



SOUTH BURNETT
REGIONAL COUNCIL

AGENDA

Special Council Meeting Friday, 8 July 2022

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

Date: Friday, 8 July 2022

Time: 9am

**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.

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

6 CONFIRMATION OF MINUTES OF PREVIOUS MEETING

6.1 MINUTES OF THE BUDGET COMMITTEE MEETING HELD ON 17 JUNE 2022

File Number: 8/7/2022

Author: Executive Assistant

Authoriser: Chief Executive Officer

OFFICER'S RECOMMENDATION

That the Minutes of the Budget Committee Meeting held on 17 June 2022 be received.

ATTACHMENTS

- 1. Minutes of the Budget Committee Meeting held on 17 June 2022**



MINUTES

Budget Committee Meeting Friday, 17 June 2022

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**MINUTES OF SOUTH BURNETT REGIONAL COUNCIL
BUDGET COMMITTEE MEETING
HELD AT THE WARREN TRUSS CHAMBER, 45 GLENDON STREET, KINGAROY
ON FRIDAY, 17 JUNE 2022 AT 9.00AM**

PRESENT:**Councillors:**

Cr Brett Otto (Mayor), Cr Gavin Jones (Deputy Mayor), Cr Jane Erkens, Cr Danita Potter, Cr Kirstie Schumacher, Cr Kathy Duff, Cr Scott Henschen

Council Officers:

Mark Pitt (Chief Executive Officer), Susan Jarvis (Acting Chief Executive Officer), Tim Low (Acting General Manager Infrastructure), Peter O'May (General Manager Community), Kerri Anderson (Acting General Manager Finance and Corporate), Michael Lisle (Acting Manager Planning and Environment), Kevin Searle (Manager Works), Bree Hunt (Executive Assistant)

1 OPENING

The Mayor opened the meeting with the Lords Prayer and welcomed all attendees.

2 LEAVE OF ABSENCE / APOLOGIES

Nil

3 ACKNOWLEDGEMENT OF TRADITIONAL OWNERS

Cr Duff acknowledged the traditional custodians of the land on which the meeting took place.

4 DECLARATION OF INTEREST

Nil

5 CONFIRMATION OF MINUTES OF PREVIOUS MEETING**5.1 MINUTES OF THE BUDGET COMMITTEE MEETING HELD ON 10 JUNE 2022****COMMITTEE RESOLUTION 2022/94**

Moved: Cr Scott Henschen

Seconded: Cr Danita Potter

That the Minutes of the Budget Committee Meeting held on 10 June 2022 be received.

In Favour: Crs Brett Otto, Gavin Jones, Jane Erkens, Danita Potter, Kirstie Schumacher, Kathy Duff and Scott Henschen

Against: Nil

CARRIED 7/0

6 BUSINESS**6.1 NOTICE OF MOTION - NORTH STREET KINGAROY KERB AND CHANNELLING**

COMMITTEE RESOLUTION 2022/95

Moved: Cr Danita Potter

Seconded: Cr Kathy Duff

That the Committee recommends to Council:

That the South Burnett Regional Council obtains prices for both v-drain and kerb and channelling for North Street Kingaroy (section of approx. 70 metres) and a report be brought to the July Infrastructure Standing Committee Meeting.

In Favour: Crs Brett Otto, Gavin Jones, Jane Erkens, Danita Potter, Kirstie Schumacher, Kathy Duff and Scott Henschen

Against: Nil

CARRIED 7/0**MOTION**

COMMITTEE RESOLUTION 2022/96

Moved: Cr Brett Otto

Seconded: Cr Scott Henschen

Procedural Motion:

That item 6.2 be moved to the end of the agenda.

In Favour: Crs Brett Otto, Gavin Jones, Jane Erkens, Danita Potter, Kirstie Schumacher, Kathy Duff and Scott Henschen

Against: Nil

CARRIED 7/0**Attendance:**

At 9:40am, Acting General Manager Infrastructure Tim Low left the meeting.

At 9:48am, Acting General Manager Infrastructure Tim Low returned to the meeting.

6.3 DOG REGISTRATION FEES AND CHARGES 2022/2023

COMMITTEE RESOLUTION 2022/97

Moved: Cr Brett Otto

Seconded: Cr Kathy Duff

Procedural Motion:

That the matter lay on the table.

In Favour: Crs Brett Otto, Gavin Jones, Jane Erkens, Danita Potter, Kirstie Schumacher, Kathy Duff and Scott Henschen

Against: Nil

CARRIED 7/0

MOTION

COMMITTEE RESOLUTION 2022/98

Moved: Cr Brett Otto

Seconded: Cr Scott Henschen

That item 6.4 Waste Collection Services Contract - Recycling Extension be moved to the end of the Agenda and dealt with in the Confidential Section given Council is satisfied that, pursuant to Section 254J of the *Local Government Regulation 2012*, the information to be received, discussed or considered in relation to this agenda item is:

- g negotiations relating to a commercial matter involving the local government for which a public discussion would be likely to prejudice the interests of the local government.

In Favour: Crs Brett Otto, Gavin Jones, Jane Erkens, Danita Potter, Kirstie Schumacher, Kathy Duff and Scott Henschen

Against: Nil

CARRIED 7/0

6.5 APPLYING FOR BONDS FOR THE RELOCATION OF HOMES

COMMITTEE RESOLUTION 2022/99

Moved: Cr Kirstie Schumacher

Seconded: Cr Kathy Duff

That the Committee recommend to Council:

That Council provides a 50% reduction on Removal Building security bonds for a 12-month period.

In Favour: Crs Brett Otto, Gavin Jones, Jane Erkens, Danita Potter, Kirstie Schumacher, Kathy Duff and Scott Henschen

Against: Nil

CARRIED 7/0

ADJOURN MORNING TEA

COMMITTEE RESOLUTION 2022/100

Moved: Cr Brett Otto

Seconded: Cr Scott Henschen

That the meeting adjourn for morning tea.

In Favour: Crs Brett Otto, Gavin Jones, Jane Erkens, Danita Potter, Kirstie Schumacher, Kathy Duff and Scott Henschen

Against: Nil

CARRIED 7/0

RESUME MEETING

COMMITTEE RESOLUTION 2022/101

Moved: Cr Brett Otto

Seconded: Cr Scott Henschen

That the meeting resume at 10:36am.

In Favour: Crs Brett Otto, Gavin Jones, Jane Erkens, Danita Potter, Kirstie Schumacher, Kathy Duff and Scott Henschen

Against: Nil

CARRIED 7/0**Attendance:**

At 10:37am, Manager Works Kevin Searle entered the meeting.

6.3 DOG REGISTRATION FEES AND CHARGES 2022/2023

COMMITTEE RESOLUTION 2022/102

Moved: Cr Brett Otto

Seconded: Cr Kathy Duff

Procedural Motion:

That item 6.3 be lifted from the table.

In Favour: Crs Brett Otto, Gavin Jones, Jane Erkens, Danita Potter, Kirstie Schumacher, Kathy Duff and Scott Henschen

Against: Nil

CARRIED 7/0

COMMITTEE RESOLUTION 2022/103

Moved: Cr Gavin Jones

Seconded: Cr Jane Erkens

That the Committee recommends to Council:

That Council adopt the option 3 fees and charges schedule for dog registration with a 2 year phase in period on non-defined/entire dogs such that in year 1 the fee to be set at \$79.50 and year 2 be set at \$131.00 and that a targeted campaign be undertaken to promote de-sexing of dogs across the region in July 2022.

In Favour: Crs Brett Otto, Gavin Jones, Jane Erkens, Danita Potter, Kirstie Schumacher, Kathy Duff and Scott Henschen

Against: Nil

CARRIED 7/0

7 CONFIDENTIAL SECTION

COMMITTEE RESOLUTION 2022/104

Moved: Cr Scott Henschen
Seconded: Cr Danita Potter

That Council considers the confidential report(s) listed below in a meeting closed to the public in accordance with Section 254J of the *Local Government Regulation 2012*:

7.1 Salary Component Operational Budget

This matter is considered to be confidential under Section 254J - c of the Local Government Regulation, and the Council is satisfied that discussion of this matter in an open meeting would, on balance, be contrary to the public interest as it deals with the local government's budget.

6.4 Waste Collection Services Contract – Recycling Extension

This matter is considered to be confidential under Section 254J - g of the Local Government Regulation, and the Council is satisfied that discussion of this matter in an open meeting would, on balance, be contrary to the public interest as it deals with negotiations relating to a commercial matter involving the local government for which a public discussion would be likely to prejudice the interests of the local government.

In Favour: Crs Brett Otto, Gavin Jones, Jane Erkens, Danita Potter, Kirstie Schumacher, Kathy Duff and Scott Henschen

Against: Nil

CARRIED 7/0

Attendance:

At 11:26am, Executive Assistant Bree Hunt left the meeting.
At 11:28am, Executive Assistant Bree Hunt returned to the meeting.
At 11:30am, Cr Jane Erkens left the meeting.
At 11:31am, Cr Jane Erkens returned to the meeting.
At 11:31am, Acting General Manager Finance & Corporate Kerri Anderson left the meeting.
At 11:32am, Acting General Manager Finance & Corporate Kerri Anderson returned to the meeting.
At 11:48am, Cr Danita Potter left the meeting.
At 11:51am, Cr Danita Potter returned to the meeting.
At 11:54am, Chief Executive Officer Mark Pitt left the meeting (online).
At 12:44pm, Cr Kirstie Schumacher left the meeting.
At 12:47pm, Cr Kirstie Schumacher returned to the meeting.

ADJOURN

COMMITTEE RESOLUTION 2022/105

Moved: Cr Brett Otto
Seconded: Cr Scott Henschen

That the meeting adjourn.

In Favour: Crs Brett Otto, Gavin Jones, Jane Erkens, Danita Potter, Kirstie Schumacher, Kathy Duff and Scott Henschen

Against: Nil

CARRIED 7/0

RESUME MEETING

COMMITTEE RESOLUTION 2022/106

Moved: Cr Brett Otto

Seconded: Cr Scott Henschen

That the meeting resume at 1:36pm.

In Favour: Crs Brett Otto, Gavin Jones, Jane Erkens, Danita Potter, Kirstie Schumacher, Kathy Duff and Scott Henschen

Against: Nil

CARRIED 7/0

COMMITTEE RESOLUTION 2022/107

Moved: Cr Brett Otto

Seconded: Cr Scott Henschen

That Council moves out of Closed Council into Open Council.

In Favour: Crs Brett Otto, Gavin Jones, Jane Erkens, Danita Potter, Kirstie Schumacher, Kathy Duff and Scott Henschen

Against: Nil

CARRIED 7/0

7.1 SALARY COMPONENT OPERATIONAL BUDGET

COMMITTEE RESOLUTION 2022/108

Moved: Cr Kathy Duff

Seconded: Cr Danita Potter

That the Committee recommend to Council:

That the Committee receive the salary component for the proposed 2022-2023 draft budget and provide guidance for inclusion in the continued preparation of the full South Burnett Regional Council 2022-2023 annual budget as presented with such to be reviewed at the end of the first quarter.

In Favour: Crs Brett Otto, Gavin Jones, Jane Erkens, Danita Potter, Kirstie Schumacher, Kathy Duff and Scott Henschen

Against: Nil

CARRIED 7/0

6.4 WASTE COLLECTION SERVICES CONTRACT - RECYCLING EXTENSION

COMMITTEE RESOLUTION 2022/109

Moved: Cr Gavin Jones

Seconded: Cr Danita Potter

That the matter lay on the table until the Special Budget Meeting on 8 July 2022.

In Favour: Crs Brett Otto, Gavin Jones, Jane Erkens, Danita Potter, Kathy Duff and Scott Henschen

Against: Cr Kirstie Schumacher

CARRIED 6/1

6.4.1 MEDIA RELEASE

RESOLVED 2022/110

Media release on Council considering and planning to introduce Domestic Comingled Recycling Collection Service.

Attendance:

At 2:23pm, Acting Manager Planning and Environment Michael Lisle left the meeting.

At 2:23pm, Cr Kirstie Schumacher left the meeting.

At 3:43pm, Cr Danita Potter left the meeting.

At 3:45pm, Cr Danita Potter returned to the meeting.

6.2 FINAL DRAFT CAPITAL BUDGET 2022/2023

COMMITTEE RESOLUTION 2022/111

Moved: Cr Brett Otto

Seconded: Cr Gavin Jones

That the Committee recommend to Council:

That the Final Draft Capital Budget 2022/2023 be endorsed and be presented for adoption, including the following amendments, inclusion of \$200,000 to upgrade works at Birt Road and \$200,000 for the completion of Blackbutt CBD upgrade linkage to rail trail.

In Favour: Crs Brett Otto, Gavin Jones, Jane Erkens, Danita Potter, Kathy Duff and Scott Henschen

Against: Nil

CARRIED 6/0

6.2.1 QUESTION ON NOTICE - ALFORD STREET, KINGAROY

Question on Notice from Cr Danita Potter:

What works and costings would be needed for Alford Street behind the Silos?

6.2.2 QUESTION ON NOTICE - KUMBIA

Question on Notice from Cr Scott Henschen:

What are the options for Kumbia D-Coupling Area?

6.2.3 CAREW PARK KINGAROY

RESOLVED 2022/112

Include in the operational plan to work with Cr Schumacher to design a community future use for Carew Park and a report be brought back to a committee meeting within the next 12 months.

6.2.4 ARTS CULTURE HERITAGE AND YOUTH COUNCIL

RESOLVED 2022/113

To include in the Opex budget 2022/2023, the development of the strategic plan for the Arts Culture Heritage and Youth Council.

8 CLOSURE OF MEETING

The Meeting closed at 4:03pm.

The minutes of this meeting were confirmed at the Budget Committee Meeting held on .

.....
CHAIRPERSON

7 PORTFOLIO - CORPORATE SERVICES, PEOPLE & CULTURE, COMMUNICATIONS/MEDIA, FINANCE & ICT**7.1 ADOPTION OF WASTE COLLECTION SERVICES CONTRACT - RECYCLING EXTENSION****File Number:** 8/7/2022**Author:** Acting Manager Environment & Waste**Authoriser:** Chief Executive Officer**PRECIS**

Presented at the Budget Committee meeting on 17 June 2022 – adoption of Waste Collection Services Contract – Recycling Extension.

SUMMARY**COMMITTEE RESOLUTION 2022/109**

Moved: Cr Gavin Jones

Seconded: Cr Danita Potter

That the matter lay on the table until the Special Budget Meeting on 8 July 2022.

In Favour: Crs Brett Otto, Gavin Jones, Jane Erkens, Danita Potter, Kathy Duff and Scott Henschen

Against: Cr Kirstie Schumacher

CARRIED 6/1**OFFICER'S RECOMMENDATION**

That South Burnett Regional Council: -

1. Resolve the introduction of a fortnightly comingled recycling collection service from 2 January 2023 for both domestic and commercial premises to divert recyclable materials from landfill.
2. Amend the Waste Collection Services Contract (SBRC 13/14-02A) contract with JJ Richards to include a fortnightly comingled recycling collection service.
3. The Chief Executive Officer be authorised to engage with the Cherbourg Aboriginal Shire Council to prepare a suitable agreement for the receipt and processing of recycled materials at the Materials Recovery Facility located in Cherbourg.
4. Develop a comprehensive stakeholder engagement and communication plan to facilitate the introduction of a new comingled recycling service. The plan to include pre and post recycling introduction media and community engagement campaigns.

BACKGROUND

Presented at the Budget Committee meeting on 17 June 2022.

The annual cost to rateable properties for the provision of a domestic kerbside recycling service will range from \$66.64 (option – 2) to \$93.69 (option – 1) per annum (Year 1) and includes any cost saving gained by Council by avoiding the disposal of recyclables to the Council landfill. The collection charge under each option provides the highest financial contribution to the overall total per rateable property.

Option – 1: Recycling collected by JJ Richards transported to their Toowoomba recycling storage facility before bulk hauling to Visy in Brisbane

Option – 2: Recycling collected by JJ Richards and transported to Cherbourg Aboriginal Shire Council for further processing.

Council resolution 25 January 2022, 2022/377

That Council:

1. Exercise the Extension B option of the current Waste Collection Services Contract (SBRC 13/14-02A) to extend the current waste collection service contract's expiry date to 1 July 2024 following legal advice as to the addition of recycling.
2. Consideration be given in budget deliberations for the preparation, design and delivery of a new Waste and Recycling Collection Services Contract.
3. A workshop be held by 31 March 2022 to identifying proposed waste and recycling options for consideration and initiate the preparation of New Waste and Recycling Collection Contract.
4. That Council develop and implement a community engagement strategy in regard to kerbside recycling and waste opportunities to be conducted in parallel with the 2022/23 budget deliberation process to inform Council budget discussions.
5. South Burnett Regional Council explore and identify partnership opportunities with Cherbourg Aboriginal Shire Council for collaboration of recycling opportunities and recyclable waste.

Existing Contract

Council extended the current Waste Collection Services Contract (SBRC 13/14-02A) with its contractor JJ Richards and Sons Pty. Ltd, trading as JJ's Waste & Recycling (the Contractor), with the initial term of this contract due to expire in July 2024.

The current waste collection contract provides for one (1) 240 litre bin general waste collection per property.

Proposed Kerbside Recycling

Council is considering the introduction of a kerbside recycling service from 2 January 2023 that will be delivered as follows:

- Providing a 240L mobile bin to residents, serviced fortnightly
- JJ Richards will be responsible for:
 - Supply and distribution of the recycling bin at the commencement of the contract
 - Bin repair and maintenance throughout the term of the contract
- Bin ownership will revert to the Council at the end of the contract term
- Recycling service will be provided to all rateable properties that receive a kerbside service within the Defined Service Area (residential as well as commercial)

The existing contract with JJ's was extended by Council until 29 June 2024 and the rates provided by JJ's would be current until the expiry, adjusted for rise and fall.

To assist Council, ascertain the potential cost of a recycling service, modelling has been completed on a number of cost scenarios and rates provided by the incumbent contractor, J.J. Richards Pty Ltd (JJ's).

Disposal options

The options include:

- 1) Option 1 – collect and transfer recycling to JJ's waste transfer station located in Toowoomba for the subsequent bulk transfer to Visy Recycling in Brisbane for processing.
- 2) Option 2 – collect and direct haul the recycling to the Cherbourg Material Recovery Facility (MRF) for processing. The assumptions underpinning the financial analysis of each option and the financial outcome are discussed in further detail below.

The annual cost to rateable properties for the provision of a domestic kerbside recycling service will range from \$66.64 to \$93.69 per rateable property per annum (Year 1) and includes any cost saving gained by Council by avoiding the disposal of recyclables to the Council landfill. The collection charge under each option provides the highest financial contribution to the overall total per rateable property.

Option 2 is the most financially viable option with a total cost of recyclables of \$66.64/property/annum. However, the key risk for this option is Cherbourg MRF agreeing to a gate fee consistent with modelling and delivering a reliable and consistent acceptance of recyclables. As a result, Option 2 is an indicative rate and should only be agreed to following the implementation of an agreed processing charge with Cherbourg Aboriginal Shire Council.

Reasons for caution with Cherbourg:

- The material recovery facility only accepts the 10c eligible bottles and cans collected through the containers for change scheme
- It is not operational for accepting the co-mingled recycling collected from the yellow lid recycling bins at present
- There are no contracts in existence for sale of the segregated recycling materials which are not part of the containers for change scheme (such as cardboards, milk bottles etc.)

Conclusion

The domestic waste industry is a rapidly changing space and with time there may be greater certainty in domestic markets. Funding opportunities will arise in the future and by including recyclables in the kerbside collection Council will be better prepared to submit applications where there is potential to reduce our overall waste footprint and improve recycling of materials.

The introduction of a fortnightly kerbside recycling service will divert approximately 2,989 tonnes of recyclables in Year 1 of the contract. This will enable Council to prolong the operational life of landfills in the South Burnett.

As such, it is considered that extending the current Waste Collection Services Contract and provide a kerbside recycling service from January 2023 will not only allow the community to easily engage in recycling but also, they be more informed on where collected recyclable materials may be sent for reprocessing.

By amending the contract to include recyclables there is the potential to preclude 33% of the current kerbside waste going to landfill and thus increase the life and capacity of existing landfills.

Therefore, it is recommended that Council resolve to include the costs in the 2022/23 budget and rate assessments from 2023 for current serviced properties in the South Burnett to include the cost of providing a fortnightly kerbside recycling (240l bin) collection service.

ATTACHMENTS

Nil

7.2 MAYOR'S BUDGET ADDRESS FOR 2022/2023 BUDGET

File Number: Special Budget Meeting

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 2021/2022 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

7.3 ADOPTION OF THE 2022/2023 BUDGET

File Number: Special Budget Meeting
Author: Manager Finance & Sustainability
Authoriser: Chief Executive Officer

PRECIS

Adoption of Council's Budget for 2022/2023 financial year.

SUMMARY

The requirements for the preparation and content of the budget are set out in *Section 169* and *170* of the *Local Government Regulation 2012*.

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 2022/2023 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 25 May 2022);
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 2022/2023, 2023/2024 and 2024/2025.

LINK TO CORPORATE/OPERATIONAL PLAN

OR5 Continue to give priority to ongoing financial sustainability and prudent budget management.

COMMUNICATION/CONSULTATION (INTERNAL/EXTERNAL)

Rating implications have been discussed with Council during the development of the 2022/2023 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

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 statement of income and expenditure must state each of the following:
 - (a) rates and utility charges excluding discounts and rebates;
 - (b) contributions from developers;
 - (c) fees and charges
 - (d) interest;
 - (e) grants and subsidies;
 - (f) depreciation;
 - (g) finance costs;
 - (h) net result.
- (4) 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.
- (5) 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.

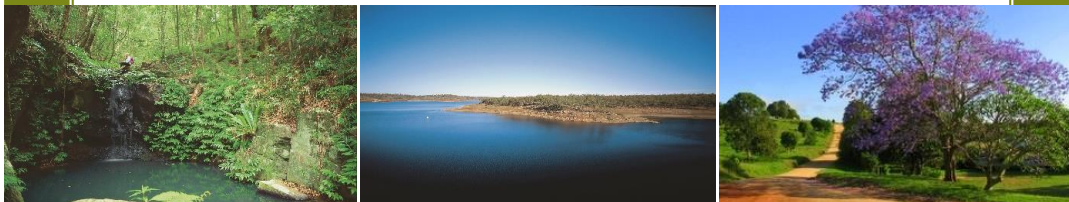
ATTACHMENTS

1. **Budget 2022/2023** [↓](#) 



SOUTH BURNETT
REGIONAL COUNCIL

Budget 2022/2023
Budget 2022/2023



45 Glendon Street | PO Box 336 | Kingaroy Q. 4610
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www.southburnett.qld.gov.au



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Mayor Brett Otto
South Burnett Regional Council



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 28 April 2021. The strategic outcomes and key strategies are listed below:

Enhancing Liveability and Lifestyle

Elevate the South Burnett region to be recognised as a "Community of choice".

Providing Key Infrastructure for Our Towns and Villages

Develop, renew and maintain community infrastructure through sound asset management principles.

Growing Our Region's Economy and Prosperity

Boost our economy through investment and innovation that promotes population growth and community wellbeing.

Safeguarding 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, good governance and quality service delivery.



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 identified in the 2022/2023 financial year:

- comprehensive revaluations of transport asset class and desktop revaluations for all other asset classes;
- a review of the Asset Management Plans for all asset classes;
- further development of long-term financial plans and strategies to improve decision making for asset sustainability.

Council continues to review its service delivery models with the Asset Management Steering Committee overseeing the delivery of objectives under the respective *Asset Management Strategy*, *Asset Management Governance Framework* and associated *Asset Management Policy* documents.

1.2.3 Operational Plan

The 2022/2023 Operational Plan was presented and adopted at the General Council meeting on the 24 June 2022.

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 25 May 2022.

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 2022/2023, 2023/2024 and 2024/2025;
 - 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 2022/2023 to 2031/2032. 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 2022/2023

2.1 Income and Expenditure Statements 2022/2023-2024/2025

	Year 1 2022/2023	Year 2 2023/2024	Year 3 2024/2025
Income			
Revenue			
Recurrent Revenue			
Rates, Levies and Charges	54,028,310	56,071,545	57,781,547
Fees and Charges	4,964,355	4,839,055	4,921,322
Rental Income	459,715	467,529	475,478
Interest Received	540,500	564,689	589,289
Sales Revenue	3,023,351	3,074,748	3,127,019
Other Income	965,380	981,796	998,487
Grants, Subsidies, Contributions and Donations	8,530,723	7,498,110	6,186,707
	<u>72,512,334</u>	<u>73,497,472</u>	<u>74,079,849</u>
Capital Revenue			
Grants, Subsidies, Contribution and Donations	10,159,463	15,164,002	1,736,347
	<u>10,159,463</u>	<u>15,164,002</u>	<u>1,736,347</u>
Total Income	<u>82,671,797</u>	<u>88,661,474</u>	<u>75,816,196</u>
Expenses			
Recurrent Expenses			
Employee Benefits	25,511,103	25,846,221	25,937,489
Materials and Services	25,685,031	26,172,162	25,808,068
Finance Costs	1,804,207	1,762,416	1,864,748
Depreciation and Amortisation	23,032,537	23,387,523	23,622,440
	<u>76,032,878</u>	<u>77,168,322</u>	<u>77,232,745</u>
Capital Expense	(400,000)	(406,800)	(413,716)
	<u>(400,000)</u>	<u>(406,800)</u>	<u>(413,716)</u>
Total Expense	<u>75,632,878</u>	<u>76,761,522</u>	<u>76,819,029</u>
Net Result	<u>7,038,920</u>	<u>11,899,952</u>	<u>(1,002,833)</u>
Net Operating Result	<u>(3,520,543)</u>	<u>(3,670,850)</u>	<u>(3,152,896)</u>



2.2 Financial Position 2022/2023-2024/2025

	Year 1 2022/2023	Year 2 2023/2024	Year 3 2024/2025
Assets			
Current Assets			
Cash and Cash Equivalents	\$ 54,262,922	\$ 50,031,699	\$ 49,966,929
Receivables	\$ 9,830,157	\$ 1,142,856	\$ 9,224,389
Inventories	\$ 791,043	\$ 782,906	\$ 774,851
Total Current Assets	\$ 64,884,122	\$ 51,957,461	\$ 59,966,169
Non-Current Assets			
Receivables - Non-Current	\$ 584,349	\$ 422,874	\$ 265,149
Infrastructure, Property, Plant and Equipment	\$ 929,510,214	\$ 945,398,221	\$ 947,975,110
Intangible Assets	\$ 6,250,568	\$ 6,242,610	\$ 6,234,652
Right Of Use Assets	\$ 806,831	\$ 775,853	\$ 746,739
Total Non-Current Assets	\$ 937,151,962	\$ 952,839,558	\$ 955,221,650
Total Assets	\$ 1,002,036,084	\$ 1,004,797,019	\$ 1,015,187,819
Liabilities			
Current Liabilities			
Payables	\$ 12,072,331	\$ 11,449,192	\$ 11,494,484
Borrowings	\$ 3,300,539	\$ 3,652,389	\$ 3,660,616
Provisions	\$ 3,528,655	\$ 3,673,261	\$ 3,896,560
Other Liabilities	\$ 1,365,692	\$ 1,410,715	\$ 1,470,746
Total Current Liabilities	\$ 20,267,217	\$ 20,185,557	\$ 20,522,406
Non-Current Liabilities			
Payables - Non-Current	\$ 823,767	\$ 802,242	\$ 780,138
Borrowings - Non-Current	\$ 23,891,742	\$ 25,988,236	\$ 28,325,278
Provisions - Non-Current	\$ 12,493,247	\$ 12,771,636	\$ 12,984,228
Other Liabilities - Non-Current	\$ 2,881,461	\$ 1,470,746	\$ -
Total Non-Current Liabilities	\$ 40,090,217	\$ 41,032,860	\$ 42,089,644
Total Liabilities	\$ 60,357,434	\$ 61,218,417	\$ 62,612,050
Net Assets	\$ 941,678,650	\$ 943,578,602	\$ 952,575,769
Equity			
Retained Earnings	\$ 445,546,918	\$ 457,446,870	\$ 456,444,037
Revaluation Reserve	\$ 496,131,732	\$ 496,131,732	\$ 496,131,732
Total Equity	\$ 941,678,650	\$ 953,578,602	\$ 952,575,769



2.3 Cash Flow 2022/2023-2024/2025

	Year 1 2022/2023	Year 2 2023/2024	Year 3 2024/2025
Cash Flows from Operating Activities			
Receipts:			
Receipts from Customers	\$ 64,442,998	\$ 67,415,486	\$ 72,510,771
Interest Received	\$ 540,500	\$ 564,689	\$ 589,289
Rental Income	\$ 459,715	\$ 467,529	\$ 475,478
Non-Capital Grants and Contributions	\$ 8,530,723	\$ 7,498,110	\$ 6,186,707
Payments:			
Payment to Suppliers	-\$ 55,366,488	-\$ 57,719,694	-\$ 56,831,137
Borrowing Costs	-\$ 1,393,535	-\$ 1,239,895	-\$ 1,328,954
Net Cash Provided (or Used) in Operating Activities	\$ 17,213,912	\$ 16,986,225	\$ 21,602,155
Cash Flows from Investing Activities			
Receipts:			
Proceeds from Sale of PPE	\$ 400,000	\$ 406,800	\$ 413,716
Grants, Subsidies, Contributions and Donations	\$ 10,159,463	\$ 15,164,002	\$ 1,736,347
Payments:			
Payments for PPE	-\$ 32,622,434	-\$ 39,236,594	-\$ 26,162,257
Net Cash Provided (or Used) in Investing Activities	-\$ 22,062,971	-\$ 23,665,792	-\$ 24,012,194
Cash Flows from Financing Activities			
Receipts:			
Proceeds from Borrowings	\$ -	\$ 5,800,000	\$ 6,000,000
Payments:			
Repayments of Borrowings	-\$ 3,230,506	-\$ 3,351,656	-\$ 3,654,731
Net Cash Provided (or Used) in Financing Activities	-\$ 3,230,506	\$ 2,448,344	\$ 2,345,269
Net Increase/(Decrease) in Cash and Cash Equivalents	-\$ 8,079,565	-\$ 4,231,223	-\$ 64,770
Cash and Cash Equivalents at Beginning of Period	\$ 62,342,487	\$ 54,262,922	\$ 50,031,699
Cash and Cash Equivalents at End of Period	\$ 54,262,922	\$ 50,031,699	\$ 49,966,929



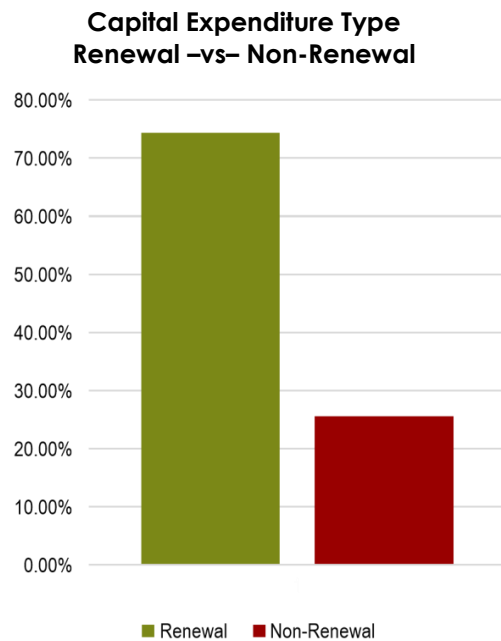
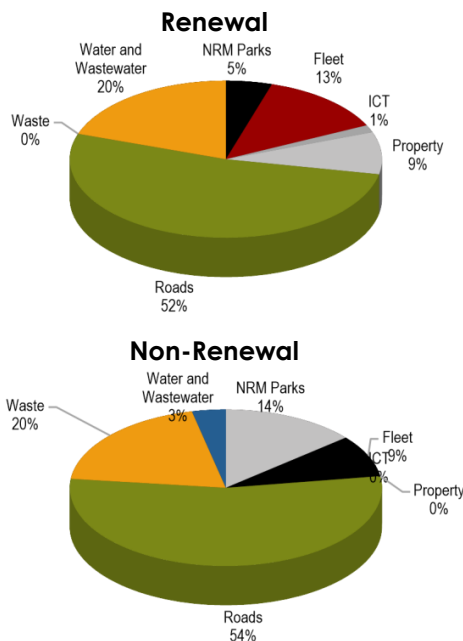
2.4 Changes in Equity 2022/2023-2024/2025

	Year 1 2022/2023	Year 2 2023/2024	Year 3 2024/2025
Asset Revaluation Surplus			
Opening Balance	\$ 496,131,732	\$ 496,131,732	\$ 496,131,732
Increase/(Decrease) in Asset Revaluation Surplus	\$ -	\$ -	\$ -
Closing Balance	\$ 496,131,732	\$ 496,131,732	\$ 496,131,732
Retained Surplus			
Opening Balance	\$ 438,507,998	\$ 445,546,918	\$ 457,446,870
Net Result	\$ 7,038,920	\$ 11,899,952	-\$ 1,002,833
Closing Balance	\$ 445,546,918	\$ 457,446,870	\$ 456,444,037
Total Community Equity	\$ 941,678,650	\$ 953,578,602	\$ 952,575,769

2.5 Capital Works

The Capital Works Program for the next three years is summarised in the table below. A full listing of the 2022/2023 program is included at section 4.3 Details of Capital Works Programs 2022/2023-2024/2025.

Capital Works Areas	Budget 2022/2023	Budget 2023/2024	Budget 2024/2025
Building Assets	\$ 4,428,444	\$ 13,819,354	\$ 1,725,150
Fleet	\$ 3,907,500	\$ 4,532,500	\$ 4,912,500
ICT	\$ 367,000	\$ 362,000	\$ 362,000
Roads Infrastructure	\$ 17,188,489	\$ 10,668,340	\$ 8,766,564
Water Supply Assets	\$ 3,632,866	\$ 7,904,400	\$ 8,009,660
Wastewater (Sewerage) Assets	\$ 1,453,700	\$ 1,950,000	\$ 1,712,000
Waste Management Assets	\$ 1,644,435	-	\$ 674,383
Total	\$ 32,622,434	\$ 39,236,594	\$ 26,162,257





2.6 Long-Term Financial Forecast

2.6.1 Income and Expenditure Statements 2022/2023-2031/2032

	Estimate Year 0 2021/2022	Year 1 2022/2023	Year 2 2023/2024	Year 3 2024/2025	Year 4 2025/2026	Year 5 2026/2027
Income						
Revenue						
Recurrent Revenue						
Rates, Levies and Charges	51,396,505	54,028,310	56,071,545	57,781,547	59,563,298	61,420,536
Fees and Charges	5,858,218	4,964,355	4,839,055	4,921,322	5,004,984	5,090,068
Rental Income	512,355	459,715	467,529	475,478	483,560	491,778
Interest Received	564,331	540,500	564,689	589,289	614,306	639,750
Sales Revenue	2,447,507	3,023,351	3,074,748	3,127,019	3,180,179	3,234,244
Other Income	1,827,807	965,380	981,796	998,487	1,015,463	1,032,727
Grants, Subsidies, Contributions and Donations	15,541,772	8,530,723	7,498,110	6,186,707	6,291,881	6,398,843
	<u>78,148,496</u>	<u>72,512,334</u>	<u>73,497,472</u>	<u>74,079,849</u>	<u>76,153,671</u>	<u>78,307,946</u>
Capital Revenue						
Grants, Subsidies, Contribution and Donations	11,035,519	10,159,463	15,164,002	1,736,347	4,912,610	4,912,610
	<u>89,184,015</u>	<u>82,671,797</u>	<u>88,661,474</u>	<u>75,816,196</u>	<u>81,066,281</u>	<u>83,220,556</u>
Total Income						
	<u>89,184,015</u>	<u>82,671,797</u>	<u>88,661,474</u>	<u>75,816,196</u>	<u>81,066,281</u>	<u>83,220,556</u>
Expenses						
Recurrent Expenses						
Employee Benefits	25,419,361	25,511,103	25,846,221	25,937,489	26,378,428	26,826,873
Materials and Services	29,793,201	25,685,031	26,172,162	25,808,068	26,246,851	26,693,065
Finance Costs	323,245	1,804,207	1,762,416	1,864,748	2,019,476	1,865,166
Depreciation and Amortisation	21,231,517	23,032,537	23,387,523	23,622,440	23,777,713	23,912,636
	<u>76,767,325</u>	<u>76,032,878</u>	<u>77,168,322</u>	<u>77,232,745</u>	<u>78,422,468</u>	<u>79,297,740</u>
Capital Expense						
Grants, Subsidies, Contribution and Donations	6,389,365	(400,000)	(406,800)	(413,716)	(420,749)	(427,902)
	<u>83,156,690</u>	<u>75,632,878</u>	<u>76,761,522</u>	<u>76,819,029</u>	<u>78,001,719</u>	<u>78,869,838</u>
Total Expense						
	<u>83,156,690</u>	<u>75,632,878</u>	<u>76,761,522</u>	<u>76,819,029</u>	<u>78,001,719</u>	<u>78,869,838</u>
Net Result						
	<u>6,027,325</u>	<u>7,038,920</u>	<u>11,899,952</u>	<u>(1,002,833)</u>	<u>3,064,562</u>	<u>4,350,718</u>
Net Operating Result						
	<u>1,381,171</u>	<u>(3,520,543)</u>	<u>(3,670,850)</u>	<u>(3,152,896)</u>	<u>(2,268,797)</u>	<u>(989,794)</u>

	Year 6 2027/2028	Year 7 2028/2029	Year 8 2029/2030	Year 9 2030/2031	Year 10 2031/2032
Income					
Revenue					
Recurrent Revenue					
Rates, Levies and Charges	63,357,199	65,377,462	67,485,737	69,686,683	71,985,239
Fees and Charges	5,176,596	5,264,596	5,354,093	5,445,114	5,537,679
Rental Income	500,138	508,640	517,287	526,079	535,022
Interest Received	665,626	691,941	718,704	745,922	773,604
Sales Revenue	3,289,226	3,345,143	3,402,010	3,459,844	3,518,661
Other Income	1,050,282	1,068,136	1,086,292	1,104,759	1,123,540
Grants, Subsidies, Contributions and Donations	6,507,624	6,618,253	6,730,763	6,845,186	6,961,553
	<u>80,546,691</u>	<u>82,874,171</u>	<u>85,294,886</u>	<u>87,813,587</u>	<u>90,435,298</u>
Capital Revenue					
Grants, Subsidies, Contribution and Donations	4,912,610	4,912,610	4,912,610	4,912,610	4,912,610
	<u>85,459,301</u>	<u>87,786,781</u>	<u>90,207,496</u>	<u>92,726,197</u>	<u>95,347,908</u>
Total Income					
	<u>85,459,301</u>	<u>87,786,781</u>	<u>90,207,496</u>	<u>92,726,197</u>	<u>95,347,908</u>
Expenses					
Recurrent Expenses					
Employee Benefits	27,282,935	27,746,741	28,218,436	28,698,161	29,186,041
Materials and Services	27,396,826	27,608,284	28,077,609	28,554,946	29,290,359
Finance Costs	1,722,816	1,580,555	1,426,867	1,271,058	1,173,199
Depreciation and Amortisation	24,104,843	24,269,129	24,770,324	25,047,983	25,265,664
	<u>80,507,420</u>	<u>81,204,709</u>	<u>82,493,236</u>	<u>83,572,148</u>	<u>84,915,263</u>
Capital Expense					
Grants, Subsidies, Contribution and Donations	(435,176)	(442,574)	(450,098)	(457,750)	(465,532)
	<u>80,072,244</u>	<u>80,762,135</u>	<u>82,043,138</u>	<u>83,114,398</u>	<u>84,449,731</u>
Total Expense					
	<u>80,072,244</u>	<u>80,762,135</u>	<u>82,043,138</u>	<u>83,114,398</u>	<u>84,449,731</u>
Net Result					
	<u>5,387,057</u>	<u>7,024,646</u>	<u>8,164,359</u>	<u>9,611,799</u>	<u>10,898,177</u>
Net Operating Result					
	<u>39,271</u>	<u>1,669,462</u>	<u>2,801,651</u>	<u>4,241,439</u>	<u>5,520,035</u>



2.6.2 Financial Position 2022/2023-2031/2032

	Estimate Year 0 2021/2022	Year 1 2022/2023	Year 2 2023/2024	Year 3 2024/2025	Year 4 2025/2026	Year 5 2026/2027
Assets						
Current Assets						
Cash and Cash Equivalents	\$ 62,342,487	\$ 54,262,922	\$ 50,031,699	\$ 49,966,929	\$ 49,636,867	\$ 49,863,778
Receivables	\$ 9,417,760	\$ 9,830,157	\$ 11,142,856	\$ 9,224,389	\$ 9,391,632	\$ 9,445,407
Inventories	\$ 799,262	\$ 791,043	\$ 782,906	\$ 774,851	\$ 766,876	\$ 758,981
Total Current Assets	\$ 72,559,509	\$ 64,884,122	\$ 61,957,461	\$ 59,966,169	\$ 59,795,375	\$ 60,068,166
Non-Current Assets						
Receivables - Non-Current	\$ 738,324	\$ 584,349	\$ 422,874	\$ 265,149	\$ -	\$ -
Infrastructure, Property, Plant and Equipment	\$ 919,881,707	\$ 929,510,214	\$ 945,398,221	\$ 947,975,110	\$ 946,854,418	\$ 947,625,023
Intangible Assets	\$ 6,258,526	\$ 6,250,568	\$ 6,242,610	\$ 6,234,652	\$ 6,234,652	\$ 6,234,652
Right Of Use Assets	\$ 837,809	\$ 806,831	\$ 775,853	\$ 746,739	\$ 717,625	\$ 688,511
Total Non-Current Assets	\$ 927,716,366	\$ 937,151,962	\$ 952,839,558	\$ 955,221,650	\$ 953,806,695	\$ 954,546,186
Total Assets	\$ 1,000,275,875	\$ 1,002,036,084	\$ 1,014,797,019	\$ 1,015,187,819	\$ 1,013,602,070	\$ 1,014,616,352
Liabilities						
Current Liabilities						
Payables	\$ 13,088,146	\$ 12,072,331	\$ 11,449,192	\$ 11,494,484	\$ 11,550,908	\$ 11,608,430
Borrowings	\$ 3,283,781	\$ 3,300,539	\$ 3,652,389	\$ 3,660,616	\$ 3,838,631	\$ 3,465,287
Provisions	\$ 3,603,303	\$ 3,528,655	\$ 3,673,261	\$ 3,896,660	\$ 3,736,016	\$ 3,699,407
Other Liabilities	\$ 1,420,778	\$ 1,365,692	\$ 1,410,715	\$ 1,470,746	\$ -	\$ -
Total Current Liabilities	\$ 21,396,008	\$ 20,267,217	\$ 20,185,557	\$ 20,522,406	\$ 19,125,555	\$ 18,773,124
Non-Current Liabilities						
Payables - Non-Current	\$ 846,648	\$ 823,767	\$ 802,242	\$ 780,138	\$ 757,439	\$ 734,263
Borrowings - Non-Current	\$ 27,139,006	\$ 23,891,742	\$ 25,988,236	\$ 28,325,278	\$ 24,486,646	\$ 21,029,388
Provisions - Non-Current	\$ 12,007,330	\$ 12,493,247	\$ 12,771,636	\$ 12,984,228	\$ 13,592,099	\$ 14,088,528
Other Liabilities - Non-Current	\$ 4,247,153	\$ 2,881,461	\$ 1,470,746	\$ -	\$ -	\$ -
Total Non-Current Liabilities	\$ 44,240,137	\$ 40,990,217	\$ 41,032,860	\$ 42,089,644	\$ 38,836,184	\$ 35,852,179
Total Liabilities	\$ 65,636,145	\$ 60,357,434	\$ 61,218,417	\$ 62,612,050	\$ 57,961,739	\$ 54,625,303
Net Assets	\$ 934,639,730	\$ 941,678,650	\$ 953,578,602	\$ 952,575,769	\$ 955,640,331	\$ 959,991,049
Equity						
Retained Earnings	\$ 438,507,998	\$ 445,546,918	\$ 457,446,870	\$ 456,444,037	\$ 459,508,599	\$ 463,859,317
Revaluation Reserve	\$ 496,131,732	\$ 496,131,732	\$ 496,131,732	\$ 496,131,732	\$ 496,131,732	\$ 496,131,732
Total Equity	\$ 934,639,730	\$ 941,678,650	\$ 953,578,602	\$ 952,575,769	\$ 955,640,331	\$ 959,991,049

	Year 6 2027/2028	Year 7 2028/2029	Year 8 2029/2030	Year 9 2030/2031	Year 10 2031/2032
Assets					
Current Assets					
Cash and Cash Equivalents	\$ 49,918,827	\$ 44,908,221	\$ 46,020,399	\$ 48,290,740	\$ 53,939,012
Receivables	\$ 9,588,539	\$ 9,724,692	\$ 9,958,523	\$ 10,093,485	\$ 10,040,025
Inventories	\$ 751,164	\$ 743,426	\$ 735,765	\$ 728,181	\$ 720,673
Total Current Assets	\$ 60,258,530	\$ 55,376,339	\$ 56,714,687	\$ 59,112,406	\$ 64,699,710
Non-Current Assets					
Receivables - Non-Current	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure, Property, Plant and Equipment	\$ 949,891,340	\$ 958,722,985	\$ 962,427,844	\$ 966,338,456	\$ 971,540,683
Intangible Assets	\$ 6,234,652	\$ 6,234,652	\$ 6,234,652	\$ 6,234,652	\$ 6,234,652
Right Of Use Assets	\$ 659,521	\$ 630,531	\$ 601,541	\$ 572,551	\$ 543,561
Total Non-Current Assets	\$ 956,785,513	\$ 965,588,168	\$ 969,264,037	\$ 973,145,659	\$ 978,318,896
Total Assets	\$ 1,017,044,043	\$ 1,020,964,507	\$ 1,025,978,724	\$ 1,032,258,065	\$ 1,043,018,606
Liabilities					
Current Liabilities					
Payables	\$ 11,666,874	\$ 11,726,172	\$ 11,786,406	\$ 11,847,477	\$ 11,909,917
Borrowings	\$ 3,631,714	\$ 3,688,824	\$ 3,860,037	\$ 621,572	\$ 646,794
Provisions	\$ 3,795,363	\$ 3,908,914	\$ 5,037,126	\$ 6,313,615	\$ 5,460,673
Other Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -
Total Current Liabilities	\$ 19,093,951	\$ 19,323,910	\$ 20,683,569	\$ 18,782,664	\$ 18,017,384
Non-Current Liabilities					
Payables - Non-Current	\$ 710,463	\$ 686,020	\$ 660,918	\$ 635,140	\$ 608,666
Borrowings - Non-Current	\$ 17,391,330	\$ 13,700,525	\$ 9,840,487	\$ 9,219,217	\$ 8,572,191
Provisions - Non-Current	\$ 14,470,193	\$ 14,851,300	\$ 14,226,640	\$ 13,442,135	\$ 14,743,279
Other Liabilities - Non-Current	\$ -	\$ -	\$ -	\$ -	\$ -
Total Non-Current Liabilities	\$ 32,571,986	\$ 29,237,845	\$ 24,728,045	\$ 23,296,492	\$ 23,924,136
Total Liabilities	\$ 51,665,937	\$ 48,561,755	\$ 45,411,614	\$ 42,079,156	\$ 41,941,520
Net Assets	\$ 965,378,106	\$ 972,402,752	\$ 980,567,110	\$ 990,178,909	\$ 1,001,077,086
Equity					
Retained Earnings	\$ 469,246,374	\$ 476,271,020	\$ 484,435,378	\$ 494,047,177	\$ 504,945,354
Revaluation Reserve	\$ 496,131,732	\$ 496,131,732	\$ 496,131,732	\$ 496,131,732	\$ 496,131,732
Total Equity	\$ 965,378,106	\$ 972,402,752	\$ 980,567,110	\$ 990,178,909	\$ 1,001,077,086



2.6.3 Cash Flow 2022/2023-2031/2032

	Estimate Year 0 2021/2022	Year 1 2022/2023	Year 2 2023/2024	Year 3 2024/2025	Year 4 2025/2026	Year 5 2026/2027
Cash Flows from Operating Activities						
<i>Receipts:</i>						
Receipts from Customers	\$ 79,493,185	\$ 64,442,998	\$ 67,415,486	\$ 72,510,771	\$ 72,471,594	\$ 74,392,170
Interest Received	\$ 564,331	\$ 540,500	\$ 564,689	\$ 589,289	\$ 614,306	\$ 639,750
Rental Income	\$ 512,355	\$ 459,715	\$ 467,529	\$ 475,478	\$ 483,560	\$ 491,778
Non-Capital Grants and Contributions	\$ 15,541,772	\$ 8,530,723	\$ 7,498,110	\$ 6,186,707	\$ 6,291,881	\$ 6,398,843
<i>Payments:</i>						
Payment to Suppliers	-\$ 53,777,170	-\$ 55,366,488	-\$ 57,719,694	-\$ 56,831,137	-\$ 57,814,025	-\$ 57,296,038
Borrowing Costs	-\$ 1,549,759	-\$ 1,393,535	-\$ 1,239,895	-\$ 1,328,954	-\$ 1,422,212	-\$ 1,255,375
Net Cash Provided (or Used) in Operating Activities	\$ 40,784,714	\$ 17,213,912	\$ 16,986,225	\$ 21,602,155	\$ 20,625,103	\$ 23,371,128
Cash Flows from Investing Activities						
<i>Receipts:</i>						
Proceeds from Sale of PPE	\$ 354,274	\$ 400,000	\$ 406,800	\$ 413,716	\$ 420,749	\$ 427,902
Grants, Subsidies, Contributions and Donations	\$ 11,035,519	\$ 10,159,463	\$ 15,164,002	\$ 1,736,347	\$ 4,912,610	\$ 4,912,610
<i>Payments:</i>						
Payments for PPE	-\$ 27,708,735	-\$ 32,622,434	-\$ 39,236,594	-\$ 26,162,257	-\$ 22,627,907	-\$ 24,654,127
Net Cash Provided (or Used) in Investing Activities	-\$ 16,318,942	-\$ 22,062,971	-\$ 23,665,792	-\$ 24,012,194	-\$ 17,294,548	-\$ 19,313,615
Cash Flows from Financing Activities						
<i>Receipts:</i>						
Proceeds from Borrowings	\$ -	\$ -	\$ 5,800,000	\$ 6,000,000	\$ -	\$ -
<i>Payments:</i>						
Repayments of Borrowings	-\$ 3,126,627	-\$ 3,230,506	-\$ 3,351,656	-\$ 3,654,731	-\$ 3,660,617	-\$ 3,830,602
Net Cash Provided (or Used) in Financing Activities	-\$ 3,126,627	-\$ 3,230,506	\$ 2,448,344	\$ 2,345,269	-\$ 3,660,617	-\$ 3,830,602
Net Increase/(Decrease) in Cash and Cash Equivalents	\$ 21,339,145	-\$ 8,079,565	\$ 4,231,223	-\$ 64,770	\$ 330,062	\$ 226,911
Cash and Cash Equivalents at Beginning of Period	\$ 41,003,342	\$ 62,342,487	\$ 54,262,922	\$ 50,031,699	\$ 49,966,929	\$ 49,636,867
Cash and Cash Equivalents at End of Period	\$ 62,342,487	\$ 54,262,922	\$ 50,031,699	\$ 49,966,929	\$ 49,636,867	\$ 49,863,778

	Year 6 2027/2028	Year 7 2028/2029	Year 8 2029/2030	Year 9 2030/2031	Year 10 2031/2032
Cash Flows from Operating Activities					
<i>Receipts:</i>					
Receipts from Customers	\$ 76,452,531	\$ 78,697,624	\$ 80,939,046	\$ 83,468,796	\$ 86,252,797
Interest Received	\$ 665,626	\$ 691,941	\$ 718,704	\$ 745,922	\$ 773,604
Rental Income	\$ 500,138	\$ 508,640	\$ 517,287	\$ 526,079	\$ 535,022
Non-Capital Grants and Contributions	\$ 6,507,624	\$ 6,618,253	\$ 6,730,763	\$ 6,845,186	\$ 6,961,553
<i>Payments:</i>					
Payment to Suppliers	-\$ 58,509,668	-\$ 59,240,918	-\$ 60,248,083	-\$ 61,292,713	-\$ 62,642,310
Borrowing Costs	-\$ 1,095,187	-\$ 935,852	-\$ 773,229	-\$ 603,949	-\$ 549,831
Net Cash Provided (or Used) in Operating Activities	\$ 24,521,064	\$ 26,339,689	\$ 27,884,488	\$ 29,689,321	\$ 31,330,835
Cash Flows from Investing Activities					
<i>Receipts:</i>					
Proceeds from Sale of PPE	\$ 435,176	\$ 442,574	\$ 450,098	\$ 457,750	\$ 465,532
Grants, Subsidies, Contributions and Donations	\$ 4,912,610	\$ 4,912,610	\$ 4,912,610	\$ 4,912,610	\$ 4,912,610
<i>Payments:</i>					
Payments for PPE	-\$ 26,342,170	-\$ 33,071,784	-\$ 28,446,193	-\$ 28,929,605	-\$ 30,438,901
Net Cash Provided (or Used) in Investing Activities	-\$ 20,994,384	-\$ 27,716,600	-\$ 23,083,485	-\$ 23,559,245	-\$ 25,060,759
Cash Flows from Financing Activities					
<i>Receipts:</i>					
Proceeds from Borrowings	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Payments:</i>					
Repayments of Borrowings	-\$ 3,471,631	-\$ 3,633,695	-\$ 3,688,825	-\$ 3,859,735	-\$ 621,804
Net Cash Provided (or Used) in Financing Activities	-\$ 3,471,631	-\$ 3,633,695	-\$ 3,688,825	-\$ 3,859,735	-\$ 621,804
Net Increase/(Decrease) in Cash and Cash Equivalents	\$ 55,049	-\$ 5,010,606	\$ 1,112,178	\$ 2,270,341	\$ 5,648,272
Cash and Cash Equivalents at Beginning of Period	\$ 49,863,778	\$ 49,918,827	\$ 44,908,221	\$ 46,020,399	\$ 48,290,740
Cash and Cash Equivalents at End of Period	\$ 49,918,827	\$ 44,908,221	\$ 46,020,399	\$ 48,290,740	\$ 53,939,012



2.6.4 Changes in Equity 2022/2023-2031/2032

	Estimate Year 0 2021/2022	Year 1 2022/2023	Year 2 2023/2024	Year 3 2024/2025	Year 4 2025/2026	Year 5 2026/2027
Asset Revaluation Surplus						
Opening Balance	\$ 435,309,599	\$ 496,131,732	\$ 496,131,732	\$ 496,131,732	\$ 496,131,732	\$ 496,131,732
Increase/(Decrease) in Asset Revaluation Surplus	\$ 60,822,133	\$ -	\$ -	\$ -	\$ -	\$ -
Closing Balance	\$ 496,131,732	\$ 496,131,732	\$ 496,131,732	\$ 496,131,732	\$ 496,131,732	\$ 496,131,732
Retained Surplus						
Opening Balance	\$ 432,480,673	\$ 438,507,998	\$ 445,546,918	\$ 457,446,870	\$ 456,444,037	\$ 459,508,599
Net Result	\$ 6,027,325	\$ 7,038,920	\$ 11,899,952	-\$ 1,002,833	\$ 3,064,562	\$ 4,350,718
Closing Balance	\$ 438,507,998	\$ 445,546,918	\$ 457,446,870	\$ 456,444,037	\$ 459,508,599	\$ 463,859,317
Total Community Equity	\$ 934,639,730	\$ 941,678,650	\$ 953,578,602	\$ 952,575,769	\$ 955,640,331	\$ 959,991,049

	Year 6 2027/2028	Year 7 2028/2029	Year 8 2029/2030	Year 9 2030/2031	Year 10 2031/2032
Asset Revaluation Surplus					
Opening Balance	\$ 496,131,732	\$ 496,131,732	\$ 496,131,732	\$ 496,131,732	\$ 496,131,732
Increase/(Decrease) in Asset Revaluation Surplus	\$ -	\$ -	\$ -	\$ -	\$ -
Closing Balance	\$ 496,131,732	\$ 496,131,732	\$ 496,131,732	\$ 496,131,732	\$ 496,131,732
Retained Surplus					
Opening Balance	\$ 463,859,317	\$ 469,246,374	\$ 476,271,020	\$ 484,435,378	\$ 494,047,177
Net Result	\$ 5,387,057	\$ 7,024,646	\$ 8,164,358	\$ 9,611,799	\$ 10,898,177
Closing Balance	\$ 469,246,374	\$ 476,271,020	\$ 484,435,378	\$ 494,047,177	\$ 504,945,354
Total Community Equity	\$ 965,378,106	\$ 972,402,752	\$ 980,567,110	\$ 990,178,909	\$ 1,001,077,086



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 2022/2023 and the next nine (9) financial years. The relevant measures of financial sustainability are the following measures as described in the *Financial Management (Sustainability) Guideline*.

2.7.1 Asset Sustainability Ratio

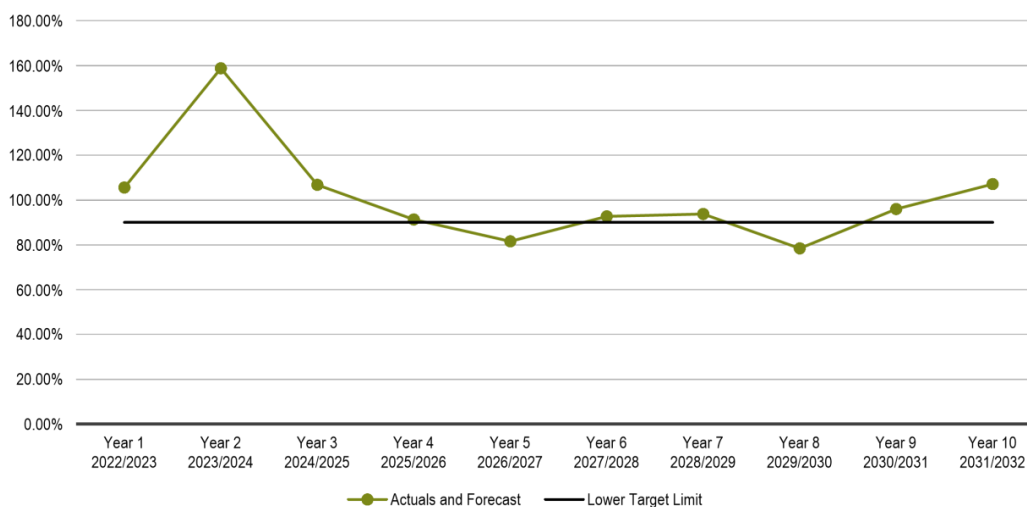
Assets sustainability ratio is amount of capital expenditure on the replacement of assets (renewals) divided by the depreciation expense expressed as a percentage.

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

SBRC Proposed Target	Year 1 2022/2023	Year 2 2023/2024	Year 3 2024/2025	Year 4 2025/2026	Year 5 2026/2027
Target greater than 90% (on average over the long-term)	105.53%	158.74%	106.72%	91.26%	81.52%
Lower Target Limit	90.00%	90.00%	90.00%	90.00%	90.00%

SBRC Proposed Target	Year 6 2027/2028	Year 7 2028/2029	Year 8 2029/2030	Year 9 2030/2031	Year 10 2031/2032
Target greater than 90% (on average over the long-term)	92.66%	93.72%	78.37%	95.93%	107.06%
Lower Target Limit	90.00%	90.00%	90.00%	90.00%	90.00%

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





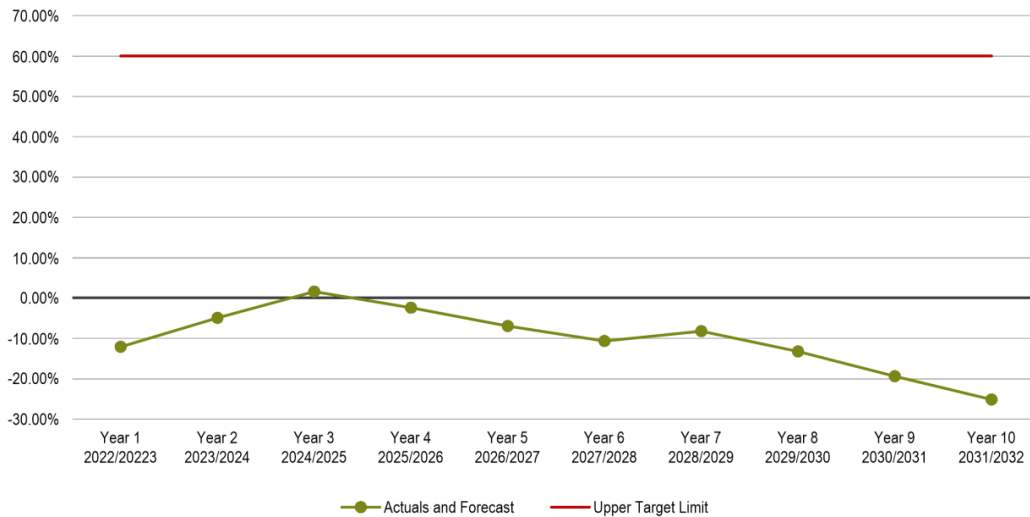
2.7.2 Net Financial Liabilities Ratio

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

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

	Year 1 2022/20223	Year 2 2023/2024	Year 3 2024/2025	Year 4 2025/2026	Year 5 2026/2027
SBRC Proposed Target					
Target less than 60% (on average over the long-term)	-12.10%	-4.93%	1.59%	-2.41%	-6.95%
Upper Target Limit	60.00%	60.00%	60.00%	60.00%	60.00%

	Year 6 2027/2028	Year 7 2028/2029	Year 8 2029/2030	Year 9 2030/2031	Year 10 2031/2032
SBRC Proposed Target					
Target less than 60% (on average over the long-term)	-10.67%	-8.22%	-13.25%	-19.40%	-25.17%
Upper Target Limit	60.00%	60.00%	60.00%	60.00%	60.00%





2.7.3 Operating Surplus Ratio

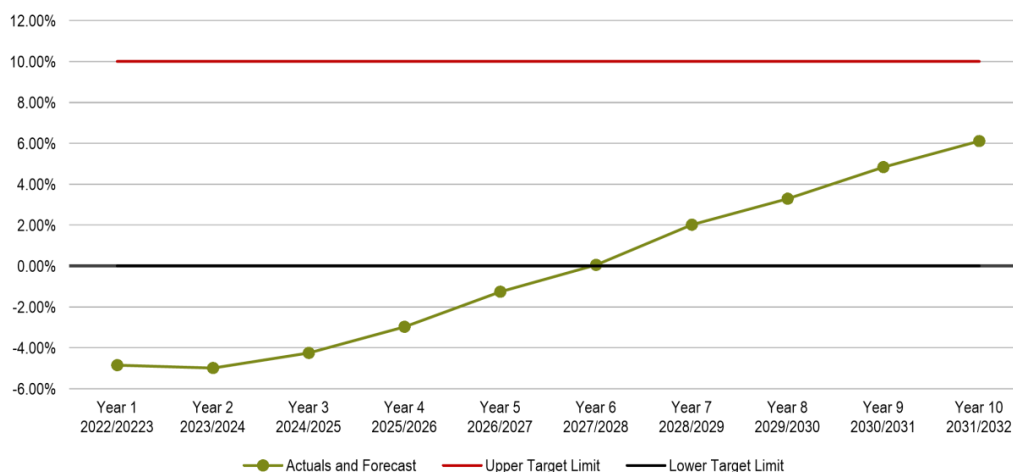
An operating surplus ratio is the net result divided by total operating revenue expressed as a percentage.

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 2022/20223	Year 2 2023/2024	Year 3 2024/2025	Year 4 2025/2026	Year 5 2026/2027
Target between 0% and 10% (on average over the long-term)	-4.86%	-4.99%	-4.26%	-2.98%	-1.26%
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 2027/2028	Year 7 2028/2029	Year 8 2029/2030	Year 9 2030/2031	Year 10 2031/2032
Target between 0% and 10% (on average over the long-term)	0.05%	2.01%	3.28%	4.83%	6.10%
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 2022/2023



Revenue Statement 2022/2023

2022/2023 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 activity's 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, Wastewater Collection, Waste 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 2022 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	Residential – Kingaroy
Description	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 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 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, Cloyna, Coolabunia, Crawford, Dandabah, Hivesville, Kumbia, Maidenwell, Memerambi, Moffatdale, Proston, Taabinga, Tingoor, Winderera, Wooroolin.	<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
900	Rural Residential
Description	Identification
All properties in this category are situated outside the Nanango, Kingaroy, Wondai, Murgon and Other Urban Localities and nearby village localities (excluding Blackbutt) 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 relevant map marked Rural Residential. 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 (excluding Blackbutt) that is shown on the relevant map marked Rural Residential 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
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 2	Differential Category 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 202	Differential Category 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 204	Differential Category 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>	<ol style="list-style-type: none"> 1. This category will cover all land within the Murgon Urban locality, where the property is used for a business and commercial purpose; or 2. If vacant land, is zoned for a business and commercial purpose under the Planning Schemes relevant to South 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
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>	<ol style="list-style-type: none"> 1. This category will cover all land within the Wondai Urban locality, where the property is used for a business and commercial purpose; or 2. If vacant land, is zoned for a business and commercial purpose under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for business and commercial purposes; and 3. Is not included in any other category. 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
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> <ol 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: <ol 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 213	Differential Category Extractive B
Description	Identification
<p>All properties in this category are used for extractive industry purposes, and include:</p> <p>(a)Operational Gravel Pits; and</p> <p>(b)Extractive operations such as quarries and mining operations with an employee base of between 6 and 50 workers (employees and/or contractors) and/or extraction volumes of less than 1 million tonnes per annum.</p> <p>(c) Council will be guided by the Department of Natural Resources and Mines land use code 40 when determining the properties that fit into this category.</p>	<p>1. This category will cover all land used for the purpose of extracting resources from the ground and include:</p> <p>(a)Operational Gravel Pits; and</p> <p>(b)Extractive operations such as quarries and mining operations with an employee base of between 6 and 50 workers (employees and/or contractors) and/or extraction volumes of less than 1 million tonnes per annum.</p> <p>2. Land with land use code 40 or as otherwise identified by the CEO.</p>

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

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



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

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

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

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



Category	Differential Category
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
229	Solar Farm <5MW
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 and are capable of producing output of less than 5MW.	A Solar Farm is defined as land used in whole or in part to generate electricity by means of a large number of solar panels connected to the mains power grid. As identified by the CEO.

Category	Differential Category
230	Solar Farm 5MW to <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 at least 5MW, but no more than 20MW.	A Solar Farm is defined as land used in whole or in part to generate electricity by means of a large number of solar panels connected to the mains power grid. 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.	A Solar Farm is defined as land used in whole or in part to generate electricity by means of a large number of solar panels connected to the mains power grid. 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.	A Solar Farm is defined as land used in whole or in part to generate electricity by means of a large number of solar panels connected to the mains power grid. 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.	A Solar Farm is defined as land used in whole or in part to generate electricity by means of a large number of solar panels connected to the mains power grid. 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.	A Solar Farm is defined as land used in whole or in part to generate electricity by means of a large number of solar panels connected to the mains power grid. 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.	A Solar Farm is defined as land used in whole or in part to generate electricity by means of a large number of solar panels connected to the mains power grid. 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"> 1. This category will cover all land in the region that is used for the business of primary production, including agricultural, grazing, horticulture, aquaculture, and similar purposes; 2. Is not included in any other category; and 3. Properties in this category must qualify for the Department of Natural Resources and Mines primary producers' concession and are identified by the land use codes below. 4. Land with land use codes 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89 and 93 or as otherwise identified by the CEO.

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.	<ol style="list-style-type: none"> 1. This category will cover all land used for the purpose of water storage or water pumping and not included in any other category. 2. Land with land use code 95 or as otherwise identified by the CEO.

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 land revaluation that recently took place with an effective date of 1 July 2022, some property owners faced large increases in General Rates, as their land valuation increased significantly higher than the average. In order to minimise the impact of significant valuation increases for these property owners, Council decided to utilise the averaging tool set out in *Chapter 4, Part 3 of the Local Government Regulation 2012*. The 2022/23 financial year will be the first year of the new three (3) year averaging cycle.

(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 (3) valuations on which to base an average, a three (3) year averaging number will apply in accordance with *Section 76 of the Local Government Regulation 2012*.

5. Special Charges

5.1 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 one (1) year commencing 1 July 2022 and ending 30 June 2023.
- the estimated cost of implementing the overall plan is \$218,550.
- 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.

5.2 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 FY1925 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 tonnage of 30,000 tonnes has been applied for the 2022/2023 financial year, equating to \$9,139.00 annually. This is reduced from the \$10,343.06 due to some maintenance being undertaken by the quarry operator.

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 (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 2022/2023 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.

5.3 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'Aguiar Highway. The total estimated cost of a 20-year program to undertake these works is \$200,708.56 or \$10,035.43 annually. To be levied upon commencement of significant operations.

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 2022/2023 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.

5.4 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 tonnage of 16,900 tonnes has been applied for the 2022/2023 financial year, equating to \$4,492.24 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 2022/2023 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.

5.5 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. To be levied upon commencement of significant operations.



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 2022/2023 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.

5.6 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. To be levied upon commencement of significant operations.

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 2022/2023 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. Separate Rates or Charges

6.1 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.



6.2 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.

7. Utility Charges

7.1 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).



7.2 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 waste 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 designated waste collection areas set out in Schedule B and those lands and premises outside the designated waste areas where an optional cleansing service is requested shall be as follows:

Definition:

general waste	<i>means:</i> (a) waste other than regulated waste; and (b) any of the following: (i) commercial waste; (ii) domestic waste; (iii) recyclable waste.
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- (i) In respect of all lands and premises contained within the designated waste collection area:
 - A charge to be fixed by the Council for each general waste service for the designated waste collection area.
- (ii) In respect of all lands and premises outside the designated waste 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 designated waste area or outside a designated waste area where garbage and waste 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.

7.3 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 (900, 910) 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) each six (6) months. 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. The tiers or steps apply to each six (6) monthly water meter reading.

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

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



8. 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 and recycling charge levied – 10%

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

- State Emergency Management 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.

9. 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 2022/2023 Financial year, this will be 8.17% (0.17% + 8%).

10. 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. These processes are governed by Council's Rate Collection Policy and Rates Financial Hardship Policy.

(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.

11. 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.

11.1 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.

11.2 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. **Waste Collection Services**

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

ii. **Water Supply Services**

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

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

In the case of land being subdivided (including Group Title) within a declared water 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.

12. Cost Recovery Fees and Business Activity Fees

12.1 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.

12.2 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.

13. Concessions on Rates and Charges

13.1 Pensioner Concession

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

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

For 2022/2023, Council will match the State Government approved pensioner subsidy and provide a concession to approved pensioners:

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

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

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

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

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

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

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

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



13.2 Concession on Vacant Water and Wastewater Charges for Developers

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

13.3 Concession on Special, Separate and Utility Charges

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

13.4 Waiving of Water Usage Charges – Haemodialysis Machines

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

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

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

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

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

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

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

13.6 Deferral of Liability to Pay Memerambi Special Charges (Roadworks and Drainage) in Full

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

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

In the event that the property owner has entered into a concession agreement to pay the Memerambi Special Charges and fails to make the special charges instalment payments in accordance with the concession agreement, then interest will be applied to those overdue rates



and charges at the rate set by Council for the prevailing financial year, like any other overdue rates and charges. Interest will be charged until the instalment payment has been made or until the concession agreement has been adhered to. Further action may also be undertaken in accordance with Council's Rate Collection Policy.

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

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

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

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

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

14. Land Exempted from Rating

14.1 Exemption/Concession on General Rates

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



15. Schedules:

Schedule A – Declared Sewerage Service Areas

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

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



Schedule A – Declared Sewerage Service Areas

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

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



Schedule B – Designated Waste Collection Areas

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



Schedule B – Designated Waste Collection Areas

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



Schedule C – Declared Water Supply Service Area

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

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



Schedule C – Declared Water Supply Service Area

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

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



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

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

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

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



Schedule E - Exemptions from Minimum Rating

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

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

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



2.9 Revenue Policy 2022/2023



POLICY CATEGORY - NUMBER: Statutory005
POLICY OWNER: Finance & Sustainability
ECM ID: 2864939
ADOPTED: 25 May 2022

Revenue Policy 2022/2023

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

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1. POLICY STATEMENT

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

2. SCOPE

This policy applies to all Council representatives. A Revenue Policy forms part of Council's budget each year. The *Local Government Regulation 2012* ('Regulation') identifies the matters that a local government must include in its Revenue Policy.

In essence, a Revenue Policy is a statement outlining the strategic policy position of Council in relation to revenue measures to be adopted in the budget.

3. GENERAL INFORMATION

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

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

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

When considering these matters, Council will generally benchmark any variations in charges from year to year against the general movement in prices that occur in other sectors of the community as measured by indexes such as Roadwork Input Cost Index, the Consumer Price Index, Council Cost Index (calculated by the Local Government Association of Queensland) and their components. While taking these movements into consideration Council needs to ensure that the rates and charges made



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

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

3.1. Levying of Rates and Charges

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

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

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

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

Council will also have regard to the principles of:

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

3.1.1. General Rates

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

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

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

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



3.1.2. Separate or Special Rates

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

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

3.1.3. Other Charges

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

3.2. Recovery of Rates and Charges

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

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

3.3. Concessions for Rates and Charges

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

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

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

The predominant purpose for which Council grants concessions is to:

- assist pensioners (who are on very limited incomes), in meeting their obligations to pay Council's rates and charges;
- assist various Religious Organisations, Community Groups and Sporting Organisations who provide a public service or community benefit throughout the region in meeting their obligations to pay Council's rates and charges;
- assist ratepayers who have experienced high water charges due to undetected water leaks in meeting their obligations to pay Council's rates and charges;
- assist developers that are required to provide reticulated water and wastewater to a subdivision in meeting their obligations to pay Council's rates and charges; and
- assist ratepayers who are receiving home haemodialysis in meeting their obligations to pay Council's rates and charges.

3.4. Cost Recovery Fees

Section 97 of the Act allows Council to set cost recovery fees. The Council recognises the validity of



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

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

3.5. Commercial Charges

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

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

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

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

3.6. Funding of Physical and Social Infrastructure Costs

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

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

4. DEFINITIONS

Annual Budget, for a local government, means its annual budget under chapter 5, part 2, division 3 of the Act.

Business Unit, of a local government, means a part of the local government that conducts a business activity of the local government.

Code of Competitive Conduct means referenced within *Section 47 of the Act*.

Concession for rates or charges means a concession granted under *Chapter 4, Part 10 of the Act*.

Cost-Recovery Fee means as referenced in *Section 97(2) of the Act*.

Differential General Rates means as referenced within *Section 80(2) of the Act*.

Full Cost Pricing, of a significant business activity, as referenced within *Section 44(3) of the Act*.

Local Government Principles means the principles expressed in the form of outcomes set out in *Section 4(2) of the Act*.

Pensioner means a person who is the holder of a pensioner concession card issued by the department of the Commonwealth responsible for administering the Social Security Act 1991 (Cwlth) or the Veterans' Entitlements Act 1986 (Cwlth).

Ratepayer means a person who is liable to pay rates or charges.

5. LEGISLATIVE REFERENCE

Local Government Act 2009 (Qld)

Local Government Regulation 2012 (Qld)



6. RELATED DOCUMENTS

South Burnett Regional Council Investment Policy 2022/2023 – Statutory009
 South Burnett Regional Council Debt Policy 2022/2023 – Statutory010
 South Burnett Regional Council Rate Collection Policy – Statutory041
 South Burnett Regional Council Revenue Statement
 South Burnett Regional Council Hardship Policy – Statutory012

7. NEXT REVIEW

As prescribed by legislation – May 2023

8. VERSION CONTROL

Version	Revision Description	Adopted Date	ECM Reference
1	Development of policy	13 August 2008	407991
2	Review of policy	26 June 2009	528733
3	Review of policy	9 June 2010	897521
4	Review of policy	29 June 2011	1271695
5	Review of policy	11 July 2012	1291872
6	Review of policy	12 June 2013	1185927
7	Review of policy	21 May 2014	1590733
8	Review of policy	3 June 2015	1888898
9	Review of policy	18 May 2016	1944679
10	Review of policy	17 May 2017	2701011
11	Review of policy	21 February 2018	2836653
12	Review of policy	20 March 2019	2578183
13	Review of policy	29 March 2020	2682123
14	Review of policy	28 April 2021	2786416
15	Review of policy	25 May 2022	2864939


 Mark Pitt PSM
 CHIEF EXECUTIVE OFFICER

Date: 25 May 2022

Policy Name: Revenue Policy 2022/2023
 ECM ID: 2864939

Adoption Date: 25 May 2022

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 Next Review Date: May 2023



2.10 Debt Policy 2022/2023



POLICY CATEGORY - NUMBER: Statutory010
POLICY OWNER: Finance & Sustainability
ECM ID: 2870191
ADOPTED: 24 June 2022

Debt Policy 2022/2023

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1. POLICY STATEMENT

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

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

2. SCOPE

This policy is effective from the date of Council's resolution and will apply to the financial year from 1 July 2021 to 30 June 2022. The policy applies to all of Council's departments and provides guidance on the current financial year and the following nine (9) financial year's borrowing programs.

The purpose of establishing a Debt Policy is to:

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

3. GENERAL INFORMATION

Section 192 of the *Local Government Regulation 2012* ('Regulation') requires a Local Government's Debt Policy to state the details of new borrowings planned for the current financial year and the next nine (9) financial years and the period over which the local government plans to repay existing and new borrowings.



Section 104(5)(c)(ii) of the Local Government Act 2009 ('Act') requires a local government to develop a Debt Policy as part of its financial management system. The Act also defines Council as a statutory body and subsequently Council's borrowing activities continue to be governed by the *Statutory Bodies Financial Arrangements Act 1982*.

3.1. Purpose of the Borrowings

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

3.2. Roles and Responsibilities

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

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

Credit reviews will be undertaken periodically by QTC on behalf of the Minister for Local Government. Loan proceeds will be drawn down subject to cash flow requirements annually so as to minimise interest expense.

3.3. Asset Management

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

3.4. Risk Management

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

3.5. Loan Repayment Terms Proposed for New Loans

Roads	10 - 20 years
Waste	15 – 20 years dependent on asset
Water	15 – 20 years
Sewerage	15 – 20 years
General	Between six (6) and 20 years dependent on asset

The borrowing term will not exceed the life of the asset to which it relates, in order to apportion costs on an equitable basis over future generations of ratepayers. Spreading the cost of these capital projects over a long-term will minimise the revenue impact on the community, as well as addressing the need and cost benefit of providing for infrastructure development immediately to meet expected future demographic needs.

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

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

3.6. Proposed New Borrowings

Council doesn't intend to borrow anything in the current financial year and has total planned borrowings of \$11.8 million over the following nine (9) financial years for the following identified projects:



Gordonbrook Dam Wall Upgrade

This project is required to:

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

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

3.7. Loan Drawdowns

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

3.8. Existing Loans

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

Projected Borrowings for 2022/2023-2031/2032 can be found in Attachment A.

4. DEFINITIONS

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

5. LEGISLATIVE REFERENCE

Local Government Act 2009 (Qld)

Local Government Regulation 2012 (Qld)

Local Government Financial Management (Sustainability) Guideline 2013

Statutory Bodies Financial Arrangements Act 1982 (Qld)

Statutory Bodies Financial Arrangements Regulation 2019 (Qld)

6. RELATED DOCUMENTS

South Burnett Regional Council Asset Management Policy – Strategic014

South Burnett Regional Council Corporate Risk and Internal Audit Framework

South Burnett Regional Council Investment Policy 2022/2023 – Statutory009

South Burnett Regional Council Revenue Policy 2022/2023 – Statutory005

South Burnett Regional Council Revenue Statement 2022/2023

7. NEXT REVIEW

As prescribed by legislation – June 2023



8. VERSION CONTROL

Version	Revision Description	Approval/Adopted Date	ECM Reference
1	New Policy	21 July 2010	896430
2	Policy Review	13 July 2011	1127076
3	Policy Review	11 July 2012	1304490
4	Policy Review	3 July 2013	1458317
5	Policy Review	25 July 2014	1620431
6	Policy Review	29 June 2015	1888895
7	Policy Review	27 June 2016	1958989
8	Policy Review	26 June 2017	2719367
9	Policy Review	25 June 2018	2513689
10	Policy Review	12 June 2019	2597433
11	Policy Review	17 June 2020	2690853
12	Policy Review	30 June 2021	2800665
13	Policy Review	24 June 2022	2870191


 Mark Pitt ^{RSM}
 CHIEF EXECUTIVE OFFICER

Date: 24 June 2022

Policy Name: Debt Policy 2022/2023
ECM ID: 2870191

Adoption Date: 24 June 2022

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Next Review Date: June 2023



Proposed 10 Year Borrowing Schedule

Attachment A

Borrowing Schedule 2022-2032	2023/2024	2024/2025	Total
Water			
Gordonbrook Dam Wall Upgrade	\$5,800,000	\$ 6,000,000	\$ 11,800,000
Total Loan Borrowings	\$ 5,800,000	\$ 6,000,000	\$ 11,800,000



2.11 Investment Policy 2022/2023



POLICY CATEGORY - NUMBER: Statutory009
POLICY OWNER: Finance & Sustainability
ECM ID: 2865444
ADOPTED: 25 May 2022

Investment Policy 2022/2023

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1. POLICY STATEMENT

South Burnett Regional Council ('Council') sets policy and guidelines regarding the investment of surplus cash funds, with the objective of maximising earnings within the approved investment guidelines and ensure the security of funds invested.

2. SCOPE

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

3. GENERAL INFORMATION

3.1. Ethics and Conflicts of Interests

3.2. Investment Objectives

To set guidelines and boundaries for the investment of Council surplus cash balances which meet the requirements of the *Statutory Bodies Financial Arrangements Act 1982* ('SBFA') and *Statutory Bodies Financial Arrangements Regulation 2019*, support Council's investment and risk philosophy and provide a sequential process to be followed in undertaking investment activities.

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

3.2.1. Preservation of Capital

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

3.2.2. Credit Risk

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

3.2.3. Interest Rate Risk

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

3.2.4. Maintenance of Liquidity

The Investment Officer shall maintain sufficient liquidity to meet all reasonable anticipated



operational cash flow requirements of Council.

3.2.5. Return on Investment

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

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

3.3. Portfolio Implementation

3.3.1. Authorised Personnel

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

3.3.2. Internal Controls

Council's General Manager Finance & Corporate shall establish internal controls and processes that will ensure investment objectives are met and that the investment portfolios are protected from loss, theft or inappropriate use.

The internal controls will address the following:

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

3.4. Investment Parameters

3.4.1. Funds Available for Investment

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

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

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

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

3.4.2. Authorised Investments

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

- Interest bearing deposits;
- QIC Cash Fund;
- QTC Capital Guaranteed Cash Fund, debt offset facility;



- QTC Fixed Rate Deposit (up to 12 months); and
- QTC Working Capital Facility.

3.4.3. Prohibited Investments

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

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

3.4.4. Portfolio Investment Parameters and Credit Requirements

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

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

Short Term Rating (Standard and Poor's) or equivalent	Individual Counterparty Limit	Total Limit (Max % of Portfolio)
A2 – Financial Institutions only	10%	30%
A3 – Financial Institutions only	5%	10%
Unrated	Nil	Nil
QIC/QTC Pooled Cash Management Fund	100%	100%

Noted: the percentage limits apply effective from the date of purchase as a percentage of the total value of the portfolio.

3.4.5. Maturity

The maturity structure of the portfolio will reflect a maximum term to maturity of one (1) year and includes an interest rate reset of no longer than six (6) months (185 days).

3.4.6. Liquidity

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

3.4.7. Approved Lists

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

- Approved Banks; and
- Approved Credit Unions.

3.4.8. Breaches

Any breach of this policy is to be reported to the Chief Executive Officer ('CEO') and General Manager Finance & Corporate and rectified as soon as practicable. The Finance Portfolio Councillor will report any breach that needs to be rectified to Council at the following meeting.

Where Council holds an investment that is downgraded below the minimum acceptable rating level, as prescribed under Regulation for the investment arrangement, Council shall within 28 days after the change becomes known to the local government, either obtain Treasurer's approval for



continuing with the investment arrangement or sell the investment arrangement (including, for example, withdrawing a deposit).

3.4.9. Safekeeping or records

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

3.4.10. Dealers and Brokers

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

3.5. Investment Guidelines

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

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

3.5.1. Short Term Debt Ratings

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

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

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

3.6. Reporting

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

- Interest rate of all deposits;
- List of all deposits and the Financial Institution where held;
- Maturity date; and
- Dollar amount invested.

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

4. DEFINITIONS

At Call means where the investment can be redeemed, and the money invested can be retrieved by the investor from the financial institution within 30 days without penalty.

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

Category 1 means investment power that permits a local government to invest in a range of highly secure investments either at call or for a fixed time of not more than one (1) year.

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

Delegation of Authority means Authority for implementation of this policy is delegated by Council to the CEO in accordance with *Section 257(1)(b) – Delegation by Local Government of the Local Government Act 2009* ('Act'). Authority for the day-to-day management of Council's Investment Portfolio is to be delegated by the CEO to the Manager Finance & Sustainability and subject to regular reviews with the CEO and General Manager Finance and Corporate.



Financial Institution means an authorised deposit taking institution within the meaning of *Section 5 of the Banking Act 1959* (Cth).

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

Investment Portfolio means pool of investments held by Council.

Market Risk means the risk that the value of an investment will decrease due to movements in market factors such as interest rates, foreign exchange rates, equity prices and commodity prices.

Preservation of Capital means an investment strategy with the primary goal of preventing losses in an investment's total value. In modern portfolio theory terms, it refers to a guaranteed investment of principal, which would provide a return of at least inflation.

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

Yield means the annual rate of return on an investment.

5. LEGISLATIVE REFERENCE

Banking Act 1959 (Cth)

Local Government Act 2009 (Qld)

Local Government Regulation 2012 (Qld)

Statutory Bodies Financial Arrangements Act 1982 (Qld)

Statutory Bodies Financial Arrangements Regulation 2019 (Qld)

6. RELATED DOCUMENTS

South Burnett Regional Council Revenue Policy 2022/2023 – Statutory005

South Burnett Regional Council Revenue Statement

7. NEXT REVIEW

As prescribed by legislation – May 2023



8. VERSION CONTROL

Version	Revision Description	Adopted Date	ECM Reference
1	Development of policy	21 July 2010	907608
2	Review of policy	13 July 2011	1126931
3	Review of policy	11 July 2012	1272123
4	Review of policy	3 July 2013	1458314
5	Review of policy	25 July 2014	1620456
6	Review of policy	29 June 2015	1888896
7	Review of policy	27 June 2016	1959082
8	Review of policy	26 June 2017	2719366
9	Review of policy	25 June 2018	2513695
10	Review of policy	12 June 2019	2597395
11	Review of policy	17 June 2020	2688439
12	Review of policy	24 March 2021	2774460
13	Review of policy	25 May 2022	2865444


 Mark Pitt PSM
CHIEF EXECUTIVE OFFICER

Date: 25 May 2022

Policy Name: Investment Policy 2022/2023
ECM ID: 2865444

Adoption Date: 25 May 2022

Page 6 of 6
Next Review Date: May 2023



2.12 Value of Change in Rates and Utility Charges

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

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

Council's rates and utility charges revenue is projected to increase through a combination of natural growth and general increase by 5.19% in 2022/2023 compared with the rates and utility charges levied in 2021/2022.



3. Budget Analysis

3.1 Analysis of 2022/2023 to 2024/2025 Operating Budgets

This section of the report analyses the expected revenues and expenses of the South Burnett Regional Council for the 2022/2023 to 2024/2025 year.

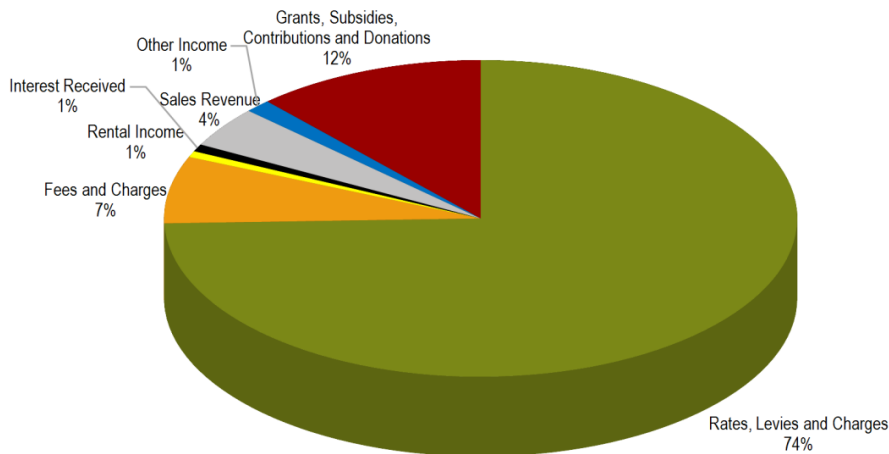
A projection of Council's operating deficit or surpluses for above budget periods is listed in the table below:

Program	Projected Surplus/(Deficit)		
	2022/2023	2023/2024	2024/2025
General Operations	-\$ 6,918,646	-\$ 7,865,805	-\$ 8,019,328
Plant and Fleet	\$ 1,555,203	\$ 1,456,719	\$ 1,444,423
Water	\$ 147,765	\$ 714,189	\$ 1,019,805
Wastewater	\$ 1,237,633	\$ 1,422,287	\$ 1,610,516
Waste Management	\$ 457,502	\$ 601,760	\$ 791,688
Total	-\$ 3,520,543	-\$ 3,670,850	-\$ 3,152,896

3.1.1 Revenue

Operating Revenue

Revenue Type	Budget	Budget	Budget
	2022/2023	2023/2024	2024/2025
Rates, Levies and Charges	\$ 54,028,310	\$ 56,071,545	\$ 57,781,547
Fees and Charges	\$ 4,964,355	\$ 4,839,055	\$ 4,921,322
Rental Income	\$ 459,715	\$ 467,529	\$ 475,478
Interest Received	\$ 540,500	\$ 564,689	\$ 589,289
Sales Revenue	\$ 3,023,351	\$ 3,074,748	\$ 3,127,019
Other Income	\$ 965,380	\$ 981,796	\$ 998,487
Grants, Subsidies, Contributions and Donations	\$ 8,530,723	\$ 7,498,110	\$ 6,186,707
Total	\$ 72,512,334	\$ 73,497,472	\$ 74,079,849

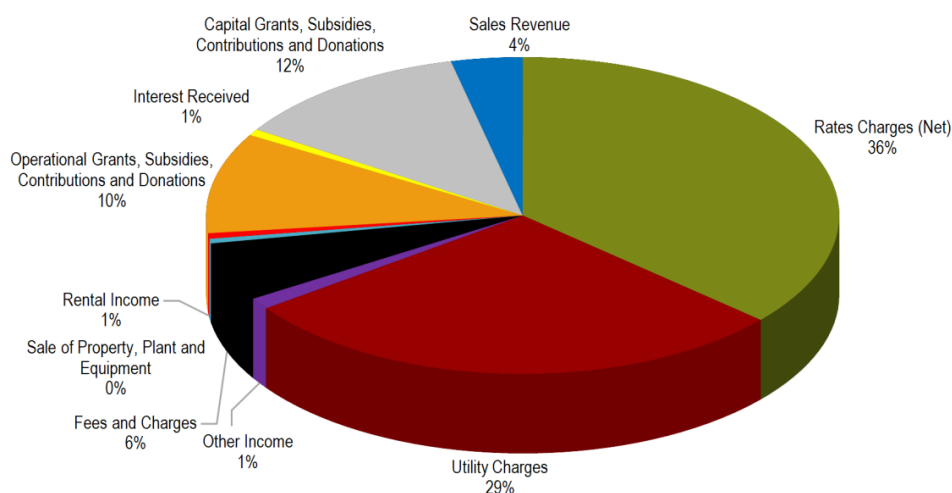




Total Revenue

Revenue Type	Budget 2022/2023	Budget 2023/2024	Budget 2024/2025
Rates Charges (Net)	\$ 30,293,206	\$ 30,808,191	\$ 31,331,930
Utility Charges	\$ 23,735,104	\$ 25,263,354	\$ 26,449,617
Other Income	\$ 965,380	\$ 981,796	\$ 998,487
Fees and Charges	\$ 4,964,355	\$ 4,839,055	\$ 4,921,322
Sale of Property, Plant and Equipment	\$ 400,000	\$ 406,800	\$ 413,716
Rental Income	\$ 459,715	\$ 467,529	\$ 475,478
Operational Grants, Subsidies, Contributions and Donations	\$ 8,530,723	\$ 7,498,110	\$ 6,186,707
Interest Received	\$ 540,500	\$ 564,689	\$ 589,289
Capital Grants, Subsidies, Contributions and Donations	\$ 10,159,463	\$ 15,164,002	\$ 1,736,347
Sales Revenue	\$ 3,023,351	\$ 3,074,748	\$ 3,127,019
Total	\$ 83,071,797	\$ 89,068,274	\$ 76,229,912

Sale of Property, Plant and Equipment is recognised as Capital Expense in the Income and Expenditure Statements.



3.1.1.1 Rates and Charges

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

Rate or Charge	2022/2023	2023/2024	2024/2025
General Rates	\$ 30,203,206	\$ 30,716,661	\$ 31,238,844
Water Charges	\$ 11,045,884	\$ 11,714,102	\$ 12,403,334
Sewerage Charges	\$ 6,728,126	\$ 6,929,971	\$ 7,137,872
Waste Collection Charges	\$ 2,890,090	\$ 3,362,389	\$ 3,454,379
Community Rescue and Evacuation Levy	\$ 90,000	\$ 91,530	\$ 93,086
Waste Management Levy	\$ 3,071,004	\$ 3,256,892	\$ 3,454,032
Total	\$ 54,028,310	\$ 56,071,545	\$ 57,781,547

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

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



3.1.1.2 User Fees and Charges

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

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

3.1.1.3 Rental Income

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

3.1.1.4 Other Recurrent Income

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

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

3.1.1.5 Sales Income

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

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

3.1.1.6 Operational Grants

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

- Federal Assistance Grants (FAGs)
- Library Subsidy
- SES Operational Grant
- Trainee Subsidy
- RADF Grant
- Works for Queensland
- Get Ready Queensland

3.1.1.7 Interest Revenue

Interest revenue includes interest on investments and rate arrears.

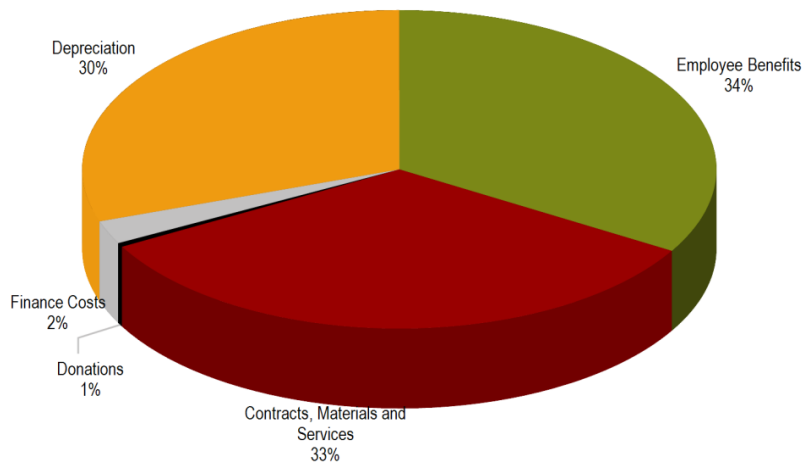
3.1.2 Expenditure

Apart from items which required more detailed review expenses were generally increased by 3.5%.



Operating Expenditure

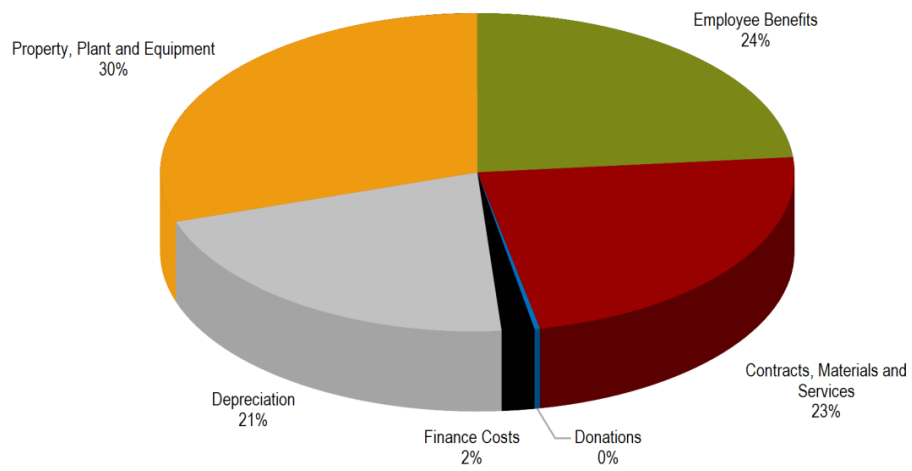
Expenditure Type	Budget 2022/2023	Budget 2023/2024	Budget 2024/2025
Employee Benefits	\$ 25,511,103	\$ 25,846,221	\$ 25,937,489
Contracts, Materials and Services	\$ 25,380,409	\$ 25,862,361	\$ 25,493,000
Donations	\$ 304,622	\$ 309,801	\$ 315,068
Finance Costs	\$ 1,804,207	\$ 1,762,416	\$ 1,864,748
Depreciation	\$ 23,032,537	\$ 23,387,523	\$ 23,622,440
Total	\$ 76,032,878	\$ 77,168,322	\$ 77,232,745



Total Expenditure

Expenditure Type	Budget 2022/2023	Budget 2023/2024	Budget 2024/2025
Employee Benefits	\$ 25,511,103	\$ 25,846,221	\$ 25,937,489
Contracts, Materials and Services	\$ 25,380,409	\$ 25,862,361	\$ 25,493,000
Donations	\$ 304,622	\$ 309,801	\$ 315,068
Finance Costs	\$ 1,804,207	\$ 1,762,416	\$ 1,864,748
Depreciation	\$ 23,032,537	\$ 23,387,523	\$ 23,622,440
Property, Plant and Equipment	\$ 32,622,434	\$ 39,236,594	\$ 26,162,257
Total	\$ 108,655,312	\$ 116,404,916	\$ 103,395,002

Sale of Property, Plant and Equipment is recognised as Capital Expense in the Income and Expenditure Statements.

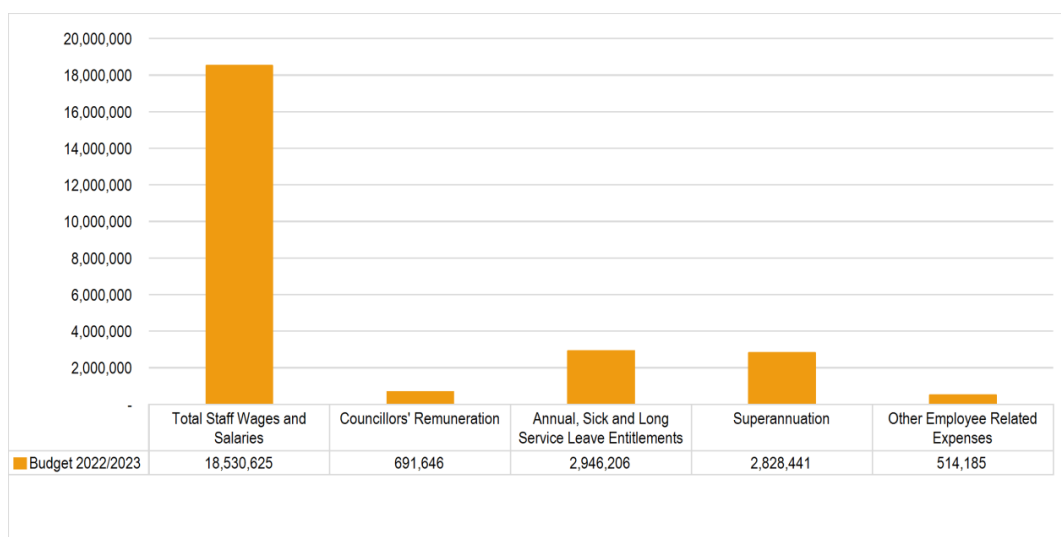




3.1.2.1 Employee Costs

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

Employee Benefits	Budget 2022/2023
Total Staff Wages and Salaries	18,530,625
Councillors' Remuneration	691,646
Annual, Sick and Long Service Leave Entitlements	2,946,206
Superannuation	2,828,441
Other Employee Related Expenses	514,185
Total	25,511,103



3.1.2.2 Materials and Services

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

3.1.2.3 Donations

Donations identified in budget:

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

3.1.2.4 Finance (Borrowing) Costs

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



3.1.2.5 Depreciation

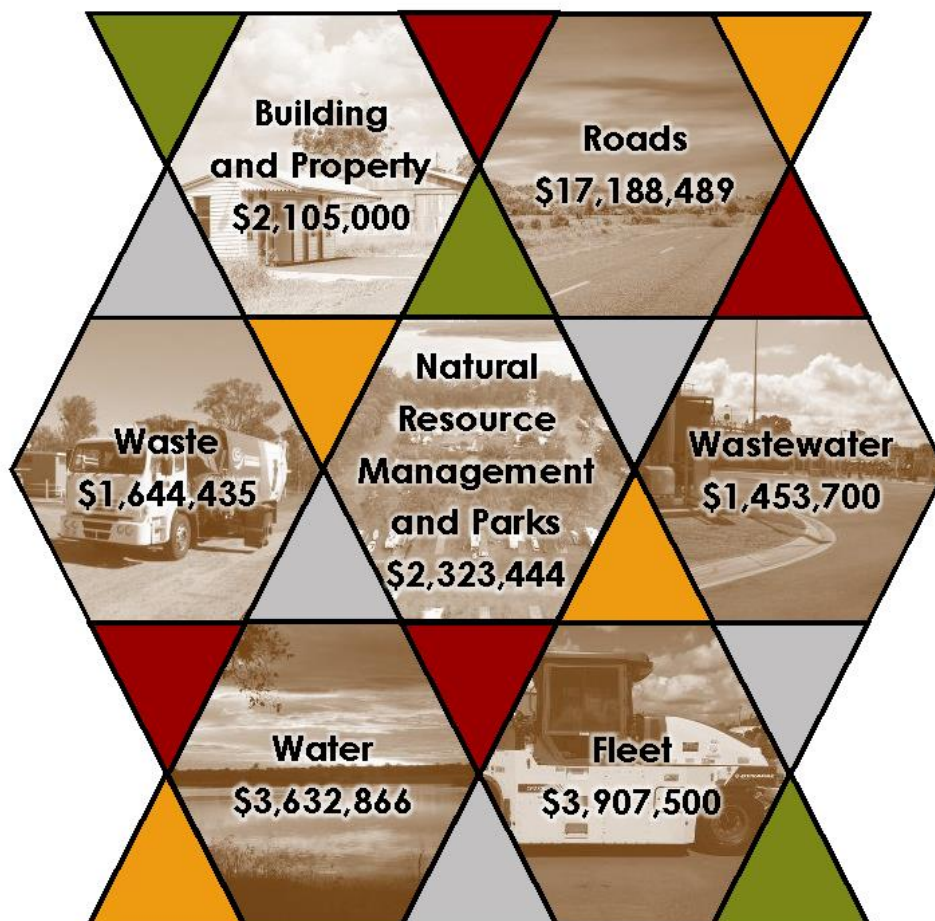
Depreciation is an accounting measure that estimates the usage of South Burnett Regional Council's property, infrastructure, plant and equipment assets. The depreciation reflects the current valuations and is distributed as follows:

Asset Class	2022/2023	2023/2024	2024/2025
Buildings	\$ 4,038,627	\$ 4,075,954	\$ 4,142,623
Fleet	\$ 1,952,602	\$ 2,110,716	\$ 2,183,658
ICT	\$ 375,940	\$ 384,728	\$ 393,649
Roads	\$ 11,654,015	\$ 11,721,110	\$ 11,751,755
Water	\$ 2,880,987	\$ 2,893,905	\$ 2,945,778
Wastewater (Sewerage)	\$ 1,987,339	\$ 1,991,933	\$ 1,997,664
Waste Management	\$ 104,416	\$ 170,241	\$ 170,241
Right-of-Use	\$ 30,652	\$ 30,978	\$ 29,114
Intangibles	\$ 7,958	\$ 7,958	\$ 7,958
Total	\$ 23,032,537	\$ 23,387,523	\$ 23,622,440



3.2 Analysis of Capital Budget

This section of the report analyses the planned capital expenditure budgets for the 2022/2023 to 2024/2025 years and the sources of funding for the capital budget.



- Total Capital Budget \$32.6M of which \$17.19M is for Road Projects
- \$2.9M for the Kingaroy CBD Revitalisation
- \$0.92M Gravel Resheeting Program
- \$1.7M Pavement Rehabilitation Program
- \$2.09M Bitumen Reseal Program
- \$1.59M Comdale Road - widening
- \$825K George Street Car Park upgrade – Local Road Community Infrastructure Grant
- \$2.2M Local Road Community Infrastructure Grant resealing program
- \$300K Kumbia CBD Renewal
- \$2M Betterment Fund
- \$800K Kingaroy/Wondai Bunya Highway Median Upgrade
- \$490K Nanango Water Treatment Plant and Bores Switchboard and Process Control
- \$350K Maidenwell Transfer Station
- \$607K Nanango Weighbridge
- \$686K Recycling Bins
- \$386K Kingaroy Airport Lighting
- \$580K Memorial Park Paster. Concept Planning
- \$560K Wondai Swimming Pool Refurbishment
- \$380K Murgon PCYC Bathroom Renovations
- \$800K Gordonbrook Dam Spillway Works

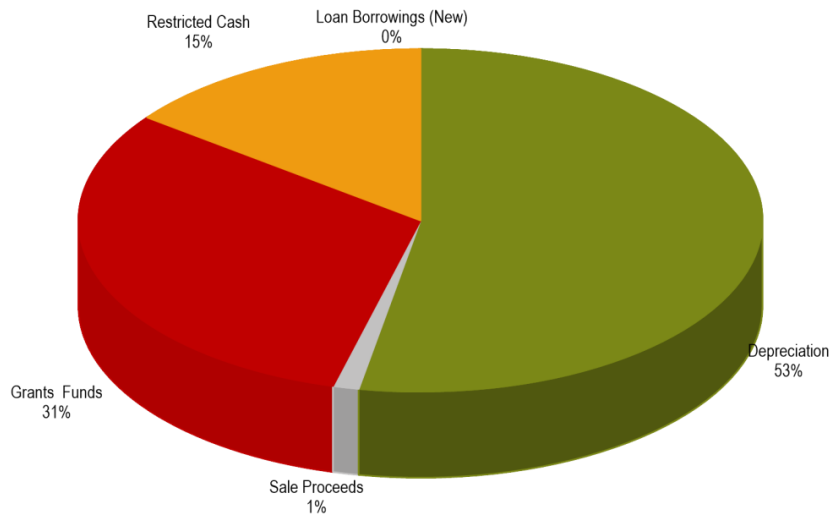


3.2.1 Funding Sources

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

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

Funding Sources	Projected 2022/2023	Projected 2023/2024	Projected 2024/2025
Depreciation	\$ 17,254,584	\$ 13,668,292	\$ 14,760,311
Sale Proceeds	\$ 400,000	\$ 406,800	\$ 413,716
Grants Funds	\$ 10,159,463	\$ 15,164,002	\$ 1,736,347
Restricted Cash	\$ 4,808,387	\$ 4,197,500	\$ 3,251,883
Loan Borrowings (New)	\$ -	\$ 5,800,000	\$ 6,000,000
Total Funding Sources	\$ 32,622,434	\$ 39,236,594	\$ 26,162,257



3.2.1.1 Grants - Capital

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

- TIDS Funding
- School Transport Infrastructure Program
- Local Roads and Community Infrastructure Program
- Building Better Regions
- Roads to Recovery
- Works for Queensland
- Local Roads of Regional Significance
- Safe School Travel
- Black Spot Funding



3.2.1.2 Contributions

Contributions are received from various sources to support the delivery of specific projects. There are capital contributions forecasted in the 2022/2023 capital budget.

3.2.1.3 Proceeds from Sale of Assets

Included in the budget for 2022/2023 is the following anticipated income from the sale of assets:

- Sale of Plant and Equipment

3.2.1.4 Restricted Cash

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

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

3.2.1.5 Loan Funds

Council does not intend to borrow any money in the current financial year, however, has planned borrowings of \$11.8 million over the following nine (9) financial years for the following identified projects:

Borrowing Schedule 2023-2032	2022/2023	2023/2024	2024/2025	Total
Water				
Gordonbrook Dam Wall Upgrade	\$ -	\$ 5,800,000	\$ 6,000,000	\$ 11,800,000
Total Loan Borrowings	\$ -	\$ 5,800,000	\$ 6,000,000	\$ 11,800,000

Details of proposed new borrowings is included at section [2.10 Debt Policy 2022/2023](#).

3.2.1.6 Use of Depreciation and Surpluses

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



4. Additional Statements

4.1 Schedule of Rates and Charges

Council has adopted a 1.75% General Rate increase for the 2022/2023 financial year.

This means that the cents in the dollar amounts and the Minimum General Rate amounts for each differential rate category have been increased by 1.75% compared to the adjusted 2021/2022 values. The adjusted values came about due to the phasing in of the new land valuations coming into effect from 1st July 2022. Council therefore initially calculated the cents in the dollar based on each rates category generating the same amount of revenue as the 2021/2022 year and then increasing by the 1.75%.

The 2022/2023 financial year is the first year of Council phasing in the new land valuations under 3 year valuation averaging.



Differential Minimum General Rates	2021/2022	2022/2023
Minimum General		
Residential Land – Blackbutt	\$ 979.70	\$ 996.90
Residential Land – Kingaroy	\$ 979.70	\$ 996.90
Residential Land – Murgon	\$ 979.70	\$ 996.90
Residential Land – Nanango	\$ 979.70	\$ 996.90
Residential Land – Wondai	\$ 979.70	\$ 996.90
Village	\$ 979.70	\$ 996.90
Rural Residential Land – Blackbutt	\$ 979.70	\$ 996.90
Rural Residential Land – Kingaroy	\$ 979.70	\$ -
Rural Residential Land – Murgon	\$ 979.70	\$ -
Rural Residential Land – Nanango	\$ 979.70	\$ -
Rural Residential Land – Wondai	\$ 979.70	\$ -
Rural Residential Land - Other	\$ 979.70	\$ -
Rural Residential Land (all categories excluding Blackbutt rolled into new category)	\$ 979.70	\$ 996.90
Commercial Land – Blackbutt	\$ 1,214.00	\$ 1,235.30
Commercial Land – Kingaroy	\$ 1,214.00	\$ 1,235.30
Commercial Land – Murgon	\$ 1,214.00	\$ 1,235.30
Commercial Land – Nanango	\$ 1,214.00	\$ 1,235.30
Commercial Land – Wondai	\$ 1,214.00	\$ 1,235.30
Drive In Shopping Centre > 10,000m ²	\$ 68,599.20	\$ 69,799.70
Drive In Shopping Centre 4,001m ² – 10,000m ²	\$ 28,033.60	\$ 28,524.20
Drive In Shopping Centre 1,500m ² – 4,000m ²	\$ 9,447.60	\$ 9,613.00
Industrial Land – Blackbutt	\$ 1,214.00	\$ 1,235.30
Industrial Land – Kingaroy	\$ 1,214.00	\$ 1,235.30
Industrial Land – Murgon	\$ 1,214.00	\$ 1,235.30
Industrial Land – Nanango	\$ 1,214.00	\$ 1,235.30
Industrial Land – Wondai	\$ 1,214.00	\$ 1,235.30
Extractive A	\$ 979.70	\$ 1,028.70
Extractive B	\$ 7,585.10	\$ 7,964.40
Extractive C	\$ 12,834.10	\$ 13,475.90
Coal Mine	\$ 99,279.00	\$ 104,243.00
Power Generation	\$ 350,843.70	\$ 368,385.90
Wind Farm – <5MW	\$ 7,070.00	\$ 7,423.50
Wind Farm – 5MW to <20MW	\$ 14,140.00	\$ 14,847.00
Wind Farm – 20MW to <50MW	\$ 38,380.00	\$ 40,299.00
Wind Farm – 50MW to <100MW	\$ 65,650.00	\$ 68,932.50
Wind Farm – 100MW to <150MW	\$ 126,250.00	\$ 132,562.50
Wind Farm – 150MW to <200MW	\$ 181,800.00	\$ 190,890.00
Wind Farm – >=200MW	\$ 242,400.00	\$ 254,520.00
Solar Farm – <5MW	\$ 7,070.00	\$ 7,423.50
Solar Farm – <20MW	\$ 14,140.00	\$ 14,847.00
Solar Farm – 20MW to <50MW	\$ 38,380.00	\$ 40,299.00
Solar Farm – 50MW to <100MW	\$ 65,650.00	\$ 68,932.50
Solar Farm – 100MW to <150MW	\$ 126,250.00	\$ 132,562.50
Solar Farm – 150MW to <200MW	\$ 181,800.00	\$ 190,890.00
Solar Farm – >=200MW	\$ 242,400.00	\$ 254,520.00
Rural Land (Primary Production)	\$ 1,070.00	\$ 1,088.80
Other Land	\$ 979.70	\$ 996.90
Water, Storage and Pumping	\$ 979.70	\$ 996.90



Differential General Rates	2021/2022	2022/2023
	Rate in Dollar	Rate in Dollar
Residential Land – Blackbutt	\$ 3.1126	\$ 2.7119
Residential Land – Kingaroy	\$ 2.4240	\$ 2.3766
Residential Land – Murgon	\$ 3.9003	\$ 3.7237
Residential Land – Nanango	\$ 3.1458	\$ 2.9997
Residential Land – Wondai	\$ 3.0375	\$ 2.9923
Village	\$ 1.5359	\$ 1.5132
Rural Residential Land – Blackbutt	\$ 2.3465	\$ 2.0708
Rural Residential Land – Kingaroy	\$ 1.9137	\$ -
Rural Residential Land – Murgon	\$ 1.8519	\$ -
Rural Residential Land – Nanango	\$ 2.0195	\$ -
Rural Residential Land – Wondai	\$ 1.9221	\$ -
Rural Residential Land – Other	\$ 1.9073	\$ -
Rural Residential Land (all categories except Blackbutt rolled into new category)	\$ -	\$ 1.8436
Commercial Land – Blackbutt	\$ 2.6783	\$ 2.3949
Commercial Land – Kingaroy	\$ 2.8395	\$ 2.8865
Commercial Land – Murgon	\$ 5.2244	\$ 5.0000
Commercial Land – Nanango	\$ 2.6526	\$ 2.6862
Commercial Land – Wondai	\$ 1.8492	\$ 1.8340
Drive In Shopping Centre > 10,000m ²	\$ 1.4030	\$ 1.4275
Drive In Shopping Centre 4,001m ² – 10,000m ²	\$ 5.3704	\$ 5.4644
Drive In Shopping Centre 1,500m ² – 4,000m ²	\$ 3.8338	\$ 3.8014
Industrial Land – Blackbutt	\$ 3.0750	\$ 2.8405
Industrial Land – Kingaroy	\$ 1.9677	\$ 1.9983
Industrial Land – Murgon	\$ 3.4514	\$ 3.3105
Industrial Land – Nanango	\$ 2.5714	\$ 2.5912
Industrial Land – Wondai	\$ 2.4227	\$ 2.4387
Extractive A	\$ 1.9724	\$ 2.0412
Extractive B	\$ 2.5642	\$ 2.5500
Extractive C	\$ 2.5308	\$ 3.2000
Coal Mine	\$ 27.1972	\$ 26.7245
Power Generation	\$ 22.4627	\$ 21.6429
Wind Farm – <5MW	\$ 2.5250	\$ 2.6500
Wind Farm – 5MW to <20MW	\$ 2.5250	\$ 2.6500
Wind Farm – 20MW to <50MW	\$ 2.3988	\$ 2.5175
Wind Farm – 50MW to <100MW	\$ 2.2473	\$ 2.3585
Wind Farm – 100MW to <150MW	\$ 2.1463	\$ 2.2525
Wind Farm – 150MW to <200MW	\$ 2.0200	\$ 2.1200
Wind Farm – >=200MW	\$ 1.8938	\$ 1.9875
Solar Farm – <5MW	\$ 2.5250	\$ 2.6500
Solar Farm – <20MW	\$ 2.5250	\$ 2.6500
Solar Farm – 20MW to <50MW	\$ 2.3988	\$ 2.5175
Solar Farm – 50MW to <100MW	\$ 2.2473	\$ 2.3585
Solar Farm – 100MW to <150MW	\$ 2.1463	\$ 2.2525
Solar Farm – 150MW to <200MW	\$ 2.0200	\$ 2.1200
Solar Farm – >=200MW	\$ 1.8938	\$ 1.9875
Rural Land (Primary Production)	\$ 1.1369	\$ 1.0848
Other Land	\$ 1.3580	\$ 1.3185
Water - Pumping and Storage	\$ 1.6286	\$ 1.5612
Separate Charges	2021/2022	2022/2023
Waste Management Levy	\$ 164.50	\$ 174.50
Community Rescue and Evacuation Levy	\$ 5.00	\$ 5.00



Special Charges	2021/2022	2022/2023
Rural Fire Levy	\$ 25.00	\$ 25.00
Extractive Industry (Quarry)		
Burra Burri Road	\$ -	\$ -
Manar Road	\$ -	\$ -
Tim Dwyer Road	\$ -	\$ -
Wattlegrove Road	\$ 9,766.57	\$ 9,139.00
Wilsons Road	\$ 4,492.24	\$ 4,492.24
Water Access Charge		
2021/2022 2022/2023		
Blackbutt, Boondooma Dam, Kingaroy, Kumbia, Murgon, Nanango, Proston, Wondai, Wooroolin and Yallakool Water Supplies		
Vacant (Available, but Not Connected)	\$ 328.00	\$ 348.00
20mm Meter	\$ 656.00	\$ 695.00
25mm Meter	\$ 1,048.00	\$ 1,111.00
32mm and 40mm Meter	\$ 1,637.00	\$ 1,735.00
50mm and 80mm Meter	\$ 4,257.00	\$ 4,512.00
100mm	\$ 9,824.00	\$ 10,413.00
Fire Service	\$ 328.00	\$ 348.00
Additional Rural Service	\$ 328.00	\$ 348.00
Proston Rural Water Supply		
20mm Meter	\$ 567.00	\$ 601.00
25mm Meter	\$ 909.00	\$ 964.00
32mm and 40mm Meter	\$ 1,419.00	\$ 1,504.00
50mm and 80mm Meter	\$ 3,689.00	\$ 3,910.00
Water Usage Charge		
2021/2022 2022/2023		
Blackbutt, Boondooma Dam, Kingaroy, Kumbia, Murgon, Nanango, Proston, Wondai, Wooroolin and Yallakool Water Supplies		
- Residential, Rural Residential and Village Rate Categories		
Tier 1	\$ 1.65	\$ 1.75
Tier 2	\$ 2.46	\$ 2.61
Tier 3	\$ 2.89	\$ 3.06
Blackbutt, Boondooma Dam, Kingaroy, Kumbia, Murgon, Nanango, Proston, Wondai, Wooroolin and Yallakool Water Supplies		
- Commercial, Industrial and Primary Production Rate Categories		
Tier 1	\$ 1.80	\$ 1.91
Tier 2	\$ 2.40	\$ 2.54
Tier 3	\$ 2.67	\$ 2.83
Blackbutt, Boondooma Dam, Kingaroy, Kumbia, Murgon, Nanango, Proston, Wondai, Wooroolin and Yallakool Water Supplies		
- High Volume Commercial >200,000KL/pa		
Tier 1	\$ 1.73	\$ 1.82
Tier 2	\$ 2.31	\$ 2.42
Proston Rural Water Supply		
Flat Rate	\$ 1.65	\$ 1.75
Sewerage Charge		
2021/2022 2022/2023		
Blackbutt, Boondooma Dam, Kingaroy, Murgon, Nanango, Wondai and Yallakool		
1st Pedestal	\$ 739.00	\$ 761.00
Additional Pedestal (Commercial/Flats)	\$ 207.00	\$ 411.00
Additional Pedestal (Hospital/Education)	\$ 318.00	\$ 609.00
Vacant (Available, but Not Connected)	\$ 533.00	\$ 549.00
Proston CED		
1st Pedestal Effluent Drainage	\$ 439.00	\$ 449.00
Additional Pedestal Effluent Drainage	\$ 136.00	\$ 243.00
Additional Pedestal Effluent Drainage (Hospital/Education)	\$ 187.50	\$ 359.00
Vacant (Available, but Not Connected)	\$ 91.00	\$ 93.00



Domestic Refuse Collection Charge	2021/2022	2022/2023
<i>Blackbutt, Kingaroy, Kumbia, Murgon, Nanango, Proston, Proston Rural, Tingoora, Wondai and Wooroolin</i>		
Domestic Refuse Service	\$ 179.00	\$ 181.00
<i>Bunya Mountains Waste Management Utility Charge</i>		
Domestic Refuse Service	\$ 216.00	\$ 218.00
Commercial Waste Collection Charge		
2021/2022		
2022/2023		
<i>Blackbutt, Kingaroy, Kumbia, Murgon, Nanango, Proston, Proston Rural, Tingoora, Wondai and Wooroolin</i>		
Commercial Refuse Service	\$ 250.00	\$ 257.50



4.2 Separate Charges Program of Works

4.2.1 Community Rescue and Evacuation Levy Program

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

- RACQ Lifeflight

4.2.2 Waste Management Levy Program of Works

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

Program	Budget 2022/2023	Budget 2023/2024	Budget 2024/2025
Source of Funds			
Transfer from Waste Collections	\$ 1,205,590	\$ -	\$ 380,757
Waste Management Levy	\$ 3,071,004	\$ 3,256,892	\$ 3,454,032
Misc. Revenue - Disp Fees, Sale of Scrap Metal/Batteries	\$ 809,200	\$ 822,967	\$ 836,957
Other Revenue	\$ 302,042	\$ 111,871	\$ 113,773
Depreciation	\$ 104,416	\$ 170,241	\$ 170,241
	\$ 5,492,252	\$ 4,361,971	\$ 4,955,760

Expenditure			
Tip Operating Expenses			
Kingaroy Refuse Tip	\$ 1,023,339	\$ 1,037,441	\$ 1,051,794
Nanango Refuse Tip	\$ 390,896	\$ 397,541	\$ 404,299
Murgon Refuse Tip	\$ 193,899	\$ 195,525	\$ 197,184
Wondai Transfer Station	\$ 184,507	\$ 187,644	\$ 190,833
Management Costs (Wages, Plant, Materials & Depreciation)	\$ 2,360,787	\$ 2,264,109	\$ 2,304,453
Loan Principal Repayment	\$ 78,387	\$ 82,294	\$ 86,967
	\$ 4,231,815	\$ 4,164,554	\$ 4,235,530

Rehabilitation of Tips			
Liquid Waste Facilities - Kingaroy and Murgon	\$ 102,050		
Windersa Tip			\$ 45,847
	\$ 102,050	\$ -	\$ 45,847

Capital Works			
Maidenwell Transfer Station	\$ 350,000		
Nanango Weighbridge (excluding grant funded portion)	\$ 121,512		
Recycling Bins	\$ 686,875		
Nanango Leachate Collection Trench			\$ 240,851
Kingaroy Leachate Collection Trench			\$ 433,532
	\$ 1,158,387	\$ -	\$ 674,383

Transfer to Restricted Cash for Future Waste Facility	\$ -	\$ 197,417	\$ -
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TOTAL REVENUE	\$ 5,492,252	\$ 4,361,971	\$ 4,955,760
TOTAL EXPENDITURE	\$ 5,492,252	\$ 4,361,971	\$ 4,955,760



4.3 Details of Capital Works Programs 2022/2023-2024/2025

Plant and Fleet Assets	2022/2023	2023/2024	2024/2025
General	\$ 3,907,500	\$ 4,532,500	\$ 4,912,500
Sedans/Wagons	\$ 40,000	\$ 75,000	\$ 37,500
Utilities	\$ 637,500	\$ 1,257,500	\$ 675,000
Mowers	\$ 180,000	\$ 90,000	\$ 140,000
Tractor/Slasher	\$ 115,000	\$ 210,000	\$ 15,000
Forklift	\$ 35,000	\$ -	\$ -
Variable Message Sign Trailer	\$ 70,000	\$ -	\$ -
Traffic Light Trailers	\$ 60,000	\$ -	\$ -
Trailer	\$ 20,000	\$ -	\$ -
Medium Rigid Trucks	\$ 120,000	\$ 460,000	\$ 685,000
Tilt/Tip Tray Truck	\$ 160,000	\$ -	\$ -
Water Trucks	\$ 500,000	\$ -	\$ -
Grader	\$ 500,000	\$ 500,000	\$ 500,000
Loader	\$ 375,000	\$ 375,000	\$ 515,000
Smooth Drum Roller	\$ 160,000	\$ 180,000	\$ 420,000
Excavator 5.5T	\$ 120,000	\$ -	\$ -
Excavator 3.5T	\$ 90,000	\$ -	\$ -
Hook Lift Truck	\$ 345,000	\$ -	\$ -
Hook Lift Trailer	\$ 105,000	\$ -	\$ 130,000
Wide Area Mower	\$ 110,000	\$ -	\$ -
Street Scrubber / Vac / Trailer / Ute	\$ 165,000	\$ -	\$ -
Low Loader	\$ -	\$ 150,000	\$ -
Tipping/3 Axle/Dog Trailers	\$ -	\$ 390,000	\$ 260,000
Flocon Truck	\$ -	\$ 300,000	\$ -
Heavy Rigid Truck	\$ -	\$ 500,000	\$ 1,250,000
Van	\$ -	\$ 45,000	\$ -
Pressure Cleaner	\$ -	\$ -	\$ 15,000
Tandem Trailers	\$ -	\$ -	\$ 100,000
Mobile Traffic Lights	\$ -	\$ -	\$ 30,000
Bobcat	\$ -	\$ -	\$ 140,000
Information Services Assets	2022/2023	2023/2024	2024/2025
General	\$ 367,000	\$ 362,000	\$ 362,000
User Hardware - Computer Replacements	\$ 155,000	\$ 155,000	\$ 155,000
Server Hardware - Server, Storage, Switch Replacements	\$ 50,000	\$ 50,000	\$ 50,000
Photocopiers and Printers	\$ 20,000	\$ 20,000	\$ 20,000
Microwave Radio Hardware	\$ 100,000	\$ 95,000	\$ 95,000
Teams Rooms Devices	\$ 42,000	\$ 42,000	\$ 42,000



Building, Property, Parks and NRM Assets	2022/2023	2023/2024	2024/2025
Total	\$ 4,428,444	\$ 13,819,354	\$ 1,725,150
Administration Buildings	\$ 170,000	\$ 27,000	\$ 25,000
Kingaroy Customer Service Centre	\$ 90,000	\$ -	\$ -
Regional Customer Service CCTV Installation	\$ 80,000	\$ -	\$ -
Wondai Upstairs Offices Replace Air Conditioning	\$ -	\$ 15,000	\$ -
Murgon Council Office - Replace Kitchen Fitout	\$ -	\$ 12,000	\$ -
Murgon Council Customer Service Centre / Library	\$ -	\$ -	\$ 25,000
Aerodromes	\$ 431,878	\$ 50,000	\$ 50,000
Kingaroy Fuel Storage - Repainting Above Ground Tanks	\$ 15,000	\$ -	\$ -
Wondai Aerodrome - Reseal Carpark	\$ 30,000	\$ -	\$ -
RAP - Kingaroy Airport Lighting	\$ 386,878	\$ -	\$ -
Kingaroy Airport Asset Refurb	\$ -	\$ 50,000	\$ 50,000
Cemeteries	\$ 94,566	\$ -	\$ 50,000
Kingaroy - Taabinga Carpark Seal With Disable Parking Space	\$ 29,000	\$ -	\$ -
Kingaroy Taabinga Cemetery Expansion - Additional Plots / Internal Road Construction	\$ 52,000	\$ -	\$ -
Proston Cemetery - Expansion / Internal Road	\$ 13,566	\$ -	\$ -
Taabinga - Internal Road Network / Future Land	\$ -	\$ -	\$ 50,000
Depots	\$ 200,000	\$ -	\$ 323,000
Regional Depot CCTV Installation	\$ 50,000	\$ -	\$ -
Kingaroy Depot Car Parking	\$ 150,000	\$ -	\$ -
Nanango Depot - Workshop Louvers	\$ -	\$ -	\$ 15,000
Kingaroy Depot - Perimeter Fence	\$ -	\$ -	\$ 120,000
Murgon Depot - Perimeter Fence	\$ -	\$ -	\$ 80,000
Nanango Workshop - Reroofing	\$ -	\$ -	\$ 108,000
Halls	\$ 205,000	\$ 355,000	\$ 606,000
Mondure Hall - Restumping	\$ 125,000	\$ -	\$ -
Cloyna Hall	\$ 80,000	\$ -	\$ -
Kingaroy Town Hall - Replace Acoustic Tiles	\$ -	\$ 35,000	\$ -
Town Common Hall - Replace Evaporative Cooling Units	\$ -	\$ 110,000	\$ -
Maidenwell - Town Hall Tank Replacement	\$ -	\$ 10,000	\$ -
Blackbutt - Town Hall Reroofing	\$ -	\$ 200,000	\$ -
Kingaroy Town Hall - Retop Concrete Stage	\$ -	\$ -	\$ 15,000
Kingaroy Town Hall	\$ -	\$ -	\$ 500,000
Murgon Hall - Archives - Remove & Replace Cement Sheeting	\$ -	\$ -	\$ 25,000
Murgon Hall - Cleaning Room - Replace Cracked Ceiling	\$ -	\$ -	\$ 6,000
Murgon Hall - Replace Concrete Stumps	\$ -	\$ -	\$ 10,000
External Painting - Maidenwell Town Hall	\$ -	\$ -	\$ 50,000
Housing	\$ -	\$ 106,000	\$ 8,000
Brighthaven Unit 1A - Replace Kitchen Fitout	\$ -	\$ 6,000	\$ -
Railway Lane Rental House	\$ -	\$ 60,000	\$ -
Bathroom Refurbishments - 2 Bathrooms - Brighthaven Units	\$ -	\$ 40,000	\$ -
Nanango Brighthaven Units	\$ -	\$ -	\$ 8,000



Building, Property, Parks and NRM Assets	2022/2023	2023/2024	2024/2025
Museums/Heritage/Tourism	\$ 282,000	\$ 179,000	\$ 118,000
Boondooma Homestead	\$ 45,000	\$ -	\$ -
Boondooma Homestead	\$ 90,000	\$ -	\$ -
Nanango Visitor Information Centre	\$ 20,000	\$ -	\$ -
Boondooma Homestead Caretakers Bathroom	\$ -	\$ 5,000	\$ -
Boondooma Homestead Caretakers Residence	\$ -	\$ 5,000	\$ -
Boondooma Homestead	\$ -	\$ 50,000	\$ -
Boondooma Homestead Site Office Kitchen Renewal	\$ -	\$ -	\$ 8,000
Veranda Timber Ceiling Repairs / Restoration	\$ -	\$ -	\$ 20,000
Boondooma Homestead	\$ -	\$ -	\$ 30,000
Boondooma Residence and Kiosk	\$ 102,000	\$ -	\$ -
BP Dam Manager's Residence - Painting Internal/External	\$ 25,000	\$ -	\$ -
Boondooma Lakeside Cabins x 5 - Bathroom Fitout	\$ -	\$ 79,000	\$ -
Disability Access - Boondooma	\$ -	\$ 40,000	\$ -
Boondooma Refurbishments	\$ -	\$ -	\$ 30,000
Yallakool Refurbishments	\$ -	\$ -	\$ 30,000
Parks	\$ 1,140,000	\$ 226,354	\$ 103,150
Kingaroy Lions Parks Refurbishment	\$ 80,000	\$ -	\$ -
Regional Parks - First Settlers Park Benarkin Refurbishment	\$ 135,000	\$ -	\$ -
Murgon QE11 Parks Refurbishment - Stage 1	\$ 140,000	\$ -	\$ -
Murgon QE11 Parks Refurbishment - Stage 2	\$ 150,000	\$ -	\$ -
Proston Parks Railway Park Refurbishment	\$ 40,000	\$ -	\$ -
Tipperary Flat Nanango - Rehabilitate Carpark	\$ 15,000	\$ -	\$ -
Memorial Park Master/ Concept Planning	\$ 580,000	\$ -	\$ -
Regional Parks Refurbishments - Undertake Asset Replacement Program	\$ -	\$ 111,354	\$ -
Kumbia APEX Park Redevelopment	\$ -	\$ 115,000	\$ -
Regional Parks Refurbishments - Undertake Asset Replacement Program	\$ -	\$ -	\$ 103,150
Saleyards	\$ 80,000	\$ 100,000	\$ 100,000
Coolabunia Saleyards - Asset Upgrades	\$ 80,000	\$ 100,000	\$ 100,000
Public Conveniences	\$ 450,000	\$ 80,000	\$ 100,000
Regional Public Amenities - Murgon Free Camping Area	\$ 100,000	\$ -	\$ -
Regional Park / Amenities Upgrades - 24 Hr Camping Grounds	\$ 150,000	\$ -	\$ -
Regional Public Amenities - N'go Butter Factory & Lions Park Kingaroy + Dump Point	\$ 100,000	\$ -	\$ -
Wondai Public Amenities - Mckell Park, Dingo Creek & Coronation Park	\$ 100,000	\$ -	\$ -
Amenity Refurbishments	\$ -	\$ 80,000	\$ 100,000
Sport and Recreation	\$ 380,000	\$ 426,000	\$ 144,000
Murgon PCYC Bathroom Revocations	\$ 380,000	\$ -	\$ -
Kingaroy Tennis Amenities	\$ -	\$ 210,000	\$ -
Tennis Courts Fencing	\$ -	\$ 6,000	\$ -
Murgon Showgrounds and Sportsgrounds Perimeter Fence	\$ -	\$ 210,000	\$ -
Murgon Cattle Stalls Renewal	\$ -	\$ -	\$ 110,000
Nanango Lions - Reroofing	\$ -	\$ -	\$ 34,000
Swimming Pools	\$ 995,000	\$ 12,270,000	\$ 80,000
Wondai Swimming Pool Refurbishment	\$ 560,000	\$ -	\$ -
Wondai Swimming Pool - Filtration Issue	\$ 140,000	\$ -	\$ -
Kingaroy Memorial Pool	\$ 95,000	\$ -	\$ -
Kingaroy Memorial Pool - Construction Drawings	\$ 200,000	\$ -	\$ -
South Burnett Aquatic Centre - Heat Pump Replacement	\$ -	\$ 50,000	\$ -
Expansion Joints and Repainting	\$ -	\$ 140,000	\$ -
Replace WHS Signage	\$ -	\$ 50,000	\$ -
Install Paramobility Pool Steps	\$ -	\$ 30,000	\$ -
New Swimming Pool Complex	\$ -	\$ 12,000,000	\$ -
Nanango South Burnett Aquatic Centre	\$ -	\$ -	\$ 80,000
SES Buildings	\$ -	\$ -	\$ 10,000
Proston SES Kitchen Fitout	\$ -	\$ -	\$ 10,000
Commercial Shops	\$ -	\$ -	\$ 8,000
Murgon Old Council Chambers - Air Conditioning Renewal	\$ -	\$ -	\$ 8,000



Road Infrastructure Assets	2022/2023	2023/2024	2024/2025
Total	\$ 17,188,489	\$ 10,668,340	\$ 8,766,564
Gravel Resheeting	\$ 923,675	\$ 1,888,490	\$ 1,936,612
Gravel Resheeting Program	\$ 923,675	\$ -	\$ 1,936,612
Regional Asset Renewals	\$ -	\$ 1,888,490	\$ -
Bitumen Resealing/Rehabilitation	\$ 11,925,938	\$ 6,957,318	\$ 5,471,421
Kingaroy Transformation Project	\$ 2,900,000	\$ -	\$ -
Pavement Rehabilitation Program	\$ 1,706,063	\$ 1,000,000	\$ 1,874,385
Corndale Road - Widening TIDS LRRS	\$ 1,589,866	\$ -	\$ -
Bitumen Reseal Program	\$ 2,089,042	\$ 2,000,000	\$ 3,025,315
Shoulder Resheeting Program	\$ 197,037	\$ 305,078	\$ 321,721
LRCI Phase 3 Resealing Program	\$ 2,238,930	\$ -	\$ -
LRCI Phase 3 George St Carpark Upgrade	\$ 825,000	\$ -	\$ -
Moffatdale State School Disabled Access	\$ 50,000	\$ -	\$ -
Nanango CBD Disabled Parking Bays	\$ 80,000	\$ -	\$ -
Advance Design	\$ 250,000	\$ 250,000	\$ 250,000
LRCI - Bitumen Reseal Program	\$ -	\$ 1,000,000	\$ -
Tingoorra Chelmsford Road - Pavement Rehab	\$ -	\$ 2,352,240	\$ -
Wooroolin State School Pavement Failure	\$ -	\$ 50,000	\$ -
Footpaths	\$ 556,026	\$ 1,162,656	\$ 512,656
Footpath Renewal Program	\$ 146,026	\$ -	\$ -
Kumbia CBD Renewal	\$ 300,000	\$ -	\$ -
Alfred St Nanango	\$ 110,000	\$ -	\$ -
Various Footpath Replacements	\$ -	\$ 270,000	\$ -
Wondai CBD Renewal	\$ -	\$ 700,000	\$ -
Tessmans Road Kingaroy	\$ -	\$ 192,656	\$ -
Various Footpath Replacements	\$ -	\$ -	\$ 270,000
Tessmans Road Kingaroy	\$ -	\$ -	\$ 242,656
Bridges	\$ 260,000	\$ 320,000	\$ 213,000
Home Creek Loop Bridge Replacement	\$ 190,000	\$ -	\$ -
Cherbourg Rd	\$ 70,000	\$ -	\$ -
Memerambi Barkers Creek Road	\$ -	\$ 320,000	\$ -
Booie Road - Parsons Bridge	\$ -	\$ -	\$ 190,000
Haly Street Culverts - Kingaroy	\$ -	\$ -	\$ 23,000
Drainage	\$ 252,350	\$ 339,876	\$ 632,875
Kerb & Channel Renewal	\$ 217,350	\$ 313,876	\$ 502,875
Leopard Street Drainage	\$ 35,000	\$ -	\$ -
Concrete Floodway Renewal - Saddle Tree Creek Road	\$ -	\$ 26,000	\$ -
Concrete Floodway Renewal - Glenclyffe Rd	\$ -	\$ -	\$ 130,000
Other	\$ 3,270,500	\$ -	\$ -
* Kingaroy/Wondai-Bunya Hwy Median Upgrade	\$ 800,000	\$ -	\$ -
Dust Suppression Trial - Lanigans Road	\$ 70,500	\$ -	\$ -
Betterment Fund	\$ 2,000,000	\$ -	\$ -
Birt Road	\$ 200,000	\$ -	\$ -
Blackbutt CBD Linkage to Rail Trail	\$ 200,000	\$ -	\$ -

Waste Assets	2022/2023	2023/2024	2024/2025
General	\$ 1,644,435	\$ -	\$ 674,383
Maidenwell Transfer Station	\$ 350,000	\$ -	\$ -
Nanango Weighbridge	\$ 607,560	\$ -	\$ -
Recycling Bins	\$ 686,875	\$ -	\$ -
Nanango Leachate Collection Trench	\$ -	\$ -	\$ 240,851
Kingaroy Leachate Collection Trench	\$ -	\$ -	\$ 433,532

Wastewater (Sewerage) Supply Assets	2022/2023	2023/2024	2024/2025
Total	\$ 1,453,700	\$ 1,950,000	\$ 1,712,000
Treatment	\$ 175,000	\$ 175,000	\$ -
SBRC Process Control, SCADA and Telemetry Migration WW S2	\$ 175,000	\$ -	\$ -
SBRC Process Control, SCADA and Telemetry Migration WW S3	\$ -	\$ 175,000	\$ -
Mains	\$ 1,278,700	\$ 1,775,000	\$ 1,712,000
Nanango SPS2 Switchboard Renewal and Process Control/SCADA	\$ 210,000	\$ -	\$ -
Nanango SPS3 Switchboard Renewal and Process Control/SCADA	\$ 140,000	\$ -	\$ -
Nanango SPS5 Process Control/SCADA	\$ 28,000	\$ -	\$ -
Proston CED Pump Station Replace and Renewal inc Process	\$ 210,000	\$ -	\$ -
Kingaroy KWW-River Rd SPS5 SB Renewal	\$ 135,361	\$ -	\$ -
Nanango NWW-South St SPS6 Renewal	\$ 170,339	\$ -	\$ -
Proston BDWW-WWTP1 SB Renewal	\$ 210,000	\$ -	\$ -
Wondai WWW-Hodge St SPS5 SB	\$ 175,000	\$ -	\$ -
Regional Sewer Relining	\$ -	\$ 1,600,000	\$ 1,600,000
Kingaroy SPS2 Tessmans Road Switchboard Renewals and Process Control/SCADA	\$ -	\$ 175,000	\$ -
Kingaroy SPS3 Logan Street Process Control/SCADA Renewal	\$ -	\$ -	\$ 56,000
Kingaroy SPS6 Barron Park Dr Process Control/SCADA Renewal	\$ -	\$ -	\$ 56,000



Water Supply Assets	2022/2023	2023/2024	2024/2025
Total	\$ 3,632,866	\$ 7,904,400	\$ 8,009,660
Treatment	\$ 2,059,000	\$ 5,715,000	\$ 6,070,000
Blackbutt WTP Irrigation Process Control Electrical	\$ 28,000	\$ -	\$ -
Gordonbrook Dam Spillway AFC Works D&C - Tender Docs and Design	\$ 800,000	\$ -	\$ -
Gordonbrook Dam Survey for Dredging	\$ 266,000	\$ -	\$ -
Nanango WTP and Bores A, B, C - Switchboard Renewal and Process Control/SCADA	\$ 490,000	\$ -	\$ -
SBRC Process Control, SCADA and Telemetry Migration WAT S2	\$ 175,000	\$ -	\$ -
Gordonbrook Off Stream Storage Design	\$ 200,000	\$ -	\$ -
Gordonbrook Hydrological Modelling	\$ 100,000	\$ -	\$ -
Year Two Gordonbrook Dam Spillway AFC Works D&C - Construct	\$ -	\$ 5,000,000	\$ -
Process Control, SCADA and Telemetry Migration WAT S3	\$ -	\$ 175,000	\$ -
Blackbutt WTP Switchboard Renewal and Process Control/SCADA	\$ -	\$ 400,000	\$ -
Media Replacement Wondai	\$ -	\$ 140,000	\$ -
Year Three Gordonbrook Dam Spillway AFC Works D&C - Post Con	\$ -	\$ -	\$ 6,000,000
Gordonbrook Dam Safety Hazard Action Project - Drainage Holes in Abutments	\$ -	\$ -	\$ 70,000
Storage	\$ 250,000	\$ 1,750,000	\$ 500,000
Kingaroy Water Security Trunk Infrastructure Upgrades - Mount Wooroolin Reservoir - DESIGN	\$ 250,000	\$ -	\$ -
Kingaroy Water Security Trunk Infrastructure Upgrades - Mount Wooroolin Reservoir - CONSTRUCT	\$ -	\$ 1,750,000	\$ -
Kingaroy Heights 2 x Reservoirs Reline	\$ -	\$ -	\$ 500,000
Distribution	\$ 1,323,866	\$ 439,400	\$ 1,439,660
Blackbutt HL PS Switchboard Renewal and Process Control/SCADA	\$ 175,000	\$ -	\$ -
WMR - Dalby Street (Gipps Street-Chester Street)	\$ 70,000	\$ -	\$ -
WMR - Blake Street (Drake Street - Rodney Street)	\$ 105,000	\$ -	\$ -
WMR -Mackenzie Street - (Osborne Street - End Street)	\$ 211,400	\$ -	\$ -
WMR -Mackenzie Street - (Osborne Street - Scott Street)	\$ 140,000	\$ -	\$ -
WMR -Cadell Street - (Scott St - Kent Street)	\$ 292,600	\$ -	\$ -
WWS-Raw Water PS SB	\$ 199,866	\$ -	\$ -
Water Meter Replacement Program - 21/22	\$ 30,000	\$ -	\$ -
Water Meter Replacement 22/23	\$ 100,000	\$ -	\$ -
Jubilee Street (End to Ian St)	\$ -	\$ 30,000	\$ -
WMR- Markwell Street (Youngman Street - Glendon Street)	\$ -	\$ 98,000	\$ -
WMR - Alford Street (William Street to Burnett Street)	\$ -	\$ 133,000	\$ -
WMR - GLENDON STREET (Alford Street to Markwell Street)	\$ -	\$ 78,400	\$ -
Water Meter Replacement	\$ -	\$ 100,000	\$ -
Stuart River Rising Main Kumbia	\$ -	\$ -	\$ 658,000
WMR-Murgon Hospital Reservoir and Macalister St	\$ -	\$ -	\$ 124,600
WMU -Reservoir and Beresford St	\$ -	\$ -	\$ 184,660
WMR- Markwell Street (Youngman Street - William Street)	\$ -	\$ -	\$ 134,400
WMR- Glendon Street (Avoca Street - Markwell Street)	\$ -	\$ -	\$ 140,000
WMR - Wickham Street (Appin Street East-Goode Street)	\$ -	\$ -	\$ 98,000
Regional Water Meter Replacement	\$ -	\$ -	\$ 100,000

Items with an asterisk identified in the above tables are continued projects from 2022/2023.

Total Capital Works Program	2022/2023	2023/2024	2024/2025
	\$ 32,622,434	\$ 39,236,594	\$ 26,162,257



4.4 Summary of Expenditure on Road Infrastructure 2022/2023

Road Maintenance	
Road and Drainage Administration	\$ 1,324,330
Road and Drainage Maintenance	\$ 6,820,182
Main Roads Maintenance Contract	\$ 2,429,046
Total	\$ 10,573,557

Roads Capital Works	
Capital Program	\$ 17,188,489
	\$ 17,188,489

4.5 Schedule of Concessions and Exemptions on Rates and Charges

4.5.1 Concessions on Rates

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

4.6 Schedule of Restricted Cash

The projected balance at the 30 June 2023 is as follows:

External and Internal Restricted Cash	Projected Balance			Projected Balance 30-Jun-2023
	01-Jul-2022	Movement In	Movement Out	
Unspent Government Grants and Subsidies	\$ -	\$ -	\$ -	\$ -
Unspent Development Contributions	\$ 4,556,587	\$ -	\$ -	\$ 4,556,587
Unspent Loan Monies	\$ 374,100	\$ -	\$ -	\$ 374,100
Future Capital works	\$ 22,406,199	\$ 3,398,104	\$ 4,808,387	\$ 20,995,916
Future Recurrent Expenditure	\$ 988,873	\$ -	\$ -	\$ 988,873
Total Unspent Restricted Cash	\$ 28,325,760	\$ 3,398,104	\$ 4,808,387	\$ 26,915,477



7.4 BUSINESS ACTIVITIES 2022/2023

File Number: Special Budget Meeting
Author: Manager Finance & Sustainability
Authoriser: Chief Executive Officer

PRECIS

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

SUMMARY

The Local Government Act 2009 (Chapter 3 - The business of local governments; Part 2 - Beneficial enterprises and business activities; Division 2 - Business reform, including competitive neutrality) and the Local Government Regulation 2012 require Council to identify and make decisions about Council's business activities on an annual basis. This report sets out the legislative requirements and provides recommendations for Council in relation to Council's Business Activities.

OFFICER'S RECOMMENDATION

That in relation to Council's Business activities:

1. In accordance with the *Local Government Act 2009 (Division 2, Section 43)* and the *Local Government Regulation 2012*, Council determines that as shown in the Statement of Significant Business Activities (Table 1), it has no significant business activities that meet the threshold set as per *Section 19* of the *Local Government Regulation 2012*.
2. Council determines that those Business Activities categorised as prescribed business activities and listed in the statement of prescribed and other business activities (Table 2) are those activities that meet the prescribed activity threshold of \$340,000 in accordance with *Section 39* of the *Local Government Regulation 2012*.
3. Council resolve not to apply the Code of Competitive Conduct to any business activity in 2022/2023 in accordance with the *Local Government Act 2009 Section 47(7)* and the *Local Government Regulation 2012*.

FINANCIAL AND RESOURCE IMPLICATIONS

These activities have been identified and provided for in the 2022/2023 Budget as part of ongoing operations.

LINK TO CORPORATE/OPERATIONAL PLAN

OR5 Continue to give priority to ongoing financial sustainability and prudent budget management.

COMMUNICATION/CONSULTATION (INTERNAL/EXTERNAL)

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

LEGAL IMPLICATIONS (STATUTORY BASIS, LEGAL RISKS)

The statutory basis lies within the *Local Government Act 2009 (Division 2 - Business reform, including competitive neutrality)* and *Division 5* of the *Local Government Regulation 2012*.

POLICY/LOCAL LAW DELEGATION IMPLICATIONS

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

ASSET MANAGEMENT IMPLICATIONS

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

REPORT

1. Introduction

Chapter 3, Part 2, Division 2 of the Local Government Act 2009 (the Act) and Chapter 3, Part 2 of the Local Government Regulation 2012 (the Regulation) set out the requirements to be followed by Council in determining the application of the National Competition Policy to the business activities of Council.

Effectively, Council must follow three steps:

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

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

2. Determining Significant Business Activities

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

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

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

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

Section 19 of the Local Government Regulation 2012 specifies the significant business activity thresholds for the 2022/2023 financial year are as follows:

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

Table 1 shows Council has no significant business activities that meet these thresholds based on expenditure in the 2022/2023 financial year and the number of premises connected to a water service.

3. Determining Prescribed Business Activities

Section 39 of “the Regulation” states that a business activity is prescribed for *Section 47(7)* of “the Act” if the amount of current expenditure for the business activity for the previous financial year is \$340,000, or more.

In addition, *47(3)* of “the Act” states that a local government “must apply the code of competitive conduct to the conduct of the following business activities of the local government;

(a) a building certifying activity;

(b) a roads activity, other than a roads activity for which business is conducted only through a sole supplier arrangement.

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

47(4) A **building certifying activity** is a business activity that—
 (a) involves performing building certifying functions (within the meaning of the *Building Act, section 10*); and

(b) is prescribed under a regulation.

47(5) A **roads activity** is a business activity (other than a business activity prescribed under a regulation) that involves—
 (a) constructing or maintaining a State-controlled road, that the State put out to competitive tender; or

(b) submitting a competitive tender in relation to—

(i) constructing or maintaining a road in the local government area, that the local government put out to competitive tender; or

(ii) constructing or maintaining a road in another local government area that the other local government put out to competitive tender.

At *Section 38* “the Regulation” provides a list of local governments where building certification services constitute a prescribed activity. Council is not included in this list and it is therefore considered that Council’s building certifying activities are not considered to be a prescribed activity.

In respect of Council’s roads activity, Council does not compete in the open market; it is therefore considered that Council’s road activities are not classed as a prescribed activity.

4. Application of the Code of Competitive Conduct

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

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

(a) applying the competitive neutrality principle;

(b) pricing provisions (full cost pricing);

(c) financial reporting; and

(d) assessing and accounting for community service obligations.

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

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

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

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

Council currently builds those elements into its pricing.

5. Conclusion

Council does not currently have any Significant Business Activities, however Council does provide combined water and sewerage services, the number of which are connected to a water service is at 9,771. This is getting close to the threshold of 10,000 premises connected to a water service. Council has started reviewing full cost pricing methodologies with the review of the Maximum Allowable Revenue Model for the Water and Sewerage Program.

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

Accordingly, at this time, it is considered that the benefit of applying the Code does not outweigh the cost and the efficient use of resources. It is therefore recommended that Council should resolve not to apply the Code of Competitive Conduct to any business activities in 2022/2023 financial year.

Statement of Business Activities (Table 1)

Significant business activities Above the threshold as per Section 19 of the Local Government Regulation 2012	
Business Activity	No. of Premises or 2022/2023 Operating Costs
Nil	

Prescribed Business Activities (Table 2)

Prescribed Business Activities Above threshold as per Section 39 of the Local Government Regulation 2012 (\$340,000)	
Business activity	2022/2023 Operating Costs
Water and Wastewater (Below 10,000 connections)	\$16,856,530
Caravan and Tourist Parks	\$1,439,081
Cemeteries	\$365,850
Waste	\$6,675,977
Other Business Activities Below threshold as per Section 39 of the Local Government Regulation 2012 (\$340,000)	
Business activity	2022/2023 Operating Costs
Community Hospital	\$3,857
Saleyards	\$166,622
Building certification (Not prescribed)	\$383,577
Airport	\$210,548

ATTACHMENTS

Nil

7.5 STATEMENTS OF ESTIMATED FINANCIAL POSITION TO 30 JUNE 2022

File Number: Special Budget Meeting
Author: Manager Finance & Sustainability
Authoriser: Chief Executive Officer

PRECIS

Presentation of Council's Statement of Estimated Financial Position as at 30 June 2022.

SUMMARY

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

A Statement of Estimated Financial Position is a document stating the financial operations, and financial position of the local government for the previous financial year or to 30 June 2022.

Required reports are attached for perusal and were calculated during the middle of June 2022.

OFFICER'S RECOMMENDATION

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

- Estimated Statement of Comprehensive Income as at 30 June 2022

Statement of Comprehensive Income

	Original Budget	Amended Budget	Estimated Position	Variance
	\$	\$	\$	\$
Income				
Revenue				
Recurrent Revenue				
Rates, Levies and Charges	51,521,884	51,420,397	51,396,505	(23,892)
Fees and Charges	4,988,433	5,007,955	5,858,218	850,263
Rental Income	393,500	495,214	512,355	17,141
Interest Received	630,500	530,500	564,331	33,831
Sales Revenue	3,016,651	3,173,579	2,447,507	(726,072)
Other Income	940,475	1,501,033	1,827,807	326,773
Grants, Subsidies, Contributions and Donations	7,561,978	14,100,699	15,541,772	1,441,073
	<u>69,053,421</u>	<u>76,229,377</u>	<u>78,148,496</u>	<u>1,919,118</u>
Capital Revenue				
Grants, Subsidies, Contribution and Donations	11,779,420	11,885,519	11,035,519	(850,000)
Total Income	<u>80,832,841</u>	<u>88,114,896</u>	<u>89,184,015</u>	<u>1,069,118</u>
Expenses				
Recurrent Expenses				
Employee Benefits	24,979,452	25,419,361	25,419,361	-
Materials and Services	23,631,408	28,157,267	29,793,201	1,635,934
Finance Costs	2,107,567	1,833,567	323,245	(1,510,321)
Depreciation and Amortisation	21,330,624	21,241,879	21,231,517	(10,362)
	<u>72,049,050</u>	<u>76,652,074</u>	<u>76,767,325</u>	<u>115,251</u>
Capital Expense				
	(400,000)	(400,000)	6,389,365	6,789,365
Total Expense	<u>71,649,050</u>	<u>76,252,074</u>	<u>83,156,690</u>	<u>6,904,616</u>
Net Result	<u>9,183,791</u>	<u>11,862,823</u>	<u>6,027,325</u>	<u>(5,835,498)</u>
Net Operating Result	<u>(2,995,629)</u>	<u>(422,696)</u>	<u>1,381,171</u>	<u>1,803,868</u>

2. Estimated Statement of Financial Position as at 30 June 2022

Statement of Financial Position

	Original Budget	Amended Budget	Estimated Position	Variance
	\$	\$	\$	\$
Current Assets				
Cash and Cash Equivalents	36,498,468	44,413,369	62,342,487	17,929,118
Trade and Other Receivables	9,348,944	12,727,403	9,417,760	(3,309,643)
Inventories	764,632	705,263	799,262	93,999
Investments	-	-	-	-
Total Current Assets	46,612,044	57,846,035	72,559,509	14,713,474
Non-Current Assets				
Trade and Other Receivables	910,507	870,373	738,324	(132,049)
Property, Plant and Equipment	872,535,500	876,364,061	919,881,707	43,517,646
Right of Use Asset	837,809	837,809	837,809	-
Intangible Assets	6,234,639	6,266,488	6,258,526	(7,962)
Total Non-Current Assets	880,518,455	884,338,731	927,716,366	43,377,635
TOTAL ASSETS	927,130,499	942,184,766	1,000,275,875	58,091,109
Current Liabilities				
Trade and Other Payables	10,063,817	13,902,829	13,065,843	(836,986)
Borrowings	3,250,722	3,163,736	3,283,781	120,045
Lease Liabilities	22,303	21,740	22,303	563
Provisions	3,953,243	4,126,864	3,603,303	(523,561)
Other Liabilities	-	-	1,420,778	1,420,778
Total Current Liabilities	17,290,085	21,215,169	21,396,008	180,839
Non-Current Liabilities				
Trade and Other Payables	-	-	-	-
Borrowings	27,225,302	27,284,817	27,139,006	(145,811)
Lease Liabilities	846,648	846,648	846,648	-
Provisions	13,501,773	13,185,037	12,007,330	(1,177,707)
Other Liabilities	-	-	4,247,153	4,247,153
Total Non-Current Liabilities	41,573,723	41,316,502	44,240,137	2,923,635
TOTAL LIABILITIES	58,863,808	62,531,671	65,636,145	3,104,474
NET COMMUNITY ASSETS	868,266,691	879,653,095	934,639,730	54,986,635
Community Equity				
Retained Surplus/(Deficiency)	440,813,008	444,343,496	438,507,998	(5,835,498)
Asset Revaluation Surplus	427,453,683	435,309,599	496,131,732	60,822,133
TOTAL COMMUNITY EQUITY	868,266,691	879,653,095	934,639,730	54,986,635

FINANCIAL AND RESOURCE IMPLICATIONS

The report outlines the final estimated use of financial resources as approved in the 2021/2022 Budget calculated as at the middle of June 2022.

LINK TO CORPORATE/OPERATIONAL PLAN

OR5 Continue to give priority to ongoing financial sustainability and prudent budget management.

COMMUNICATION/CONSULTATION (INTERNAL/EXTERNAL)

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

LEGAL IMPLICATIONS (STATUTORY BASIS, LEGAL RISKS)

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

POLICY/LOCAL LAW DELEGATION IMPLICATIONS

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

ASSET MANAGEMENT IMPLICATIONS

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

REPORT

Not applicable.

ATTACHMENTS

Nil

7.6 DIFFERENTIAL GENERAL RATES CATEGORIES AND CRITERIA 2022/2023

File Number: Special Budget Meeting
Author: Manager Finance & Sustainability
Authoriser: Chief Executive Officer

PRECIS

Categories of rateable land for the levying of general rates for the financial year ending 30 June 2023.

SUMMARY

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

Further, *Section 80* of the *Local Government Regulation 2012* provides that Council may levy general rates (differential general rates) that differ for different categories of rateable land in the local government area. Accordingly, for the following reasons, Council has determined that there shall be forty-three (43) categories of land for general rating purposes.

- The valuation of the South Burnett Regional Council area which became effective from 1 July 2022 would lead to rating inequities and a distortion of the relativities in the amount of rates paid in the various parts of the local government area if only one general rate were adopted;
- The level of services provided to that land and the cost of providing services compared to the rate burden that would apply under a single general rate; and
- The differing levels of demand that some land uses place on the services which Council is required to provide.

OFFICER'S RECOMMENDATION

That:

1. South Burnett Regional Council adopt differential general rates for the year ending 30 June 2023;
2. Pursuant to *Section 81* of the *Local Government Regulation 2012*, the categories into which rateable land is categorised, the description of those categories and, in accordance with *Sections 81(4)* and *81(5)* of the *Local Government Regulation 2012*, the method by which land is to be identified and included in its appropriate category is as listed in the table below;
3. Council delegates to the Chief Executive Officer the power, in accordance with *Sections 81(4)* and *81(5)* of the *Local Government Regulation 2012*, to identify the rating category to which each parcel of rateable land belongs.

Category	Differential Category
1	Residential – Kingaroy
Description	Identification
<p>All properties in this category are located within the Kingaroy Urban Locality and are used solely for residential purposes, or if vacant land, is zoned for residential use under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for residential purposes only. Urban Localities are defined in “Individual Urban Locality” maps series. Council will be guided by the Department of Natural Resources and Mines land use codes between 1 and 9 and land use code 72 when determining the properties that fit into this category.</p>	<ol style="list-style-type: none"> 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
<p>All properties in this category are located within the Nanango Urban Locality and are used solely for residential purposes, or if vacant land, is zoned for residential use under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for residential purposes only. Urban Localities are defined in “Individual Urban Locality” maps series. Council will be guided by the Department of Natural Resources and Mines land use codes between 1 and 9 when determining the properties that fit into this category.</p>	<ol style="list-style-type: none"> 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
<p>All properties in this category are located within the Blackbutt Urban Locality and are used solely for residential purposes, or if vacant land, is zoned for residential use under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for residential purposes only. Urban Localities are defined in “Individual Urban Locality” maps series. Council will be guided by the Department of Natural Resources and Mines land use codes between 1 and 9 when determining the properties that fit into this category.</p>	<ol style="list-style-type: none"> 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
<p>All properties in this category are located within the Murgon Urban Locality and are used solely for residential purposes, or if vacant land, is zoned for residential use under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for residential purposes only. Urban Localities are defined in "Individual Urban Locality" maps series. Council will be guided by the Department of Natural Resources and Mines land use codes between 1 and 9 when determining the properties that fit into this category.</p>	<ol style="list-style-type: none"> 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
<p>All properties in this category are located within the Wondai Urban Locality and are used solely for residential purposes, or if vacant land, is zoned for residential use under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for residential purposes only. Urban Localities are defined in "Individual Urban Locality" maps series. Council will be guided by the Department of Natural Resources and Mines land use codes between 1 and 9 when determining the properties that fit into this category.</p>	<ol style="list-style-type: none"> 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
<p>The property is used for any purpose; and located in any of the following villages: - Benarkin, Brooklands, Cloyna, Coolabunia, Crawford, Dandabah, Hivesville, Kumbia, Maidenwell, Memerambi, Moffatdale, Proston, Taabinga, Tingoorra, Winderera, Wooroolin.</p>	<ol style="list-style-type: none"> 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
900	Rural Residential
Description	Identification
<p>All properties in this category are situated outside the Nanango, Kingaroy, Wondai, Murgon and Other Urban Localities and nearby village localities (excluding Blackbutt) 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 relevant map marked Rural Residential. Council will be guided by the Department of Natural Resources and Mines land use codes between 1 and 9, and 94 when determining the properties that fit into this category.</p>	<ol style="list-style-type: none"> 1. This category will cover all land used for rural residential purposes (excluding Blackbutt) that is shown on the relevant map marked Rural Residential 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
910	Rural Residential – Blackbutt
Description	Identification
<p>All properties in this category are situated outside the Blackbutt Urban Locality and nearby village localities, but are used for residential purposes. Or if vacant land, it is zoned for rural residential use under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for rural residential purposes. It includes all land used for rural residential purposes as defined on the map marked Rural Residential – Blackbutt. Council will be guided by the Department of Natural Resources and Mines land use codes between 1 and 9, and 94 when determining the properties that fit into this category.</p>	<ol style="list-style-type: none"> 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
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 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>	<ol style="list-style-type: none"> 1. This category will cover all land within the Murgon Urban locality, where the property is used for a business and commercial purpose; or 2. If vacant land, is zoned for a business and commercial purpose under the Planning Schemes relevant to South 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
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>	<ol style="list-style-type: none"> 1. This category will cover all land within the Wondai Urban locality, where the property is used for a business and commercial purpose; or 2. If vacant land, is zoned for a business and commercial purpose under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for business and commercial purposes; and 3. Is not included in any other category. 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
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
All properties in this category are classified as a Drive in Shopping Centre (a retail shopping and commercial complex) with a gross floor area of more than 4,000 square metres and less than 10,000 square metres and/or more than 150 on-site car parks or adjacent car parks which are maintained to service the specific shopping centre.	Land used as a Drive in Shopping Centre (a retail shopping and commercial complex) with a gross floor area of more than 4,000 square metres and less than 10,000 square metres and/or more than 150 on-site car parks or adjacent car parks which are maintained to service the specific shopping centre.

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

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

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

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

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

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

Category	Differential Category
229	Solar Farm <5MW
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 and are capable of producing output of less than 5MW.	A Solar Farm is defined as land used in whole or in part to generate electricity by means of a large number of solar panels connected to the mains power grid. As identified by the CEO.

Category	Differential Category
230	Solar Farm 5MW to <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 at least 5MW, but no more than 20MW.	A Solar Farm is defined as land used in whole or in part to generate electricity by means of a large number of solar panels connected to the mains power grid. 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.	A Solar Farm is defined as land used in whole or in part to generate electricity by means of a large number of solar panels connected to the mains power grid. 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.	A Solar Farm is defined as land used in whole or in part to generate electricity by means of a large number of solar panels connected to the mains power grid. 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.	A Solar Farm is defined as land used in whole or in part to generate electricity by means of a large number of solar panels connected to the mains power grid. 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.	A Solar Farm is defined as land used in whole or in part to generate electricity by means of a large number of solar panels connected to the mains power grid. 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.	A Solar Farm is defined as land used in whole or in part to generate electricity by means of a large number of solar panels connected to the mains power grid. 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"> 1. This category will cover all land in the region that is used for the business of primary production, including agricultural, grazing, horticulture, aquaculture and similar purposes; 2. Is not included in any other category; and 3. Properties in this category must qualify for the Department of Natural Resources and Mines primary producers' concession, and are identified by the land use codes below. 4. Land with land use codes 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89 and 93 or as otherwise identified by the CEO.

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.	<ol style="list-style-type: none"> 1. This category will cover all land used for the purpose of water storage or water pumping and not included in any other category. 2. Land with land use code 95 or as otherwise identified by the CEO.

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

FINANCIAL AND RESOURCE IMPLICATIONS

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

LINK TO CORPORATE/OPERATIONAL PLAN

OR5 Continue to give priority to ongoing financial sustainability and prudent budget management.

COMMUNICATION/CONSULTATION (INTERNAL/EXTERNAL)

Considered as part of the 2022/2023 budget development.

LEGAL IMPLICATIONS (STATUTORY BASIS, LEGAL RISKS)

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

POLICY/LOCAL LAW DELEGATION IMPLICATIONS

In accordance with Council's Revenue Policy.

ASSET MANAGEMENT IMPLICATIONS

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

REPORT

Not applicable.

ATTACHMENTS

Nil

7.7 ADOPTION OF THE DIFFERENTIAL GENERAL RATES 2022/2023

File Number: Special Budget Meeting
Author: Manager Finance & Sustainability
Authoriser: Chief Executive Officer

PRECIS

Adoption of the Differential General Rates for the financial year ending 30 June 2023.

SUMMARY**6.6 RATES MODELLING INPUTS****COMMITTEE RESOLUTION 2022/1**

Moved: Cr Gavin Jones
 Seconded: Cr Danita Potter

That the Committee approve the percentage increases and other rates input changes as per the below for inclusion in rates modelling for the 22/23 budget deliberations.

In Favour: Crs Brett Otto, Gavin Jones, Jane Erkens, Danita Potter, Kathy Duff and Scott Henschen

Against: Nil

CARRIED 6/0

The resolution above looked at a general rate percentage increase of 1.75%.

As a revaluation for land was performed during the 21/22 year and will come into effect as at the 30th June 2022, Council initially calculated the rate in the dollar based the new land valuations and only collecting the same amount of general rate revenue as the 21/22 year from each rating category. Once this base rate in the dollar was calculated, the 1.75% increase was then applied. Rural residential has also been rolled into 2 categories – a Rural Residential category and a Rural Residential Blackbutt category.

OFFICER'S RECOMMENDATION

That pursuant to *Section 94* of the *Local Government Act 2009* and *Section 80* of the *Local Government Regulation 2012* the differential general rate to be made and levied for each differential general rate category for the year ending 30 June 2023 is as follows:

Category	Category Description	Rate in Dollar
203	Residential Land – Blackbutt	2.71190
1	Residential Land – Kingaroy	2.37660
301	Residential Land – Murgon	3.72370
201	Residential Land – Nanango	2.99970
401	Residential Land – Wondai	2.99230
3	Village	1.51320
900	Rural Residential Land	1.84360
910	Rural Residential Land – Blackbutt	2.07080
204	Commercial Land – Blackbutt	2.39490

Category	Category Description	Rate in Dollar
2	Commercial Land – Kingaroy	2.88650
302	Commercial Land – Murgon	5.00000
202	Commercial Land – Nanango	2.68620
402	Commercial Land – Wondai	1.83400
9	Drive-In Shopping Centre >10,000m ²	1.42750
10	Drive-In Shopping Centre 4,001m ² – 10,000m ²	5.46440
99	Drive-In Shopping Centre 1,500m ² – 4,000m ²	3.80140
209	Industrial Land – Blackbutt	2.84050
8	Industrial Land – Kingaroy	1.99830
308	Industrial Land – Murgon	3.31050
208	Industrial Land – Nanango	2.59120
408	Industrial Land – Wondai	2.43870
212	Extractive A	2.04120
213	Extractive B	2.55000
211	Extractive C	3.20000
414	Coal Mine	26.72450
215	Power Generation	21.64290
219	Wind Farm – <5MW	2.65000
220	Wind Farm – 5MW to <20MW	2.65000
221	Wind Farm – 20MW to <50MW	2.51750
222	Wind Farm – 50MW to <100MW	2.35850
223	Wind Farm – 100MW to <150MW	2.25250
224	Wind Farm – 150MW to <200MW	2.12000
225	Wind Farm – >=200MW	1.98750
229	Solar Farm – <5MW	2.65000
230	Solar Farm – 5MW to <20MW	2.65000
231	Solar Farm – 20MW to <50MW	2.51750
232	Solar Farm – 50MW to <100MW	2.35850
233	Solar Farm – 100MW to <150MW	2.25250
234	Solar Farm – 150MW to <200MW	2.12000
235	Solar Farm – >=200MW	1.98750
6	Rural Land	1.08480
419	Water – Pumping and Storage	1.56120
7	Other Land	1.31850

FINANCIAL AND RESOURCE IMPLICATIONS

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

LINK TO CORPORATE/OPERATIONAL PLAN

OR5 Continue to give priority to ongoing financial sustainability and prudent budget management.

COMMUNICATION/CONSULTATION (INTERNAL/EXTERNAL)

Rating implications have been discussed with Council during the development of the 2022/2023 budget.

LEGAL IMPLICATIONS (STATUTORY BASIS, LEGAL RISKS)

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

POLICY/LOCAL LAW DELEGATION IMPLICATIONS

In accordance with Council's Revenue Policy.

ASSET MANAGEMENT IMPLICATIONS

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

REPORT

Not applicable.

ATTACHMENTS

Nil

7.8 MINIMUM GENERAL RATES 2022/2023

File Number: Special Budget Meeting
Author: Manager Finance & Sustainability
Authoriser: Chief Executive Officer

PRECIS

Adoption of setting Differential General Minimum Rates for the financial year ending 30 June 2023.

SUMMARY

Based on Committee's recommendation to model rates increases on 1.75% increase for general rates and 5% for intensive industry.

OFFICER'S RECOMMENDATION

That in accordance with Section 94 of the *Local Government Act 2009* and Section 77 of the *Local Government Regulation 2012*, the minimum general rate to be made and levied for the year ending 30 June 2023 for each differential general rate category, is as follows:

Category	Category Description	Minimum Rate
203	Residential Land – Blackbutt	\$996.90
1	Residential Land – Kingaroy	\$996.90
301	Residential Land – Murgon	\$996.90
201	Residential Land – Nanango	\$996.90
401	Residential Land – Wondai	\$996.90
3	Village	\$996.90
900	Rural Residential Land	\$996.90
910	Rural Residential Land – Blackbutt	\$996.90
204	Commercial Land – Blackbutt	\$1,235.30
2	Commercial Land – Kingaroy	\$1,235.30
302	Commercial Land – Murgon	\$1,235.30
202	Commercial Land – Nanango	\$1,235.30
402	Commercial Land – Wondai	\$1,235.30
9	Drive-In Shopping Centre >10,000m ² floor area	\$69,799.70
10	Drive-In Shopping Centre 4,000m ² to 10,000m ²	\$28,524.20
99	Drive-In Shopping Centre 1500m ² to 4,000m ²	\$9,613.00
209	Industrial Land – Blackbutt	\$1,235.30
8	Industrial Land – Kingaroy	\$1,235.30
308	Industrial Land – Murgon	\$1,235.30
208	Industrial Land – Nanango	\$1,235.30
408	Industrial Land – Wondai	\$1,235.30
212	Extractive A	\$1,028.70
213	Extractive B	\$7,964.40
211	Extractive C	\$13,475.90
414	Coal Mine	\$104,243.00
215	Power Generation	\$368,385.90
219	Wind Farm – <5MW	\$7,423.50
220	Wind Farm – 5MW to <20MW	\$14,847.00
221	Wind Farm – 20MW to <50MW	\$40,299.00
222	Wind Farm – 50MW to <100MW	\$68,932.50

Category	Category Description	Minimum Rate
223	Wind Farm – 100MW to <150MW	\$132,562.50
224	Wind Farm – 150MW to <200MW	\$190,890.00
225	Wind Farm – >=200MW	\$254,520.00
229	Solar Farm – <5MW	\$7,423.50
230	Solar Farm – 5MW to <20MW	\$14,847.00
231	Solar Farm – 20MW to <50MW	\$40,299.00
232	Solar Farm – 50MW to <100MW	\$68,932.50
233	Solar Farm – 100MW to <150MW	\$132,562.50
234	Solar Farm – 150MW to <200MW	\$190,890.00
235	Solar Farm – >=200MW	\$254,520.00
6	Rural Land	\$1,088.80
419	Water – Pumping and Storage	\$996.90
7	Other Land	\$996.90

FINANCIAL AND RESOURCE IMPLICATIONS

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

LINK TO CORPORATE/OPERATIONAL PLAN

OR5 Continue to give priority to ongoing financial sustainability and prudent budget management.

COMMUNICATION/CONSULTATION (INTERNAL/EXTERNAL)

Rating implications have been discussed with Council during the development of the 2022/2023 budget.

LEGAL IMPLICATIONS (STATUTORY BASIS, LEGAL RISKS)

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

POLICY/LOCAL LAW DELEGATION IMPLICATIONS

In accordance with Council's Revenue Policy.

ASSET MANAGEMENT IMPLICATIONS

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

REPORT

Not applicable.

ATTACHMENTS

Nil

7.9 AVERAGING LAND VALUATIONS 2022/2023

File Number: Special Budget Meeting
Author: Manager Finance & Sustainability
Authoriser: Chief Executive Officer

PRECIS

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

SUMMARY

The Council recognises that as a result of the land revaluation that has recently taken place (effective date 30/06/2022), some property owners face significant increases in General Rates, as their property valuation has increased significantly higher than the average. In order to minimise the impact of valuation increases for these property owners, Council has decided to utilise the averaging tool set out in *Chapter 4 Part 3* of the *Local Government Regulation 2012*.

6.7 THREE YEAR AVERAGING

COMMITTEE RESOLUTION 2022/1

Moved: Cr Danita Potter
Seconded: Cr Scott Henschen

That the Committee recommend to Council:

- The continued use of 3 year averaging for land valuations for use in the general rate calculations
- The use of capping be removed

In Favour: Crs Brett Otto, Gavin Jones, Jane Erkens, Danita Potter, Kathy Duff and Scott Henschen

Against: Nil

CARRIED 6/0

OFFICER'S RECOMMENDATION

That pursuant to *Sections 74 and 76* of the *Local Government Regulation 2012* for the purpose of making and levying differential general rates for the 2022/2023 financial year, the rateable value of land is the three (3) year averaged value of land.

FINANCIAL AND RESOURCE IMPLICATIONS

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

LINK TO CORPORATE/OPERATIONAL PLAN

OR5 Continue to give priority to ongoing financial sustainability and prudent budget management.

COMMUNICATION/CONSULTATION (INTERNAL/EXTERNAL)

Rating implications have been discussed with Council during the development of the 2022/2023 budget.

LEGAL IMPLICATIONS (STATUTORY BASIS, LEGAL RISKS)

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

POLICY/LOCAL LAW DELEGATION IMPLICATIONS

In accordance with Council's Revenue Policy.

ASSET MANAGEMENT IMPLICATIONS

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

REPORT

Not applicable.

ATTACHMENTS

Nil

7.10 SPECIAL CHARGE - RURAL FIRE BRIGADES 2022/2023

File Number: Special Budget Meeting
Author: Manager Finance & Sustainability
Authoriser: Chief Executive Officer

PRECIS

Setting a Special Charge for Rural Fire Levy for the year ending 30 June 2023.

SUMMARY

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 levy a charge of \$25.00 per rateable assessment, on all rateable land not situated in an urban fire brigade area, as defined by the Queensland Fire and Emergency Service.

OFFICER'S RECOMMENDATION

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

1. Council make and levy a special charge (to be known as the Rural Fire Levy Special Charge) of \$25 per rateable assessment, on all rateable land within the region to which the overall plan applies, that also attracts a Class E Emergency Management Levy (pursuant to *Part 3* of the *Fire and Emergency Services Regulation 2011*) to fund the operations of the rural fire brigades that operate throughout the rural areas of the South Burnett Region.
2. The overall plan for the Rural Fire Levy Special Charge is as follows:
 - (a) the rateable land to which the plan applies is all rateable land within the region, other than rateable land that is liable to pay an urban district fire levy (pursuant to *Section 107* of the *Fire and Emergency Services Act 1990*).
 - (b) the service, facility or activity for which the plan is made is the ongoing provision and maintenance of rural fire-fighting equipment for the rural fire brigades that operate throughout the rural areas of the region.
 - (c) the time for implementing the overall plan is 1 year commencing 1 July 2022 and ending 30 June 2023.
 - (d) the estimated cost of implementing the overall plan for the 22/23 year is \$218,550.
 - (a) the level of contribution each brigade receives will be decided by the Local Area Rural Fire Services Committee.

FINANCIAL AND RESOURCE IMPLICATIONS

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

LINK TO CORPORATE/OPERATIONAL PLAN

OR5 Continue to give priority to ongoing financial sustainability and prudent budget management.

COMMUNICATION/CONSULTATION (INTERNAL/EXTERNAL)

Rating implications have been discussed with Council during the development of the 2022/2023 budget.

LEGAL IMPLICATIONS (STATUTORY BASIS, LEGAL RISKS)

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

POLICY/LOCAL LAW DELEGATION IMPLICATIONS

In accordance with Council's Revenue Policy.

ASSET MANAGEMENT IMPLICATIONS

Not applicable.

REPORT

Not applicable.

ATTACHMENTS

Nil

7.11 SPECIAL CHARGE - ANNUAL IMPLEMENTATION PLAN ROAD MAINTENANCE WATTLEGROVE ROAD QUARRY 2022/2023

File Number: Special Budget Meeting

Author: Manager Works

Authoriser: Chief Executive Officer

PRECIS

Annual Implementation Plan and setting a Special Charge for a Road Maintenance Program associated with the Kingaroy Quarry Supplies - Wattlegrove Road for the year ending 30 June 2023.

SUMMARY

In accordance with *Section 92(3) of the Local Government Act 2009* and *Section 94 of the Local Government Regulation 2012*, the Council decided to make a Special Charge on land described as Lot 459 on FY1925 and situated at 1304 Wattlegrove Road, Wattle Grove.

The Annual Implementation Plan specifically relates to the 2022/2023 financial year and sets out the actions or processes that are required to be carried out in the financial year for the services, facilities or activities to which the special rates apply under the Overall Plan.

The purpose of this Annual Implementation Plan is to:

- (a) support the implementation of the Overall Plan, specifically as it relates to the 2022/2023 financial year;
- (b) describe the road maintenance, road upgrading and road replacement works Council will be undertaking in 2022/2023 financial year to implement the Road Program under the Overall Plan; and
- (c) outline the costs of implementing the Road Program under the Overall Plan for the 2022/2023 financial year.

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

- (a) implement a road maintenance, road upgrading and road replacement program (**Road Program**) for Wattlegrove Road, Minmore Road, Deep Creek Road and River Road which is necessary to mitigate and manage the impacts on those roads caused by the use of the property for extractive industry purposes.
- (b) the rateable land to which the plan applies is Lot 459 on FY1925.
- (c) the time for implementing the overall plan is 20 years commencing 1 July 2019 and ending 30 June 2039.
- (d) the extractive industry operation being conducted on this land specially contributes to the need for the Wattlegrove Road program.

OFFICER'S RECOMMENDATION

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

1. Council make and levy a special charge (to be known as the Kingaroy Quarry Supplies - Wattlegrove Road Special Charge) of \$9,139.00 on land described as Lot 459 on FY1925 and situated at 1304 Wattlegrove Road, Wattle Grove to fund Road Maintenance and Reconstruction costs associated with the operation of the extractive industry operation at the site, and

2. That Council adopts the Annual Implementation Plan and the proposed special charge for 2022/2023 financial year pursuant to the Revenue Policy 2022/2023 and the Revenue Statement 2022/2023.

FINANCIAL AND RESOURCE IMPLICATIONS

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

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

LINK TO CORPORATE/OPERATIONAL PLAN

OR5 Continue to give priority to ongoing financial sustainability and prudent budget management.

IN1 Continue to provide sound asset management strategies to maintain and improve Council's road network, bridges, drainage and street lighting.

COMMUNICATION/CONSULTATION (INTERNAL/EXTERNAL)

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

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

The extractive industry approval was issued on 20 March 2019.

LEGAL IMPLICATIONS (STATUTORY BASIS, LEGAL RISKS)

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

POLICY/LOCAL LAW DELEGATION IMPLICATIONS

In accordance with Council's Revenue Policy.

ASSET MANAGEMENT IMPLICATIONS

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

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

REPORT

Annual Implementation Plan

Road Program

The Road Program as described in the Overall Plan to be undertaken in the 2022/2023 financial year in relation to haulage route will involve maintenance and reconstruction activities to ensure that the haulage route is maintained and continues to perform to the standard in Table One (1).

Segments of the River Road portion of the haul route are proposed for reseal works as part of the 2022/2023 Council road works programme. The proposed works impact on approximately 3.5km of haul route.

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

Road Name	Maintenance and Performance Standard
Wattlegrove Road	Class 5A Rural Access
Minmore Road	Class 5A Rural Access
Deep Creek Road	Class 5A Rural Access
River Road	Class 4B Rural Feeder

Estimated Cost of Carrying out the Road Program in the 2022/2023 Financial Year

Currently Kingaroy Quarry Supplies – Wattlegrove Road has approval for 30,000 tonnes per year before further upgrades are triggered. They have an overall approval for 100,000 tonnes per year. From advice from the quarry based on their expected output an estimated 30,000 tonnes has been used to calculate the annualised costs given in Table Three (3) below.

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

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

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

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

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

Description	Expected Cost to Council Without Quarry Operation		Expected Costs from Impact of Quarry Operations		Total
	\$	%	\$	%	
Maintenance Costs	\$6,924.73	91%	\$700.37	9%	\$7,625.10
Reconstruction Costs	\$73,754.89	90%	\$8,438.63	10%	\$82,193.52
Total	\$80,679.62	90%	\$9,139.00	10%	\$89,818.62

Recovery of Council's Costs of Implementing the Road Program

Kingaroy Quarry Supplies – Wattlegrove Road is still in its early years of operation, it is expected that more information about the quarry operations will become apparent to Council through the course of the 2022/2023 financial year. These factors will trigger the need to consider if any adjustments are needed to the Overall Plan, the contents of future Annual Implementation Plans and the levying of special rates and charges in future years. Those reviews will occur progressively over the life of the Overall Plan.

For the purposes of this Annual Implementation Plan, the special rates and charges to be levied by the Council at its budget meeting for the 2022/2023 financial year will facilitate the recovery of its estimated costs of implementing the Road Program in the 2022/2023 financial year and the annualised estimate for the future replacement of the haulage route.

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

ATTACHMENTS

Nil

7.12 SPECIAL CHARGE - ANNUAL IMPLEMENTATION PLAN ROAD MAINTENANCE TIM DWYER ROAD QUARRY 2022/2023

File Number: Special Budget Meeting

Author: Manager Works

Authoriser: Chief Executive Officer

PRECIS

Annual Implementation Plan and setting a Special Charge for a Road Maintenance Program associated with the Tim Dwyer Road Quarry for the year ending 30 June 2023.

SUMMARY

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

The Annual Implementation Plan specifically relates to the 2022/2023 financial year and sets out the actions or processes that are required to be carried out in the financial year for the services, facilities or activities to which the special rates apply under the Overall Plan.

The purpose of this Annual Implementation Plan is to:

- (a) support the implementation of the Overall Plan, specifically as it relates to the 2022/2023 financial year;
- (b) describe the road maintenance, road upgrading and road replacement works Council will be undertaking in 2022/2023 financial year to implement the Road Program under the Overall Plan; and
- (c) outline the costs of implementing the Road Program under the Overall Plan for the 2022/2023 financial year.

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

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

OFFICER'S RECOMMENDATION

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

1. Council does not levy a special charge on the Tim Dwyer Road Quarry situated on land described as Lot 169 on CSH697 or 79 Tim Dwyer Road, East Nanango in the 2022/2023 financial year, as the quarry has not commenced significant operations; and
2. That Council adopts the Annual Implementation Plan for the 2022/2023 financial year pursuant to the Revenue Policy 2022/2023 and the Revenue Statement 2022/2023.

FINANCIAL AND RESOURCE IMPLICATIONS

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

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

LINK TO CORPORATE/OPERATIONAL PLAN

OR5 Continue to give priority to ongoing financial sustainability and prudent budget management.

IN1 Continue to provide sound asset management strategies to maintain and improve Council's road network, bridges, drainage and street lighting.

COMMUNICATION/CONSULTATION (INTERNAL/EXTERNAL)

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

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

The extractive industry approval was issued on 21 February 2018.

LEGAL IMPLICATIONS (STATUTORY BASIS, LEGAL RISKS)

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

POLICY/LOCAL LAW DELEGATION IMPLICATIONS

In accordance with Council's Revenue Policy.

ASSET MANAGEMENT IMPLICATIONS

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

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

REPORT

Annual Implementation Plan

Road Program

The Road Program as described in the Overall Plan to be undertaken in the 2022/2023 financial year in relation to the haulage route will involve maintenance and reconstruction activities to ensure that haulage route is maintained and continues to perform to the standard given in Table One (1).

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

Road Name	Maintenance and Performance Standard
Tim Dwyer Road	Class 5A Rural Access
Greenwood Creek Road	Class 4B Rural Feeder
Old Esk North Road	Class 4B Rural Feeder
South Street	Class 8 Urban Feeder
Arthur Street East	Class 7 Urban Collector

Estimated Cost of Carrying out the Road Program in the 2022/2023 Financial Year

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

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

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

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

The annualised cost for Council and the quarry based on a minimal tonnage of 10,000 tonnes are set out in Table Three (3), to indicate possible costs if the quarry did commence significant operation in the 2022/2023 financial year.

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

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

As the quarry has not commenced significant operations no special rate is proposed in the 2022/2023 financial year.

Recovery of Council's Costs of Implementing the Road Program

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

It is expected that more information about the quarry operations will become apparent to Council through the course of the 2022/2023 financial year. These factors will trigger the need to consider if any adjustments are needed to the Overall Plan, the contents of future Annual Implementation Plans and the levying of special rates and charges in future years. Those reviews will occur progressively over the life of the Overall Plan.

For the purposes of this Annual Implementation Plan, the special rates and charges to be levied by the Council at its budget meeting for the 2022/2023 financial year will facilitate the recovery of its estimated costs of implementing the Road Program in the 2022/2023 financial year and the annualised estimate for the future replacement of the haulage route.

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

ATTACHMENTS

Nil

7.13 SPECIAL CHARGE - ANNUAL IMPLEMENTATION PLAN ROAD MAINTENANCE WILSONS ROAD QUARRY 2022/2023

File Number: Special Budget Meeting

Author: Manager Works

Authoriser: Chief Executive Officer

PRECIS

Annual Implementation Plan and setting a Special Charge for a Road Maintenance Program associated with the Gordonbrook Sand Quarry - Wilsons Road for the year ending 30 June 2023.

SUMMARY

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

The Annual Implementation Plan specifically relates to the 2022/2023 financial year and sets out the actions or processes that are required to be carried out in the financial year for the services, facilities or activities to which the special rates apply under the Overall Plan.

The purpose of this Annual Implementation Plan is to:

- (a) support the implementation of the Overall Plan, specifically as it relates to the 2022/2023 financial year;
- (b) describe the road maintenance, road upgrading and road replacement works Council will be undertaking in 2022/2023 financial year to implement the Road Program under the Overall Plan; and
- (c) outline the costs of implementing the Road Program under the Overall Plan for the 2022/2023 financial year.

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

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

OFFICER'S RECOMMENDATION

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

1. Council make and levy a special charge (to be known as the Gordonbrook Sand Quarry - Wilsons Road Special Charge) of \$4,492.24 on land described as Lot 49 on BO544 and situated at Wilsons Road, Gordonbrook to fund Road Maintenance and Reconstruction costs associated with the operation of the extractive industry operation at the site, and
2. That Council adopts the Annual Implementation Plan and the proposed special charge for 2022/2023 financial year pursuant to the Revenue Policy 2022/2023 and the Revenue Statement 2022/2023.

FINANCIAL AND RESOURCE IMPLICATIONS

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

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

LINK TO CORPORATE/OPERATIONAL PLAN

OR5 Continue to give priority to ongoing financial sustainability and prudent budget management.

IN1 Continue to provide sound asset management strategies to maintain and improve Council's road network, bridges, drainage and street lighting.

COMMUNICATION/CONSULTATION (INTERNAL/EXTERNAL)

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

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

The extractive industry approval was issued on 10 October 2018.

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

LEGAL IMPLICATIONS (STATUTORY BASIS, LEGAL RISKS)

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

POLICY/LOCAL LAW DELEGATION IMPLICATIONS

In accordance with Council's Revenue Policy.

ASSET MANAGEMENT IMPLICATIONS

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

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

REPORT

Annual Implementation Plan

Road Program

The Road Program as described in the Overall Plan to be undertaken in the 2022/2023 financial year in relation to Wilsons Road, from the Gordonbrook Sand Quarry - Wilsons Road to Memerambi Gordonbrook Road, will involve maintenance and reconstruction activities to ensure that Wilsons Road is maintained and continues to perform to the standard of a Class 5A Rural Access Road.

Estimated Cost of Carrying out the Road Program in the 2022/2023 Financial Year

The Gordonbrook Sand Quarry - Wilsons Road has approval for 100,000 tonnes per year. From advice provided by the quarry, regarding their expected output, an estimated 16,900 tonnes have been used to calculate the annualised costs given in Table Two (2) below.

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

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

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

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

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

Description	Expected Cost to Council Without Quarry Operation		Expected Costs from Impact of Quarry Operations		Total
	\$	%	\$	%	
Maintenance Costs	\$0.00	0%	\$0.00	0%	\$0.00
Reconstruction Costs	\$5,336.81	54%	\$4,492.24	46%	\$9,829.05
Total	\$5,336.81	54%	\$4,492.24	46%	\$9,829.05

Recovery of Council's Costs of Implementing the Road Program

The Gordonbrook Sand Quarry - Wilsons Road is still in its early years of operation, it is expected that more information about the quarry operations will become apparent to Council through the course of the 2022/2023 financial year. These factors will trigger the need to consider if any adjustments are needed to the Overall Plan, the contents of future Annual Implementation Plans and the levying of special rates and charges in future years. Those reviews will occur progressively over the life of the Overall Plan.

For the purposes of this Annual Implementation Plan, the special rates and charges to be levied by the Council at its budget meeting for the 2022/2023 financial year will facilitate the recovery of its estimated costs of implementing the Road Program in the 2022/2023 financial year and the annualised estimate for the future replacement of the haulage route.

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

ATTACHMENTS

Nil

7.14 SPECIAL CHARGE - ANNUAL IMPLEMENTATION PLAN ROAD MAINTENANCE BURRA BURRI ROAD QUARRY 2022/2023

File Number: Special Budget Meeting

Author: Manager Works

Authoriser: Chief Executive Officer

PRECIS

Annual Implementation Plan and setting a Special Charge for a Road Maintenance Program associated with the Burra Burri Road Quarry for the year ending 30 June 2023.

SUMMARY

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

The Annual Implementation Plan specifically relates to the 2022/2023 financial year and sets out the actions or processes that are required to be carried out in the financial year for the services, facilities or activities to which the special rates apply under the Overall Plan.

The purpose of this Annual Implementation Plan is to:

- (a) support the implementation of the Overall Plan, specifically as it relates to the 2022/2023 financial year;
- (b) describe the road maintenance, road upgrading and road replacement works Council will be undertaking in 2022/2023 financial year to implement the Road Program under the Overall Plan; and
- (c) outline the costs of implementing the Road Program under the Overall Plan for the 2022/2023 financial year.

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

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

OFFICER'S RECOMMENDATION

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

1. Council does not levy a special charge on the Burra Burri Road Quarry situated on land described as Lot 67 on BO576 or 1229 Burra Burri Road, Durong in the 2022/2023 financial year, as the quarry has not commenced significant operations; and
2. That Council adopts the Annual Implementation Plan and the proposed special charge for 2022/2023 financial year pursuant to the Revenue Policy 2022/2023 and the Revenue Statement 2022/2023.

FINANCIAL AND RESOURCE IMPLICATIONS

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

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

LINK TO CORPORATE/OPERATIONAL PLAN

OR5 Continue to give priority to ongoing financial sustainability and prudent budget management.

IN1 Continue to provide sound asset management strategies to maintain and improve Council's road network, bridges, drainage and street lighting.

COMMUNICATION/CONSULTATION (INTERNAL/EXTERNAL)

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

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

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

The extractive industry approval was issued on 20 March 2019.

LEGAL IMPLICATIONS (STATUTORY BASIS, LEGAL RISKS)

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

POLICY/LOCAL LAW DELEGATION IMPLICATIONS

In accordance with Council's Revenue Policy.

ASSET MANAGEMENT IMPLICATIONS

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

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

REPORT

Annual Implementation Plan

Road Program

The Road Program as described in the Overall Plan to be undertaken in the 2022/2023 financial year in relation to the haulage route will involve maintenance and reconstruction activities to ensure that haulage route is maintained and continues to perform to the standard outlined in Table One (1).

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

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

Estimated Cost of Carrying out the Road Program in the 2022/2023 Financial Year

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

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

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

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

The annualised cost for Council and the quarry based on a minimal tonnage of 10,000 tonnes are set out in Table Three (3), to indicate possible costs if the quarry did commence significant operation in the 2022/2023 financial year.

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

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

As the quarry has not commenced significant operations no special rate is proposed in the 2022/2023 financial year.

Recovery of Council's Costs of Implementing the Road Program

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

It is expected that more information about the quarry operations will become apparent to Council through the course of the 2022/2023 financial year. These factors will trigger the need to consider if any adjustments are needed to the Overall Plan, the contents of future Annual Implementation Plans and the levying of special rates and charges in future years. Those reviews will occur progressively over the life of the Overall Plan.

For the purposes of this Annual Implementation Plan, the special rates and charges to be levied by the Council at its budget meeting for the 2022/2023 financial year will facilitate the recovery of its estimated costs of implementing the Road Program in the 2022/2023 financial year and the annualised estimate for the future replacement of the haulage route.

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

ATTACHMENTS

Nil

7.15 SPECIAL CHARGE - ANNUAL IMPLEMENTATION PLAN ROAD MAINTENANCE MANAR ROAD QUARRY 2022/2023

File Number: Special Budget Meeting

Author: Manager Works

Authoriser: Chief Executive Officer

PRECIS

Annual Implementation Plan and setting a Special Charge for a Road Maintenance Program associated with the Manar Road Quarry for the year ending 30 June 2023.

SUMMARY

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

The Annual Implementation Plan specifically relates to the 2022/2023 financial year and sets out the actions or processes that are required to be carried out in the financial year for the services, facilities or activities to which the special rates apply under the Overall Plan.

The purpose of this Annual Implementation Plan is to:

- (a) support the implementation of the Overall Plan, specifically as it relates to the 2022/2023 financial year;
- (b) describe the road maintenance, road upgrading and road replacement works Council will be undertaking in 2022/2023 financial year to implement the Road Program under the Overall Plan; and
- (c) outline the costs of implementing the Road Program under the Overall Plan for the 2022/2023 financial year.

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

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

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

OFFICER'S RECOMMENDATION

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

1. Council does not levy a special charge on the Manar Road Quarry situated on land described as Lot 7 on BO179 or 1551 Manar Road, Boondooma in the 2022/2023 financial year, as the quarry has not commenced significant operations; and
2. That Council adopts the Annual Implementation Plan and the proposed special charge for 2022/2023 financial year pursuant to the Revenue Policy 2022/2023 and the Revenue Statement 2022/2023.

FINANCIAL AND RESOURCE IMPLICATIONS

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

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

LINK TO CORPORATE/OPERATIONAL PLAN

OR5 Continue to give priority to ongoing financial sustainability and prudent budget management.

IN1 Continue to provide sound asset management strategies to maintain and improve Council's road network, bridges, drainage and street lighting.

COMMUNICATION/CONSULTATION (INTERNAL/EXTERNAL)

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

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

The extractive industry approval was issued on 18 December 2018.

LEGAL IMPLICATIONS (STATUTORY BASIS, LEGAL RISKS)

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

POLICY/LOCAL LAW DELEGATION IMPLICATIONS

In accordance with Council's Revenue Policy.

ASSET MANAGEMENT IMPLICATIONS

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

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

REPORT

Annual Implementation Plan

Road Program

The Road Program as described in the Overall Plan to be undertaken in the 2022/2023 financial year in relation to Manar Road, from the Manar Road Quarry to Mundubbera Durong Road, will involve maintenance and reconstruction activities to ensure that Manar Road is maintained and continues to perform to the standard of a Class 5A Rural Access Road.

Estimated Cost of Carrying out the Road Program in the 2022/2023 Financial Year

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

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

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

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

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

The annualised cost for Council and the quarry based on the minimal tonnage of 10,000 tonnes are set out in Two (2), to indicate possible costs if the quarry did commence significant operation in the 2022/2023 financial year.

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

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

As the quarry has not commenced significant operations no special rate is proposed in the 2022/2023 financial year.

Recovery of Council's Costs of Implementing the Road Program

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

It is expected that more information about the quarry operations will become apparent to Council through the course of the 2022/2023 financial year. These factors will trigger the need to consider if any adjustments are needed to the Overall Plan, the contents of future Annual Implementation Plans and the levying of special rates and charges in future years. Those reviews will occur progressively over the life of the Overall Plan.

For the purposes of this Annual Implementation Plan, the special rates and charges to be levied by the Council at its budget meeting for the 2022/2023 financial year will facilitate the recovery of its estimated costs of implementing the Road Program in the 2022/2023 financial year and the annualised estimate for the future replacement of the haulage route.

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

ATTACHMENTS

Nil

7.16 SEPARATE CHARGE - COMMUNITY RESCUE AND EVACUATION 2022/2023

File Number: Special Budget Meeting
Author: Manager Finance & Sustainability
Authoriser: Chief Executive Officer

PRECIS

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

SUMMARY

The South Burnett Region is serviced by aerial medical evacuation services. This service is vital to our region and many residents can be thankful for the swift transfer to a major hospital in the case of an emergency. Unfortunately, these services rely heavily on donations to continue operating. Accordingly, Council has decided to implement a \$5 levy on all rate assessments to provide around \$87,000 to be distributed to these services.

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

OFFICER'S RECOMMENDATION

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

FINANCIAL AND RESOURCE IMPLICATIONS

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

LINK TO CORPORATE/OPERATIONAL PLAN

OR5 Continue to give priority to ongoing financial sustainability and prudent budget management.

COMMUNICATION/CONSULTATION (INTERNAL/EXTERNAL)

Rating implications have been discussed with Council during the development of the 2022/2023 budget.

LEGAL IMPLICATIONS (STATUTORY BASIS, LEGAL RISKS)

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

POLICY/LOCAL LAW DELEGATION IMPLICATIONS

In accordance with Council's Revenue Policy.

ASSET MANAGEMENT IMPLICATIONS

Not applicable.

REPORT

Not applicable.

ATTACHMENTS

Nil

7.17 SEPARATE CHARGE - WASTE MANAGEMENT LEVY 2022/2023**File Number:** Special Budget Meeting**Author:** Acting Manager Environment & Waste**Authoriser:** Chief Executive Officer**PRECIS**

Presented at the Budget Committee Meeting on 20 May 2022 – Rates Model Inputs for the financial year ending 30 June 2023.

SUMMARY

Council has gone through several workshops regarding rates modelling with the below adjustments proposed based on these workshops for inclusion in the rates modelling for the new year budget.

6.6 RATES MODELLING INPUTS**COMMITTEE RESOLUTION 2022/1**

Moved: Cr Gavin Jones

Seconded: Cr Danita Potter

That the Committee approve the percentage increases and other rates input changes as per the below for inclusion in rates modelling for the 22/23 budget deliberations.

In Favour: Crs Brett Otto, Gavin Jones, Jane Erkens, Danita Potter, Kathy Duff and Scott Henschen

Against: Nil

CARRIED 6/0

Percentage increases

- 1.75% General Rate
- 6.00% Water (based on modelling from 21/22 to account for large capital spend required over the next 10 years)
- 3.00% Sewerage (based on modelling from 21/22 to account for large capital spend required in the future)
- 1.00% Domestic Waste
- 6.00% Waste Management Levy
- 5.00% General Rate for Coal and Power categories

OFFICER'S RECOMMENDATION

That pursuant to *Section 94 of the Local Government Act 2009* and *Section 103 of the Local Government Regulation 2012*, Council make and levy a separate charge (to be known as the "Waste Management Separate Charge"), in the sum of \$174.50 per rateable assessment, to be levied equally on all rateable land in the region, for the purpose of:

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

FINANCIAL AND RESOURCE IMPLICATIONS

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

LINK TO CORPORATE/OPERATIONAL PLAN

OR5 Continue to give priority to ongoing financial sustainability and prudent budget management.

COMMUNICATION/CONSULTATION (INTERNAL/EXTERNAL)

Rating implications have been discussed with Council during the development of the 2022/2023 budget.

LEGAL IMPLICATIONS (STATUTORY BASIS, LEGAL RISKS)

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

POLICY/LOCAL LAW DELEGATION IMPLICATIONS

In accordance with Council's Revenue Policy.

ASSET MANAGEMENT IMPLICATIONS

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

REPORT

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

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

ATTACHMENTS

Nil

7.18 WASTE COLLECTION UTILITY CHARGES 2022/2023

File Number: Special Budget Meeting
Author: Acting Manager Environment & Waste
Authoriser: Chief Executive Officer

PRECIS

Presented at the Budget Committee Meeting on 20 May 2022 – Rates Model Inputs for the financial year ending 30 June 2023.

SUMMARY

Council has gone through several workshops regarding rates modelling with the below adjustments proposed based on these workshops for inclusion in the rates modelling for the new year budget.

6.6 RATES MODELLING INPUTS**COMMITTEE RESOLUTION 2022/1**

Moved: Cr Gavin Jones
Seconded: Cr Danita Potter

That the Committee approve the percentage increases and other rates input changes as per the below for inclusion in rates modelling for the 22/23 budget deliberations.

In Favour: Crs Brett Otto, Gavin Jones, Jane Erkens, Danita Potter, Kathy Duff and Scott Henschen

Against: Nil

CARRIED 6/0

Percentage increases

- 1.75% General Rate
- 6.00% Water (based on modelling from 21/22 to account for large capital spend required over the next 10 years)
- 3.00% Sewerage (based on modelling from 21/22 to account for large capital spend required in the future)
- 1.00% Domestic Waste
- 6.00% Waste Management Levy
- 5.00% General Rate for Coal and Power categories

OFFICER'S RECOMMENDATION

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

1. Council's Discretion to Levy Waste Management Utility Charges

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

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

Service Category	Charge per Service
A weekly collection service for the collection of domestic waste from a 240-litre waste container servicing domestic premises in the designated waste collection area for Blackbutt, Crawford, Hivesville, Kingaroy, Kumbia, Memerambi, Murgon, Nanango, Proston, Tingoora, Wattlecamp, Wondai or Wooroolin and prescribed Villages (other than the Bunya Mountains) and some specifically identified sub divisional areas.	\$181.00
An optional weekly collection service for the collection of domestic waste from a 240-litre waste container servicing domestic premises not situated in the designated waste collection area for Blackbutt, Crawford, Hivesville, Kingaroy, Kumbia, Memerambi, Murgon, Nanango, Proston, Tingoora, Wattlecamp, Wondai or Wooroolin and prescribed Villages (also not situated in the Bunya Mountains) and some specifically identified sub divisional areas.	\$181.00
A weekly collection service for the collection of commercial waste from a 240-litre waste container servicing commercial premises in the designated waste collection area for Blackbutt,	\$257.50

Crawford, Hivesville, Kingaroy, Kumbia, Memerambi, Murgon, Nanango, Proston, Tingoora, Wattlecamp, Wondai or Wooroolin and prescribed Villages (other than the Bunya Mountains) and some specifically identified sub divisional areas.	
An optional weekly collection service for the collection of commercial waste from a 240-litre waste container servicing commercial premises not situated in the designated waste collection area for Blackbutt, Crawford, Hivesville, Kingaroy, Kumbia, Memerambi, Murgon, Nanango, Proston, Tingoora, Wattlecamp, Wondai or Wooroolin and prescribed Villages (and also not situated in the Bunya Mountains) and some specifically identified sub divisional areas.	\$257.50
<p>Bunya Mountains waste management utility charge</p> <p>The Bunya Mountains waste management utility charge is a separate utility charge levied in respect of:</p> <ul style="list-style-type: none"> (a) the complexity and difficulty of waste management service provision for the Bunya Mountains; and (b) the collection of domestic waste from domestic premises situated in the Bunya Mountains in circumstances where the domestic waste is deposited in, and collected from, bulk waste containers which are set aside for the collection of domestic waste at the Bunya Mountains. 	\$218.00

Half Year Charge – Services Commencing 2 January 2023	
Service Category	Charge per Service (Half Year Cost)
A fortnightly collection service for the collection of recyclable waste from a 240-litre waste container servicing domestic premises in the designated waste collection area for Blackbutt, Crawford, Hivesville, Kingaroy, Kumbia, Memerambi, Murgon, Nanango, Proston, Tingoora, Wattlecamp, Wondai or Wooroolin and prescribed Villages (other than the Bunya Mountains) and some specifically identified sub divisional areas.	\$35.00
An optional fortnightly collection service for the collection of recyclable waste from a 240-litre waste container servicing domestic premises not situated in the designated waste collection area for Blackbutt, Crawford, Hivesville, Kingaroy, Kumbia, Memerambi, Murgon, Nanango, Proston, Tingoora, Wattlecamp, Wondai or Wooroolin and prescribed Villages (also not situated in the Bunya Mountains) and some specifically identified sub divisional areas.	\$35.00
A fortnightly collection service for the collection of recyclable waste from a 240-litre waste container servicing commercial premises in the designated waste collection area for Blackbutt, Crawford, Hivesville, Kingaroy, Kumbia, Memerambi, Murgon, Nanango, Proston, Tingoora, Wattlecamp, Wondai or	\$35.00

Wooroolin and prescribed Villages (other than the Bunya Mountains) and some specifically identified sub divisional areas.	
An optional fortnightly collection service for the collection of recyclable waste from a 240-litre waste container servicing commercial premises not situated in the designated waste collection area for Blackbutt, Crawford, Hivesville, Kingaroy, Kumbia, Memerambi, Murgon, Nanango, Proston, Tingoorra, Wattlecamp, Wondai or Wooroolin and prescribed Villages (and also not situated in the Bunya Mountains) and some specifically identified sub divisional areas.	\$35.00

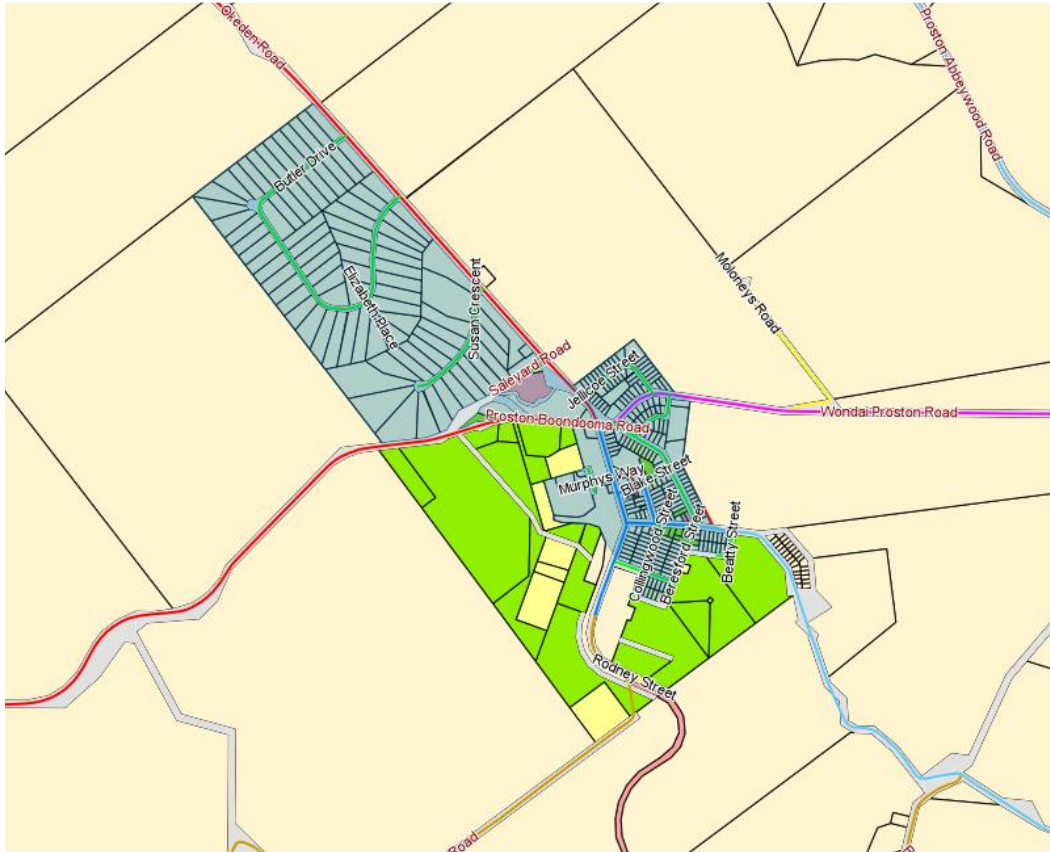
3. Definitions

The following definitions apply:

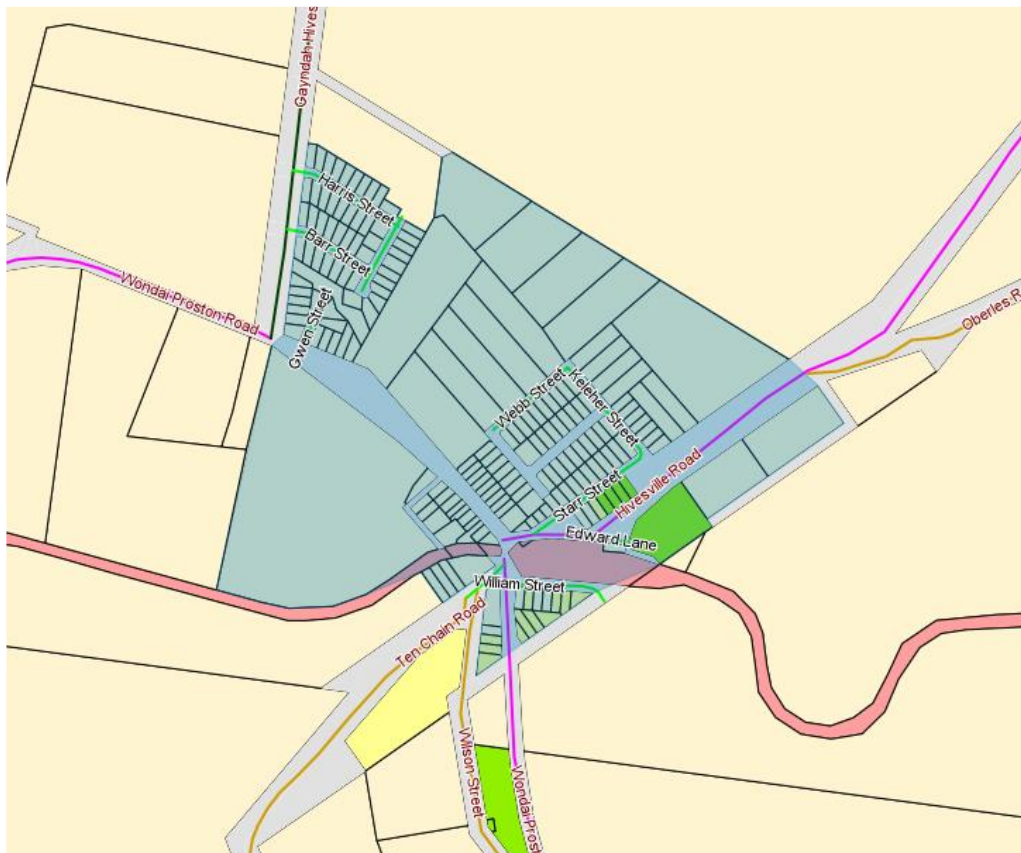
bulk waste container	means a waste container with a capacity of 1m ³ or more.
commercial premises	means any of the following types of premises: (a) a hotel, motel, caravan park, cafe, food store or canteen; (b) an assembly building, institutional building, kindergarten, child minding centre, school or other building used for education; (c) premises where a sport or game is ordinarily played in public; (d) an exhibition ground, show ground or racecourse; (e) an office, shop or other premises where business or work, other than a manufacturing process, is carried out; (f) a church, or other building, used as a place of worship, or for religious purposes.
commercial waste	means waste, other than green waste, recyclable waste, interceptor waste or waste discharged to a sewer, produced as a result of the ordinary use or occupation of commercial premises.
designated waste collection area	means an area which Council has, by resolution, designated as an area in which Council may conduct general waste or green waste collection. Maps of the designated waste collection areas adopted on 13 June 2018 are attached.
domestic clean-up waste	means non-putrescible, dry and inoffensive waste, other than green waste or recyclable waste, produced as a result of a clean-up of domestic premises.
domestic premises	means any of the following types of premises: (a) a single unit private dwelling; (b) premises containing 2 or more separate flats, apartments or other dwelling units; (c) a boarding house, hostel, lodging house or guest house.
domestic waste	means waste, other than domestic clean-up waste, green waste, recyclable waste, interceptor waste or waste discharged to a sewer, produced as a result of the ordinary use or occupation of domestic premises.
general waste	means: (a) waste other than regulated waste; and (b) any of the following: (i) commercial waste;

	(ii) domestic waste; (iii) recyclable waste.
green waste	grass cuttings, trees, bushes, shrubs, loppings of trees, bushes or shrubs, or similar matter produced as a result of the ordinary use or occupation of premises.
interceptor	has the meaning given in <i>Local Law No. 6 (Waste Management) 2018</i> .
interceptor waste	has the meaning given in <i>Local Law No. 6 (Waste Management) 2018</i> .
manufacturing process	means a handicraft or other process relating to adapting, altering, assembling, cleaning, finishing, making, ornamenting, preparing, renovating, repairing, washing, or wrecking goods for trade, sale or gain or otherwise in connection with a business.
occupier of premises	means the person who has the control or management of the premises.
owner of premises	means the person for the time being entitled to receive the rent for the premises or would be entitled to receive the rent for it if it were let to a tenant at a rent.
premises	includes each of the following: (a) domestic premises; (b) government premises; (c) industrial premises; (d) commercial premises; (e) a building and the land on which a building is situated.
rateable land	see <i>Local Government Act 2009</i> , Section 93(2).
recyclable waste	means clean and inoffensive waste that is declared by Council to be recyclable waste for the local government area of Council.
regulated waste	see the <i>Environmental Protection Regulation 2008</i> .
standard general waste container	means a container of a type approved by Council for storing domestic waste, commercial waste or recyclable waste at premises in the local government area of Council.
waste container	see standard general waste container.
waste	see <i>Environmental Protection Act 1994</i> , Section 13, and includes anything that is specified to be waste under <i>Local Law No. 6 (Waste Management) 2018</i> .

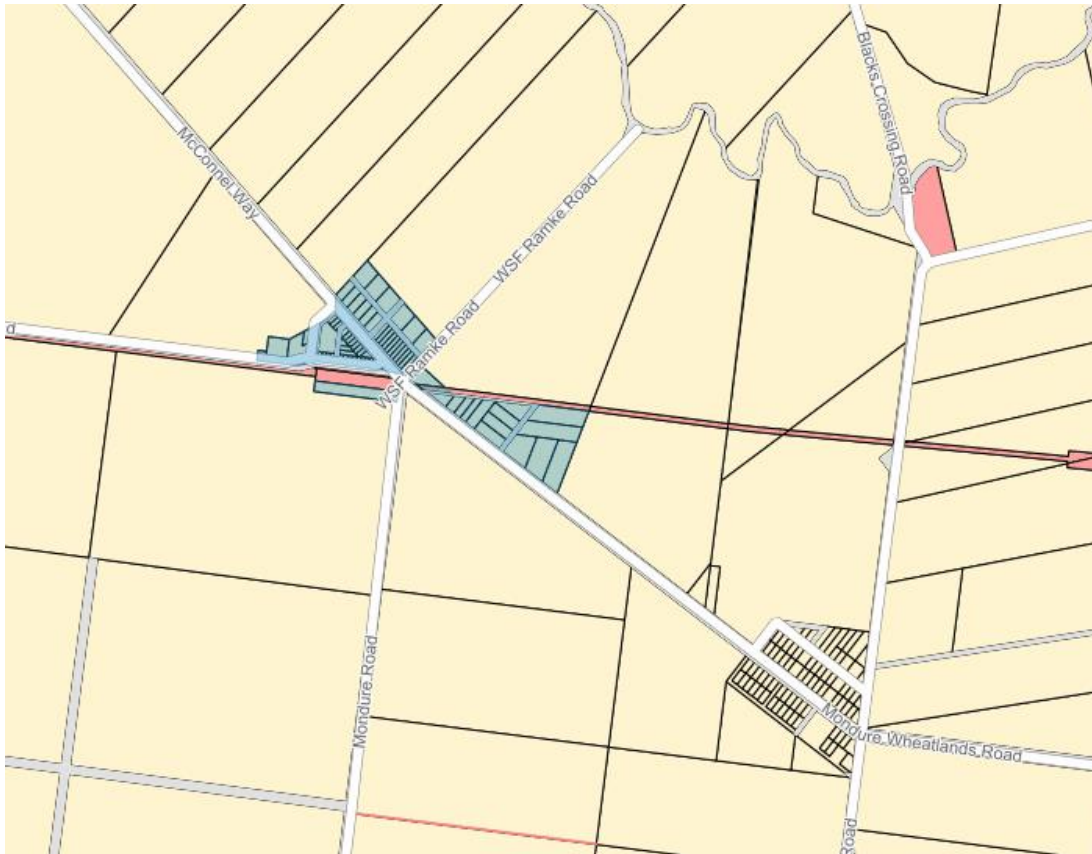
Proston Designated Waste Collection Area



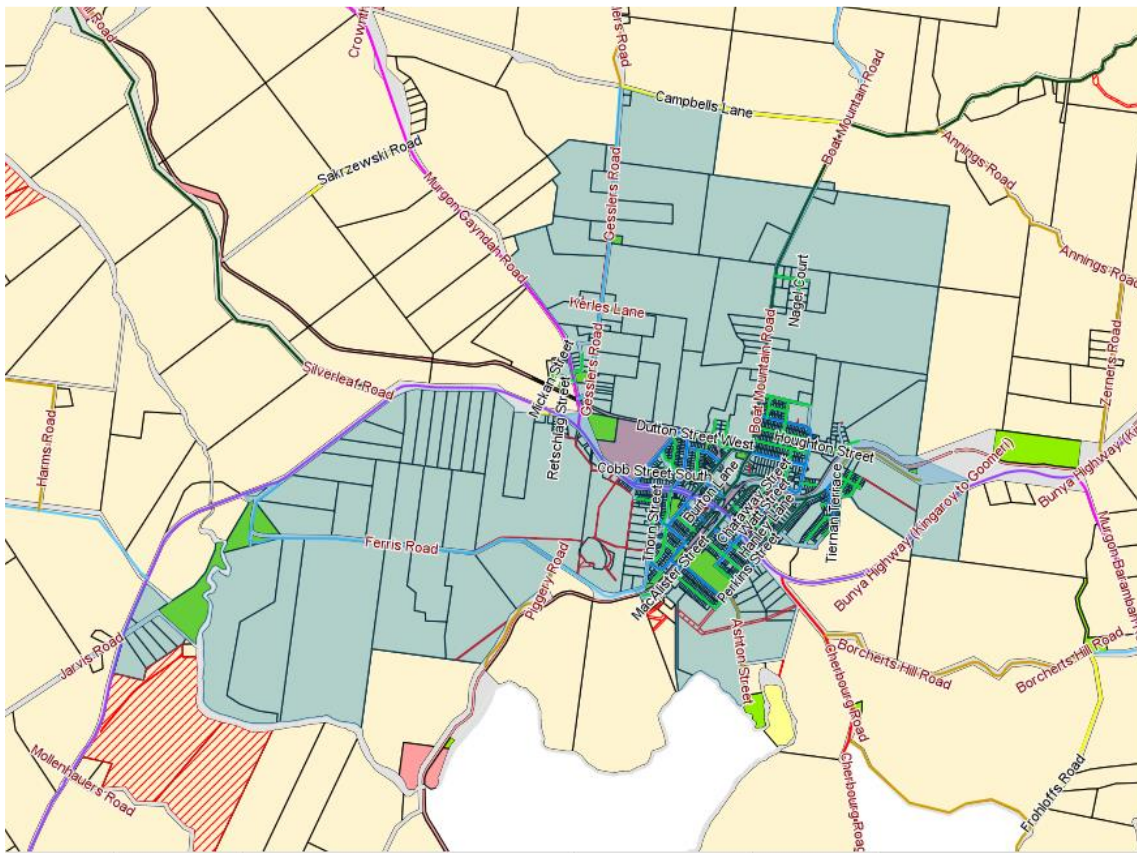
Hivesville Designated Waste Collection Area



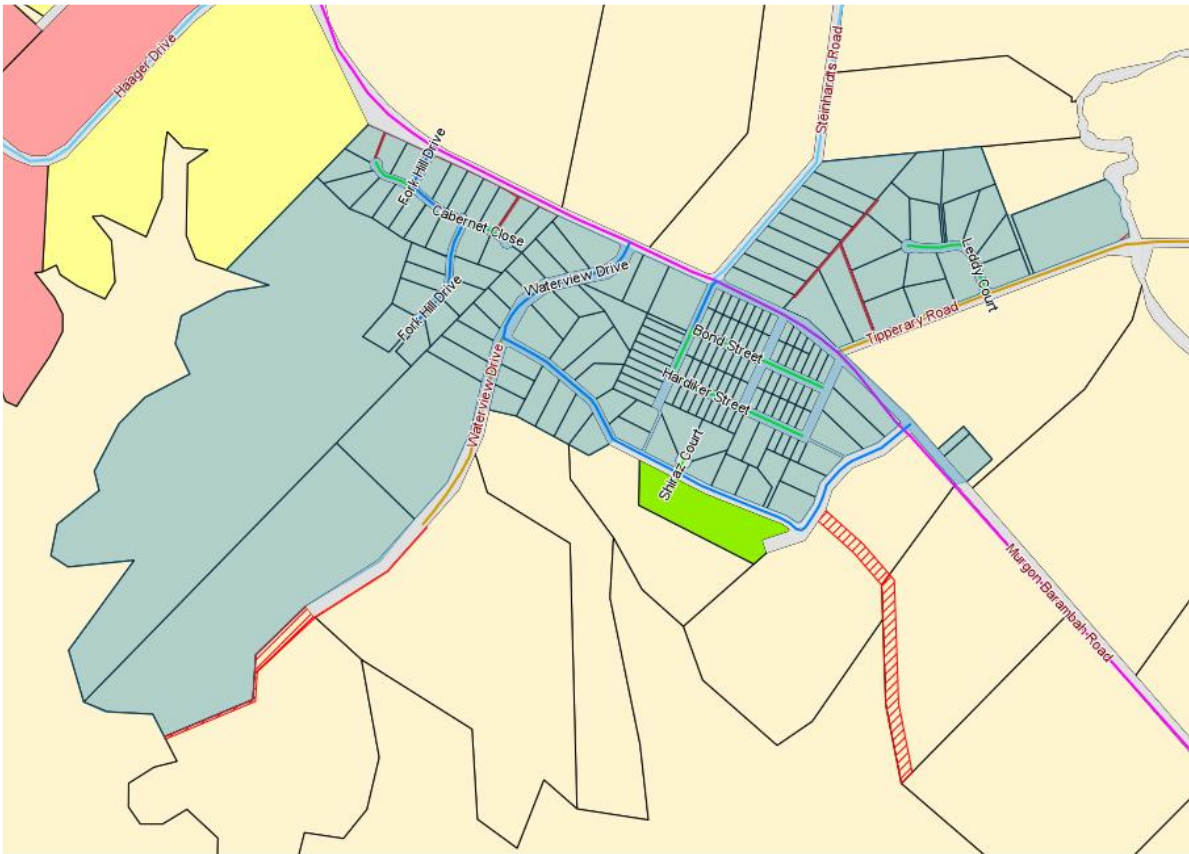
Mondure Designated Waste Collection Area



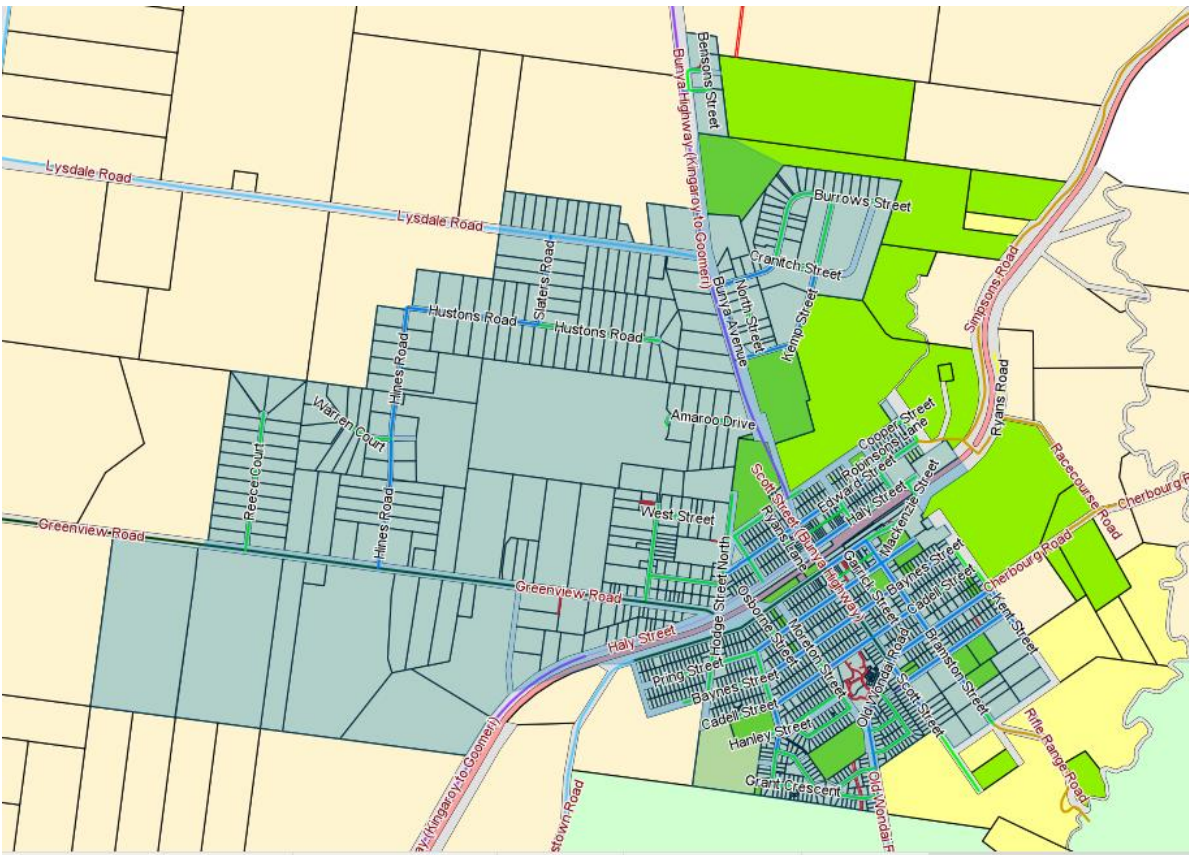
Murgon Designated Waste Collection Area



Moffatdale Designated Waste Collection Area



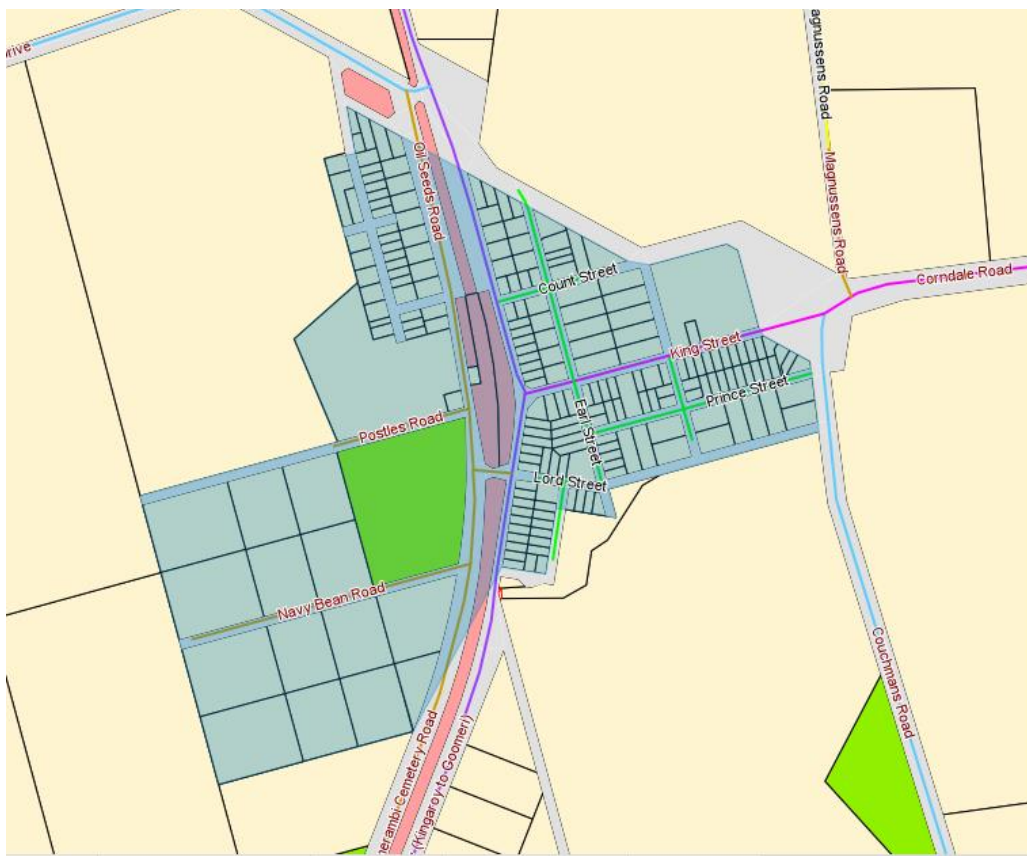
Wondai Designated Waste Collection Area



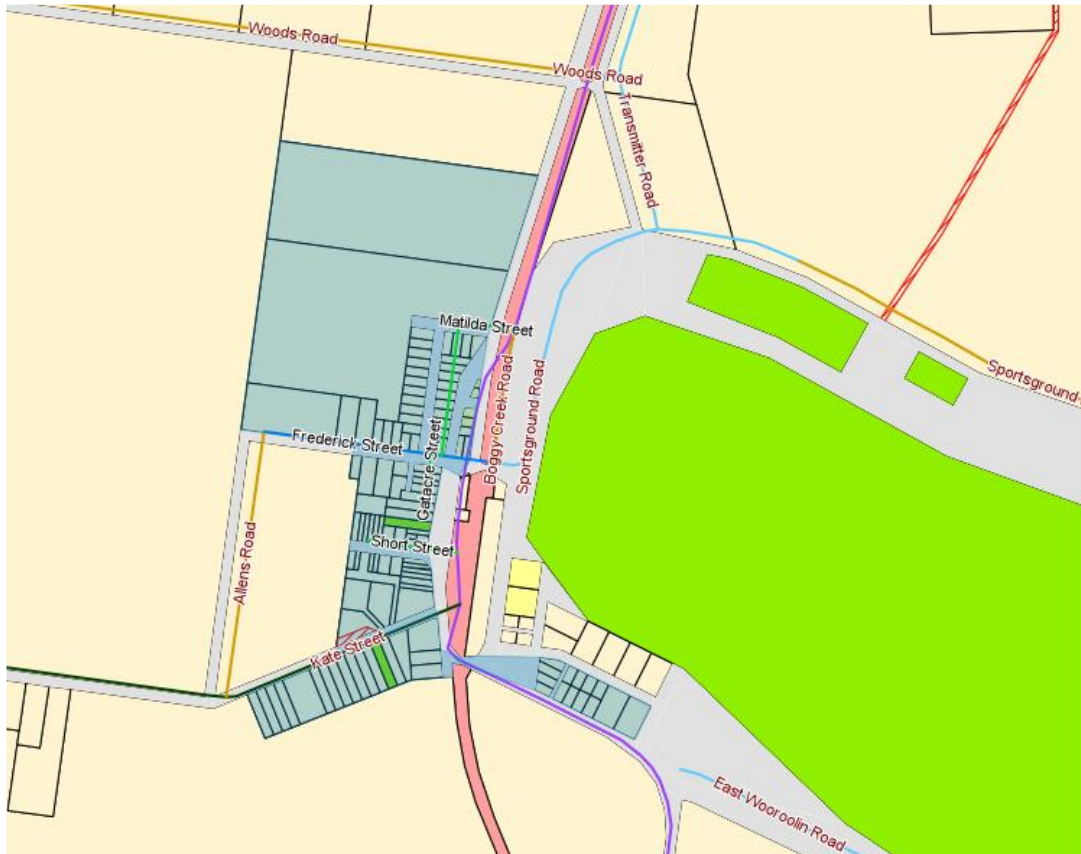
Tingoora Designated Waste Collection Area



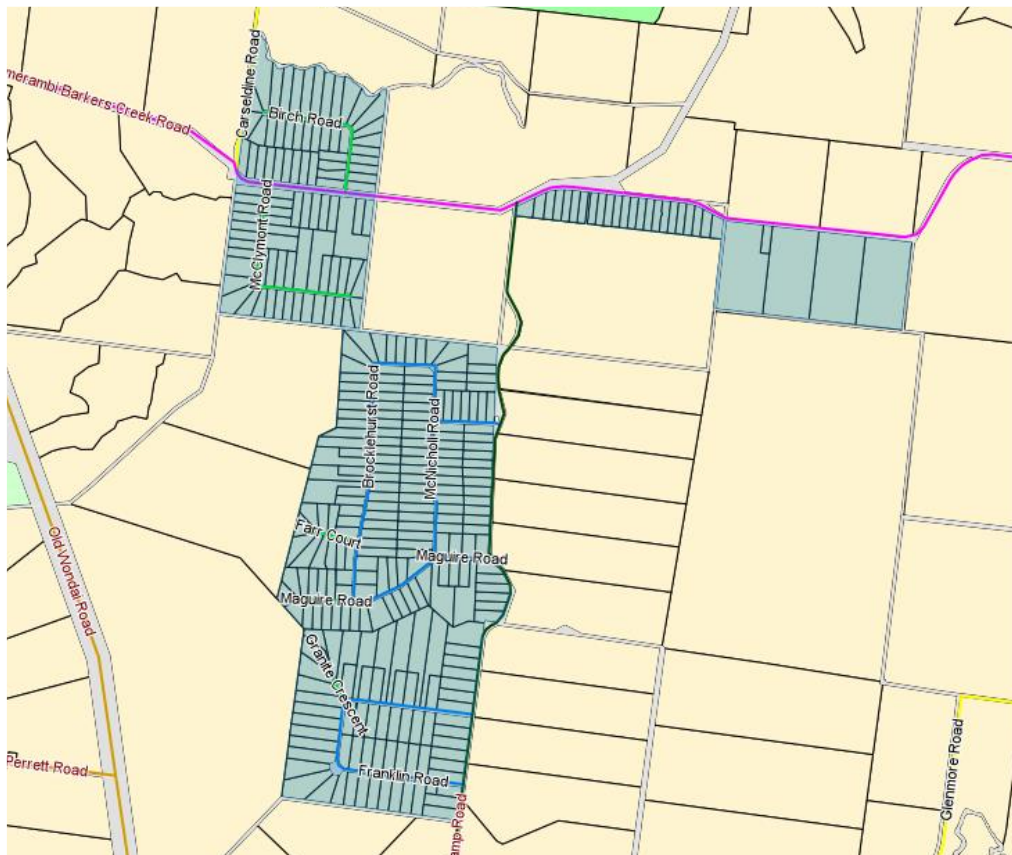
Memerambi Designated Waste Collection Area



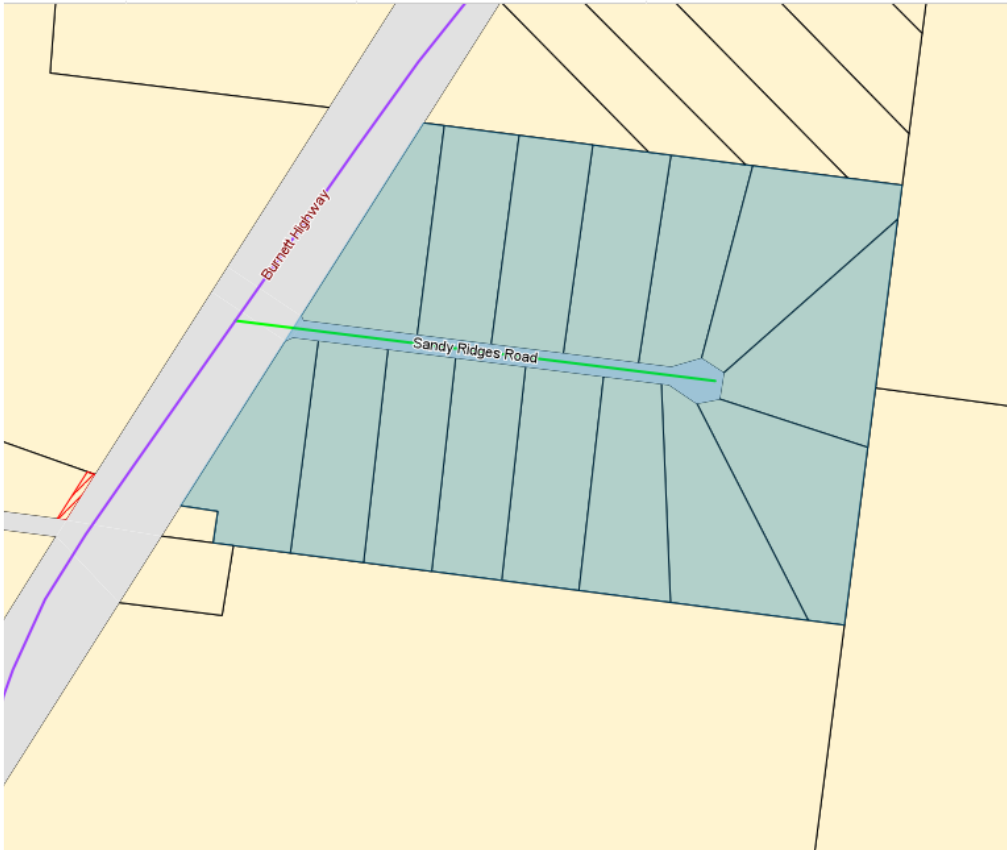
Wooroolin Designated Waste Collection Area



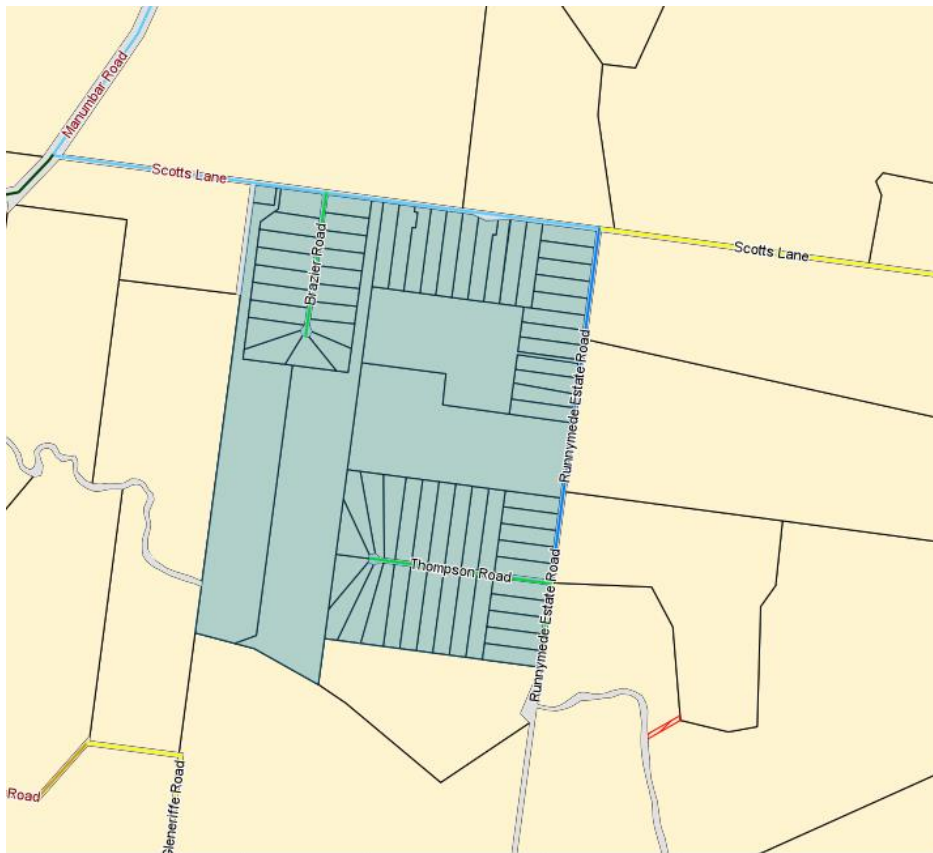
Wattlecamp Designated Waste Collection Area



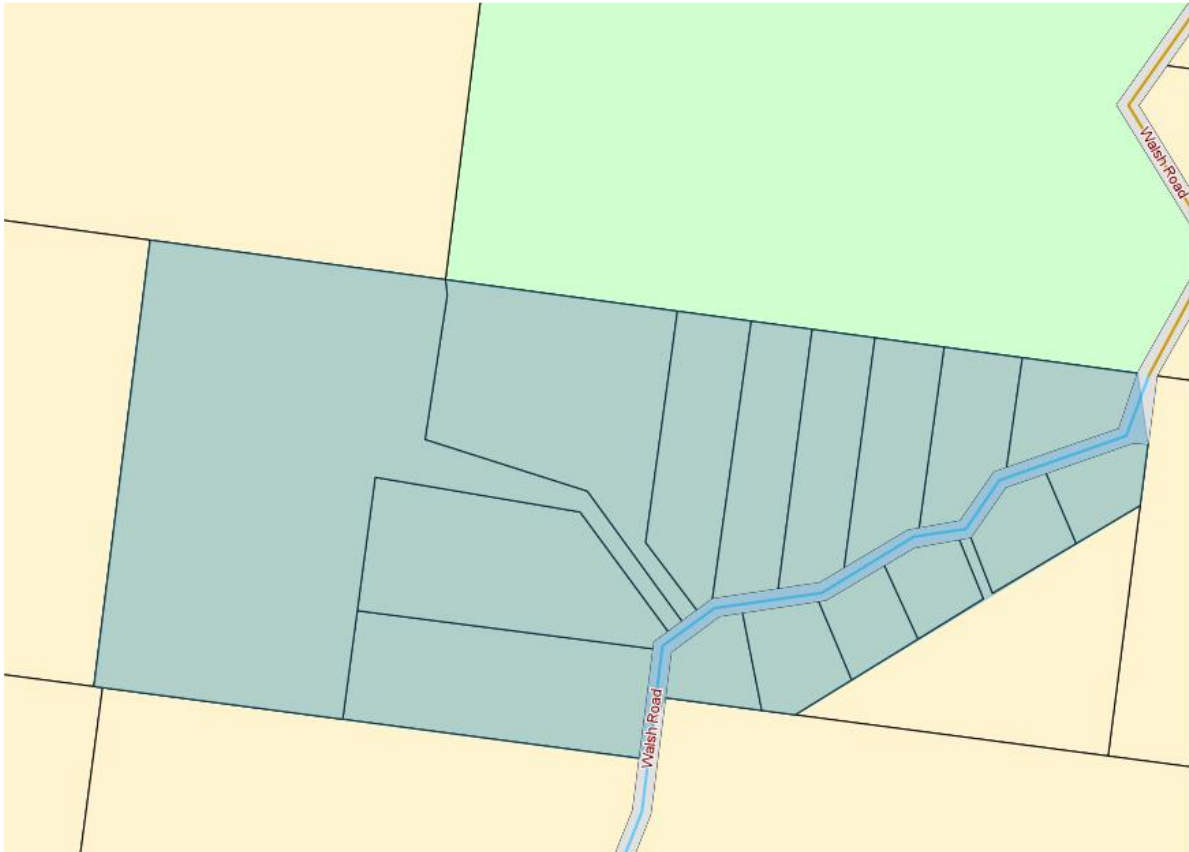
Sandy Ridges Designated Waste Collection Area



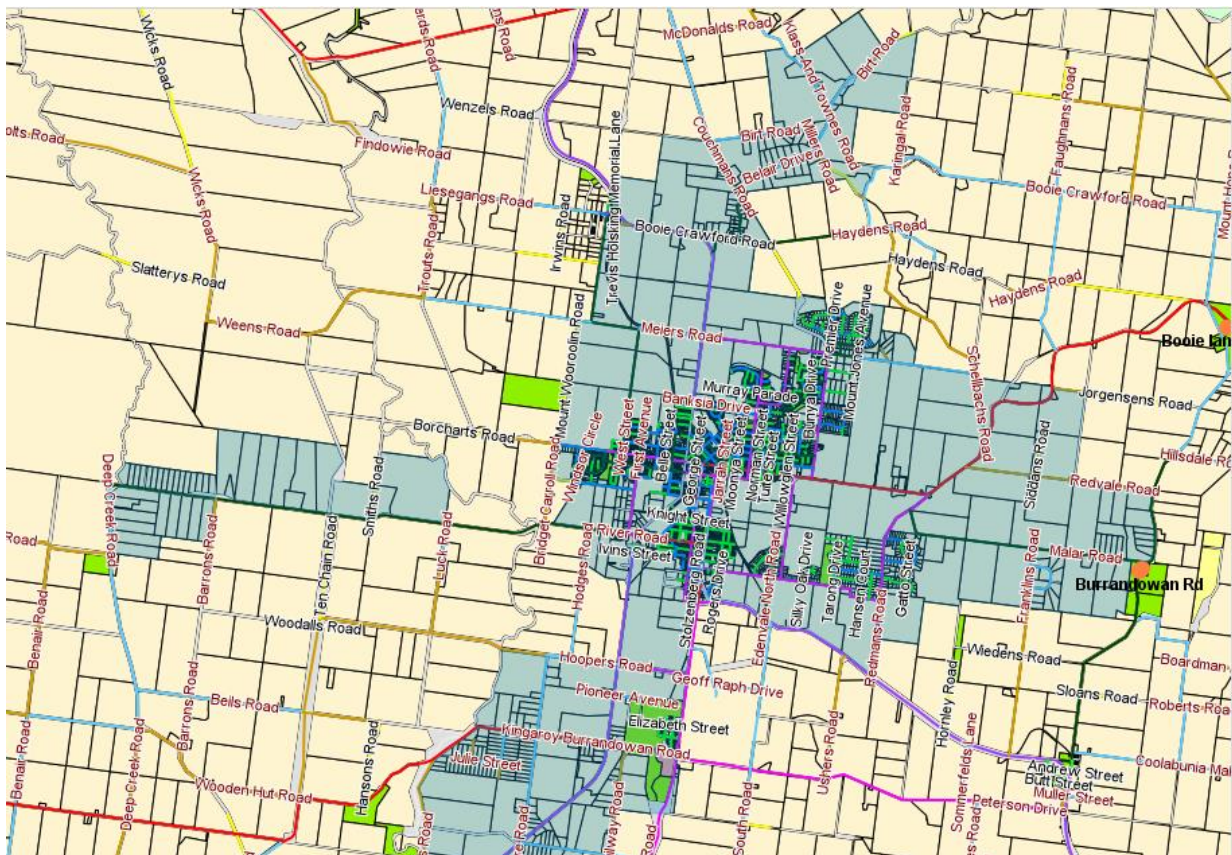
Runnymede North Designated Waste Collection Area



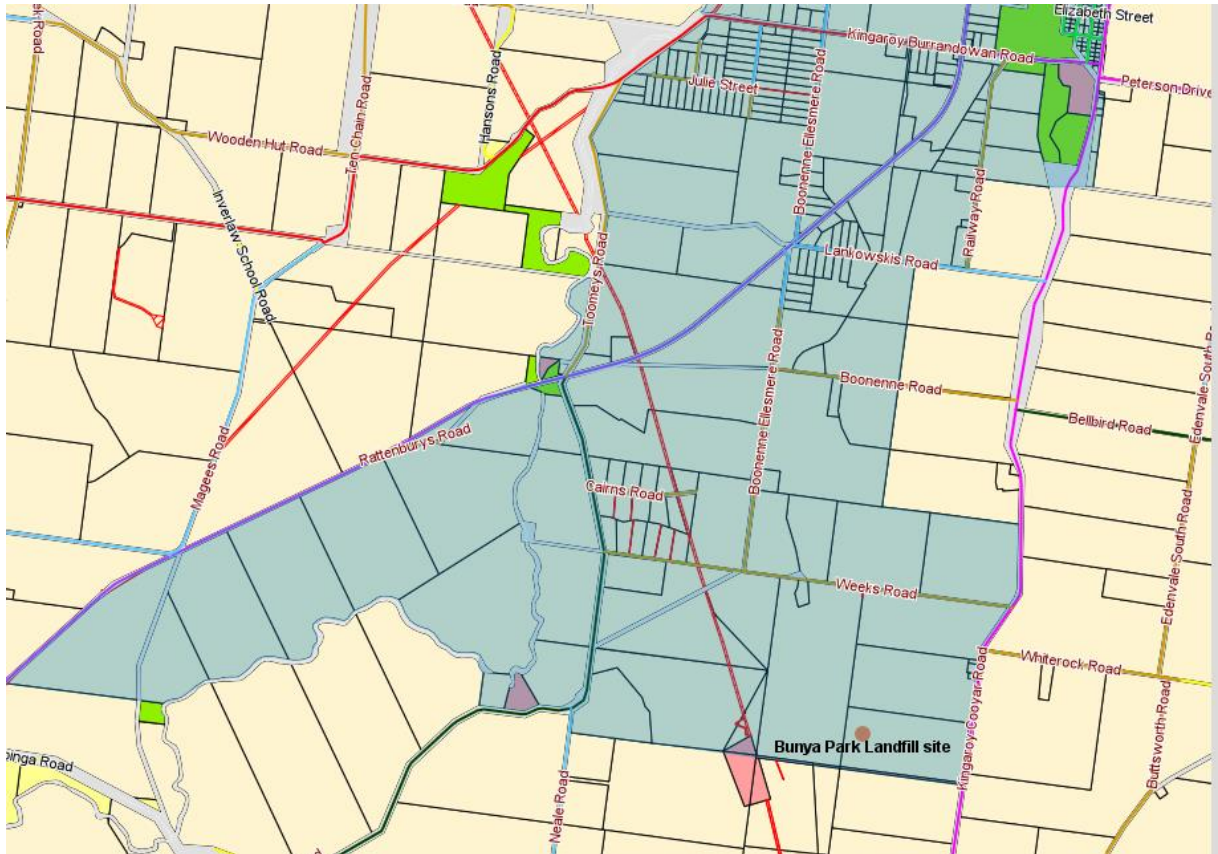
Runnymede South Designated Waste Collection Area



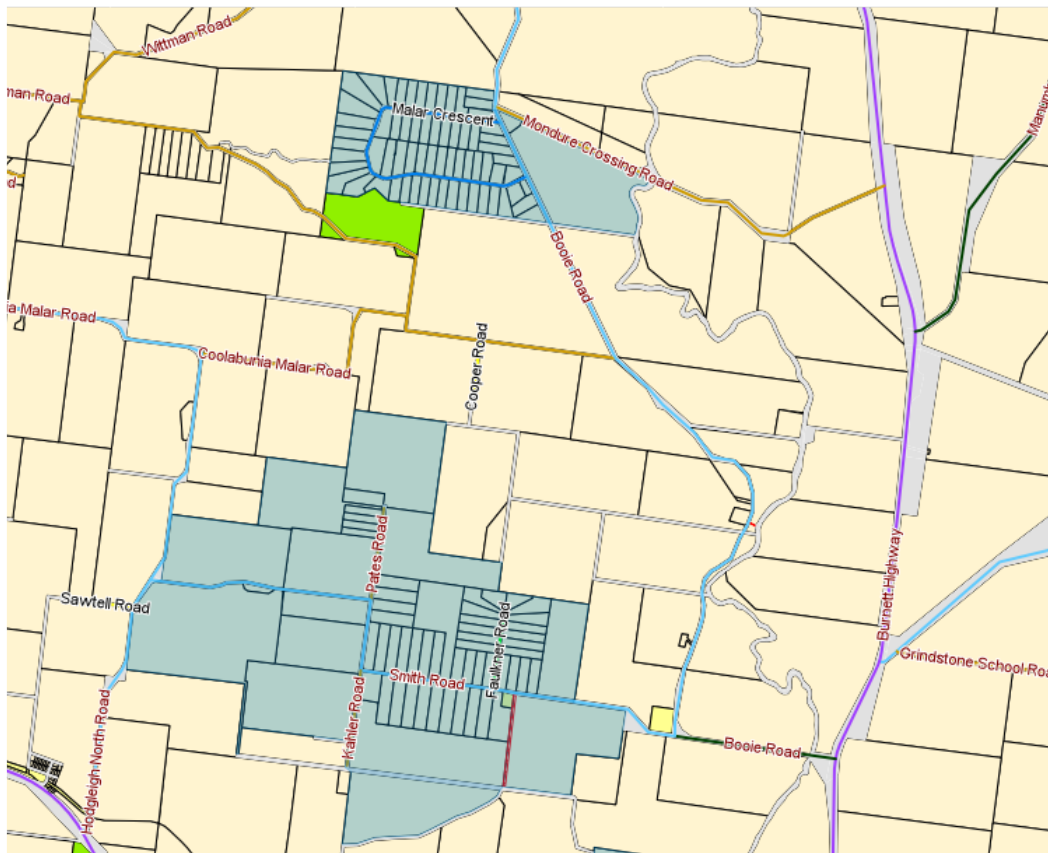
Kingaroy North Designated Waste Collection Area



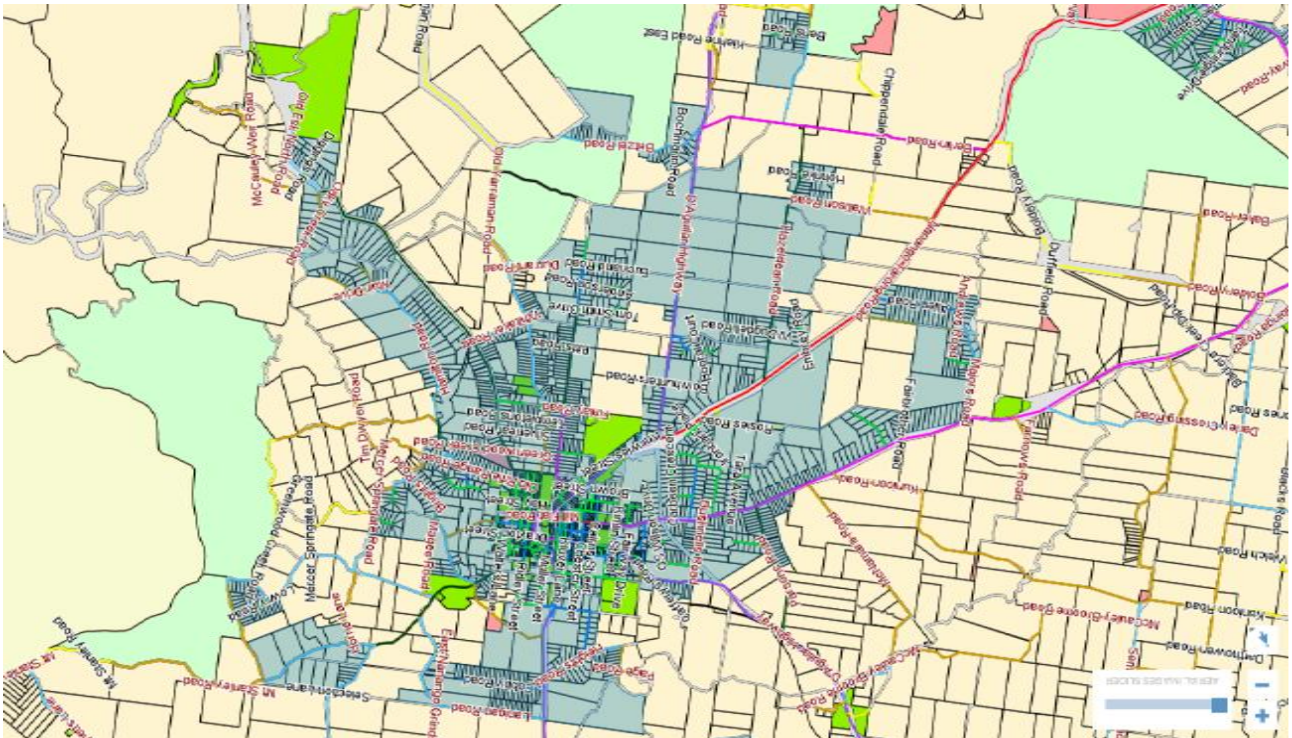
Kingaroy South Designated Waste Collection Area



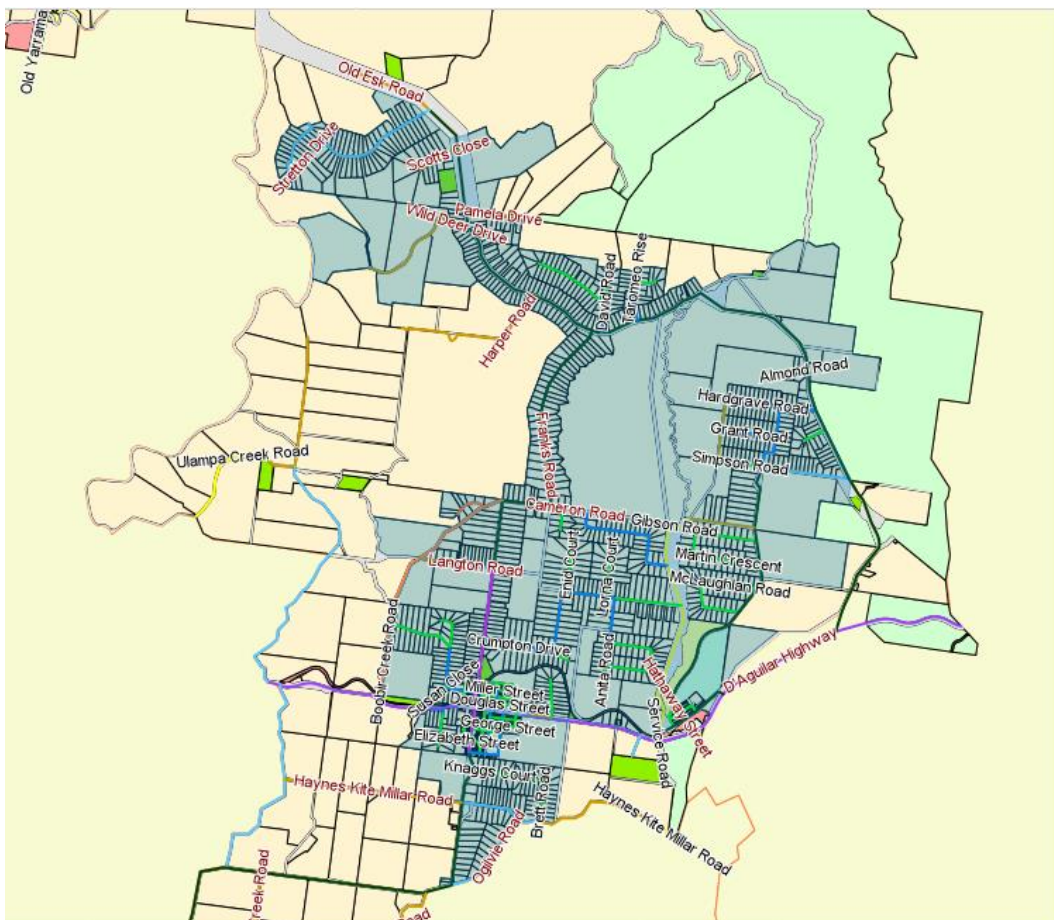
Booie Designated Waste Collection Area



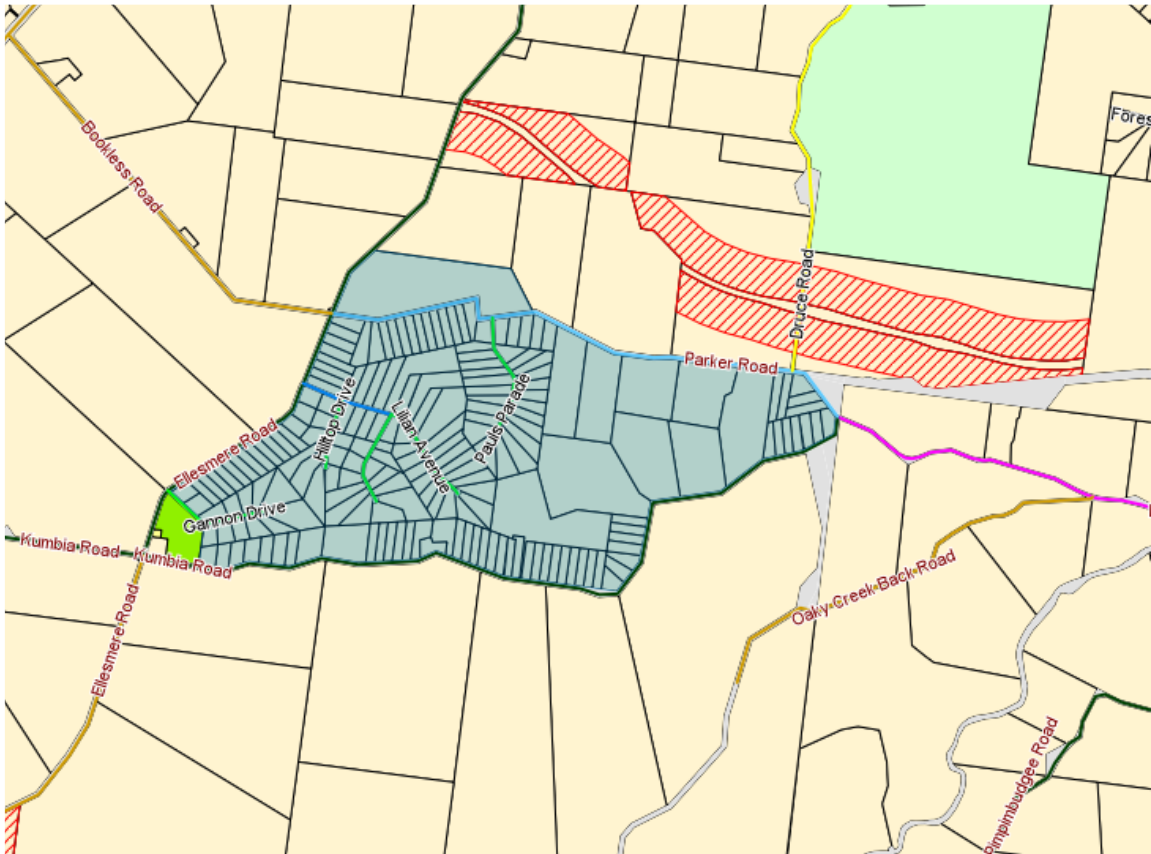
Nanango Designated Waste Collection Area



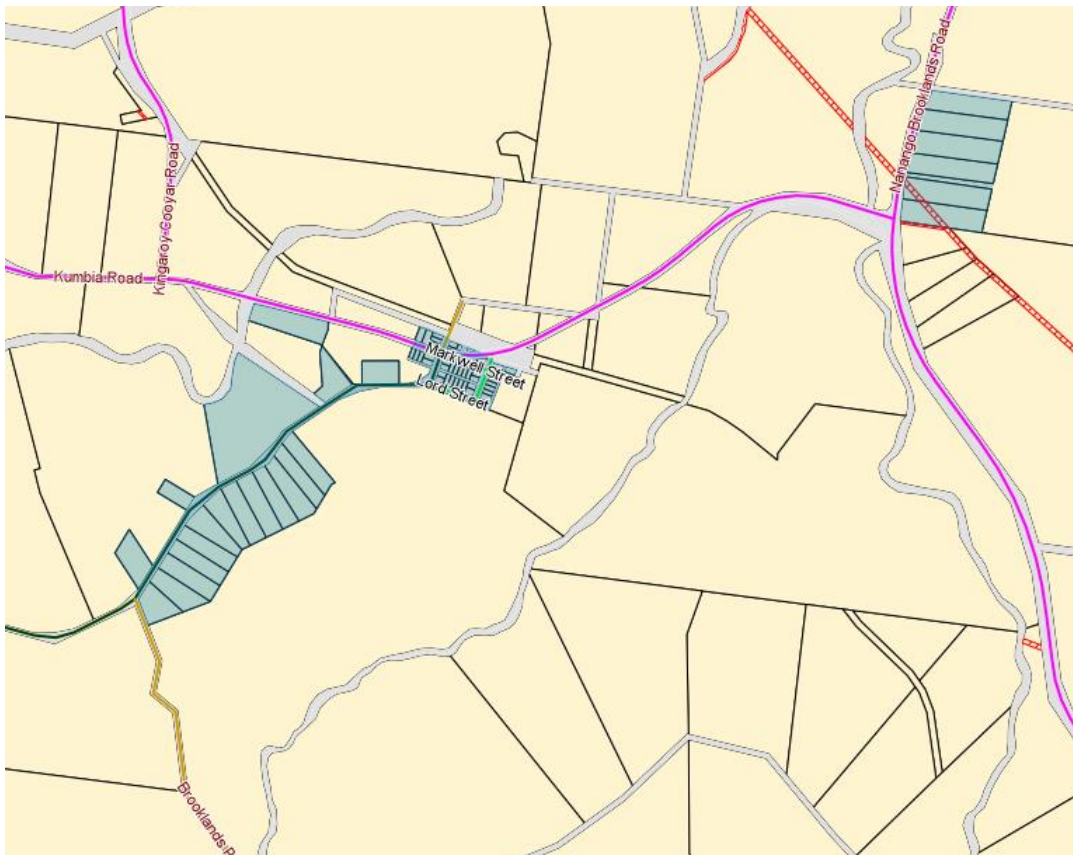
Blackbutt, Benarkin, Teelah and Taromeo Designated Waste Collection Area



Ellesmere Designated Waste Collection Area



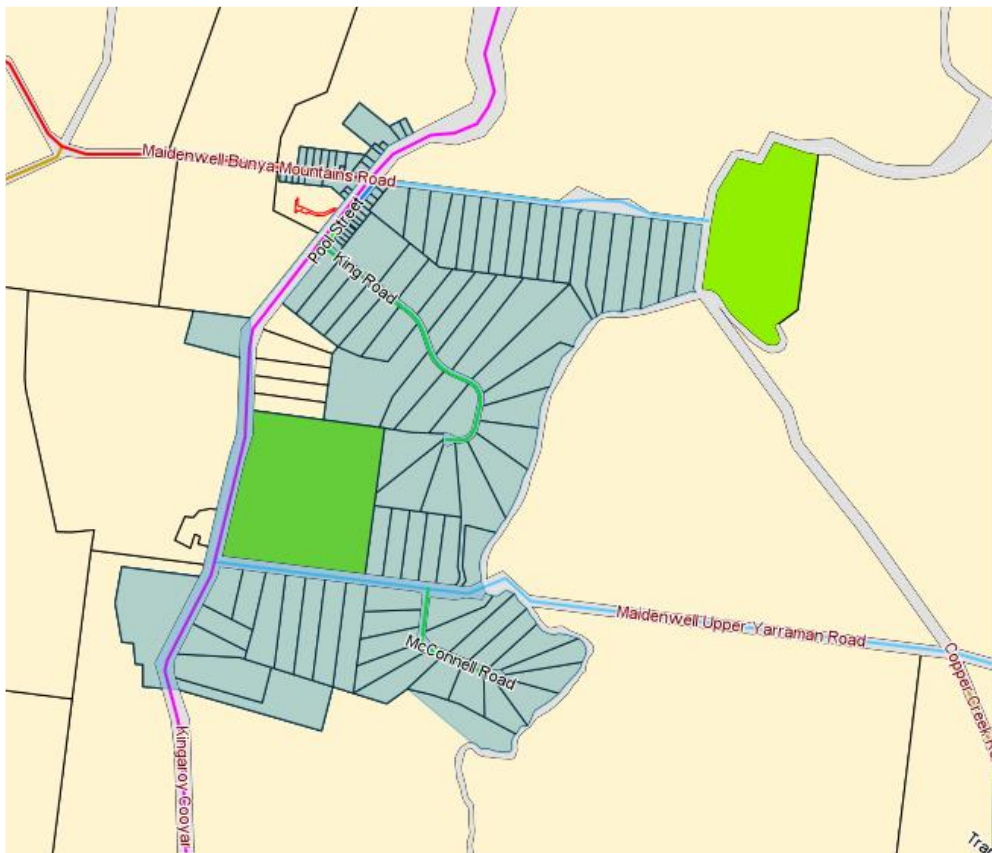
Brooklands Designated Waste Collection Area



Kumbia Designated Waste Collection Area



Maidenwell Designated Waste Collection Area



FINANCIAL AND RESOURCE IMPLICATIONS

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

LINK TO CORPORATE/OPERATIONAL PLAN

OR5 Continue to give priority to ongoing financial sustainability and prudent budget management.

COMMUNICATION/CONSULTATION (INTERNAL/EXTERNAL)

Rating implications have been discussed with Council during the development of the 2022/2023 budget.

LEGAL IMPLICATIONS (STATUTORY BASIS, LEGAL RISKS)

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

POLICY/LOCAL LAW DELEGATION IMPLICATIONS

In accordance with Council's Revenue Policy.

ASSET MANAGEMENT IMPLICATIONS

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

REPORT

Council determines that the net cost of providing refuse collection services including operation and maintenance costs, capital costs, debt servicing costs and the State Waste Levy (presently only collected through the rates for the commercial waste wheelie bin service) will be funded by those lands receiving the service. Details of the areas receiving a refuse service are set out in Schedule B of the Revenue Statement – Designated Waste Collection Areas.

ATTACHMENTS

Nil

7.19 SETTING OF WASTEWATER UTILITY CHARGES 2022/2023

File Number: Special Budget Meeting
Author: Manager Water & Wastewater
Authoriser: Chief Executive Officer

PRECIS

Presented at the Budget Committee meeting on 20th May 2022 – adoption of setting of Wastewater Utility Charges for the financial year ending 30 June 2023.

SUMMARY**6.6 RATES MODELLING INPUTS****COMMITTEE RESOLUTION 2022/53**

Moved: Cr Gavin Jones
 Seconded: Cr Danita Potter

That the Committee approve the percentage increases and other rates input changes as per the below for inclusion in rates modelling for the 22/23 budget deliberations.

In Favour: Crs Brett Otto, Gavin Jones, Jane Erkens, Danita Potter, Kathy Duff and Scott Henschen

Against: Nil

CARRIED 6/0

Percentage increases

- 1.75% General Rate
- 6.00% Water (based on modelling from 21/22 to account for large capital spend required over the next 10 years)
- 3.00% Sewerage (based on modelling from 21/22 to account for large capital spend required in the future)
- 1.00% Domestic Waste
- 6.00% Waste Management Levy
- 5.00% General Rate for Coal and Power categories

The below are additional changes to methodologies that Council has indicated they would like to use for the 2022/2023 modelling

- Rural residential categories to be reduced to 2 – one for Blackbutt and one for all other areas
- Second pedestal charges for Hospitals and Education facilities to be set at 80% of the first pedestal charge = \$602 per pedestal
- Second pedestal charges for other categories (including commercial flats, hotels, motels, caravan parks and other commercial categories) be set at \$411 per pedestal

OFFICER'S RECOMMENDATION

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

In respect of all lands and premises which are connected to, or capable of connection to, Councils reticulated sewerage systems, the following utility charges be made and levied for the provision of wastewater services for the year ended 30 June 2023, except for the Proston Common Effluent Disposal System:

1. In respect of all lands and premises which are connected to Council's wastewater Systems:
 - (a) For the first pedestal connected to any of Council's wastewater systems, a charge of \$761.00 per annum per pedestal.
 - (b) Other than additional pedestals installed in a private residence for the sole use of the occupier and their family, all additional pedestals will be levied a charge of:
 - (i) \$609.00 per annum per additional pedestal for hospital and education facilities
 - (ii) \$411.00 per annum per additional pedestal for all other categories.
 - (c) In respect of each allotment of Vacant Land rateable under the *Local Government Act 2009* situated within the declared wastewater areas defined in "Schedule A of the Revenue Statement" except for the Proston Common Effluent Disposal System, a charge of \$549.00 per annum will apply.
 - (d) Where any premises not connected to the Council's wastewater system, become connected during the year, the charges under clause (a)(1) shall become operative from the date of connection, with proportionate rebate from that date, of those made under Clause (a)(3).

FINANCIAL AND RESOURCE IMPLICATIONS

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

LINK TO CORPORATE/OPERATIONAL PLAN

OR5 Continue to give priority to ongoing financial sustainability and prudent budget management.

COMMUNICATION/CONSULTATION (INTERNAL/EXTERNAL)

Rating implications have been discussed with Council during the development of the 2022/2023 budget.

LEGAL IMPLICATIONS (STATUTORY BASIS, LEGAL RISKS)

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

POLICY/LOCAL LAW DELEGATION IMPLICATIONS

In accordance with Council's Revenue Policy.

ASSET MANAGEMENT IMPLICATIONS

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

REPORT

Not applicable.

ATTACHMENTS

Nil

7.20 PROSTON COMMON EFFLUENT DISPOSAL UTILITY CHARGES 2022/2023

File Number: Special Budget Meeting
Author: Manager Water & Wastewater
Authoriser: Chief Executive Officer

PRECIS

Presented at the Budget Committee meeting on 20th May 2022 - setting of Proston Common Effluent Disposal Utility Charges for the financial year ending 30 June 2023.

SUMMARY**6.6 RATES MODELLING INPUTS****COMMITTEE RESOLUTION 2022/53**

Moved: Cr Gavin Jones
 Seconded: Cr Danita Potter

That the Committee approve the percentage increases and other rates input changes as per the below for inclusion in rates modelling for the 22/23 budget deliberations.

In Favour: Crs Brett Otto, Gavin Jones, Jane Erkens, Danita Potter, Kathy Duff and Scott Henschen

Against: Nil

CARRIED 6/0

Percentage increases

- 1.75% General Rate
- 6.00% Water (based on modelling from 21/22 to account for large capital spend required over the next 10 years)
- 3.00% Sewerage (based on modelling from 21/22 to account for large capital spend required in the future)
- 1.00% Domestic Waste
- 6.00% Waste Management Levy
- 5.00% General Rate for Coal and Power categories

The below are additional changes to methodologies that Council has indicated they would like to use for the 2022/2023 modelling

- Rural residential categories to be reduced to 2 – one for Blackbutt and one for all other areas
- Second pedestal charges for Hospitals and Education facilities to be set at 80% of the first pedestal charge = \$602 per pedestal
- Second pedestal charges for other categories (including commercial flats, hotels, motels, caravan parks and other commercial categories) be set at \$411 per pedestal

Proston's Common Effluent Disposal charges for second pedestals are lower than those in the committee resolution above however are still based on the same assumptions of 80% of the first pedestal charge for hospitals and education facilities and 54.01% of the first pedestal charge for all other categories.

OFFICER'S RECOMMENDATION

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

The following utility charges be made and levied for the provision of a Common effluent disposal system for the year ended 30 June 2023:

1. In respect of all lands and premises which are connected to Council's Common effluent disposal system:
 - (a) For the first pedestal connected to the system, a charge of \$449.00 per annum per pedestal.
 - (b) Other than additional pedestals installed in a private residence for the sole use of the occupier and their family, all additional pedestals will be levied a charge of:
 - (i) \$359.00 per annum per additional pedestal for hospital and education facilities
 - (ii) \$243.00 per annum per additional pedestal for all other categories.
 - (c) Where any premises not connected to the Council Common system, become connected during the year, the charges under Clause (a) (1) shall become operative from the date of connection, with proportionate rebate from that date.
 - (d) A charge of \$93.00 per annum will apply to vacant land that is capable of being connected to the system.

FINANCIAL AND RESOURCE IMPLICATIONS

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

LINK TO CORPORATE/OPERATIONAL PLAN

OR5 Continue to give priority to ongoing financial sustainability and prudent budget management.

COMMUNICATION/CONSULTATION (INTERNAL/EXTERNAL)

Rating implications have been discussed with Council during the development of the 2022/2023 budget.

LEGAL IMPLICATIONS (STATUTORY BASIS, LEGAL RISKS)

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

POLICY/LOCAL LAW DELEGATION IMPLICATIONS

In accordance with Council's Revenue Policy.

ASSET MANAGEMENT IMPLICATIONS

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

REPORT

Not applicable.

ATTACHMENTS

Nil

7.21 WATER SUPPLY ACCESS CHARGE METHODOLOGY 2022/2023

File Number: Special Budget Meeting
Author: Manager Water & Wastewater
Authoriser: Chief Executive Officer

PRECIS

Defining the methodology used to set water supply access charges for the South Burnett Region for the year ending 30 June 2023.

SUMMARY

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

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

OFFICER'S RECOMMENDATION

That pursuant to *Section 92(4) of the Local Government Act 2009* and *Section 99 of the Local Government Regulation 2012* Council make and levy water utility charges based on the following methodology to determine water access charges to be levied for the financial year ending the 30 June 2023 as follows:

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

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

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

- (d) In the case of units as defined under the *Body Corporate and Community Management Act 1997* where the complex has a main meter, and individual units do not have an individual meter, then the base water charge for each unit will be levied as if the unit had a 20mm service connected;
- (e) In the case where there are 2 or more lots and an improvement is constructed across a property boundary, provided that a connected access charge is being levied for one lot, then vacant charges will not apply to the other vacant (land not connected to the water system) lot;
- (f) In the case of properties defined as “Rural”, except for properties connected to the Proston Rural Water Scheme, under Council’s differential rating criteria where multiple services are connected a charge for each additional connection shall be 50% of a single 20mm base charge;
- (g) In the case of properties on the Proston Rural Supply Scheme an access charge for each connection will apply;
- (h) In the case where a specifically dedicated metered service connection is provided for fire-fighting capability a charge for each service shall be 50% of a single 20mm access charge.

FINANCIAL AND RESOURCE IMPLICATIONS

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

LINK TO CORPORATE/OPERATIONAL PLAN

OR5 Continue to give priority to ongoing financial sustainability and prudent budget management.

COMMUNICATION/CONSULTATION (INTERNAL/EXTERNAL)

Rating implications have been discussed with Council during the development of the 2022/2023 budget.

LEGAL IMPLICATIONS (STATUTORY BASIS, LEGAL RISKS)

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

POLICY/LOCAL LAW DELEGATION IMPLICATIONS

In accordance with Council’s Revenue Policy.

ASSET MANAGEMENT IMPLICATIONS

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

REPORT

Not applicable.

ATTACHMENTS

Nil

7.22 WATER SUPPLY CONSUMPTION CHARGE METHODOLOGY 2022/2023

File Number: Special Budget Meeting
Author: Manager Water & Wastewater
Authoriser: Chief Executive Officer

PRECIS

Defining the methodology used to set Water Consumption Charges for the South Burnett Region for the year ending 30 June 2023.

SUMMARY

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

With the exception of the Proston Rural Water Supply Scheme, this charge is based on a three (3) tier system, calculated on the volume of water used in kilolitres (1000's of litres) each six (6) months. The step system rewards households with low water usage, and charge households accordingly for high water usage. Council believes that the higher consumption charge for higher steps will be a significant incentive for residents to conserve water. The step system also provides a slightly lower rate per kilolitre for water used in step 2 and step 3 for businesses that use medium quantities of water.

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

OFFICER'S RECOMMENDATION

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

The following methodology be adopted to determine water consumption charges for water consumed each six (6) months during the financial year ending the 30 June 2023:

1. In respect of Water Supply Schemes of Blackbutt, Boondooma Dam, Kingaroy, Kumbia, Murgon, Nanango, Proston, Tingoorra, Wondai, Wooroolin and Yallakool:
 - (a) Council operate a three (3) tier banding system based on the volume of water used in kilolitres (000's of litres) and the capacity of the meter connected.
 - (b) For connections greater than 20mm, the steps are increased proportionally with the capacity factor for each meter size.
 - (c) The tiers or steps that apply to each 6 monthly reading are shown in the table below.

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

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

FINANCIAL AND RESOURCE IMPLICATIONS

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

LINK TO CORPORATE/OPERATIONAL PLAN

OR5 Continue to give priority to ongoing financial sustainability and prudent budget management.

COMMUNICATION/CONSULTATION (INTERNAL/EXTERNAL)

Rating implications have been discussed with Council during the development of the 2022/2023 budget.

LEGAL IMPLICATIONS (STATUTORY BASIS, LEGAL RISKS)

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

POLICY/LOCAL LAW DELEGATION IMPLICATIONS

In accordance with Council's Revenue Policy.

ASSET MANAGEMENT IMPLICATIONS

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

REPORT

Not applicable.

ATTACHMENTS

Nil

7.23 WATER SUPPLY CHARGES 2022/2023

File Number: Special Budget Meeting
Author: Manager Finance & Sustainability
Authoriser: Chief Executive Officer

PRECIS

Presented at the Budget Committee meeting on 20 May 2022 - setting water supply access and consumption charges for financial year ending 30 June 2023.

SUMMARY**6.6 RATES MODELLING INPUTS****COMMITTEE RESOLUTION 2022/1**

Moved: Cr Gavin Jones
 Seconded: Cr Danita Potter

That the Committee approve the percentage increases and other rates input changes as per the below for inclusion in rates modelling for the 22/23 budget deliberations.

In Favour: Crs Brett Otto, Gavin Jones, Jane Erkens, Danita Potter, Kathy Duff and Scott Henschen

Against: Nil

CARRIED 6/0

Percentage increases

- 1.75% General Rate
- 6.00% Water (based on modelling from 21/22 to account for large capital spend required over the next 10 years)
- 3.00% Sewerage (based on modelling from 21/22 to account for large capital spend required in the future)
- 1.00% Domestic Waste
- 6.00% Waste Management Levy
- 5.00% General Rate for Coal and Power categories

OFFICER'S RECOMMENDATION

That:

1. pursuant to *Section 94* of the *Local Government Act 2009* and *Section 99* of the *Local Government Regulation 2012* Council make and levy water utility charges set out in the table hereunder for the provision of water supply services (Access Charges) for the financial year ended 30 June 2023:

Declared Water Supply Service Area	Vacant	20mm	25mm	32mm and 40mm	50mm and 80mm	100mm	Fire Services	Additional Rural Services
Blackbutt	348.00	695.00	1,111.00	1,735.00	4,512.00	10,413.00	348.00	348.00

Boondooma Dam	348.00	695.00	1,111.00	1,735.00	4,512.00	10,413.00	348.00	348.00
Kingaroy	348.00	695.00	1,111.00	1,735.00	4,512.00	10,413.00	348.00	348.00
Kumbia	348.00	695.00	1,111.00	1,735.00	4,512.00	10,413.00	348.00	348.00
Murgon	348.00	695.00	1,111.00	1,735.00	4,512.00	10,413.00	348.00	348.00
Nanango	348.00	695.00	1,111.00	1,735.00	4,512.00	10,413.00	348.00	348.00
Proston	348.00	695.00	1,111.00	1,735.00	4,512.00	10,413.00	348.00	348.00
Proston Rural	N/A	601.00	964.00	1,504.00	3,910.00	N/A	N/A	N/A
Wondai/ Tingoora	348.00	695.00	1,111.00	1,735.00	4,512.00	10,413.00	348.00	348.00
Wooroolin	348.00	695.00	1,111.00	1,735.00	4,512.00	10,413.00	348.00	348.00
Yallakool	348.00	695.00	1,111.00	1,735.00	4,512.00	10,413.00	348.00	348.00

2. pursuant to *Section 94* of the *Local Government Act 2009* and *Section 99* of the *Local Government Regulation 2012* Council make and levy water utility charges set out in the tables hereunder for the consumption of water for the financial year ended 30 June 2023.

Properties not connected to the Proston Rural Water Supply Scheme will be split into separate tariffs - based on their Differential Rate Category. Residential Tariffs are comprised of Residential (1, 201, 203, 301, 401), Rural Residential (900, 910) and Village (3) Rate Categories per the Revenue Statement.

Commercial Tariffs are comprised of Commercial (2, 202, 204, 302, 402), Shopping Centre (9,10,99), Industrial (8, 208, 209, 308, 408), Extractive (211, 212, 213), Coal Mine (414), Power Generation (215, 219, 220, 221, 222, 223, 224, 225, 229, 230, 231, 232, 233, 234, 235), Rural Land – Primary Production (6), Water Pumping and Storage (419) and Other (7) Rate Categories per the Revenue Statement.

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

Declared Water Supply Service Area	Tier 1	Tier 2	Tier 3
	Charge per Kilolitre	Charge per Kilolitre	Charge per Kilolitre
Blackbutt	1.75	2.61	3.06
Boondooma Dam	1.75	2.61	3.06
Kingaroy	1.75	2.61	3.06
Kumbia	1.75	2.61	3.06
Murgon	1.75	2.61	3.06
Nanango	1.75	2.61	3.06
Proston	1.75	2.61	3.06
Wondai	1.75	2.61	3.06
Wooroolin	1.75	2.61	3.06
Yallakool	1.75	2.61	3.06

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

Declared Water Supply Service Area	Tier 1	Tier 2	Tier 3
	Charge per Kilolitre	Charge per Kilolitre	Charge per Kilolitre
Blackbutt	1.91	2.54	2.83
Boondooma Dam	1.91	2.54	2.83
Kingaroy	1.91	2.54	2.83
Kumbia	1.91	2.54	2.83
Murgon	1.91	2.54	2.83
Nanango	1.91	2.54	2.83
Proston	1.91	2.54	2.83

Wondai	1.91	2.54	2.83
Wooroolin	1.91	2.54	2.83
Yallakool	1.91	2.54	2.83

- (c) In respect of the Proston Rural Water Supply Scheme a flat charge of \$1.75 per Kilolitre of water consumed.
- (d) High Volume Commercial >200,000 Kilolitre per year.

Declared Water Supply Service Area	Tier 1	Tier 2	No Tier 3
	Charge per Kilolitre 0 - 20,000	Charge per Kilolitre >20,000	
Blackbutt	1.82	2.42	
Boondooma Dam	1.82	2.42	
Kingaroy	1.82	2.42	
Kumbia	1.82	2.42	
Murgon	1.82	2.42	
Nanango	1.82	2.42	
Proston	1.82	2.42	
Wondai	1.82	2.42	
Yallakool	1.82	2.42	

FINANCIAL AND RESOURCE IMPLICATIONS

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

LINK TO CORPORATE/OPERATIONAL PLAN

OR5 Continue to give priority to ongoing financial sustainability and prudent budget management.

COMMUNICATION/CONSULTATION (INTERNAL/EXTERNAL)

Rating implications have been discussed with Council during the development of the 2022/2023 budget.

LEGAL IMPLICATIONS (STATUTORY BASIS, LEGAL RISKS)

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

POLICY/LOCAL LAW DELEGATION IMPLICATIONS

In accordance with Council's Revenue Policy.

ASSET MANAGEMENT IMPLICATIONS

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

REPORT

Not applicable.

ATTACHMENTS

Nil

7.24 LEVY AND PAYMENT OF RATES AND CHARGES 2022/2023

File Number: Special Budget Meeting
Author: Manager Finance & Sustainability
Authoriser: Chief Executive Officer

PRECIS

Levy and payment of rates and charges.

SUMMARY

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

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

OFFICER'S RECOMMENDATION

That:

1. pursuant to *Section 107 of the Local Government Regulation 2012* and *Section 114 of the Fire and Emergency Services Act 1990*, Council's rates and charges, and the State Government's Emergency Management, Fire and Rescue Levy be levied:
 - (a) for the half of the year 1 July 2022 to 31 December 2022 – in August 2022; and
 - (b) for the half year 1 January 2023 to 30 June 2023 – in February 2023.
2. pursuant to *Section 118 of the Local Government Regulation 2012*, that Council's rates and charges, and the State Government's Emergency Management, Fire and Rescue Levy, be paid within thirty (30) days of the issue of the rate notice.

FINANCIAL AND RESOURCE IMPLICATIONS

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

LINK TO CORPORATE/OPERATIONAL PLAN

OR5 Continue to give priority to ongoing financial sustainability and prudent budget management.

COMMUNICATION/CONSULTATION (INTERNAL/EXTERNAL)

Rating implications have been discussed with Council during the development of the 2022/2023 budget.

LEGAL IMPLICATIONS (STATUTORY BASIS, LEGAL RISKS)

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

POLICY/LOCAL LAW DELEGATION IMPLICATIONS

In accordance with Council's Revenue Policy.

ASSET MANAGEMENT IMPLICATIONS

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

REPORT

Not applicable.

ATTACHMENTS

Nil

7.25 ADOPTION OF DISCOUNT ON RATES 2022/2023

File Number: Special Budget Meeting
Author: Manager Finance & Sustainability
Authoriser: Chief Executive Officer

PRECIS

Presented at the Budget Committee meeting on 10 June 2022 – adoption of discount on rates for the financial period ending 30 June 2023.

SUMMARY**COMMITTEE RESOLUTION 2022/87**

Moved: Cr Kirstie Schumacher
Seconded: Cr Kathy Duff

That the Committee recommend to Council:

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

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

In Favour: Crs Jane Erkens, Danita Potter, Kirstie Schumacher, Kathy Duff and Scott Henschen

Against: Nil

CARRIED 7/0

OFFICER'S RECOMMENDATION

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

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

BACKGROUND

Presented at the Budget Committee meeting on 10 June 2022. Have extended the discount to include the recycling collection charges if implemented during the 2022/2023 year.

ATTACHMENTS

Nil

7.26 INTEREST ON OVERDUE RATES 2022/2023

File Number: Special Budget Meeting
Author: Manager Finance & Sustainability
Authoriser: Chief Executive Officer

PRECIS

Presented at the Budget Committee meeting on 27 May 2022 – adoption of the level of interest on overdue rates and charges for the financial period 1st July 2022 to 30th June 2023.

SUMMARY**COMMITTEE RESOLUTION 2022/65**

Moved: Cr Scott Henschen
Seconded: Cr Danita Potter

That the Committee recommends to Council:

1. That pursuant to *Section 133* of the *Local Government Regulation 2012*, compound interest on daily rests at the rate of eight point one seven percent (8.17%) per annum is to be charged on all overdue rates or charges.
2. Council determine that rates or charges will be considered as overdue for the charging of interest if they remain unpaid after thirty (30) days from the due date of the relevant rate notice.

In Favour: Crs Brett Otto, Gavin Jones, Jane Erkens, Danita Potter, Kathy Duff and Scott Henschen

Against: Nil

CARRIED 6/0

OFFICER'S RECOMMENDATION

1. That pursuant to *Section 133* of the *Local Government Regulation 2012*, compound interest on daily rests at the rate of eight point one seven percent (8.17%) per annum is to be charged on all overdue rates or charges.
2. South Burnett Regional Council determine that rates or charges will be considered as overdue for the charging of interest if they remain unpaid after thirty (30) days from the due date of the relevant rate notice.

BACKGROUND

Presented at the Budget Committee meeting on 27 May 2022.

ATTACHMENTS

Nil

7.27 ADOPTION OF THE SETTING OF CONCESSION ON RATES AND CHARGES FOR APPROVED PENSIONERS 2022/2023

File Number: Special Budget Meeting
Author: Manager Finance & Sustainability
Authoriser: Chief Executive Officer

PRECIS

Presented at the Budget Committee meeting on 20 May 2022 – adoption of the setting of concession on rates and charges for approved pensioners for the financial period ending 30 June 2023.

SUMMARY**COMMITTEE RESOLUTION 2022/51**

Moved: Cr Kathy Duff
Seconded: Cr Gavin Jones

That the Committee recommends to Council:

That pursuant to *Sections 120, 121 and 122 of the Local Government Regulation 2012*, a rebate of rates be granted to all ratepayers who are pensioners and who are eligible for the Queensland Government pensioner remission.

The rebate will be set at:

1. Twenty percent of the differential general rate, sewerage utility charges, water utility charges and waste/refuse utility charges; and
2. The maximum concession granted per property shall be capped at \$200 per annum.

In Favour: Crs Brett Otto, Gavin Jones, Jane Erkens, Danita Potter, Kathy Duff and Scott Henschen

Against: Nil

CARRIED 6/0

OFFICER'S RECOMMENDATION

That pursuant to *Sections 120, 121 and 122 of the Local Government Regulation 2012*, a rebate of rates be granted to all ratepayers who are pensioners and who are eligible for the Queensland Government pensioner remission.

The rebate will be set at:

1. Twenty percent of the differential general rate, sewerage utility charges, water utility charges and waste/refuse utility charges; and
2. The maximum concession granted per property shall be capped at \$200 per annum.

BACKGROUND

Presented at the Budget Committee meeting on 20 May 2022.

ATTACHMENTS

Nil

7.28 ADOPTION OF EXEMPTIONS AND CONCESSIONS ON VARIOUS SPECIAL, SEPARATE AND UTILITY CHARGES 2022/2023

File Number: Special Budget Meeting
Author: Manager Finance & Sustainability
Authoriser: Chief Executive Officer

PRECIS

Presented at the Budget Committee meeting on 20 May 2022 – adoption of exemptions and concessions on various special, separate and utility charges for the financial period ending 30 June 2023.

SUMMARY

COMMITTEE RESOLUTION 2022/49

Moved: Cr Danita Potter
 Seconded: Cr Scott Henschen

That the Committee recommends to Council:

That:

1. Pursuant to *Section 93* of the *Local Government Act 2009* Council provides an exemption of differential general rates and separate charges for properties as identified within the categories per the table below.
2. Pursuant to *Sections 120, 121 and 122* of the *Local Government Regulation 2012*, Council grants a rebate for various rates and charges for the financial year ending 30 June 2023 as identified in the table below and subject to the following:
 - (a) Property owners must notify Council immediately if there is a substantive change in land use for a property that is receiving a rate concession.
 - (b) Applications received during the current financial year that fall within the categories below, will be granted a rate concession following the passing of a resolution by Council.
 - (c) If a property has been granted a rate concession in the previous financial year, the owner will not be required to re-apply to receive the rate concession for the current financial year. However, proof of ongoing eligibility will be required if requested.

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

In Favour: Crs Brett Otto, Gavin Jones, Jane Erkens, Danita Potter, Kathy Duff and Scott Henschen

Against: Nil

CARRIED 6/0**OFFICER'S RECOMMENDATION**

That:

1. Pursuant to *Section 93* of the *Local Government Act 2009* Council provides an exemption of differential general rates and separate charges for properties as identified within the categories per the table below.
2. Pursuant to *Sections 120, 121 and 122* of the *Local Government Regulation 2012*, Council grants a rebate for various rates and charges for the financial year ending 30 June 2023 as identified in the table below and subject to the following:
 - (a) Property owners must notify Council immediately if there is a substantive change in land use for a property that is receiving a rate concession.
 - (b) Applications received during the current financial year that fall within the categories below, will be granted a rate concession following the passing of a resolution by Council.
 - (a) (c) If a property has been granted a rate concession in the previous financial year, the owner will not be required to re-apply to receive the rate concession for the current financial year. However, proof of ongoing eligibility will be required if requested.
3. South Burnett Regional Council extend the waste bin concession for the Youth Groups category to include the recycling bin.

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

BACKGROUND

Presented at the Budget Committee Meeting on 20 May 2022.

ATTACHMENTS

Nil

7.29 ADOPTION OF THE CONCESSION OF WATER CONSUMPTION CHARGES - HAEMODIALYSIS MACHINES 2022/2023

File Number: Special Budget Meeting
Author: Manager Water & Wastewater
Authoriser: Chief Executive Officer

PRECIS

Presented at the Budget Committee meeting on 20 May 2022 – adoption of setting the level of concession on water consumption charges for the users of Haemodialysis Machines for the financial period ending 30 June 2023.

SUMMARY**COMMITTEE RESOLUTION 2022/52**

Moved: Cr Danita Potter
Seconded: Cr Kathy Duff

That the Committee recommends to Council:

That pursuant to *Sections 120, 121 and 122 of the Local Government Regulation 2012*, Council allows an annual rebate of 190KL on the water usage to any patient who qualifies for and operates a home Haemodialysis Machine supplied by Queensland Health.

In Favour: Crs Brett Otto, Gavin Jones, Jane Erkens, Danita Potter, Kathy Duff and Scott Henschen

Against: Nil

CARRIED 6/0

OFFICER'S RECOMMENDATION

That pursuant to *Sections 120, 121 and 122 of the Local Government Regulation 2012*, Council allows an annual rebate of 190KL on the water usage to any patient who qualifies for and operates a home Haemodialysis Machine supplied by Queensland Health at a current estimated reduction in revenue of \$362.90.

BACKGROUND

Presented at the Budget Committee meeting on 20 May 2022.

ATTACHMENTS

Nil

7.30 ADOPTION OF WAIVING MINIMUM GENERAL RATES 2022/2023

File Number: Special Budget Meeting
Author: Manager Finance & Sustainability
Authoriser: Chief Executive Officer

PRECIS

Presented at the Budget Committee meeting on 20 May 2022 – adoption of waiving minimum general rates for the financial period ending 30 June 2023.

SUMMARY**COMMITTEE RESOLUTION 2022/50**

Moved: Cr Kathy Duff
 Seconded: Cr Danita Potter

That the Committee recommends to Council:

That pursuant to *Sections 120, 121 and 122 of the Local Government Regulation 2012*, Council grants a rebate equal to the full value of the separate charges and part of the differential general rates equal to the difference between the Minimum Differential General Rate for the appropriate category and the rate calculated using the rate in the dollar and the valuation for the properties identified hereunder:

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

Assess No	Property Description and Location
31384	Hebbel Drive, Tablelands
31598-1	Bradleys Road, Wooroonden

In Favour: Crs Brett Otto, Gavin Jones, Jane Erkens, Danita Potter, Kathy Duff and Scott Henschen

Against: Nil

CARRIED 7/0

OFFICER'S RECOMMENDATION

That pursuant to *Sections 120, 121 and 122 of the Local Government Regulation 2012*, Council grants a rebate equal to the full value of the separate charges and part of the differential general rates equal to the difference between the Minimum Differential General Rate for the appropriate category and the rate calculated using the rate in the dollar and the valuation for the properties identified hereunder:

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

Assess No	Property Description and Location
31384	Hebbel Drive, Tablelands
31598-1	Bradleys Road, Wooroonden

BACKGROUND

Presented at the Budget Committee meeting on 20 May 2022.

ATTACHMENTS

Nil

8 QUESTIONS ON NOTICE

8.1 PROSTON CALF SCULPTURES

File Number: 08.07.2022

Author: General Manager Liveability

Authoriser: Chief Executive Officer

The following question on notice was received from Councillor Otto.

Question

In light of the community request for the works to be completed pre 2023, would it be possible to have the attached project plan from Mrs Rea assessed as to an estimated cost for discussion at the upcoming budget meeting on 8 July?

Response

Council has a W4Q project allocation of \$50,000 for upgrades to Railway Park in Proston. This funding was proposed to install the Calf (Weaner) Sculptures within Railway Park with some additional themed items in line with the budget allocation.

Following feedback from the Proston Round table this funding was reprioritised to the installation of playground equipment for younger children's play equipment i.e., small train & wagon.

The calf sculpture project was designed to allow staging of components e.g., sculptures, trough, seating, post and rail fence etc.

It is feasible that the playground equipment installation will not fully utilise the entire allocation and it will be possible to undertake the initial sculpture installation with further embellishments program in the future subject to funding.

It is proposed the playground equipment be progressed with the installation of the calf sculptures and a further review be completed at the first quarter budget review on any additional embellishments.

RECOMMENDATION

THAT the response to the question regarding Proston Calf Sculptures raised by Councillor Otto be received and noted.

ATTACHMENTS

1. Proston Round Table Request  
2. Proston Calf Sculpture Plan  

Proston Round Table

Rodney St

Proston Q 4613

9th June 2022

Dear CEO Mark Pitt and Mayor Brett Otto,

We are writing with regard to an important project we would like to see progressed in Proston. As you would know, our community has been fortunate enough to have been gifted the calf sculptures for which we are very grateful. Council has already produced a preliminary plan that was tabled at a recent Round Table meeting where it was very favourably received.

We are keen to see this feature completed in good time for the celebration of Proston's centenary in 2023. We believe this feature would be a focal point in our community and would pay tribute to our pioneers and the rural industry our community has been built upon. We respectfully ask that you give this project your favourable consideration as you prepare your budget for the coming year.

The project has broad support of residents within the community, some of whom have signed below as a signal of their support.

Thank you for taking the time to read this letter. We trust it will be favourably received.

Yours faithfully

Proston Round Table

R.G. Lee LINDA REA

S. G. D. M. O.

Susan Shannon

L. Ramsay

LYN RAMSEAR

J.

Gwen Little

P. O'Hanlon

PATRICIA O'HANLON

D. Warren

COROTHY WARREN

K. M. Lee

KATHLEEN CREE

- Gray Lewis

- TRACY LEWIS

~~MISS~~

Nick Blanch

Helen Charity HELEN CHARITY

Pat Henry
Blair

Janis Thomas

~~Allymore~~

Allymore

M. Hesterman - M. HESTERMAN
L. G. H.

Jim Scanlan
Tony Scanlan

STEPHEN CARROTT A. T. CARROTT

Stacy Love
Felicity Blanch

Yvonne Gill

Patricia Morris

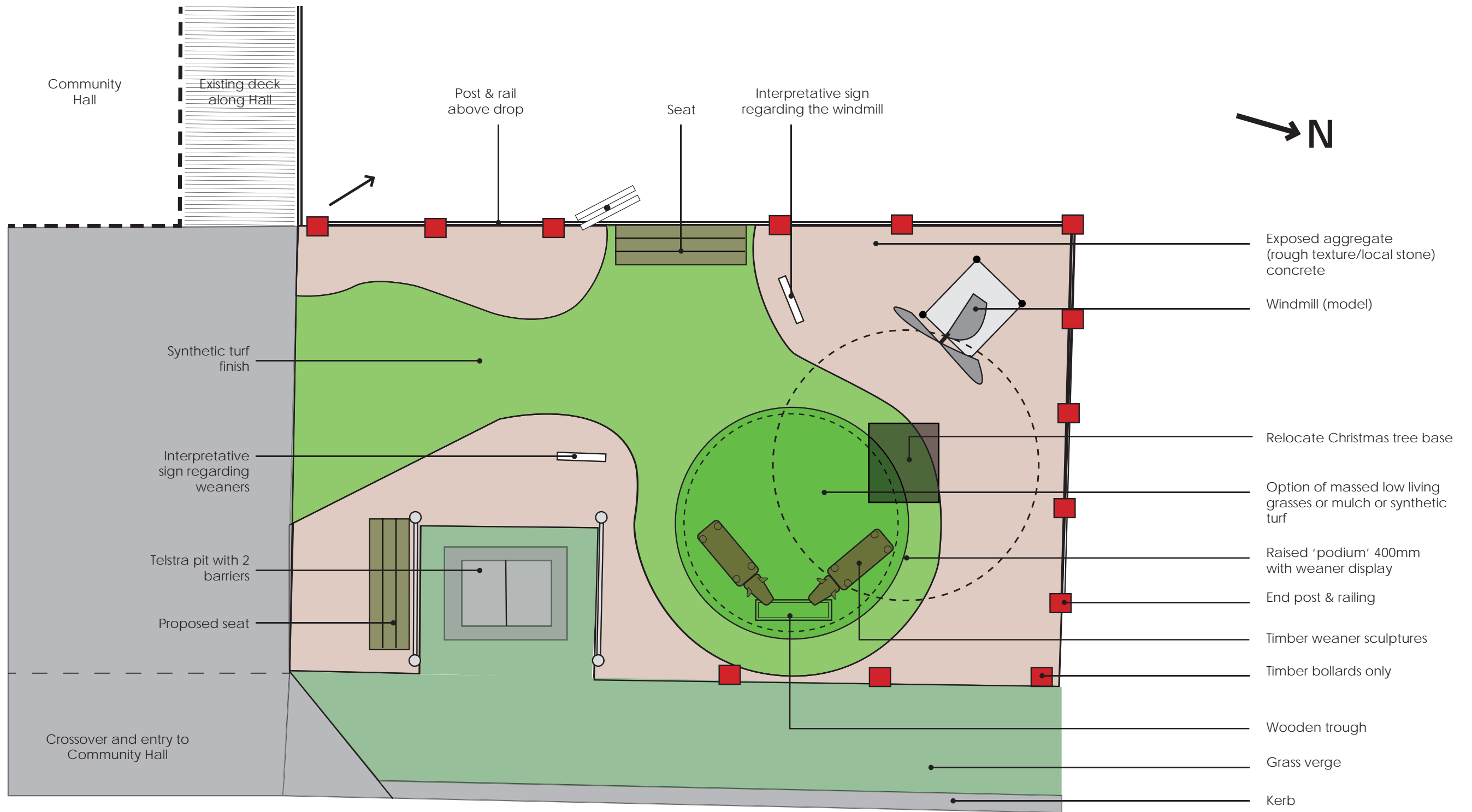
Kay Whiteside KAY WHITESIDE

~~White~~ K.J. WHITESIDE

Mikaela Ross

~~Jessica~~ - Jessica Scanlan

J.M. - Jane Mason



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 steve@uplan.com.au
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 Steve Moss, Director

- Notes:**
- The contractor shall verify all dimensions on site prior to commencement of any works, any discrepancies shall be reported to the project landscape architect.
 - The client and contractor shall locate all services and other site elements or facilities and ensure any works do not impact on these items.
 - Any site discrepancies should be reported to the Landscape Architect.
 - Do not scale from drawings, work to dimensions only.
 - This landscape design and all associated products remain the copyright of U-Plan Pty Ltd. The design shall not be reproduced or transmitted without written permission.

Issue	Plans in Series	Project/Client
A Concept Plan For Comment		South Burnett Regional Council Proston Weaner Display

SCALE	1:50 @ A3
DATE	26/04/2022
DRAWN	KC
DESIGN	SM

9 CLOSURE OF MEETING