – Murgon
Description	Identification
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.	<ol style="list-style-type: none"> 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. 2. That such land in this category will, in the main, be owner occupied and where tenanted, the revenue earned is limited to rental income solely. 3. That in the case of land on which there is erected a single unit domestic dwelling to the extent that the dominant use of the land is residential, it will fall into this category regardless of the zoning of the land. 4. Land with land use codes 01, 02, 03, 04, 05, 06, 07, 08, 09 and 72 or as otherwise identified by the CEO.



Category	Differential Category
401	Residential – Wondai
Description	Identification
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 8 when determining the properties that fit into this category.	<ol style="list-style-type: none"> 1. This category will cover all land within the Wondai Urban locality where the dominant purpose for which that land is used, or intended for use, is a residential purpose and not included in any other category. 2. That such land in this category will in the main be owner occupied and where tenanted, the revenue earned is limited to rental income solely. 3. That in the case of land on which there is erected a single unit domestic dwelling to the extent that the dominant use of the land is residential, it will fall into this category regardless of the zoning of the land. 4. Land with land use codes 01, 02, 03, 04, 05, 06, 07, 08, 09 and 72 or as otherwise identified by the CEO.

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

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

Category	Differential Category
920	Rural Residential – Nanango
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"> 1. This category will cover all land used for rural residential purposes that is shown on the map marked Rural Residential – Nanango and is not included in any other category. 2. Land with land use codes 01, 02, 03, 04, 05, 06, 07, 08, 09 and 94 or as otherwise identified by the CEO.



Category	Differential Category
930	Rural Residential – Kingaroy
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"> 1. This category will cover all land used for rural residential purposes that is shown on the map marked Rural Residential – Kingaroy and is not included in any other category. 2. Land with land use codes 01, 02, 03, 04, 05, 06, 07, 08, 09 and 94 or as otherwise identified by the CEO.

Category	Differential Category
940	Rural Residential – Wondai
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"> 1. This category will cover all land used for rural residential purposes that is shown on the map marked Rural Residential – Wondai and is not included in any other category. 2. Land with land use codes 01, 02, 03, 04, 05, 06, 07, 08, 09 and 94 or as otherwise identified by the CEO.

Category	Differential Category
950	Rural Residential – Murgon
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"> 1. This category will cover all land used for rural residential purposes that is shown on the map marked Rural Residential – Murgon and is not included in any other category. 2. Land with land use codes 01, 02, 03, 04, 05, 06, 07, 08, 09 and 94 or as otherwise identified by the CEO.

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



Category	Differential Category
2	Commercial – Kingaroy
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"> 1. This category will cover all land within the Kingaroy Urban locality, where the property is used for a business and commercial purpose, or 2. If vacant land, is zoned for a business and commercial purpose under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for business and commercial purposes, and 3. Is not included in any other category. 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.

Category	Differential Category
202	Commercial – Nanango
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"> 1. This category will cover all land within the Nanango Urban locality, where the property is used for a business and commercial purpose, or 2. If vacant land, is zoned for a business and commercial purpose under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for business and commercial purposes, and 3. Is not included in any other category. 4. Land with land use codes 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.

Category	Differential Category
204	Commercial – Blackbutt
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"> 1. This category will cover all land within the Blackbutt Urban locality, where the property is used for a business and commercial purpose, or 2. If vacant land, is zoned for a business and commercial purpose under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for business and commercial purposes, and 3. Is not included in any other category. 4. Land with land use codes 10, 11, 12, 13, 14, 15, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 41, 42, 43, 44, 45, 46, 47, 48 and 49 or as otherwise identified by the CEO.



Category	Differential Category
302	Commercial – Murgon
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>	<p>1. This category will cover all land within the Murgon Urban Locality, where the property is used for a business and commercial purpose, or</p> <p>2. If vacant land, is zoned for a business and commercial purpose under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for business and commercial purposes, and</p> <p>3. Is not included in any other category.</p> <p>4. Land with land use codes 10, 11, 12, 13, 14, 15, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 41, 42, 43, 44, 45, 46, 47, 48 and 49 or as otherwise identified by the CEO.</p>

Category	Differential Category
402	Commercial – Wondai
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>	<p>1. This category will cover all land within the Wondai Urban Locality, where the property is used for a business and commercial purpose, or</p> <p>2. If vacant land, is zoned for a business and commercial purpose under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for business and commercial purposes, and</p> <p>3. Is not included in any other category.</p> <p>4. Land with land use codes 10, 11, 12, 13, 14, 15, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 41, 42, 43, 44, 45, 46, 47, 48 and 49 or as otherwise identified by the CEO.</p>

Category	Differential Category
9	Drive-In Shopping Centre > 10,000m²
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
10	Drive-In Shopping Centre 4,001m² to 10,000m²
Description	Identification
<p>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.</p>	<p>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.</p>



Category	Differential Category
99	Drive-In Shopping Centre 1,500m² to 4,000m²
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
8	Industrial – Kingaroy
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"> 1. This category will cover all land within the Kingaroy Urban Locality where the property is used for industrial purposes; or 2. If vacant land, is zoned for industrial purposes under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for industrial purposes; and 3. Is not included in any other category. 4. Land with land use codes 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38 and 39 or as otherwise identified by the CEO.

Category	Differential Category
208	Industrial – Nanango
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"> 1. This category will cover all land within the Nanango Urban Locality where the property is used for industrial purposes; or 2. If vacant land, is zoned for industrial purposes under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for industrial purposes; and 3. Is not included in any other category. 4. Land with land use codes 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38 and 39 or as otherwise identified by the CEO.

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



Category	Differential Category
308	Industrial – Murgon
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"> 1. This category will cover all land within the Murgon Urban locality, where the property is used for industrial purposes, or 2. If vacant land, is zoned for industrial purposes under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for industrial purposes, and 3. Is not included in any other category. 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.

Category	Differential Category
408	Industrial – Wondai
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"> 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 2. If vacant land, is zoned for industrial purposes under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for industrial purposes, and 3. Is not included in any other category. 4. Land with land use codes 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38 and 39 or as otherwise identified by the CEO.

Category	Differential Category
211	Extractive C
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"> 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.

Category	Differential Category
212	Extractive A
Description	Identification
<p>All properties in this category are used for extractive industry purposes and include:</p> <ul style="list-style-type: none"> (a) Mining leases with no activity; (b) Gravel Pits that operate only sporadically; and (c) Small extractive operations such as quarries and mines which operate with an employee base of up to and including 5 workers (employees and/or contractors). <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"> 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"> (a) Mining leases with no activity; (b) Gravel Pits that operate only sporadically; and (c) Small extractive operations such as quarries and mines which operate with an employee base of up to and including 5 workers (employees and/or contractors). 2. Land with land use code 40 or as otherwise identified by the CEO.



Category	Differential Category
213	Extractive B
Description	Identification
All properties in this category are used for extractive industry purposes, and include: (a) Operational Gravel Pits; and (b) Extractive operations such as quarries and mining operations with an employee base of between 6 and 50 workers (employees and/or contractors) and/or extraction volumes of less than 1 million tonnes per annum. (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.	1. This category will cover all land used for the purpose of extracting resources from the ground and include: (a) Operational Gravel Pits; and (b) Extractive operations such as quarries and mining operations with an employee base of between 6 and 50 workers (employees and/or contractors) and/or extraction volumes of less than 1 million tonnes per annum. 2. Land with land use code 40 or as otherwise identified by the CEO.

Category	Differential Category
414	Coal Mine
Description	Identification
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.	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. 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: <ul style="list-style-type: none"> • as a coal mine (or for purposes ancillary or associated with coal mining such as, for example, washing down, stockpiling, haulage, water storage and rehabilitation); or in conjunction with other land (the subject of a coal mining lease) as part of an integrated coal mining operation. 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.

Category	Differential Category
215	Power Generation
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
219	Wind Farm <5MW
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
220	Wind Farm 5MW to <20MW
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
221	Wind Farm 20MW to <50MW
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
222	Wind Farm 50MW to <100MW
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 50MW, but no more than 100MW 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
223	Wind Farm 100MW to <150MW
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 100MW, but no more than 150MW 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
224	Wind Farm 150MW to <200MW
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 150MW, but no more than 200MW 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
225	Wind Farm ≥200MW
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 200MW 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
230	Solar Farm <20MW
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
231	Solar Farm 20MW to <50MW
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
232	Solar Farm 50MW to <100MW
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
233	Solar Farm 100MW to <150MW
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
234	Solar Farm 150MW to <200MW
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
235	Solar Farm >=200MW
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
6	Rural
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"> 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. Is not included in any other category, and 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. 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.



Category	Differential Category
419	Water – Pumping and Storage
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.	1. This category will cover all land used for the purpose of water storage or water pumping and not included in any other category. 2. Land with land use code 95 or as otherwise identified by the CEO.

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

(a) Basis on which Amounts Calculated

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

3. Minimum General Rate

(a) Reason

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

(b) Basis on which Minimum General Rate Calculated

In accordance with Section 77 of the *Local Government Regulation 2012*, minimum general rates will be determined in each year based on the level of services provided in the budget for that year.

4. Averaging of Land Values Over 3 Years

(a) Reason

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

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

In accordance with Sections 74 and 76 of the *Local Government Regulation 2012*, differential general rates will be calculated based on a three (3) year averaged valuation.

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



5. Limitation of Increase in Amount of General Rates

(a) Reason

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

(b) Basis on which Limitation is Calculated

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

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

6. Special Charges

6.1 Special Charge – Rural Fire Levy

(a) Reason

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

(b) Basis on which Special Rural Fire Charge Calculated

In accordance with Section 94 of the *Local Government Act 2009* and Section 94 of the *Local Government Regulation 2012* and Section 128A of the *Fire and Emergency Services Act 1990*, Council will make and levy a special charge of \$25 per rateable assessment, on all rateable land within the region, other than rateable land that is liable to pay an urban fire district levy (pursuant to Section 107 of the *Fire and Emergency Services Act 1990*), to fund the ongoing provision and maintenance of rural fire-fighting equipment for the rural fire brigades that operate throughout the rural areas of the region.

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

- the rateable land to which the plan applies is all rateable land within the region, other than rateable land that is liable to pay an urban district fire levy (pursuant to Section 107 of the *Fire and Emergency Services Act 1990*);
- the service, facility or activity for which the plan is made is the ongoing provision and maintenance of rural fire-fighting equipment for the rural fire brigades that operate throughout the rural areas of the region;
- the time for implementing the overall plan is 1 year commencing 1 July 2020 and ending 30 June 2021.



- the estimated cost of implementing the overall plan is \$217,000.
- the level of contribution each brigade receives will be decided by the Local Area Rural Fire Services Committee.

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

6.2. Special Charge – Kingaroy Quarry Supplies – Wattlegrove Road

(a) Reason

In accordance with Section 92(3) of the *Local Government Act 2009* and Section 94 of the *Local Government Regulation 2012*, the Council has determined that a special charge for a road maintenance, road upgrading and road replacement program will be levied on land described as Lot 459 FY2482 relating to the extractive industry operation located at 1304 Wattlegrove Road, Wattle Grove.

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

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

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

(b) Basis on which Road Maintenance Charges Calculated

In accordance with Section 94 of the *Local Government Regulation 2012*, the special charge for Wattlegrove Road has been established to recover the annualised cost to maintain, upgrade and replace the haulage roads from Crawford's Quarry along Wattlegrove Road, Minmore Road, Deep Creek Road and River Road to the Bunya Highway. The total estimated cost of a 20-year program to undertake these works is \$206,861.20 or \$10,343.06 annually. A minimal initial tonnage of 10,000 tonnes has been applied for the 2020/2021 financial year, equating to \$4,116.13 annually.

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. The landowners are aware of the special rates charge, as in this instance they are also the applicant (Crawfords).

The extractive industry approval was issued on 20 March 2019.

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



It is anticipated the Road Program will commence on 1 July 2019 and continue to 30 June 2039. Council proposes to levy special rates and charges on the Extractive Industry Properties at the budget meeting for the 2020/2021 financial year.

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

It is intended that Council will adopt an annual implementation plan for each of the years the Overall Plan will be in effect in accordance with the *Local Government Regulation 2012*.

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

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

6.3 Special Charge – Road Maintenance Tim Dwyer Rd Quarry

(a) Reason

In accordance with Section 92(3) of the *Local Government Act 2009* and Section 94 of the *Local Government Regulation 2012*, the Council has determined that a special charge for a road maintenance, road upgrading and road replacement program will be levied on land described as Lot 169 CSH697 relating to the extractive industry operation located at 79 Tim Dwyer Road, East Nanango.

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

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

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

(b) Basis on which Road Maintenance Charges Calculated

In accordance with Section 94 of the *Local Government Regulation 2012*, the special charge for Tim Dwyer Road has been established to recover the annualised cost to maintain, upgrade and replace the haulage roads from Cassidy's Quarry along Tim Dwyer Road, Greenwood Creek Road, Old Esk North Road, South Street and Arthur Street East to the D'Agular Highway. The total estimated cost of a 20-year program to undertake these works is \$200,708.56 or \$10,035.43 annually.

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. The landowners are aware of the special rates charge, as in this instant they are also the applicant (David Cassidy).



The extractive industry approval was issued on 21 February 2018.

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

It is anticipated the Road Program will commence on 1 July 2020 and continue to 30 June 2039. As the quarry has not yet commenced significant operations, Council proposes that no special rates and charges be levied on the Extractive Industry Properties at the Budget Meeting for the 2020/2021 financial year.

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

It is intended that Council will adopt an annual implementation plan for each of the years the Overall Plan will be in effect in accordance with the *Local Government Regulation 2012*.

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

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

6.4 Special Charge – Gordonbrook Sand Quarry – Wilsons Road

(a) Reason

In accordance with Section 92(3) of the *Local Government Act 2009* and Section 94 of the *Local Government Regulation 2012*, the Council has determined that a special charge for a road maintenance, road upgrading and road replacement program will be levied on land described as Lot 49 BO544 relating to the extractive industry operation located at Wilsons Road, Gordonbrook.

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

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

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

(b) Basis on which Road Maintenance Charges Calculated

In accordance with Section 94 of the *Local Government Regulation 2012*, the special charge for Wilsons Road has been established to recover the annualised cost to maintain, upgrade and replace the haulage road from Johnson's Quarry along Wilsons Road to the Memerambi-Gordonbrook Road. The total estimated cost of a 20-year program to undertake these works is \$177,075.31 or \$8,853.77 annually. A minimal initial tonnage of 10,000 tonnes has been applied for the 2020/2021 financial year, equating to \$4,812.70 annually.



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.

The extractive industry approval was issued on 10 October 2018.

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

It is anticipated the Road Program will commence on 1 July 2020 and continue to 30 June 2039. Council proposes to levy special rates and charges on the Extractive Industry Properties at the budget meeting for the 2020/2021 financial year.

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

It is intended that Council will adopt an annual implementation plan for each of the years the Overall Plan will be in effect in accordance with the *Local Government Regulation 2012*.

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

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

6.5 Special Charge – Road Maintenance Burra Burri Road Quarry.

(a) Reason

In accordance with Section 92(3) of the *Local Government Act 2009* and Section 94 of the *Local Government Regulation 2012*, the Council has determined that a special charge for a road maintenance, road upgrading and road replacement program will be levied on land described as Lot 67 BO576 relating to the extractive industry operation located at 1229 Burra Burri Road, Durong.

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

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

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

(b) Basis on which Road Maintenance Charges Calculated

In accordance with Section 94 of the *Local Government Regulation 2012*, the special charge for Burra Burri Road has been established to recover the annualised cost to maintain, upgrade and replace the haulage road from Boodles Quarry along Burra Burri Road and Aberdeen



Avenue to the Chinchilla-Wondai Road. The total estimated cost of a 20-year program to undertake these works is \$213,935.49 or \$10,696.77 annually.

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.

The extractive industry approval was issued on 20 March 2019.

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

It is anticipated the Road Program will commence on 1 July 2020 and continue to 30 June 2039. As the quarry has not yet commenced significant operations, Council proposes that no special rates and charges be levied on the Extractive Industry Properties at the Budget Meeting for the 2020/2021 financial year.

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

It is intended that Council will adopt an annual implementation plan for each of the years the Overall Plan will be in effect in accordance with the *Local Government Regulation 2012*.

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

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

6.6 Special Charge – Road Maintenance Manar Road Quarry

(a) Reason

In accordance with Section 92(3) of the *Local Government Act 2009* and Section 94 of the *Local Government Regulation 2012*, the Council has determined that a special charge for a road maintenance, road upgrading and road replacement program will be levied on land described as Lot 7 BO179 relating to the extractive industry operation located at 1551 Manar Road, Boondooma.

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

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

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



(b) Basis on which Road Maintenance Charges Calculated

In accordance with Section 94 of the *Local Government Regulation 2012*, the special charge for Manar Road has been established to recover the annualised cost to maintain, upgrade and replace the haulage road from Sabre's Quarry along Manar Road to the Mundubbera-Durong Road. The total estimated cost of a 20-year program to undertake these works is \$661,331.03 or \$33,066.55 annually.

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. The landowners are aware of the special rates charge as in this instant they are also the applicant (Sabre).

The extractive industry approval was issued on 18 December 2018.

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

It is anticipated the Road Program will commence on 1 July 2020 and continue to 30 June 2039. As the quarry has not yet commenced significant operations, Council proposes that no special rates and charges be levied on the Extractive Industry Properties at the Budget Meeting for the 2020/2021 financial year.

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

It is intended that Council will adopt an annual implementation plan for each of the years the Overall Plan will be in effect in accordance with the *Local Government Regulation 2012*.

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

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

7. Separate Rates or Charges

7.1 Separate Charge – Waste Management Levy

(a) Reason

In accordance with Section 94 of the *Local Government Act 2009* and Chapter 4, Part 8 of the *Local Government Regulation 2012*, the Council has determined that a separate charge will be levied equally on all rateable lands in the Region to enable Council to fund issues specifically for the provision, improvement and management of waste management facilities.

(b) Basis on which Waste Management Charge Calculated

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



7.2 Separate Charge – Community Rescue and Evacuation Levy

(a) Reason

In accordance with Section 94 of the *Local Government Act 2009* and Section 103 of the *Local Government Regulation 2012*, the Council has determined that a separate charge will be levied equally on all rateable lands in the Region to enable Council to provide funds for the purpose of sponsoring the aerial emergency rescue and evacuation transport providers that service the South Burnett Region.

(b) Basis on which Special Medical Evacuation Calculated

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

8. Utility Charges

8.1 Wastewater Utility Charges

(a) Reason

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

(b) Basis on which Wastewater Charges Calculated

Until otherwise determined by the Council the basis and principles of assessing charges to be levied under Section 94 of the *Local Government Act 2009* and Section 99 of the *Local Government Regulation 2012* for the purpose of defraying the interest and redemption charges to loan liability incurred by the Council for Wastewater services (including Common Effluent Disposal Systems) and the cost of operating and maintaining wastewater systems (including common effluent disposal) in the declared sewerage service areas set out in Schedule A – Declared Sewerage Service Areas shall in respect of all land and premises in the area, whether the land on which any structure, building or place is situated, is or is not rateable under the *Local Government Act 2009*, shall be as follows:

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



8.2 Waste Management Utility Charges – Residential and Commercial

(a) Reason

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

(b) Basis on which Waste Management Utility Charges Calculated

Until otherwise determined by the Council the basis and principles of assessing charges to be levied under Section 94 of the *Local Government Act 2009* and Section 99 of the *Local Government Regulation 2012*, for the purpose of defraying the cost of supplying waste management services (including the storage, collection and removal of general waste) on all lands and structures to which a waste management service is supplied or, in the case of rateable land which is occupied, made available by Council as defined in the schedule of declared refuse areas set out in Schedule B and those lands and premises outside the declared refuse areas where an optional cleansing service is requested shall be as follows:

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

8.3 Water Supply Charges

(a) Reason

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

(b) Basis on which Water Supply Charges Calculated

- (i) **Access Charge:** In accordance with Section 94 of the *Local Government Act 2009*.



and Section 99 of the *Local Government Regulation 2012*, the costs of administration, costs associated with the source of supply and depreciation will be funded by a fixed charge on those lands receiving the service or to which the service is deemed to be available in each declared water supply service area.

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

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

This direct correlation is varied as follows:

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

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



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

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 (6), Water Pumping and Storage (419) and Other (7) Rate Categories.

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

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

In the case of High Volume Business/Commercial Users who consume >200,000 kilolitres of water per annum, Council believes that a modified methodology is more appropriate than that applied to other business users. The standard business consumption charges per kilolitre will apply. However, there will be only two (2) tiers applied to this tariff, instead of three (3).

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

The tiers or steps that apply to all categories and connection sizes are shown in the table below.

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

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

9. Discount and Other Benefits for Prompt Payment of Rates

(a) Reason

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

For discount to be allowed, full payment of all rates, (including overdue rates), charges,



interest, fees and levies appearing on the rate notice must be received by Council or approved agency by the close of business on or before the due date.

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

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

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

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

(b) Basis on which Discount Calculated

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

Discount will apply to the following rates and charges:

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

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

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

(c) Approval of Early Payment Discount for Late Payments

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

Payments Made After the Due Date

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



proof of any of the following:

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

Late Payments Due to Postal Difficulties

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

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

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

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

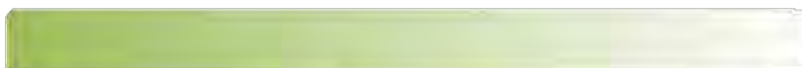
Administrative Errors

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

Other Errors

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

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



allowed.

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

10. Interest on Overdue Rates

(a) Reason

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

(b) Basis on which Interest Calculated

Interest will be charged on all overdue rates in accordance with Section 133 of the *Local Government Regulation 2012*. The interest shall be compound interest, calculated on daily rests. The interest rate shall be determined each year based on the monthly average yield of 90-day bank accepted bills as published by the Reserve Bank of Australia as at the end of March in the financial year immediately before the current financial year, plus 8%. For the 2020/2021 Financial year, this will be 8.53% (0.53% + 8%).

11. Collection of Outstanding Rates and Charges

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

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

(a) Arrangements to Pay

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

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

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

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

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



12. Payment Methods

Council offers ratepayers a wide and varied range of payment methods to pay rates. This includes Cash, Cheque or Money Order, Credit and Debit Card via EFTPOS at Council's Administration Offices; Credit Card or Debit Card over the telephone or internet via BPAY, or payment by cash, cheque, Credit Card or Debit Card at any Australia Post outlet in Australia, or payment by Credit Card or Debit Card via Telephone or Internet via Australia Post Bill Pay.

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

12.1 Payments in Advance

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

12.2 Issue of Rate Notices

(a) Half Yearly Rate Notices

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

(b) Monthly Water Consumption Notices

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

(c) Pro Rata/Supplementary Rate Notices

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

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

i. Garbage Services

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

ii. Water Supply Services

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

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



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

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

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

iii. Wastewater Services

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

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

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

13. Cost Recovery Fees and Business Activity Fees

13.1 Cost Recovery Fees

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

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

13.2 Business Activity Fees

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

Business activity fees include but are not confined to the following: rents, plant hire, private works and hire of facilities.