



# **AGENDA**

## **Special Council Meeting Wednesday, 10 July 2024**

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

**Date: Wednesday, 10 July 2024**

**Time: 9.00am**

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

**Mark Pitt PSM  
Chief Executive Officer**

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

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

## 6 FINANCE & CORPORATE

### 6.1 ADOPTION OF THE SOUTH BURNETT REGIONAL COUNCIL ANNUAL OPERATIONAL PLAN 2024/2025

**File Number:** 10-Jul-2024

**Author:** Manager Corporate, Governance and Strategy

**Authoriser:** Chief Executive Officer

#### PRECIS

Adoption of the South Burnett Regional Council Operational Plan 2024/2025

#### SUMMARY

South Burnett Regional Council ('Council') is required to adopt an Annual Operational Plan ('Plan') pursuant to *Section 174(1)* of the *Local Government Regulation 2012*, which states how Council will progress the implementation of the Corporate Plan 2021-26 during the 2024/2025 financial year.

#### OFFICER'S RECOMMENDATION

That the South Burnett Regional Council Annual Operational Plan 2024/2025 be adopted as presented.

#### FINANCIAL AND RESOURCE IMPLICATIONS

The Annual Operational Plan has been developed in alignment with the proposed 2024/2025 budget.

#### LINK TO CORPORATE/OPERATIONAL PLAN

EC	Enhancing Liveability and Lifestyle
INF	Providing Key Infrastructure for our towns and villages
GR	Growing our Region's Economy and Prosperity
EN	Safeguarding our Environment
OR	Organisational Excellence

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

Elected Members, Chief Executive Officer, General Managers and Managers have contributed to the development of the final draft Plan aligned to the development of the budget.

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

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

*Section 4(b)* of the *Human Rights Act 2019* (the 'Act') requires public entities to act and make decisions in a way compatible with human rights. The Act requires public entities to only limit human rights in certain circumstances and after careful consideration. The human rights protected under the Act are not absolute. This means that the rights must be balanced against the rights of others and public policy issues of significance.

In the decision-making process, Council is to consider the 23 human rights:

- |   |  |
|---|--|
| 1. Recognition and equality before the law; | 13. Cultural rights—generally;   |
| 2. Right to life;                           | 14. Cultural rights—Aboriginal peoples and Torres Strait Islander peoples; |

3. Protection from torture and cruel, inhuman or degrading treatment;	15. Right to liberty and security of person;
4. Freedom from forced work;	16. Humane treatment when deprived of liberty;
5. Freedom of movement;	17. Fair hearing;
6. Freedom of thought, conscience, religion and belief;	18. Rights in criminal proceedings;
7. Freedom of expression;	19. Children in the criminal process;
8. Peaceful assembly and freedom of association;	20. Right not to be tried or punished more than once;
9. Taking part in public life;	21. Retrospective criminal laws;
10. Property rights;	22. Right to education;
11. Privacy and reputation;	23. Right to health services.
12. Protection of families and children;	

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

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

### **ASSET MANAGEMENT IMPLICATIONS**

No direct asset management implications arise from this report other than what has been identified in Council's budget documents.

### **REPORT**

South Burnett Regional Council ('Council') is required to adopt an Annual Operational Plan ('Plan') pursuant to *Section 174(1)* of the *Local Government Regulation 2012*, which states how Council will progress the implementation of the Corporate Plan 2021-26 during the 2024/2025 financial year.

### **ATTACHMENTS**

1. **Draft Annual Operational Plan 2024/25**  



### Version Control

date	comment	version
January 2024	Draft - initial	D1

### Adoption by Council

Draft Plan adopted at the Special Budget Meeting of Council on **[insert date]**.

### Copies of the Annual Operational Plan

Copies of Council's Annual Operational Plan, Corporate Plan and the Annual Reports are available free of charge electronically on Council's website at [www.southburnett.qld.gov.au](http://www.southburnett.qld.gov.au) or can be viewed at any Council Library or Customer Service Centre.

### Contact Us

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### Acknowledgement

We acknowledge and respect the Wakka Wakka and Auburn Hawkwood people, the traditional owners of this land that we live, work and play and respect their cultures, their ancestors and their elders past, present and future generations.

## Introduction

The South Burnett Regional Council (Council) 2024-25 Annual Operational Plan is required to be developed in accordance with the *Local Government Regulation 2012* and focuses on the actions that Council staff are expected to take throughout the 12-month period in order to implement the longer-term goals detailed in the South Burnett Regional Council Corporate Plan 2021-26.

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

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

In accordance with *Section 174(3)* of the *Local Government Regulation 2012*, Council will assess its progress towards implementing its Annual Operational Plan on a quarterly basis. The long-term strategies within Council's Corporate Plan 2021-26 are allocated to Departments to progress. Therefore, the Annual Operational Plan has displayed the operational Initiatives and operational services according to Departmental responsibility, to provide clarity and accountability, as well as provide operational focus for the Departments within Council.

All day-to-day core business activities and services are not necessarily listed in the Annual Operational Plan; instead the Annual Operational Plan focuses on initiatives and services that will be required in the current financial year to achieve Council's long term corporate objectives.

The Corporate Plan 2021-26 provides a blueprint for the future of our communities and establishes priorities and outlines strategies which best reflect the needs of our community for today and into the future. Council's Chief Executive Officer is responsible for preparing quarterly reports to the Council on the progress of the implementation of the Annual Operational Plan. These reports ensure that Council's elected members and staff are accountable for the progress made in meeting Council's annual operational plan goals. This plan is linked to South Burnett Regional Council's 2024-25 budget and reliant upon Council's available human resources.

# Executive Services Annual Operational Plan 2024/25

- Mission:** To effectively plan, manage and deliver Council services and regulatory responsibilities to and on behalf of the organisation
- Officer Responsible:** Chief Executive Officer
- Responsibilities:** Executive Services, Strategic Planning, Media / Communications, Human Resource Management, Workplace Health and Safety, Advocacy, Economic / Regional Development, Olympics and Paralympic Games and oversight of organisational operational matters



Core Activities					
Ref	Activity	Branch	Corp Plan	Budget	Target
OPE/01	Strengthen, maintain, and actively contribute to Local Government organisations/associations advocating Council's strategic and operational position on key issues	Office of the CEO	OR12; GR16	BU1001	
OPE/02	Develop, coordinate, and publish Council's Annual Report on organisational activities and compliance with legislation	Office of the CEO	OR1	BU1001	
OPE/03	Proactive, strategic delivery of media and communications	Office of the CEO	OR10	BU1001	
OPE/04	Implementation of Council's adopted policies	Office of the CEO	OR10; GR1	BU1001	
OPE/05	Provide administrative support services to the Elected Members to meet Council's strategic outcomes	Office of the CEO	OR12	BU1001	
OPE/06	Continued support for Annual Australia Day Awards and community events	Office of the CEO	EC16	BU1001	
OPE/07	Ongoing implementation of Council's People and Culture Workforce Plan (including Workplace Health and Safety) to guide the engagement, development, management, and performance of Council's human resources through activities such as the annual employee engagement survey	People & Culture	OR11; OR9; GR15	BU1003	
OPE/08	Continued improvement, implementation, and review of Council's Workplace Health Safety ('WHS') System in conjunction with the People and Culture Workforce Plan	People & Culture	OR16	BU1003	

Projects/New Activities							
Ref	Activity	Branch	Corp Plan	Start	Finish	Budget	Target
OPE/09	Advocate for specialist and community health services to maintain current services at a minimum.	Office of the CEO	IN13	1 July 2022	ongoing	BU1001	
OPE/10	Advocate for digital literacy and inclusion opportunities and regional benefits.	Office of the CEO	GR6; GR8	1 July 2023	30 June 2025	BU1001	
OPE/11	Develop an advocacy plan to promote Council priorities to State and Federal government's including 2032 Olympic and Paralympic Games Legacy infrastructure	Office of the CEO	GR2	1 October 2022	30 June 2025	BU1001	
OPE/12	Continued advocacy at State and Australian Government for funding for water projects identified in the 25-year economic roadmap.	Office of the CEO	GR12; GR13	1 July 2022	30 June 2025	BU1001	
OPE/13	Engage key stakeholders conducting advocacy activities to build regional economic diversification in energy transformation, encouraging responsible investment in renewable energy and engagement in energy policy and advocacy for transition of economies impacted by State and Australian Government policies / Engagement with the State Government Jobs and Energy Plan in particular the Regional Economic Futures Fund.	Office of the CEO	OR5	1 July 2022	ongoing	BU1001 BU1004	
OPE/14	Consult with South Burnett Communities for their specific town and village community plans / key priority lists for adoption	Office of the CEO	EC9	1 July 2022	30 June 2025	BU1001	

Projects/New Activities							
Ref	Activity	Branch	Corp Plan	Start	Finish	Budget	Target
OPE/15	Establish, support, and develop an Advisory Committee to pursue a Regional University Precinct with purpose to establish a business case and shovel ready project for development	Office of the CEO	GR9	1 July 2022	30 June 2025	Subject to Funding	
OPE/16	Continue development of the Organisational Service Level Catalogue	Office of the CEO	OR11	1 July 2022	30 June 2025	BU1001	
OPE/17	Engage key stakeholders and advocacy activities to develop and implement energy efficient initiatives to reduce Council's energy / carbon footprint	Office of the CEO	EN2	1 July 2022	30 June 2025	BU1018	
OPE/18	Continue to develop and engage an employee value proposition linking to Council's People and Culture Workforce Plan for positive recruitment and retention outcomes	People & Culture	OR11	June 2021	Ongoing	BU1003	
OPE/19	Continued upskilling of staff to develop identified career path progression. Upskilling staff – using training budget	People & Culture	OR11	1 July 2024	Ongoing	BU1003	
OPE/20	Consider Burnett Inland Economic Development Organisation (BIEDO) as Council's lead organisation for economic development for the region and coordinate with local Chambers of Commerce to work together for regional economic development.	Office of the CEO	GR1	1 July 2024	30 June 2025	BU1004	

# Finance & Corporate Annual Operational Plan 2024/25

- Mission:** To provide excellent financial, corporate services and Information technology services/advice to enable our organisation to achieve its goals
- Officer Responsible:** General Manager Finance & Corporate
- Responsibilities:** Department Management, Corporate Services, Insurance, Governance, Customer Service, Property & Rating, Procurement & Stores, Financial Planning & Sustainability, Asset Management, Plant & Fleet Management, ICT & Business Systems



Core Activities					
Ref	Activity	Branch	Corp Plan	Budget	Target
OPFC/01	Maintain Council's call centre and customer service delivery across the customer service centres of Blackbutt, Nanango, Kingaroy, Wondai, Murgon, Proston.	Corporate, Governance & Strategy	EC5	BU1159	
OPFC/02	Manage the periodical review and progress update of Council's 2024/25 Annual Operational Plan.	Corporate, Governance & Strategy	OR1	BU1159	
OPFC/03	Manage the development of Council's 2025/26 Annual Operational Plan aligned to Council's budget development process.	Corporate, Governance & Strategy	OR1	BU1159	
OPFC/04	Manage the provision of delegations, sub-delegations and Local Government Worker / Authorised Persons governance processes.	Corporate, Governance & Strategy	OR2	BU1159	
OPFC/05	Process Right to Information / Information Privacy applications in accordance with legislative requirements and provide awareness training to the organisation.	Corporate, Governance & Strategy	OR2	BU1159	
OPFC/06	Deliver the Council Policy Governance Framework aligned to strategic planning and relevant legislation incorporating Council's policies, procedures, forms and factsheets.	Corporate, Governance & Strategy	OR2	BU1159	
OPFC/07	Capture and correctly manage Council's corporate documents using recordkeeping good practice and promoting such to the organisation.	Corporate, Governance & Strategy	OR2	BU1159	
OPFC/08	Manage and maintain the legal proceedings/legal advice and corporate registers and maintaining the budget for engagement of legal services.	Corporate, Governance & Strategy	OR2	BU1159	

Core Activities					
Ref	Activity	Branch	Corp Plan	Budget	Target
OPFC/09	Promote a high standard of corporate responsibility, transparency and accountability in decision making at all levels of the organisation in the best interest of Council and the community aligning to legislation and Council policy.	Corporate, Governance & Strategy	OR2	BU1159	
OPFC/10	With the support of Council's departments, implement Council's Customer Service Charter.	Corporate, Governance & Strategy	OR8	BU1159	
OPFC/11	Manage Council's Insurance policies and claims.	Corporate, Governance & Strategy	OR13	BU1159	
OPFC/12	Deliver sound corporate risk management and internal audit functions aligning to Council policy.	Corporate, Governance & Strategy	OR15	BU1159	
OPFC/13	Provide information in monthly meeting reports surrounding the financial sustainability ratios which are mandated under the <i>Local Government Regulation 2012</i> in the financial management (sustainability) guidelines.	Finance & Sustainability	OR5	BU1011	
OPFC/14	Encouragement and development of the local Market Place by establishing a healthy register of what the local Market Place can provide to Council by way of goods or services committing a target to local spend	Finance & Sustainability	GR11	BU1012	
OPFC/15	Development of annual budget, compliance with budget limits, quarterly budget revisions, monthly reporting of budget variations to Council in monthly financial report.	Finance & Sustainability	OR5	BU1011	
OPFC/16	Maintain and monitor 10-year long term financial plans reporting to Council through monthly financial reports.	Finance & Sustainability	OR5	BU1011	
OPFC/17	Debt Recovery - Continue to follow up on outstanding debt to not place an unfair burden onto rate payers who meet their obligations in full.	Finance & Sustainability	OR5	BU1011	

Core Activities					
Ref	Activity	Branch	Corp Plan	Budget	Target
OPFC/18	Develop and map strategies to bring Council budget into surplus within long term forecast.	Finance & Sustainability	OR5	BU1011	
OPFC/19	Zero-based budgeting.	Finance & Sustainability	OR7	BU1011	
OPFC/20	Deliver an unqualified Audit.	Finance & Sustainability	OR5	BU1011	
OPFC/21	Annual Financial Statements developed and delivered in both accordance and compliance with relevant Accounting Standards and Legislation.	Finance & Sustainability	OR5	BU1011	
OPFC/22	Strategically upgrade and improve Council information technology systems and hardware.	ICT & Fleet	OR3,	BU1017	
OPFC/23	Data Security Review including, Cyber Security. Ensure the provision of appropriate security systems (including cyber security) to protect Council's data and information.	ICT & Fleet	OR15	BU1017	
OPFC/24	Develop and manage Business Systems and Projects (Project T2 and sub-projects).	ICT & Fleet	OR13	BU1160	
OPFC/25	Use and operation of Council's workshops.	ICT & Fleet	OR13	BU1016	
OPFC/26	Effectively manage and maintain Council's Plant and Fleet (Operational & Capital) including fully expended capital budget	ICT & Fleet	OR13	BU1016	
OPFC/27	Lead and administer the Local Disaster Recovery for the South Burnett	Finance & Corporate	EC15	BU1048	

Projects/New Activities							
Ref	Activity	Branch	Corp Plan	Start	Finish	Budget	Target
OPFC/28	Delivery of the facility booking project in collaboration with internal stakeholders.	Corporate, Governance & Strategy	OR9	1 July 2024	30 June 2025	BU1159	
OPFC/29	Comprehensive review of Customer Service resourcing and customer service delivery including review of all functionalities including library interaction, opening hours, afterhours service and telephony options	Corporate, Governance & Strategy	OR9	1 July 2024	30 June 2025	BU1159	
OPFC/30	Maintain current governance framework and processes of Internal Audit Committee and function	Corporate, Governance & Strategy	OR15	1 July 2024	30 June 2025	BU1159	
OPFC/31	Provide governance support to identified strategic projects within Council	Corporate, Governance & Strategy	OR2	1 July 2024	30 June 2025	BU1159	
OPFC/32	Review of Council's insurance framework including investigation into to self-insurance and a comprehensive review of the insurance values.	Corporate Governance & Strategy	OR15	1 July 2024	30 June 2025	BU1159	
OPFC/33	Perform a review of internal dividends to determine best practice for calculation of budgeted dividends.	Finance & Sustainability	OR5	1 July 2024	31 Dec 2024	BU1011	

Projects/New Activities							
Ref	Activity	Branch	Corp Plan	Start	Finish	Budget	Target
OPFC/34	Investigate options to decrease operational postage costs such as increasing customer on-line activities including implementing a promotional marketing campaign and incentivising emailing rates notices.	Corporate Governance and Strategy	OR13	1 July 2024	Ongoing	BU1017	
OPFC/35	Investigate bulk insurance options for community groups.	Corporate Governance and Strategy	EC6	1 July 2024	30 June 2025	BU1159	
OPFC/36	Increased automation and staff training with TechOne to enable superior reporting in the rates department.	Finance & Sustainability	OR13	1 July 2024	30 June 2025	BU1011	
OPFC/37	Implementation of Phase I of Centralised Procurement including investigation into transition to CiAnywhere's Procure to Pay.	Finance & Sustainability	OR13	1 July 2024	1 July 2025	BU1012	
OPFC/38	Continue with the staged implementation of the Council endorsed rating strategy.	Finance & Sustainability	OR14	1 July 2024	Ongoing	BU1011	
OPFC/39	Communication strategy regarding financial performance on a quarterly basis.	Finance & Sustainability	OR5	1 July 2024	1 July 2025	BU1011	
OPFC/40	Review fleet utilisation to ensure fleet asset retention is cost efficient and meets Council service levels.	ICT & Fleet	OR5 OR13	1 July 2024	30 June 2025	BU1016	

Projects/New Activities							
Ref	Activity	Branch	Corp Plan	Start	Finish	Budget	Target
OPFC/41	Continue the T2 digital transformation project initiatives to further enhance operational activity.	ICT & Fleet	OR13	1 July 2022	Ongoing	BU1160	
OPFC/42	Reporting on strategic fleet operations through the use of council's telematics system to assist in identifying efficiencies.	ICT & Fleet	OR5 OR13	1 July 2024	30 June 2025	BU1020 BU1016	
OPFC/43	Further enhance Customer Access to Council's online services (i.e. self-service portal).	ICT & Fleet	OR13	1 July 2024	30 June 2025	BU1160	
OPFC/44	Realise business improvements through the use of Council's Microsoft Office 365 Systems Software.	ICT & Fleet	OR13	1 July 2024	Ongoing	BU1017	
OPFC/45	Reporting on strategic upgrades and improved Council information technology systems and hardware.	ICT & Fleet	OR13	1 July 2024	Ongoing	BU1017	
OPFC/46	Full review on expenses relating to printing and photocopying to identify operational efficiencies.	ICT & Fleet	OR13	1 July 2024	Ongoing	BU1017	

# Infrastructure Annual Operational Plan 2024/25

- Mission:** The provision of quality services and infrastructure that is planned, provided and managed on sound asset management principles and adopted levels of service.
- Officer Responsible:** General Manager Infrastructure
- Responsibilities:** Department Management, Infrastructure Planning, Roads & Drainage, Water & Wastewater, Disaster Management



Core Activities					
Ref	Activity	Branch	Corp Plan	Budget	Target
OPI/01	Continued maintenance management of transport assets with prioritised maintenance program incorporating timely defect inspection and management of defect backlog.	Infrastructure Works	EC2; OR3	BU1110	
OPI/02	Provide funding and facilitate the ongoing development of the local SES groups within the region.	Infrastructure Planning	EC6	BU1048	
OPI/03	Lead and administer the Local Disaster Management Group for the South Burnett.	Infrastructure Planning	EC15	BU1048	
OPI/04	Review current Asset Management Plans for all asset classes.	Infrastructure Planning	OR3	BU1107	
OPI/05	Operate water and wastewater infrastructure in accordance with approved operations manuals, customer service standards and public health requirements and statutory timeframes for reporting.	Water & Wastewater	IN7	BU1115 BU1127	
OPI/06	Implementation of a Trade Waste Management Plan and Audit Program.	Water & Wastewater	IN7	BU1115 BU1127	
OPI/07	Update/prioritise 10-year works program for the replacement, upgrade and construction of new and existing water and wastewater assets with allocation of funding to develop, plan & design (10-year works program completed in accordance with asset management strategy).	Water & Wastewater	GR3	BU1115 BU1127	

Projects/New Activities							
Ref	Activity	Branch	Corp Plan	Start	Finish	Budget	Target
OPI/08	Review of road policies, including consolidation where appropriate.	Infrastructure Works	IN1	1 July 2023	30 June 2025	BU1110 BU1107	
OPI/09	Review ongoing resources for all road-side slashing.	Infrastructure Works	IN3	1 July 2024	30 June 2025	BU1110	
OPI/10	Investigate regulatory conditions and requirements for reopening Council-controlled quarries.	Infrastructure Works	IN1	1 July 2024	30 June 2025	BU1110	
OPI/11	Investigate options to increase seal and unseal maintenance service and funding.	Infrastructure Works	IN1	1 July 2024	30 June 2025	BU1110	
OPI/12	Review of depot resources and allocation of equipment including the costs associated with additional crews, machinery and equipment.	Infrastructure Works	IN1	1 July 2024	30 June 2025	BU1110	
OPI/13	Develop a multi-year drainage design and investigation program.	Infrastructure Planning	IN1	1 July 2024	30 June 2025	BU1107	
OPI/14	Development of a multi-year works program for renewal and upgrades of transport assets.	Infrastructure Planning	IN1	1 July 2024	30 June 2025	BU1107	



Projects/New Activities							
Ref	Activity	Branch	Corp Plan	Start	Finish	Budget	Target
OPI/15	Council, in consultation with DTMR, to develop and present options about heavy vehicle routes around Kingaroy CBD and Nanango, for discussion with stakeholders.	Infrastructure Planning	EC3	1 July 2022	30 June 2025	BU1107	
OPI/16	Review of median strip maintenance and upgrades to reduce operational costs and improve aesthetics.	Infrastructure Planning	IN5	1 July 2024	30 June 2025	BU1107	
OPI/17	Advocate for, and seek funding to support, improvements to urban water security, water infrastructure and Gordonbrook spillway.	Water & Wastewater	GR13 IN7	1 July 2023	Ongoing	BU1118	
OPI/18	Advocate and seek funding to support improvements to urban underground trunk infrastructure.	Water & Wastewater	IN7	1 July 2024	30 June 2025	BU1115 BU1127	
OPI/19	Investigate the installation of a common effluent disposal (CED) system for Hivesville.	Water & Wastewater	EC9	1 July 2024	30 June 2025	BU1133	
OPI/20	Review of declared water areas across the region to identify emergent needs for allocation, capacity.	Water & Wastewater	IN7	1 July 2024	30 June 2025	BU1115	

# Liveability

## Annual Operational Plan 2024/25

- Mission:** To enhance the liveability of the South Burnett region via the provision of community services & facilities; sustainable environmental practices; appropriate planning & regulatory controls and initiatives that enhance community wellbeing and lifestyle
- Officer Responsible:** General Manager Liveability
- Responsibilities:** Department Management, Environment & Waste, Natural Resource Management, Planning & Land Management, Community Development, Libraries, Property & Facilities, Parks & Gardens



Core Activities					
Ref	Activity	Branch	Corp Plan	Budget	Target
OPL/01	Support community development and wellbeing through delivery of Council's Community Grants program, and in-kind assistance.	Community & Lifestyle	EC16	BU1136	
OPL/02	Enable free and equitable access to library facilities, services and programs for all members of the community to support the learning, recreation and social needs of the community in accordance with the State Library of Queensland's Service Level Agreement.	Community & Lifestyle	EC5	BU1069-1076	
OPL/03	Promotion and operation of Council owned heritage, arts, visitor information centres and tourism assets including Council's tourist facilities at Boondooma and Bjelke-Petersen Dams.	Community & Lifestyle	GR5; GR7	BU1004 BU1008 BU1009 BU1057 BU1058	
OPL/05	Maintain and improve Council's cemeteries to meet community standards.	Community & Lifestyle	IN14	BU1104	
OPL/06	Maintain and improve Council's Saleyards to meet community and safety standards and continue the functions of the Coolabunia Saleyards Advisory Committee.	Community & Lifestyle	IN11	BU1007	
OPL/07	Actively manage Council's aerodromes to meet service standards and compliance.	Community & Lifestyle	IN15	BU1005	
OPL/08	Explore partnership opportunities to support local volunteer groups.	Community & Lifestyle	EC6	BU1136	
OPL/09	Advocate for opportunities for mental health and suicide prevention initiatives and projects that support community well-being.	Community & Lifestyle	EC9, EC11	BU1136	

Core Activities					
Ref	Activity	Branch	Corp Plan	Budget	Target
OPL/10	Administration of legislative functions including but not limited to food safety, public health licencing, environmental authority registrations, customer request management, regulation of council's local laws and mosquito management.	Environment & Planning	EN8; EN10; EC14	BU1077 BU1138 BU1146 BU1147 BU1163	
OPL/11	Manage biosecurity and pest (weed & animal) management programs including supporting biosecurity and natural resource management initiatives and strategies, and syndicate groups with identification of ongoing efficiencies in delivery.	Environment & Planning	EN4, EN7, EN9	BU1100 BU1169	
OPL/12	Provision of acceptable, cost effective and environmentally responsible waste management services including collection services and waste disposal facilities	Environment & Planning	EN3	BU1078 - BU1099 BU1164 BU1165	
OPL/13	Participate in Regional Wide Waste collaboration.	Environment & Planning	EN3	BU1078 BU1099 BU1164 BU1165	
OPL/14	Effectively manage Development Applications and permits including planning, building and plumbing approvals at a minimum, legislative timeframes.	Environment & Planning	GR8	BU1047	
OPL/15	Provide well planned and maintained open space, parks and rail trails network to meet the recreation and social needs of the community.	Facilities & Parks	EC1; EC5	BU1101 BU1102 BU1137	
OPL/16	Management of Council's buildings and facilities including operational maintenance programs, and cost-effective asset management programs to meet agreed service levels.	Facilities & Parks	EC5, IN10	BU1018	

Core Activities					
Ref	Activity	Branch	Corp Plan	Budget	Target
OPL/17	Maintain Council's swimming pools across the region.	Facilities & Parks	EC5	BU1025 - BU1030	



Projects/New Activities							
Ref	Activity	Branch	Corp Plan	Start	Finish	Budget	Target
OPL/18	Facilitate the delivery of the South Burnett Regional Arts, Culture and Heritage Strategic Plan.	Community & Lifestyle	EC4	1 July 2024	30 June 2025	BU1136	
OPL/19	Support service providers facilitating assistance for homeless persons.	Community & Lifestyle	EC6	1 July 2024	30 June 2025	BU1136	
OPL/20	Promote and support wellbeing events throughout the region to support youth, in collaboration with the South Burnett Youth Council	Community & Lifestyle	EC8	1 July 2024	30 June 2025	BU1136	
OPL/21	Investigate a digital solution for customer enquiries and deliver an audit of Council's cemetery records and investigate funeral director bookings at cemeteries.	Community & Lifestyle	IN14	1 July 2024	30 June 2025	BU1104	
OPL/22	Council advocacy for mental health and suicide prevention program working with community stakeholders and government.	Community & Lifestyle	EC11; IN13	1 July 2022	30 June 2025	BU1001	
OPL/23	Implementation of the SBRC Regional Development Action Plan.	Community & Lifestyle	GR1	1 July 2024	30 June 2025	BU1001	

Projects/New Activities							
Ref	Activity	Branch	Corp Plan	Start	Finish	Budget	Target
OPL/24	Host the Queensland Information Centre Association (QICA) Conference.	Community & Lifestyles	GR5	31 August 2024	30 November 2024	BU1004	
OPL/25	Develop a Public Art Policy; and an Arts, Culture and Heritage Collections Policy to manage Council's collections and art across the region.	Community & Lifestyle	GR5	1 July 2024	30 June 2025	BU1136	
OPL/26	Investigate and plan for expansion of Taabinga Lawn Cemetery sections for future growth.	Community & Lifestyle	IN14	1 July 2024	30 June 2025	BU1104	
OPL/27	Develop South Burnett Libraries Strategic Plan for 2024-2028.	Community & Lifestyle	EC5	1 July 2024	30 June 2025	BU1069 - 1076	
OPL/28	Adopt and implement the South Burnett Local Government Area Biosecurity Plan to drive increased stakeholder coordination and commitment to proactively manage invasive pest species.	Environment & Planning	EN4	1 July 2023	30 June 2025	BU1100	
OPL/29	Commence investigations associated with increasing residential densities around townships.	Environment & Planning	GR8	1 July 2022	30 June 2025	BU1055	

Projects/New Activities							
Ref	Activity	Branch	Corp Plan	Start	Finish	Budget	Target
OPL/30	Review, and amend where identified Council's Local Government Infrastructure Plan ('LGIP').	Environment & Planning	GR8	1 July 2022	30 June 2025	BU1055	
OPL/31	Community education and awareness on illegal dumping and littering, including investigation and enforcement.	Environment & Planning	EN3	1 July 2022	30 June 2025	BU1165	
OPL/32	Review Council's Local Laws to ensure relevance to the region, and understanding by Council and the community, including consultation with the community regarding dog registration and animal management (including cats) methodology.	Environment & Planning	EN10	1 July 2023	30 June 2025	BU1146	
OPL/33	Review service delivery operations within Council's animal management facilities.	Environment & Planning	EN10	1 July 2023	30 June 2025	BU1146	
OPL/34	Promote responsible pet ownership through delivery of systematic inspection program.	Environment & Planning	EN10	1 July 2023	30 June 2025	BU1146	
OPL/35	Engage with stakeholders and community groups in developing pest and weed eradication programs.	Environment & Planning	EN4	1 July 2024	30 June 2025	BU1100 BU1169	

Projects/New Activities							
Ref	Activity	Branch	Corp Plan	Start	Finish	Budget	Target
OPL/36	Investigate the development of a washdown facility in the region to assist controlling the spread of weed seeds across the region.	Environment & Planning	EN4	1 July 2024	30 June 2025	BU1100 BU1169	
OPL/37	Continued investigations and planning of the Kingaroy land fill site.	Environment & Planning	EN3	1 July 2024	30 June 2025	BU1079	
OPL/38	Investigate options to expedite development through facilitated guidance, support and process improvements, to ensure developers and potential investors are supported through the development process.	Environment & Planning	GR8	1 July 2023	30 June 2025	BU1055	
OPL/39	Investigate options for the development of a program for the installation of unique recreational facilities in each community.	Facilities & Parks	EC1	1 July 2024	30 June 2025	BU1101	
OPL/40	Implement the Housing Action Plan.	Facilities & Parks	IN9	1 July 2024	30 June 2025	BU1019	
OPL/41	Review the operation and maintenance of security cameras throughout the region.	Facilities & Parks	EC9	1 July 2024	30 June 2025	BU1018	

Projects/New Activities							
Ref	Activity	Branch	Corp Plan	Start	Finish	Budget	Target
OPL/42	Review of Council's land tenure and potential opportunities for tenure conversion to facilitate development.	Facilities & Parks	IN9	1 July 2024	30 June 2025	BU1019	
OPL/43	Work with community organisations to undertake maintenance activities at parks, open space and rail trails.	Facilities & Parks	EC1	1 July 2024	30 June 2025	BU1105	
OPL/44	Investigate community use of the Maidenwell Hall.	Facilities & Parks	EC5	1 July 2024	30 June 2025	BU1042	
OPL/45	Establish and support the Airport Precincts and undertake master planning for Kingaroy, Wondai and Nanango aerodromes, to establish a business case and shovel ready projects for construction, and develop a commercialisation strategy for the Airport Precincts and wartime tourism opportunities for Kingaroy Airport.	Commercial Operations	IN15	1 July 2024	30 June 2025	BU1005	

## 6.2 ADOPTION OF SOUTH BURNETT REGIONAL COUNCIL DEBT POLICY 2024/2025 - STATUTORY010

**File Number:** 10/07/2024  
**Author:** Coordinator Corporate  
**Authoriser:** Chief Executive Officer

### PRECIS

Adoption of the South Burnett Regional Council Debt Policy 2024/2025 – Statutory010

### SUMMARY

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

### OFFICER'S RECOMMENDATION

That the South Burnett Regional Council Debt Policy 2024/2025 – Statutory010 be adopted as presented.

### FINANCIAL AND RESOURCE IMPLICATIONS

No direct financial and resource implications arise from this report which have not already been considered in the development of Council's annual budget.

### LINK TO CORPORATE/OPERATIONAL PLAN

Corporate Plan 2021 - 2026	OR2 Achieve community recognition as an ethical Council that values and practices community consultation, accountable governance, and open and transparent decision-making
Operational Plan 2023/2024	Deliver the Council Policy Governance Framework aligned to strategic planning and relevant legislation incorporating Council's policies, procedures, forms, and factsheets
	Promote a high standard of corporate responsibility, transparency and accountability in decision making at all levels of the organisation in the best interest of Council and the community aligning to legislation and Council policy

### COMMUNICATION/CONSULTATION (INTERNAL/EXTERNAL)

The South Burnett Regional Council Debt Policy 2024/2025 – Statutory010 was reviewed by General Manager Finance & Corporate, Manager Finance & Sustainability and Senior Leadership Team supported by Corporate, Governance & Strategy.

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

*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)*

*Human Rights Act 2019 (Qld)*

Section 4(b) of the *Human Rights Act 2019* requires public entities to act and make decisions in a way compatible with human rights. The Act requires public entities to only limit human rights in certain circumstances and after careful consideration. The human rights protected under the Act are not absolute. This means that the rights must be balanced against the rights of others and public policy issues of significance.

In the decision-making process, Council is to consider the 23 human rights:	
1. Recognition and equality before the law;	13. Cultural rights—Generally;
2. Right to life;	14. Cultural rights—Aboriginal peoples and Torres Strait Islander peoples;
3. Protection from torture and cruel, inhuman or degrading treatment;	15. Right to liberty and security of person;
4. Freedom from forced work;	16. Humane treatment when deprived of liberty;
5. Freedom of movement;	17. Fair hearing;
6. Freedom of thought, conscience, religion and belief;	18. Rights in criminal proceedings;
7. Freedom of expression;	19. Children in the criminal process;
8. Peaceful assembly and freedom of association;	20. Right not to be tried or punished more than once;
9. Taking part in public life;	21. Retrospective criminal laws;
10. Property rights;	22. Right to education;
11. Privacy and reputation;	23. Right to health services.
12. Protection of families and children;	

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

No direct local law or delegation implications arise from this report.

### **ASSET MANAGEMENT IMPLICATIONS**

No direct asset management implications arise from this report.

### **REPORT**

This policy is effective from the date of Council's resolution and will apply to the financial year from 1 July 2024 to 30 June 2025. The policy supplies to all of Council's departments and provides guidance on the current financial year and the following nine (9) financial year's borrowing programs.

### **ATTACHMENTS**

1. Debt Policy - 2024/2025 - Statutory010 [↓](#) 



**POLICY CATEGORY - NUMBER:** Statutory010  
**POLICY OWNER:** Finance & Sustainability  
**ECM ID:** 3039345  
**ADOPTED:** 10 July 2024

## Debt Policy 2024/2025

**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.**

### Table of Contents

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### 1. POLICY STATEMENT

The purpose of this policy is to define the principles used by South Burnett Regional Council ('Council') to borrow for capital funding purposes.

### 2. SCOPE

This policy is effective from the date of Council's resolution and will apply to the financial year from 1 July 2024 to 30 June 2025. The policy identifies Council's new borrowings planned for the current financial year and the next nine (9) financial years for the whole of Council in accordance with *Section 192* of the *Local Government Regulation 2012* ('Regulation')

### 3. GENERAL INFORMATION

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; and
- demonstrate to government and lending institutions that Council has a disciplined approach to borrowing.

*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

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 borrowing/redemption procedures to meet Council's policy criteria.

Credit reviews will be undertaken periodically by QTC on behalf of the Minister for Local Government. Borrowing proceeds will be drawn down subject to cash flow requirements annually 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 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. Repayment Terms Proposed for New Borrowings

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 borrowings 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 \$20.3 million over the following nine (9) financial years for the following identified projects:

#### Gordonbrook Dam Wall Upgrade - \$13.3m

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; and
- 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.

### Kingaroy Waste Cell - \$7.0m

This project is required to:

- Meet the future waste disposal needs of the South Burnett Region. The four current landfills are reaching approved capacity and will begin to reach end of life over the short to medium term. This project will provide a new facility to process household and commercial waste once the old landfills begin to be rehabilitated.

#### **3.7. Borrowing 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, borrowing drawdowns should be deferred as long as possible after taking into consideration Council's overall cash flow requirements.

#### **3.8. Existing Borrowings**

Existing borrowings 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 2024/2025 to 2033/2034 can be found in Attachment A.

#### **4. DEFINITIONS**

**Borrowings Drawdowns** means the time at which the borrowing 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 2024/2025 – Statutory009

South Burnett Regional Council Revenue Policy 2024/2025 – Statutory005

South Burnett Regional Council Revenue Statement 2024/2025

#### **7. NEXT REVIEW**

As prescribed by legislation – May 2025

**8. VERSION CONTROL**

<b>Version</b>	<b>Revision Description</b>	<b>Adopted Date</b>	<b>ECM Reference</b>
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
14	Policy Review	24 May 2023	3039345
15	Policy Review	10 July 2024	3039345

Mark Pitt PSM  
**CHIEF EXECUTIVE OFFICER**

Date: 10 July 2024

Attachment A

## Proposed 10 Year Borrowing Schedule

Borrowing Schedule 2024-2034	2025/2026	2026/2027	Total
<b>Water</b>			
Gordonbrook Dam Wall Upgrade	\$5,800,000	\$7,500,000	\$13,300,000
<b>Waste</b>			
Kingaroy Waste Cell	\$4,000,000	\$3,000,000	\$7,000,000
<b>Total Borrowings</b>	<b>\$9,800,000</b>	<b>\$10,500,000</b>	<b>\$20,300,000</b>

**6.3 MAYOR'S BUDGET ADDRESS FOR 2024/2025 BUDGET****File Number:** 10/07/2024**Author:** Mayor**Authoriser:** Chief Executive Officer**PRECIS**

Presenting the Mayor's Budget Address.

**SUMMARY**

Mayor to deliver the Mayor's Budget Address.

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**OFFICER'S RECOMMENDATION**

That the Mayor's Budget Address for the 2024/2025 Budget be received.

**FINANCIAL AND RESOURCE IMPLICATIONS**

Budgets are adopted each year between 1 June and 31 July for the financial year starting on 1 July.

They include a forecast financial position, cash flow, income, expenditure, and changes in equity for that financial year and the next two financial years. The budget must also include a long-term financial forecast for at least 10 years, a revenue statement, and a revenue policy.

**LINK TO CORPORATE/OPERATIONAL PLAN**

OR1 – Deliver on our Corporate Plan through high level delivery of the annual operational plans.

OR7 Continue implementation of zero-based budgeting to support responsible fiscal management in the preparation of Council's budget.

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

The budget has been developed through an extensive workshop process.

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

In accordance with the *Local Government Act 2009* and the *Local Government Regulation 2012*

**POLICY/LOCAL LAW DELEGATION IMPLICATIONS**

Not applicable.

**ASSET MANAGEMENT IMPLICATIONS**

Not applicable.

**REPORT**

My thanks my fellow councillors for the development of the Budget, and to our staff for their assistance in the development of the budget and the day-in day-out deliver services the community benefits from that the staff deliver. Everyone in the council works together and does this because we all share a commitment to our community.

**ATTACHMENTS**

Nil

## 6.4 ADOPTION OF THE 2024/2025 BUDGET

**File Number:** 10/07/2024

**Author:** Manager Finance & Sustainability

**Authoriser:** Chief Executive Officer

### PRECIS

Adoption of Council's Budget for 2024/2025 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.

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### OFFICER'S RECOMMENDATION

That pursuant to *Sections 169* and *170* of the *Local Government Regulation 2012*, Council's Budget for the 2024/2025 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 24 April 2024);
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 2024/2025, 2025/2026 and 2026/2027.

### LINK TO CORPORATE/OPERATIONAL PLAN

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

OR7 Continue implementation of zero-based budgeting to support responsible fiscal management in the preparation of Council's budget.

### COMMUNICATION/CONSULTATION (INTERNAL/EXTERNAL)

Rating implications have been discussed with Council during the development of the 2024/2025 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) council controlled revenue ratio;
  - (b) population growth ratio;
  - (c) operating surplus ratio;
  - (d) operating cash ratio;
  - (e) unrestricted cash expense cover ratio;
  - (f) asset sustainability ratio;

- (g) asset consumption ratio;
  - (h) asset renewal funding ratio;
  - (i) leverage 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. **SBRC Revenue Statement 2024/2025** [↓](#) 
2. **SBRC Revenue Policy 2024/2025** [↓](#) 
3. **SBRC Long Term Financial Forecast and 3 Year Schedules** [↓](#) 
4. **SBRC Financial Sustainability Statement** [↓](#) 
5. **Capital Works Program** [↓](#) 
6. **Capital Works Program - Community and Lifestyle** [↓](#) 
7. **Capital Works Program - Fleet** [↓](#) 
8. **Capital Works Program - ICT** [↓](#) 
9. **Capital Works Program - Parks** [↓](#) 
10. **Capital Works Program - Waste** [↓](#) 
11. **Capital Works Program - Wastewater** [↓](#) 
12. **Capital Works Program - Water** [↓](#) 
13. **Capital Works Program - Roads** [↓](#) 
14. **Capital Works Program - Property** [↓](#) 



## Revenue Statement 2024/2025

### 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. 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 Resources land use codes between 1 and 9 (excluding 03) 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, 04, 05, 06, 07, 08, 09 and 72 or as otherwise identified by the CEO.

Category 201	Differential Category Residential – Nanango
<b>Description</b>	<b>Identification</b>
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 Resources land use codes between 1 and 9 (excluding 03) and land use code 72 when determining the properties that fit into this category.	<ol style="list-style-type: none"> <li>1. This category will cover all land within the Nanango Urban locality, where the dominant purpose for which that land is used, or intended for use, is a residential purpose and not included in any other category.</li> <li>2. That such land in this category will, in the main, be owner occupied and where tenanted, the revenue earned is limited to rental income solely.</li> <li>3. That in the case of land on which there is erected a single unit domestic dwelling to the extent that the dominant use of the land is residential, it will fall into this category regardless of the zoning of the land.</li> <li>4. Land with land use codes 01, 02, 04, 05, 06, 07, 08, 09 and 72 or as otherwise identified by the CEO.</li> </ol>

Category 203	Differential Category Residential – Blackbutt
<b>Description</b>	<b>Identification</b>
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 Resources land use codes between 1 and 9 (excluding 03) and land use code 72 when determining the properties that fit into this category.	<ol style="list-style-type: none"> <li>1. This category will cover all land within the Blackbutt Urban locality, where the dominant purpose for which that land is used, or intended for use, is a residential purpose and not included in any other category.</li> <li>2. That such land in this category will in the main be owner occupied and where tenanted, the revenue earned is limited to rental income solely.</li> <li>3. That in the case of land on which there is erected a single unit domestic dwelling to the extent that the dominant use of the land is residential, it will fall into this category regardless of the zoning of the land.</li> <li>4. Land with land use codes 01, 02, 04, 05, 06, 07, 08, 09 and 72 or as otherwise identified by the CEO.</li> </ol>

Category 301	Differential Category Residential – Murgon
<b>Description</b>	<b>Identification</b>
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 Resources land use codes between 1 and 9 (excluding 03) and land use code 72 when determining the properties that fit into this category.	<ol style="list-style-type: none"> <li>1. This category will cover all land within the Murgon Urban locality, where the dominant purpose for which that land is used, or intended for use, is a residential purpose and not included in any other category.</li> <li>2. That such land in this category will in the main be owner occupied and where tenanted, the revenue earned is limited to rental income solely.</li> <li>3. That in the case of land on which there is erected a single unit domestic dwelling to the extent that the dominant use of the land is residential, it will fall into this category regardless of the zoning of the land.</li> <li>4. Land with land use codes 01, 02, 04, 05, 06, 07, 08, 09 and 72 or as otherwise identified by the CEO.</li> </ol>

Category 401	Differential Category Residential – Wondai
<b>Description</b>	<b>Identification</b>
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 Resources land use codes between 1 and 9 (excluding 03) and land use code 72 when determining the properties that fit into this category.	<ol style="list-style-type: none"> <li>1. This category will cover all land within the Wondai Urban locality, where the dominant purpose for which that land is used, or intended for use, is a residential purpose and not included in any other category.</li> <li>2. That such land in this category will in the main be owner occupied and where tenanted, the revenue earned is limited to rental income solely.</li> <li>3. That in the case of land on which there is erected a single unit domestic dwelling to the extent that the dominant use of the land is residential, it will fall into this category regardless of the zoning of the land.</li> <li>4. Land with land use codes 01, 02, 04, 05, 06, 07, 08, 09 and 72 or as otherwise identified by the CEO.</li> </ol>

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

Category 900	Differential Category Rural Residential
<b>Description</b>	<b>Identification</b>
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 Resources land use codes between 1 and 9 (excluding 03), 72 and 94 when determining the properties that fit into this category.	<ol style="list-style-type: none"> <li>1. This category will cover all land used for rural residential purposes (excluding Blackbutt) that is shown on the relevant map marked Rural Residential and is not included in any other category.</li> <li>2. Land with land use codes 01, 02, 04, 05, 06, 07, 08, 09, 72 and 94 or as otherwise identified by the CEO.</li> </ol>

Category 910	Differential Category Rural Residential – Blackbutt
<b>Description</b>	<b>Identification</b>
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 Resources land use codes between 1 and 9 (excluding 03), 72 and 94 when determining the properties that fit into this category.	<ol style="list-style-type: none"> <li>1. This category will cover all land used for rural residential purposes that is shown on the map marked Rural Residential – Blackbutt and is not included in any other category.</li> <li>2. Land with land use codes 01, 02, 04, 05, 06, 07, 08, 09, 72 and 94 or as otherwise identified by the CEO.</li> </ol>

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

Category 202	Differential Category Commercial – Nanango
<b>Description</b>	<b>Identification</b>
<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 Resources land use codes between 10 and 15, 17 and 27, and 41 and 49 when determining the properties that fit into this category.</p>	<ol style="list-style-type: none"> <li>1.This category will cover all land within the Nanango Urban locality, where the property is used for a business and commercial purpose; or</li> <li>2.If vacant land, is zoned for a business and commercial purpose under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for business and commercial purposes; and</li> <li>3.Is not included in any other category.</li> <li>4.Land with land use codes 10, 11, 12, 13, 14, 15, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 41, 42, 43, 44, 45, 46, 47, 48 and 49 or as otherwise identified by the CEO.</li> </ol>

Category 204	Differential Category Commercial – Blackbutt
<b>Description</b>	<b>Identification</b>
<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 Resources land use codes between 10 and 15, 17 and 27, and 41 and 49 when determining the properties that fit into this category.</p>	<ol style="list-style-type: none"> <li>1.This category will cover all land within the Blackbutt Urban locality, where the property is used for a business and commercial purpose; or</li> <li>2.If vacant land, is zoned for a business and commercial purpose under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for business and commercial purposes; and</li> <li>3.Is not included in any other category.</li> <li>4.Land with land use codes 10, 11, 12, 13, 14, 15, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 41, 42, 43, 44, 45, 46, 47, 48 and 49 or as otherwise identified by the CEO.</li> </ol>

Category	Differential Category
<b>302</b>	<b>Commercial – Murgon</b>
Description	Identification
<p>All properties in this category are located within the Murgon Urban Locality and are used for business and commercial purposes, or if vacant land, is zoned for business and commercial purposes under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for business and commercial purposes. Urban Localities are defined in "Individual Urban Locality" maps series.</p> <p>This category includes properties that are used for a combined residential and a business or commercial purpose. Council will be guided by the Department of Resources land use codes between 10 and 15, 17 and 27, and 41 and 49 when determining the properties that fit into this category.</p>	<ol style="list-style-type: none"> <li>1. This category will cover all land within the Murgon Urban locality, where the property is used for a business and commercial purpose; or</li> <li>2. If vacant land, is zoned for a business and commercial purpose under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for business and commercial purposes; and</li> <li>3. Is not included in any other category.</li> <li>4. Land with land use codes 10, 11, 12, 13, 14, 15, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 41, 42, 43, 44, 45, 46, 47, 48 and 49 or as otherwise identified by the CEO.</li> </ol>

Category	Differential Category
<b>402</b>	<b>Commercial – Wondai</b>
Description	Identification
<p>All properties in this category are located within the Wondai Urban Locality and are used for business and commercial purposes, or if vacant land, is zoned for business and commercial purposes under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for business and commercial purposes. Urban Localities are defined in "Individual Urban Locality" maps series.</p> <p>This category includes properties that are used for a combined residential and a business or commercial purpose. Council will be guided by the Department of Resources land use codes between 10 and 15, 17 and 27, and 41 and 49 when determining the properties that fit into this category.</p>	<ol style="list-style-type: none"> <li>1. This category will cover all land within the Wondai Urban locality, where the property is used for a business and commercial purpose; or</li> <li>2. If vacant land, is zoned for a business and commercial purpose under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for business and commercial purposes; and</li> <li>3. Is not included in any other category.</li> <li>4. Land with land use codes 10, 11, 12, 13, 14, 15, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 41, 42, 43, 44, 45, 46, 47, 48 and 49 or as otherwise identified by the CEO.</li> </ol>

Category	Differential Category
<b>600</b>	<b>Commercial – Rural</b>
Description	Identification
<p>All properties in this category are located anywhere within the South Burnett Regional Council area,</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 Resources land use codes between 60 and 71, 73 and 89, and 93 when determining the properties that fit into this category.</p>	<ol style="list-style-type: none"> <li>1. This category will cover all rural land in the region that is used for business of primary production, including agricultural, grazing, horticulture, aquaculture and similar purposes; and where there is an additional business or commercial use.</li> <li>2. Is not included in any other category; and</li> <li>3. Properties in this category must qualify for the Department of Resources primary producers' concession, and are identified by the land use codes below.</li> <li>4. Land with land use codes 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89 and 93 or as otherwise identified by the CEO.</li> </ol>

Category	Differential Category
<b>700</b>	<b>Commercial – Village</b>
Description	Identification
<p>All properties in this category are located anywhere within the South Burnett Regional Council area,</p> <p>The property is used for primarily business and commercial purpose; and located in located in Bunya Mountains or any of the following villages: - Benarkin, Brooklands, Cloyna, Coolabunia, Crawford, Dandabah, Hivesville, Kumbia, Maidenwell, Memerambi, Moffatdale,</p>	<ol style="list-style-type: none"> <li>1. This category will cover all land within the village locality in South Burnett Regional Council, where the property is primarily used for business and commercial purpose.</li> <li>2. Villages are defined in "Individual Village" maps series.</li> <li>3. 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,</li> </ol>

<p>Proston, Taabinga, Tingoorra, Windera, Wooroolin.</p> <p>This category includes properties that are used for a combined a business or commercial purpose. Council will be guided by the Department of Resources land use codes between 10 and 15, 17 and 27, and 41 and 49 when determining the properties that fit into this category.</p>	<p>47, 48 and 49 or as otherwise identified by the CEO.</p>
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Category	Differential Category
<b>9</b>	<b>Drive-In Shopping Centre &gt; 10,000m<sup>2</sup></b>
Description	Identification
<p>All properties in this category are classified as a Drive in Shopping Centre (a retail shopping and commercial complex) with more than 10,000 square metres of gross floor area and on-site parking for more than 500 vehicles.</p>	<p>Land used as a Drive in Shopping Centre (a retail shopping and commercial complex) with more than 10,000 square metres of gross floor area and on-site parking for more than 500 vehicles.</p>

Category	Differential Category
<b>10</b>	<b>Drive-In Shopping Centre 4,001m<sup>2</sup> to 10,000m<sup>2</sup></b>
Description	Identification
<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
<b>99</b>	<b>Drive-In Shopping Centre 1,500m<sup>2</sup> to 4,000m<sup>2</sup></b>
Description	Identification
<p>All properties in this category are classified as a Drive in Shopping Centre (a retail shopping and commercial complex) with 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.</p>	<p>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.</p>

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

Category	Differential Category
<b>208</b>	<b>Industrial – Nanango</b>
Description	Identification
<p>All properties in this category are located within the Nanango Urban Locality and are used for industrial purposes, or if vacant land, is zoned for industrial purposes under the Planning Schemes relevant to South Burnett</p>	<ol style="list-style-type: none"> <li>1.This category will cover all land within the Nanango Urban Locality, where the property is used for industrial purposes; or</li> <li>2.If vacant land, is zoned for industrial purposes under the</li> </ol>

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

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

Category	Differential Category
<b>408</b>	<b>Industrial – Wondai</b>
Description	Identification
<p>All properties in this category are located within the Wondai Urban Locality or Wondai Industrial Estate and are used for industrial purposes, or if vacant land, is zoned for industrial purposes under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for industrial purposes. Urban Localities are defined in "Individual Urban Locality" maps series.</p> <p>This category includes properties that are used for a combined residential and an industrial purpose. Council will be guided by the Department of Resources land use codes between 28 and 39 when determining the properties that fit into this category.</p>	<p>1. This category will cover all land within the Wondai Urban Locality or Wondai Industrial Estate, where the property is used for industrial purposes; or</p> <p>2. If vacant land, is zoned for industrial purposes under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for industrial purposes; and</p> <p>3. Is not included in any other category.</p> <p>4. Land with land use codes 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38 and 39 or as otherwise identified by the CEO.</p>

Category	Differential Category
<b>211</b>	<b>Extractive C</b>
Description	Identification
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.	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
<b>212</b>	<b>Extractive A</b>
Description	Identification
All properties in this category are used for extractive industry purposes and include: (a) Mining leases with no activity; (b) Gravel Pits that operate only sporadically; and (c) Small extractive operations such as quarries and mines which operate with an employee base of up to and including 5 workers (employees and/or contractors). Council will be guided by the Department of Resources land use code 40 when determining the properties that fit into this category.	1. This category will cover all land used for the purpose of extracting resources from the ground and include: (a) 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
<b>213</b>	<b>Extractive B</b>
Description	Identification
All properties in this category are used for extractive industry purposes, and include: (a) Operational Gravel Pits; and (b) Extractive operations such as quarries and mining operations with an employee base of between 6 and 50 workers (employees and/or contractors) and/or extraction volumes of less than 1 million tonnes per annum. (c) Council will be guided by the Department of Resources land use code 40 when determining the properties that fit into this category.	1. This category will cover all land used for the purpose of extracting resources from the ground and include: (a) Operational Gravel Pits; and (b) Extractive operations such as quarries and mining operations with an employee base of between 6 and 50 workers (employees and/or contractors) and/or extraction volumes of less than 1 million tonnes per annum. 2. Land with land use code 40 or as otherwise identified by the CEO.

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

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

Category	Differential Category
<b>219</b>	<b>Solar/Wind Farm &lt;5MW</b>
<b>Description</b>	<b>Identification</b>
All properties in this category are located anywhere within the South Burnett Regional Council area, used in whole or in part as a Solar/Wind Farm, capable of producing an output capacity of less than 5MW	A Solar/Wind Farm is defined as land used in whole or in part to generate or produce electricity by means of a large number of solar panels connected to the mains power grid or a cluster of wind turbines that drive electrical generators and is connected to the mains power grid.  As identified by the CEO

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

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

Category	Differential Category
<b>222</b>	<b>Solar/Wind Farm 50MW to &lt;100MW</b>
<b>Description</b>	<b>Identification</b>
All properties in this category are located anywhere within the South Burnett Regional Council area, used in whole or in part as a Solar/Wind Farm, capable of producing an output capacity of at least 50MW, but no more than 100MW	A Solar/Wind Farm is defined as land used in whole or in part to generate or produce electricity by means of a large number of solar panels connected to the mains power grid or a cluster of wind turbines that drive electrical generators and is connected to the mains power grid.  As identified by the CEO

Category	Differential Category
<b>223</b>	<b>Solar/Wind Farm &gt;=100MW</b>
<b>Description</b>	<b>Identification</b>
All properties in this category are located anywhere within the South Burnett Regional Council area, used in whole or in part as a Solar/Wind Farm, capable of producing an output capacity of greater than 100MW	A Solar/Wind Farm is defined as land used in whole or in part to generate or produce electricity by means of a large number of solar panels connected to the mains power grid or a cluster of wind turbines that drive electrical generators.  As identified by the CEO

Category	Differential Category
<b>224</b>	<b>Transformers</b>
<b>Description</b>	<b>Identification</b>
All properties in this category are located anywhere within the South Burnett Regional Council area and are used or intended for use, in whole or in part, as a transmission/substation site with a transformer output capacity less than 1 MVA. Council will be guided by the Department of Resources land use code 91 when determining the properties that fit into this category.	Land with land use code of 91 or as otherwise identified by the CEO

Category	Differential Category
<b>225</b>	<b>Transformers &gt;1MW</b>
<b>Description</b>	<b>Identification</b>
All properties in this category are located anywhere within the South Burnett Regional Council area and are used or intended for use, in whole or in part, as a transmission/substation site with a transformer output capacity at least 1 MVA but less than 10 MVA. Council will be guided by the Department of Resources land use code 91 when determining the properties that fit into this category.	Land with land use code of 91 or as otherwise identified by the CEO

Category	Differential Category
<b>226</b>	<b>Transformers &gt;10MW</b>
<b>Description</b>	<b>Identification</b>
All properties in this category are located anywhere within the South Burnett Regional Council area and are used or intended for use, in whole or in part, as a transmission/substation site with a transformer output capacity of 10 MVA or greater. Council will be guided by the Department of Resources land use code 91 when determining the properties that fit into this category.	Land with land use code of 91 or as otherwise identified by the CEO

Category	Differential Category
<b>508</b>	<b>Heavy Industry</b>
<b>Description</b>	<b>Identification</b>
All properties in this category are located anywhere within the South Burnett Regional Council area and are used or intended for use, in whole or in part for Heavy Industrial purposes.	Land used for such as Abattoirs, Sawmills and Agricultural Processing Facilities.  As identified by the CEO.

Category	Differential Category
<b>101</b>	<b>Multi-Units – Kingaroy</b>
<b>Description</b>	<b>Identification</b>
All properties in this category are located within the Kingaroy Urban Locality and are used solely for residential purposes. Urban Localities are defined in "Individual Urban Locality" maps series. Council will be guided by the Department of Resources land use code of 03 when determining the properties that fit into this category.	<ol style="list-style-type: none"> <li>1.This category will cover all land within the Kingaroy Urban Locality where the dominant purpose for which land is used, or intended for use, is a residential purpose and not included in any other category.</li> <li>2. Land with land use code of 03 or as otherwise identified by the CEO.</li> </ol>

Category	Differential Category
<b>100</b>	<b>Multi-Units - Others</b>
<b>Description</b>	<b>Identification</b>
All properties in this category are located within Urban Localities, (excluding Kingaroy) and are used solely for residential purposes. Urban Localities are defined in "Individual Urban Locality" maps series. Council will be guided by the Department of Resources land use code of 03 when determining the properties that fit into this category.	<ol style="list-style-type: none"> <li>1.This category will cover all land within the Urban Localities, (excluding Kingaroy) where the dominant purpose for which land is used, or intended for use, is a residential purpose and not included in any other category.</li> <li>2. Land with land use code of 03 or as otherwise identified by the CEO</li> </ol>

Category	Differential Category
<b>601</b>	<b>Cattle Feedlot &lt;1,000 SCU</b>
<b>Description</b>	<b>Identification</b>
All properties in this category are located anywhere within the South Burnett area and are used or intended for use, in whole or in part, as a cattle feedlot requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of 1,000 SCU or less.	As identified by the CEO.

Category	Differential Category
<b>602</b>	<b>Cattle Feedlot 1,001 SCU to 5,000 SCU</b>
<b>Description</b>	<b>Identification</b>
All properties in this category are located anywhere within the South Burnett area and are used or intended for use, in whole or in part, as a cattle feedlot requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity at least 1,001 SCU but not greater than 5,000 SCU.	As identified by the CEO.

Category	Differential Category
<b>603</b>	<b>Cattle Feedlot 5,001 SCU to 10,000 SCU</b>
<b>Description</b>	<b>Identification</b>
All properties in this category are located anywhere within the South Burnett area and are used or intended for use, in whole or in part, as a cattle feedlot requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity at least 5,001 SCU but not greater than 10,000 SCU.	As identified by the CEO.

Category	Differential Category
<b>604</b>	<b>Cattle Feedlot &gt;10,000 SCU</b>
Description	Identification
All properties in this category are located anywhere within the South Burnett area and are used or intended for use, in whole or in part, as a cattle feedlot requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity 10,000 SCU or greater.	As identified by the CEO.

Category	Differential Category
<b>611</b>	<b>Piggery &lt;3,499 SPU</b>
Description	Identification
All properties in this category are located anywhere within the South Burnett area and are used or intended for use, in whole or in part, as a piggery requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of 3,499 SPU or less.	As identified by the CEO.

Category	Differential Category
<b>612</b>	<b>Piggery 3,500 SPU to 10,000 SPU</b>
Description	Identification
All properties in this category are located anywhere within the South Burnett area and are used or intended for use, in whole or in part, as a piggery requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity at least 3,500 SPU but not greater than 10,000 SPU.	As identified by the CEO.

Category	Differential Category
<b>613</b>	<b>Piggery 10,001 SPU to 20,000 SPU</b>
Description	Identification
All properties in this category are located anywhere within the South Burnett area and are used or intended for use, in whole or in part, as a piggery requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity at least 10,001 SPU but not greater than 20,000 SPU.	As identified by the CEO.

Category	Differential Category
<b>614</b>	<b>Piggery &gt;20,000 SPU</b>
Description	Identification
All properties in this category are located anywhere within the South Burnett area and are used or intended for use, in whole or in part, as a piggery requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity greater than 20,000 SPU.	As identified by the CEO.

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

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

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

**(b) 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 Resources. 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 Three (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 2024/2025 financial year will be the third year of the 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 2024 and ending 30 June 2025.
- the estimated cost of implementing the overall plan is \$214,525.
- 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 2 on SP 341268 (previously 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 \$9,139.00 annually. A tonnage of 30,000 tonnes has been applied for the 2024/2025 financial year, equating to \$9,139.00 annually.

Consultation between Infrastructure and Finance and Corporate departments of Council has occurred in order to develop this plan. Additionally, consultation has occurred between the quarry property owners and operators of the Extractive Industry Properties. The landowners are aware of the special rates charge, as in this instant they are also the applicant (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 2024/2025 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'Aguilar Highway. The total estimated cost of a 20-year program to undertake these works is \$200,708.56 or \$3,319.09 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 2024/2025 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 \$8,035.09 annually. A tonnage of 25,000 tonnes has been applied for the 2024/2025 financial year, equating to \$8,035.09 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 2024/2025 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. A tonnage of 10,000 tonnes has been applied for the 2024/2025 financial year, equating to \$10,696.77 annually.

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

The extractive industry approval was issued on 20 March 2019.

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

It is anticipated the Road Program will commence on 1 July 2020 and continue to 30 June 2039. Council proposes to levy special rates and charges on the Extractive Industry Properties at the budget meeting for the 2024/2025 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 \$6,431.09 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 2024/2025 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****means:**

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

- (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 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), Multi-units (100, 101) and Village (3) Rate Categories per the Revenue Statement.

Commercial Tariffs are comprised of Commercial (2, 202, 204, 302, 402, 600, 700), 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, 226), Rural Land – Primary Production (6), Piggery (611, 612, 613, 614), Cattle Feedlots (601, 602, 603, 604), Water Pumping and Storage (419), Heavy Industry (508), and Other (7) Rate Categories per the Revenue Statement.

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).

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 Resources 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 60 days from the due date of the relevant rate notice. (i.e. 90 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 2024/2025 financial year, Council has decided to keep the interest rate at 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 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. Future levies will be considered when calculating the amount for the approved arrangement.

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 be issued in February. 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 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 2024/2025, 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.
- (b) An additional concession of 50% of the waste recycling collection charge be allowed for eligible pensioners who pay for a recycling service
- (c) Eligibility will be based on the below criteria in accordance with Policy and Procedures for the Queensland Government Pensioner Rate Subsidy Scheme.
  1. The pensioner must hold an eligible Pensioner Concession Card or DVA Gold Card (for all conditions)
  2. Property where the subsidy is applied for must be the pensioners principle place of residence
  3. The pensioner must be listed on the Certificate of Title of the property

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

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

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

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

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

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

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

**Schedule A – Declared Sewerage Service Areas**Pursuant to *Section 161* and *Section 163* of the *Water Supply (Safety and Reliability) Act 2008*

Declared Sewerage Service Area	Evidence
<b>Wondai</b>	Each parcel of land: <ol style="list-style-type: none"> <li>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</li> <li>ii) Determined by Council resolution from time to time as being within the declared sewerage service area for Wondai pursuant to <i>Section 161 of the Water Supply (Safety and Reliability) Act 2008</i> and being capable of being connected to the relevant sewerage system.</li> </ol>
<b>Yallakool</b>	Each parcel of land: <ol style="list-style-type: none"> <li>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</li> <li>ii) Determined by Council resolution from time to time as being within the declared sewerage service area for Yallakool pursuant to <i>Section 161</i> of the <i>Water Supply (Safety and Reliability) Act 2008</i> and being capable of being connected to the relevant sewerage system.</li> </ol>

**Schedule B – Designated Waste Collection Areas**

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

**Schedule B – Designated Waste Collection Areas**

<b>Area</b>	<b>Evidence</b>
<b><i>Blackbutt, Benarkin, Teelah and Taromeo</i></b>	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.
<b><i>Ellesmere</i></b>	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.
<b><i>Brooklands</i></b>	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.
<b><i>Kumbia</i></b>	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.
<b><i>Maidenwell</i></b>	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*

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

<b>Declared Water Supply Service Area</b>	<b>Evidence</b>
<b>Tingoora</b>	Each parcel of land: i) Contained within the declared water service area shown in Water Service Area Map - Tingoora 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 Tingoora pursuant to <i>Section 161 of the Water Supply (Safety and Reliability) Act 2008</i> and being capable of being connected to the relevant water scheme.
<b>Wooroolin</b>	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 <i>Section 161 of the Water Supply (Safety and Reliability) Act 2008</i> and being capable of being connected to the relevant water scheme.
<b>Wondai</b>	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 <i>Section 161 of the Water Supply (Safety and Reliability) Act 2008</i> and being capable of being connected to the relevant water scheme.
<b>Yallakool</b>	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 <i>Section 161 of the Water Supply (Safety and Reliability) Act 2008</i> and being capable of being connected to the relevant water scheme.
<b>Murgon</b>	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 <i>Section 161 of the Water Supply (Safety and Reliability) Act 2008</i> 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%

**\*Definition: Revenue Policy 2024/2025 – 3.3 Concessions for Rates & 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. The organisation or group must be an entity whose objects do not include making a profit and provides assistance or encouragement for arts or cultural development and must demonstrate how it will directly benefit the residents of the South Burnett region;”

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 above, will be granted a rate concession following the passing of a resolution by Council.
3. If a property has previously been granted a rate concession in the previous financial year, the owner will not be required to re-apply to receive the rate concession for the current financial year. However, they may be required to provide proof of their ongoing eligibility if requested to do so.

### Schedule E - Exemptions from Minimum Rating

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

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

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



**POLICY CATEGORY - NUMBER:** Statutory005

**POLICY OWNER:** Finance & Sustainability

**ECM ID:** 3153699

**ADOPTED:** 24 April 2024

## Revenue Policy 2024/2025

**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

This policy provides a framework that 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

#### 3. This policy applies to all Council representatives. GENERAL INFORMATION

The Revenue Policy forms part of the Council's annual budget in accordance with the *Local Government Regulation 2012* ('Regulation'), which states the strategic policy position of Council in relation to revenue measures to be adopted.

Council has 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.

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 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 rate 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

Council will be guided by the principle of user pays where it can easily identify the cost associated with supplying a particular service and may use this principle for water supply, wastewater, refuse collection, and the like. 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 and 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 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. The organisation or group must be an entity whose objects do not include making a profit and provides assistance or encouragement for arts or cultural development and must demonstrate how it will directly benefit the residents of the South Burnett region;
- 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 *Local Government Act 2009* (‘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.

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 and 262 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.

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 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** means, for a local government, its annual budget under *Chapter 5, Part 2, Division 3* of the Regulation.

**Business Unit**, means, of a local government, 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 Regulation.

**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 Regulation.

**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* or the *Veterans' Entitlements Act 1986*.

**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 2024/2025 – Statutory009

South Burnett Regional Council Debt Policy 2024/2025 – Statutory010

South Burnett Regional Council Rate Collection Policy – Statutory041

South Burnett Regional Council Revenue Statement

South Burnett Regional Council Financial Hardship Policy – Statutory012

**7. NEXT REVIEW**

As prescribed by legislation – April 2025

**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
16	Review of policy	24 May 2023	3039338
17	Review of policy	24 April 2024	3153699



Mark Pitt PSM  
**CHIEF EXECUTIVE OFFICER**

Date: 24 April 2024

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### 3 Year Financials

#### Income Statement

	Year 1 2024/2025	Year 2 2025/2026	Year 3 2026/2027
<b>Income</b>			
<b>Revenue</b>			
<b>Recurrent Revenue</b>			
Rates, Levies and Charges	60,282,543	63,100,993	65,961,686
Fees and Charges	5,814,807	5,993,022	6,147,123
Rental Income	583,571	600,387	615,996
Interest Received	3,025,000	2,855,675	2,827,582
Sales Revenue	6,205,000	3,897,355	3,998,686
Other Income	1,352,505	1,387,840	1,418,852
Grants, Subsidies, Contributions and Donations	7,435,981	7,658,488	7,716,743
	84,699,406	85,493,760	88,686,668
<b>Capital Revenue</b>			
Grants, Subsidies, Contribution and Donations	8,095,421	7,940,886	6,696,050
<b>Total Income</b>	92,794,827	93,434,646	95,382,718
<b>Expenses</b>			
<b>Recurrent Expenses</b>			
Employee Benefits	28,179,321	27,782,888	28,474,459
Materials and Services	33,402,025	32,833,477	33,479,967
Finance Costs	1,561,780	1,442,761	1,831,848
Depreciation and Amortisation	25,154,217	25,694,114	26,182,262
	88,297,343	87,753,240	89,968,536
<b>Capital Expense</b>	(1,930,000)	(460,000)	(420,000)
<b>Total Expense</b>	86,367,343	87,293,240	89,548,536
<b>Net Result</b>	6,427,484	6,141,406	5,834,182
<b>Net Operating Result</b>	(3,597,937)	(2,259,480)	(1,281,868)

## Balance Sheet

	Year 1 2024/2025	Year 2 2025/2026	Year 3 2026/2027
<b>Assets</b>			
<b>Current Assets</b>			
Cash and Cash Equivalents	\$ 52,627,392	\$ 52,556,944	\$ 55,499,336
Receivables	\$ 11,534,119	\$ 10,347,788	\$ 10,495,179
Inventories	\$ 894,965	\$ 884,965	\$ 874,965
<b>Total Current Assets</b>	<b>\$ 65,056,476</b>	<b>\$ 63,789,697</b>	<b>\$ 66,869,480</b>
<b>Non-Current Assets</b>			
Receivables - Non-Current	\$ 207,854	\$ 0	\$ 0
Infrastructure, Property, Plant and Equipment	\$ 1,105,677,659	\$ 1,147,073,253	\$ 1,179,076,193
Intangible Assets	\$ 6,234,643	\$ 6,226,439	\$ 6,218,022
Right Of Use Assets	\$ 679,814	\$ 652,033	\$ 624,253
<b>Total Non-Current Assets</b>	<b>\$ 1,112,799,970</b>	<b>\$ 1,153,951,726</b>	<b>\$ 1,185,918,468</b>
<b>Total Assets</b>	<b>\$ 1,177,856,446</b>	<b>\$ 1,217,741,422</b>	<b>\$ 1,252,787,948</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Payables	\$ 13,919,722	\$ 13,328,574	\$ 13,371,174
Borrowings	\$ 3,262,364	\$ 3,690,927	\$ 3,627,224
Provisions	\$ 4,118,541	\$ 3,928,089	\$ 6,472,076
Unearned Revenue	\$ 2,568,685	\$ 2,578,685	\$ 2,588,685
Other Liabilities	\$ 1,479,842	\$ 1,540,243	\$ -
<b>Total Current Liabilities</b>	<b>\$ 25,349,154</b>	<b>\$ 25,066,518</b>	<b>\$ 26,059,158</b>
<b>Non-Current Liabilities</b>			
Payables - Non-Current	\$ 709,759	\$ 687,814	\$ 665,391
Borrowings - Non-Current	\$ 17,115,172	\$ 23,499,334	\$ 30,682,531
Provisions - Non-Current	\$ 12,161,863	\$ 12,635,393	\$ 10,442,034
Other Liabilities - Non-Current	\$ 1,540,243	\$ -	\$ -
<b>Total Non-Current Liabilities</b>	<b>\$ 31,527,036</b>	<b>\$ 36,822,541</b>	<b>\$ 41,789,956</b>
<b>Total Liabilities</b>	<b>\$ 56,876,190</b>	<b>\$ 61,889,059</b>	<b>\$ 67,849,115</b>
<b>Net Assets</b>	<b>\$ 1,120,980,256</b>	<b>\$ 1,155,852,364</b>	<b>\$ 1,184,938,833</b>
<b>Equity</b>			
Retained Earnings	\$ 442,557,290	\$ 448,698,696	\$ 454,532,878
Revaluation Reserve	\$ 678,422,966	\$ 707,153,668	\$ 730,405,955
<b>Total Equity</b>	<b>\$ 1,120,980,256</b>	<b>\$ 1,155,852,364</b>	<b>\$ 1,184,938,833</b>

Cashflows

	Year 1 2024/2025	Year 2 2025/2026	Year 3 2026/2027
<b>Cash Flows from Operating Activities</b>			
<i>Receipts:</i>			
Receipts from Customers	\$ 80,779,369	\$ 79,610,058	\$ 81,329,586
Interest Received	\$ 3,025,000	\$ 2,855,675	\$ 2,827,582
Rental Income	\$ 583,571	\$ 600,387	\$ 615,996
Non capital grants and contributions	\$ 7,435,981	\$ 7,658,488	\$ 7,716,743
<i>Payments:</i>			
Payment to Suppliers	-\$ 66,903,985	-\$ 66,727,614	-\$ 67,520,045
Borrowing costs	-\$ 1,103,401	-\$ 958,031	-\$ 1,366,297
<b>Net Cash Provided (or Used) in Operating Activities</b>	<b>\$ 23,816,535</b>	<b>\$ 23,038,962</b>	<b>\$ 23,603,565</b>
<b>Cash Flows from Investing Activities</b>			
<i>Receipts:</i>			
Proceeds from sale of PPE	\$ 1,930,000	\$ 460,000	\$ 420,000
Grants, subsidies ,contributions & donations	\$ 8,095,421	\$ 7,940,886	\$ 6,696,050
<i>Payments:</i>			
Payments for PPE	-\$ 39,847,405	-\$ 38,323,021	-\$ 34,896,717
<b>Net Cash Provided (or Used) in Investing Activities</b>	<b>-\$ 29,821,985</b>	<b>-\$ 29,922,135</b>	<b>-\$ 27,780,667</b>
<b>Cash Flows from Financing Activities</b>			
<i>Receipts:</i>			
Proceeds from Borrowings	\$ -	\$ 9,800,000	\$ 10,500,000
<i>Payments:</i>			
Repayments of borrowings	-\$ 3,460,548	-\$ 2,987,275	-\$ 3,380,506
<b>Net Cash Provided (or Used) in Financing Activities</b>	<b>-\$ 3,460,548</b>	<b>\$ 6,812,725</b>	<b>\$ 7,119,494</b>
<b>Net Increase/(Decrease) in Cash and Cash Equivalents</b>	<b>-\$ 9,465,997</b>	<b>-\$ 70,448</b>	<b>\$ 2,942,392</b>
<b>Cash and Cash Equivalents at Beginning of Period</b>	<b>\$ 62,093,389</b>	<b>\$ 52,627,392</b>	<b>\$ 52,556,944</b>
<b>Cash and Cash Equivalents at End of Period</b>	<b>\$ 52,627,392</b>	<b>\$ 52,556,944</b>	<b>\$ 55,499,336</b>

## Statement of Changes in Equity

	Year 1 2024/2025	Year 2 2025/2026	Year 3 2026/2027
<b>Asset Revaluation Surplus</b>			
Opening Balance	\$ 678,422,966	\$ 678,422,966	\$ 707,153,668
Increase/(Decrease) in Asset Revaluation Surplus	\$ -	\$ 28,730,702	\$ 23,252,287
<b>Closing Balance</b>	\$ 678,422,966	\$ 707,153,668	\$ 730,405,955
<b>Retained Surplus</b>			
Opening Balance	\$ 436,129,806	\$ 442,557,290	\$ 448,698,696
Net Result	\$ 6,427,484	\$ 6,141,406	\$ 5,834,182
<b>Closing Balance</b>	\$ 442,557,290	\$ 448,698,696	\$ 454,532,878
<b>Total Community Equity</b>	<b>\$ 1,120,980,256</b>	<b>\$ 1,155,852,364</b>	<b>\$ 1,184,938,833</b>

## Long Term Financial Forecast

### Income Statement

	Estimate					
	Year 0 2023/2024	Year 1 2024/2025	Year 2 2025/2026	Year 3 2026/2027	Year 4 2027/2028	Year 5 2028/2029
<b>Income</b>						
<b>Revenue</b>						
<b>Recurrent Revenue</b>						
Rates, Levies and Charges	58,468,759	60,282,543	63,100,993	65,961,686	68,973,724	71,695,583
Fees and Charges	6,448,151	5,814,807	5,993,022	6,147,123	6,299,155	6,454,983
Rental Income	592,841	583,571	600,387	615,996	631,397	647,182
Interest Received	3,390,481	3,025,000	2,855,675	2,827,582	2,796,021	2,763,672
Sales Revenue	7,508,895	6,205,000	3,897,355	3,998,686	4,098,654	4,201,121
Other Income	1,408,343	1,352,505	1,387,840	1,418,852	1,449,447	1,480,805
Grants, Subsidies, Contributions and Donations	22,467,494	7,435,981	7,658,488	7,716,743	7,584,885	7,593,232
	100,284,965	84,699,406	85,493,760	88,686,668	91,833,283	94,836,578
<b>Capital Revenue</b>						
Grants, Subsidies, Contribution and Donations	10,535,889	8,095,421	7,940,886	6,696,050	6,128,194	6,228,194
<b>Total Income</b>	<b>110,820,854</b>	<b>92,794,827</b>	<b>93,434,646</b>	<b>95,382,718</b>	<b>97,961,477</b>	<b>101,064,772</b>
<b>Expenses</b>						
<b>Recurrent Expenses</b>						
Employee Benefits	29,399,712	28,179,321	27,782,888	28,474,459	29,186,316	29,915,982
Materials and Services	56,469,058	33,402,025	32,833,477	33,479,967	34,309,739	34,816,757
Finance Costs	1,143,758	1,561,780	1,442,761	1,831,848	2,288,000	2,036,169
Depreciation and Amortisation	24,126,917	25,154,217	25,694,114	26,182,262	26,529,955	26,706,339
	111,139,445	88,297,343	87,753,240	89,968,536	92,314,010	93,475,247
<b>Capital Expense</b>	4,420,402	(1,930,000)	(460,000)	(420,000)	(435,000)	(420,000)
<b>Total Expense</b>	<b>115,559,846</b>	<b>86,367,343</b>	<b>87,293,240</b>	<b>89,548,536</b>	<b>91,879,010</b>	<b>93,055,247</b>
<b>Net Result</b>	<b>(4,738,992)</b>	<b>6,427,484</b>	<b>6,141,406</b>	<b>5,834,182</b>	<b>6,082,467</b>	<b>8,009,525</b>
<b>Net Operating Result</b>	<b>(10,854,480)</b>	<b>(3,597,937)</b>	<b>(2,259,480)</b>	<b>(1,281,868)</b>	<b>(480,727)</b>	<b>1,361,331</b>

	Year 6 2029/2030	Year 7 2030/2031	Year 8 2031/2032	Year 9 2032/2033	Year 10 2033/2034
<b>Income</b>					
<b>Revenue</b>					
<b>Recurrent Revenue</b>					
Rates, Levies and Charges	74,542,139	77,520,138	79,203,540	81,161,819	83,390,960
Fees and Charges	6,614,705	6,778,422	6,946,234	7,118,239	7,294,543
Rental Income	663,362	679,945	696,943	714,367	732,225
Interest Received	2,730,515	2,696,528	2,661,692	2,625,984	2,589,383
Sales Revenue	4,306,149	4,413,803	4,524,148	4,637,253	4,753,185
Other Income	1,512,953	1,545,898	1,579,668	1,614,281	1,649,761
Grants, Subsidies, Contributions and Donations	7,601,788	7,610,556	7,619,544	7,628,759	7,638,203
	<u>97,971,611</u>	<u>101,245,290</u>	<u>103,231,769</u>	<u>105,500,702</u>	<u>108,048,260</u>
<b>Capital Revenue</b>					
Grants, Subsidies, Contribution and Donations	6,228,194	5,939,252	6,228,194	6,228,194	6,228,194
	<u>6,228,194</u>	<u>5,939,252</u>	<u>6,228,194</u>	<u>6,228,194</u>	<u>6,228,194</u>
<b>Total Income</b>	<u>104,199,805</u>	<u>107,184,542</u>	<u>109,459,963</u>	<u>111,728,896</u>	<u>114,276,454</u>
<b>Expenses</b>					
<b>Recurrent Expenses</b>					
Employee Benefits	30,663,878	31,430,490	32,216,257	33,021,668	33,847,215
Materials and Services	35,704,951	36,535,292	37,795,452	38,297,688	39,315,118
Finance Costs	1,867,659	1,733,278	1,531,497	1,486,768	1,449,080
Depreciation and Amortisation	27,034,032	27,235,385	27,468,639	27,646,143	27,832,036
	<u>95,270,520</u>	<u>96,934,444</u>	<u>99,011,845</u>	<u>100,452,267</u>	<u>102,443,449</u>
<b>Capital Expense</b>	(430,000)	(465,000)	(440,000)	(400,000)	(412,000)
<b>Total Expense</b>	<u>94,840,520</u>	<u>96,469,444</u>	<u>98,571,845</u>	<u>100,052,267</u>	<u>102,031,449</u>
<b>Net Result</b>	<u>9,359,285</u>	<u>10,715,097</u>	<u>10,888,118</u>	<u>11,676,629</u>	<u>12,245,005</u>
<b>Net Operating Result</b>	<u>2,701,091</u>	<u>4,310,845</u>	<u>4,219,924</u>	<u>5,048,435</u>	<u>5,604,811</u>

**Balance Sheet**

	Estimate Year 0 2023/2024	Year 1 2024/2025	Year 2 2025/2026	Year 3 2026/2027	Year 4 2027/2028	Year 5 2028/2029
<b>Assets</b>						
<b>Current Assets</b>						
Cash and Cash Equivalents	\$ 62,093,389	\$ 52,627,392	\$ 52,556,944	\$ 55,499,336	\$ 52,500,071	\$ 52,896,917
Receivables	\$ 14,612,778	\$ 11,534,119	\$ 10,347,788	\$ 10,495,179	\$ 10,783,781	\$ 10,815,668
Inventories	\$ 904,965	\$ 894,965	\$ 884,965	\$ 874,965	\$ 864,965	\$ 854,965
<b>Total Current Assets</b>	<b>\$ 77,611,132</b>	<b>\$ 65,056,476</b>	<b>\$ 63,789,697</b>	<b>\$ 66,869,480</b>	<b>\$ 64,148,817</b>	<b>\$ 64,567,550</b>
<b>Non-Current Assets</b>						
Receivables - Non-Current	\$ 305,474	\$ 207,854	\$ 0	\$ 0	\$ 0	\$ 0
Infrastructure, Property, Plant and Equipment	\$ 1,090,948,732	\$ 1,105,677,659	\$ 1,147,073,253	\$ 1,179,076,193	\$ 1,192,920,022	\$ 1,208,032,429
Intangible Assets	\$ 6,242,601	\$ 6,234,643	\$ 6,226,439	\$ 6,218,022	\$ 6,209,395	\$ 6,200,552
Right Of Use Assets	\$ 707,595	\$ 679,814	\$ 652,033	\$ 624,253	\$ 596,606	\$ 568,960
<b>Total Non-Current Assets</b>	<b>\$ 1,098,204,402</b>	<b>\$ 1,112,799,970</b>	<b>\$ 1,153,951,726</b>	<b>\$ 1,185,918,468</b>	<b>\$ 1,199,726,025</b>	<b>\$ 1,214,801,942</b>
<b>Total Assets</b>	<b>\$ 1,175,815,534</b>	<b>\$ 1,177,856,446</b>	<b>\$ 1,217,741,422</b>	<b>\$ 1,252,787,948</b>	<b>\$ 1,263,874,841</b>	<b>\$ 1,279,369,492</b>
<b>Liabilities</b>						
<b>Current Liabilities</b>						
Payables	\$ 13,708,860	\$ 13,919,722	\$ 13,328,574	\$ 13,371,174	\$ 13,410,733	\$ 13,457,838
Borrowings	\$ 3,460,548	\$ 3,262,364	\$ 3,690,927	\$ 3,627,224	\$ 3,800,736	\$ 3,874,477
Provisions	\$ 3,965,159	\$ 4,118,541	\$ 3,928,089	\$ 6,472,076	\$ 3,948,425	\$ 4,035,849
Unearned Revenue	\$ 2,558,685	\$ 2,568,685	\$ 2,578,685	\$ 2,588,685	\$ 2,598,685	\$ 2,608,685
Other Liabilities	\$ 1,419,439	\$ 1,479,842	\$ 1,540,243	\$ -	\$ -	\$ -
<b>Total Current Liabilities</b>	<b>\$ 25,112,691</b>	<b>\$ 25,349,154</b>	<b>\$ 25,066,518</b>	<b>\$ 26,059,158</b>	<b>\$ 23,758,579</b>	<b>\$ 23,976,849</b>
<b>Non-Current Liabilities</b>						
Payables - Non-Current	\$ 731,100	\$ 709,759	\$ 687,814	\$ 665,391	\$ 642,329	\$ 618,611
Borrowings - Non-Current	\$ 20,377,536	\$ 17,115,172	\$ 23,499,334	\$ 30,682,531	\$ 26,915,176	\$ 23,075,982
Provisions - Non-Current	\$ 12,021,351	\$ 12,161,863	\$ 12,635,393	\$ 10,442,034	\$ 10,779,331	\$ 11,043,390
Other Liabilities - Non-Current	\$ 3,020,085	\$ 1,540,243	\$ -	\$ -	\$ -	\$ -
<b>Total Non-Current Liabilities</b>	<b>\$ 36,150,071</b>	<b>\$ 31,527,036</b>	<b>\$ 36,822,541</b>	<b>\$ 41,789,956</b>	<b>\$ 38,336,836</b>	<b>\$ 34,737,983</b>
<b>Total Liabilities</b>	<b>\$ 61,262,762</b>	<b>\$ 56,876,190</b>	<b>\$ 61,889,059</b>	<b>\$ 67,849,115</b>	<b>\$ 62,095,414</b>	<b>\$ 58,714,832</b>
<b>Net Assets</b>	<b>\$ 1,114,552,772</b>	<b>\$ 1,120,980,256</b>	<b>\$ 1,155,852,364</b>	<b>\$ 1,184,938,833</b>	<b>\$ 1,201,779,427</b>	<b>\$ 1,220,654,660</b>
<b>Equity</b>						
Retained Earnings	\$ 436,129,806	\$ 442,557,290	\$ 448,698,696	\$ 454,532,878	\$ 460,615,345	\$ 468,624,869
Revaluation Reserve	\$ 678,422,966	\$ 678,422,966	\$ 707,153,668	\$ 730,405,955	\$ 741,164,082	\$ 752,029,791
<b>Total Equity</b>	<b>\$ 1,114,552,772</b>	<b>\$ 1,120,980,256</b>	<b>\$ 1,155,852,364</b>	<b>\$ 1,184,938,833</b>	<b>\$ 1,201,779,427</b>	<b>\$ 1,220,654,660</b>

	Year 6 2029/2030	Year 7 2030/2031	Year 8 2031/2032	Year 9 2032/2033	Year 10 2033/2034
<b>Assets</b>					
<b>Current Assets</b>					
Cash and Cash Equivalents	\$ 60,169,752	\$ 60,309,368	\$ 66,832,475	\$ 76,028,770	\$ 87,466,934
Receivables	\$ 10,985,271	\$ 11,292,668	\$ 11,608,144	\$ 12,127,111	\$ 12,762,862
Inventories	\$ 844,965	\$ 834,965	\$ 824,965	\$ 814,965	\$ 804,965
<b>Total Current Assets</b>	<b>\$ 71,999,989</b>	<b>\$ 72,437,002</b>	<b>\$ 79,265,584</b>	<b>\$ 88,970,846</b>	<b>\$ 101,034,761</b>
<b>Non-Current Assets</b>					
Receivables - Non-Current	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Infrastructure, Property, Plant and Equipment	\$ 1,217,344,499	\$ 1,231,609,362	\$ 1,246,256,617	\$ 1,258,505,404	\$ 1,269,361,477
Intangible Assets	\$ 6,191,488	\$ 6,182,197	\$ 6,172,674	\$ 6,162,913	\$ 6,152,908
Right Of Use Assets	\$ 541,315	\$ 513,669	\$ 486,023	\$ 458,377	\$ 431,516
<b>Total Non-Current Assets</b>	<b>\$ 1,224,077,302</b>	<b>\$ 1,238,305,228</b>	<b>\$ 1,252,915,315</b>	<b>\$ 1,265,126,696</b>	<b>\$ 1,275,945,902</b>
<b>Total Assets</b>	<b>\$ 1,296,077,292</b>	<b>\$ 1,310,742,230</b>	<b>\$ 1,332,180,899</b>	<b>\$ 1,354,097,542</b>	<b>\$ 1,376,980,663</b>
<b>Liabilities</b>					
<b>Current Liabilities</b>					
Payables	\$ 13,506,728	\$ 13,554,735	\$ 13,607,648	\$ 13,656,155	\$ 13,709,572
Borrowings	\$ 4,063,257	\$ 844,597	\$ 890,105	\$ 938,325	\$ 989,134
Provisions	\$ 7,400,474	\$ 4,000,511	\$ 4,263,053	\$ 3,944,370	\$ 4,151,998
Other Liabilities	\$ 2,618,685	\$ 2,628,685	\$ 2,638,685	\$ 2,648,685	\$ 2,658,685
<b>Total Current Liabilities</b>	<b>\$ 27,589,143</b>	<b>\$ 21,028,528</b>	<b>\$ 21,399,491</b>	<b>\$ 21,187,535</b>	<b>\$ 21,509,389</b>
<b>Non-Current Liabilities</b>					
Payables - Non-Current	\$ 594,216	\$ 569,125	\$ 543,317	\$ 517,855	\$ 492,989
Borrowings - Non-Current	\$ 19,050,020	\$ 18,244,843	\$ 17,396,406	\$ 16,502,124	\$ 15,559,544
Provisions - Non-Current	\$ 7,855,604	\$ 8,112,219	\$ 7,971,103	\$ 8,147,866	\$ 8,124,676
Other Liabilities - Non-Current	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Non-Current Liabilities</b>	<b>\$ 27,499,839</b>	<b>\$ 26,926,187</b>	<b>\$ 25,910,825</b>	<b>\$ 25,167,845</b>	<b>\$ 24,177,210</b>
<b>Total Liabilities</b>	<b>\$ 55,088,983</b>	<b>\$ 47,954,715</b>	<b>\$ 47,310,317</b>	<b>\$ 46,355,380</b>	<b>\$ 45,686,597</b>
<b>Net Assets</b>	<b>\$ 1,240,988,308</b>	<b>\$ 1,262,787,515</b>	<b>\$ 1,284,870,582</b>	<b>\$ 1,307,742,161</b>	<b>\$ 1,331,294,065</b>
<b>Equity</b>					
Retained Earnings	\$ 477,984,154	\$ 488,699,251	\$ 499,587,369	\$ 511,263,998	\$ 523,509,003
Revaluation Reserve	\$ 763,004,154	\$ 774,088,264	\$ 785,283,213	\$ 796,478,163	\$ 807,785,062
<b>Total Equity</b>	<b>\$ 1,240,988,308</b>	<b>\$ 1,262,787,515</b>	<b>\$ 1,284,870,582</b>	<b>\$ 1,307,742,161</b>	<b>\$ 1,331,294,065</b>

**Cashflows**

	Estimate					
	Year 0	Year 1	Year 2	Year 3	Year 4	Year 5
	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
<b>Cash Flows from Operating Activities</b>						
<i>Receipts:</i>						
Receipts from Customers	\$ 82,137,817	\$ 80,779,369	\$ 79,610,058	\$ 81,329,586	\$ 84,550,798	\$ 88,013,344
Interest Received	\$ 3,390,481	\$ 3,025,000	\$ 2,855,675	\$ 2,827,582	\$ 2,796,021	\$ 2,763,672
Rental Income	\$ 592,841	\$ 583,571	\$ 600,387	\$ 615,996	\$ 631,397	\$ 647,182
Non-Capital Grants and Contributions	\$ 22,467,494	\$ 7,435,981	\$ 7,658,488	\$ 7,716,743	\$ 7,584,885	\$ 7,593,232
<i>Payments:</i>						
Payment to Suppliers	-\$ 95,336,601	-\$ 66,903,985	-\$ 66,727,614	-\$ 67,520,045	-\$ 70,141,729	-\$ 68,950,662
Borrowing Costs	-\$ 1,272,912	-\$ 1,103,401	-\$ 958,031	-\$ 1,366,297	-\$ 1,810,602	-\$ 1,636,117
<b>Net Cash Provided (or Used) in Operating Activities</b>	<b>\$ 11,979,120</b>	<b>\$ 23,816,535</b>	<b>\$ 23,038,962</b>	<b>\$ 23,603,565</b>	<b>\$ 23,610,769</b>	<b>\$ 28,430,651</b>
<b>Cash Flows from Investing Activities</b>						
<i>Receipts:</i>						
Proceeds from Sale of PPE	\$ 910,154	\$ 1,930,000	\$ 460,000	\$ 420,000	\$ 435,000	\$ 420,000
Grants, Subsidies, Contributions and Donations	\$ 10,535,889	\$ 8,095,421	\$ 7,940,886	\$ 6,696,050	\$ 6,128,194	\$ 6,228,194
<i>Payments:</i>						
Payments for PPE	-\$ 22,445,637	-\$ 39,847,405	-\$ 38,323,021	-\$ 34,896,717	-\$ 29,579,384	-\$ 30,916,548
<b>Net Cash Provided (or Used) in Investing Activities</b>	<b>-\$ 10,999,594</b>	<b>-\$ 29,821,985</b>	<b>-\$ 29,922,135</b>	<b>-\$ 27,780,667</b>	<b>-\$ 23,016,190</b>	<b>-\$ 24,268,354</b>
<b>Cash Flows from Financing Activities</b>						
<i>Receipts:</i>						
Proceeds from Borrowings	\$ -	\$ -	\$ 9,800,000	\$ 10,500,000	\$ -	\$ -
<i>Payments:</i>						
Repayments of Borrowings	-\$ 3,309,663	-\$ 3,460,548	-\$ 2,987,275	-\$ 3,380,506	-\$ 3,593,844	-\$ 3,765,453
<b>Net Cash Provided (or Used) in Financing Activities</b>	<b>-\$ 3,309,663</b>	<b>-\$ 3,460,548</b>	<b>\$ 6,812,725</b>	<b>\$ 7,119,494</b>	<b>-\$ 3,593,844</b>	<b>-\$ 3,765,453</b>
<b>Net Increase/(Decrease) in Cash and Cash Equivalents</b>	<b>-\$ 2,330,137</b>	<b>-\$ 9,465,997</b>	<b>-\$ 70,448</b>	<b>\$ 2,942,392</b>	<b>-\$ 2,999,265</b>	<b>\$ 396,844</b>
<b>Cash and Cash Equivalents at Beginning of Period</b>	<b>\$ 64,423,526</b>	<b>\$ 62,093,389</b>	<b>\$ 52,627,392</b>	<b>\$ 52,556,944</b>	<b>\$ 55,499,336</b>	<b>\$ 52,500,071</b>
<b>Cash and Cash Equivalents at End of Period</b>	<b>\$ 62,093,389</b>	<b>\$ 52,627,392</b>	<b>\$ 52,556,944</b>	<b>\$ 55,499,336</b>	<b>\$ 52,500,071</b>	<b>\$ 52,896,917</b>

	Year 6 2029/2030	Year 7 2030/2031	Year 8 2031/2032	Year 9 2032/2033	Year 10 2033/2034
<b>Cash Flows from Operating Activities</b>					
<b>Receipts:</b>					
Receipts from Customers	\$ 91,127,086	\$ 94,328,303	\$ 96,584,668	\$ 98,774,558	\$ 101,340,774
Interest Received	\$ 2,730,515	\$ 2,696,528	\$ 2,661,692	\$ 2,625,984	\$ 2,589,383
Rental Income	\$ 663,362	\$ 679,945	\$ 696,943	\$ 714,367	\$ 732,225
Non capital grants and contributions	\$ 7,601,788	\$ 7,610,556	\$ 7,619,544	\$ 7,628,759	\$ 7,638,203
<b>Payments:</b>					
Payment to Suppliers	-\$ 70,877,445	-\$ 75,904,063	-\$ 74,819,808	-\$ 76,507,828	-\$ 78,152,055
Borrowing costs	-\$ 1,458,453	-\$ 1,272,869	-\$ 1,201,420	-\$ 1,159,104	-\$ 1,114,446
<b>Net Cash Provided (or Used) in Operating Activities</b>	<b>\$ 29,786,853</b>	<b>\$ 28,138,401</b>	<b>\$ 31,541,618</b>	<b>\$ 32,076,736</b>	<b>\$ 33,034,085</b>
<b>Cash Flows from Investing Activities</b>					
<b>Receipts:</b>					
Proceeds from sale of PPE	\$ 430,000	\$ 465,000	\$ 440,000	\$ 400,000	\$ 412,000
Grants, subsidies ,contributions & donations	\$ 6,228,194	\$ 5,939,252	\$ 6,228,194	\$ 6,228,194	\$ 6,228,194
<b>Payments:</b>					
Payments for PPE	-\$ 25,335,029	-\$ 30,379,201	-\$ 30,883,776	-\$ 28,662,573	-\$ 27,344,344
<b>Net Cash Provided (or Used) in Investing Activities</b>	<b>-\$ 18,676,835</b>	<b>-\$ 23,974,949</b>	<b>-\$ 24,215,582</b>	<b>-\$ 22,034,379</b>	<b>-\$ 20,704,150</b>
<b>Cash Flows from Financing Activities</b>					
<b>Receipts:</b>					
Proceeds from Borrowings	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Payments:</b>					
Repayments of borrowings	-\$ 3,837,183	-\$ 4,023,836	-\$ 802,929	-\$ 846,062	-\$ 891,771
<b>Net Cash Provided (or Used) in Financing Activities</b>	<b>-\$ 3,837,183</b>	<b>-\$ 4,023,836</b>	<b>-\$ 802,929</b>	<b>-\$ 846,062</b>	<b>-\$ 891,771</b>
<b>Net Increase/(Decrease) in Cash and Cash Equivalents</b>	<b>\$ 7,272,835</b>	<b>\$ 139,616</b>	<b>\$ 6,523,107</b>	<b>\$ 9,196,295</b>	<b>\$ 11,438,164</b>
<b>Cash and Cash Equivalents at Beginning of Period</b>	<b>\$ 52,896,917</b>	<b>\$ 60,169,752</b>	<b>\$ 60,309,368</b>	<b>\$ 66,832,475</b>	<b>\$ 76,028,770</b>
<b>Cash and Cash Equivalents at End of Period</b>	<b>\$ 60,169,752</b>	<b>\$ 60,309,368</b>	<b>\$ 66,832,475</b>	<b>\$ 76,028,770</b>	<b>\$ 87,466,934</b>

**Statement of Changes in Equity**

	Estimate					
	Year 0	Year 1	Year 2	Year 3	Year 4	Year 5
	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
<b>Asset Revaluation Surplus</b>						
Opening Balance	\$ 640,865,095	\$ 678,422,966	\$ 678,422,966	\$ 707,153,668	\$ 730,405,955	\$ 741,164,082
Increase/(Decrease) in Asset Revaluation Surplus	\$ 37,557,871	\$ -	\$ 28,730,702	\$ 23,252,287	\$ 10,758,127	\$ 10,865,709
<b>Closing Balance</b>	\$ 678,422,966	\$ 678,422,966	\$ 707,153,668	\$ 730,405,955	\$ 741,164,082	\$ 752,029,791
<b>Retained Surplus</b>						
Opening Balance	\$ 440,868,798	\$ 436,129,806	\$ 442,557,290	\$ 448,698,696	\$ 454,532,878	\$ 460,615,345
Net Result	-\$ 4,738,992	\$ 6,427,484	\$ 6,141,406	\$ 5,834,182	\$ 6,082,467	\$ 8,009,525
<b>Closing Balance</b>	\$ 436,129,806	\$ 442,557,290	\$ 448,698,696	\$ 454,532,878	\$ 460,615,345	\$ 468,624,869
<b>Total Community Equity</b>	<b>\$ 1,114,552,772</b>	<b>\$ 1,120,980,256</b>	<b>\$ 1,155,852,364</b>	<b>\$ 1,184,938,833</b>	<b>\$ 1,201,779,427</b>	<b>\$ 1,220,654,660</b>
	Year 6	Year 7	Year 8	Year 9	Year 10	
	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034	
<b>Asset Revaluation Surplus</b>						
Opening Balance	\$ 752,029,791	\$ 763,004,154	\$ 774,088,264	\$ 785,283,213	\$ 796,478,163	
Increase/(Decrease) in Asset Revaluation Surplus	\$ 10,974,363	\$ 11,084,110	\$ 11,194,949	\$ 11,194,950	\$ 11,306,899	
<b>Closing Balance</b>	\$ 763,004,154	\$ 774,088,264	\$ 785,283,213	\$ 796,478,163	\$ 807,785,062	
<b>Retained Surplus</b>						
Opening Balance	\$ 468,624,869	\$ 477,984,154	\$ 488,699,251	\$ 499,587,369	\$ 511,263,998	
Net Result	\$ 9,359,285	\$ 10,715,097	\$ 10,888,118	\$ 11,676,629	\$ 12,245,005	
<b>Closing Balance</b>	\$ 477,984,154	\$ 488,699,251	\$ 499,587,369	\$ 511,263,998	\$ 523,509,003	
<b>Total Community Equity</b>	<b>\$ 1,240,988,308</b>	<b>\$ 1,262,787,515</b>	<b>\$ 1,284,870,582</b>	<b>\$ 1,307,742,161</b>	<b>\$ 1,331,294,065</b>	

**Percentage Change in Rates Levied from 2023-2024**

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 5.75% in 2024/2025 compared with the rates and utility charges levied in the previous budget for 2023/2024.

**South Burnett Regional Council  
2024/2025 Budget and Long Term Financial Forecast  
Relevant Measures of Financial Sustainability**

**Single Year Result**

Type	Measure	Target (Tier 4)	2024/2025 Budget	Forecasted 2025/2026	Forecasted 2026/2027	Forecasted 2027/2028	Forecasted 2028/2029	Forecasted 2029/2030	Forecasted 2030/2031	Forecasted 2031/2032	Forecasted 2032/2033	Forecasted 2033/2034
Financial Capacity	Council-Controlled Revenue	N/A	78.0%	80.8%	81.3%	82.0%	82.4%	82.8%	83.3%	83.5%	83.7%	83.9%
	Population Growth (constant rate method)	N/A	1.4%	1.4%	1.4%	1.4%	1.4%	1.4%	1.4%	1.4%	1.4%	1.4%
Operating Performance	Operating Surplus Ratio	Greater than 0%	-4.2%	-2.6%	-1.4%	-0.5%		1.5%	2.8%	4.3%	4.1%	4.8%
	Operating Cash Ratio	Greater than 0%	26.6%	28.4%	29.5%	30.2%	31.2%	31.7%	32.3%	31.7%	31.9%	31.8%
Liquidity	Unrestricted Cash Expense Cover Ratio	Greater than 4 months	9.66				N/A for long-term sustainability statement					
Asset Management	Asset Sustainability Ratio	Greater than 80%	114.1%	110.6%	108.4%	97.4%	96.6%	74.0%	95.0%	106.8%	92.9%	84.9%
	Asset Consumption Ratio	Greater than 60%	69.6%	68.8%	68.1%	67.2%	66.4%	65.6%	64.8%	64.1%	63.3%	62.6%
Debt Servicing Capacity	Leverage Ratio	0 to 3 times	0.90	1.12	1.31	1.11	0.91	0.74	0.58	0.56	0.52	0.48

**5 Year Average Result**

Type	Measure	Target (Tier 4)	2024/2025 Budget	Forecasted 2025/2026	Forecasted 2026/2027	Forecasted 2027/2028	Forecasted 2028/2029	Forecasted 2029/2030	Forecasted 2030/2031	Forecasted 2031/2032	Forecasted 2032/2033	Forecasted 2033/2034
Financial Capacity	Council-Controlled Revenue	N/A	69.3%	70.2%	72.3%	77.1%	81.0%	81.9%	82.4%	82.8%	83.1%	83.4%
	Population Growth	N/A	0.8%	1.1%	1.3%	1.4%	1.4%	1.4%	1.4%	1.4%	1.4%	1.4%
Operating Performance	Operating Surplus Ratio	Greater than 0%	-3.4%	-3.5%	-4.8%	-4.0%	-1.4%	0.1%	1.4%	2.5%	3.6%	4.3%
	Operating Cash Ratio	Greater than 0%	24.2%	24.1%	23.4%	25.5%	29.2%	30.2%	31.0%	31.4%	31.8%	31.9%
Liquidity	Unrestricted Cash Expense Cover Ratio	Greater than 4 months	Not Required				N/A for long-term sustainability statement					
Asset Management	Asset Sustainability Ratio	Greater than 80%	85.8%	86.8%	92.6%	98.6%	105.3%	97.2%	94.2%	94.0%	93.1%	90.8%
	Asset Consumption Ratio	Greater than 60%	69.9%	69.7%	69.6%	68.8%	68.0%	67.2%	66.4%	65.6%	64.8%	64.0%
Debt Servicing Capacity	Leverage Ratio	0 to 3 times	1.27	1.18	1.24	1.19	1.07	1.03	0.91	0.77	0.66	0.57

Capital Works Areas	Budget 2024/2025	Budget 2025/2026	Budget 2026/2027
Building Assets	\$ 2,296,714	\$ 2,067,000	\$ 1,447,000
Parks Assets	\$ 2,186,903	\$ 1,184,640	\$ 1,169,486
Community and Lifestyle Assets	\$ 1,653,155	\$ 2,809,000	\$ 840,000
Fleet	\$ 6,059,361	\$ 4,554,000	\$ 3,862,000
ICT	\$ 362,000	\$ 402,000	\$ 422,000
Roads Infrastructure	\$ 15,467,814	\$ 12,207,643	\$ 11,307,981
Water Supply Assets	\$ 5,812,075	\$ 8,219,250	\$ 10,910,750
Wastewater (Sewerage) Assets	\$ 3,620,000	\$ 2,679,488	\$ 1,287,500
Waste Management Assets	\$ 2,389,383	\$ 4,200,000	\$ 3,650,000
<b>Total</b>	<b>\$ 39,847,405</b>	<b>\$ 38,323,021</b>	<b>\$ 34,896,717</b>

Capital Works Program.xlsx

Community and Lifestyle	2024/2025	2025/2026	2026/2027
<b>Total</b>	<b>\$ 1,653,155</b>	<b>\$ 2,809,000</b>	<b>\$ 840,000</b>
<b>Aerodromes</b>	<b>\$ 70,000</b>	<b>\$ 90,000</b>	<b>\$ 300,000</b>
Kingaory Aerodrome - Aerodrome Masterplan	\$ 20,000	\$ 40,000	-
Kingaory Aerodrome - Terminal Building ARO Office - Security Bars/Door/Window etc	\$ 50,000	-	-
Kingaory Airport Asset Refurbishment	\$ -	\$ 50,000	\$ 50,000
Wondai Aerodrome - Replacement of Lights	\$ -	\$ -	\$ 250,000
<b>Cemeteries</b>	<b>\$ 125,405</b>	<b>\$ 200,000</b>	<b>\$ -</b>
Murgon Cemetery - Toilet Refurbishment	\$ 30,000	\$ -	\$ -
Taabinga Cemetery Expansion	\$ 52,000	\$ -	\$ -
All Cemeteries - New Signage	\$ 43,405	\$ -	\$ -
Proston Cemetery - Boundary Fence and Landscaping	\$ -	\$ 200,000	\$ -
<b>Saleyards</b>	<b>\$ 270,000</b>	<b>\$ 460,000</b>	<b>\$ 100,000</b>
Coolabunia Saleyards - Replacement of yards - Ongoing Replacement Program to increase Safety Standard	\$ 150,000	\$ 180,000	\$ 100,000
Security Fencing & Gates (Along Main Road Boundary)	\$ 120,000	\$ -	\$ -
Coolabunia Saleyards - Refurbishment of Toilet	\$ -	\$ 200,000	\$ -
Coolabunia Saleyards - Refurbishment of Canteen and Office	\$ -	\$ 80,000	\$ -
<b>Tourist Facilities</b>	<b>\$ 338,000</b>	<b>\$ 2,059,000</b>	<b>\$ 440,000</b>
Boondooma Dam - Bunkhouse Replace Leaking Roof	\$ 150,000	\$ -	\$ -
Boondooma Dam - Disability Access	\$ 20,000	\$ -	\$ -
Boondooma Dam (5) & BP Dam (9) Replacement of Sliding Doors & Sliding Security Doors.	\$ 60,000	\$ -	\$ -
Bjelke-Petersen Dam Painting of Cabin (9) Roofs with Nutech Coolzone (9)	\$ 8,000	\$ -	\$ -
10* Concrete slabs at Boondooma	\$ 100,000	\$ -	\$ -
Boondooma Refurbishments	\$ -	\$ 30,000	\$ 70,000
Yallakool Refurbishments	\$ -	\$ 30,000	\$ 70,000
BP Tourist Park - Refurbishment of Camp Kitchen	\$ -	\$ 150,000	\$ -
Boondooma Dam Tourist Park - Construction of Dog Friendly Cabin	\$ -	\$ 300,000	\$ -
Boondooma Dam Tourist Park - Refurbishment of Amenities Block	\$ -	\$ 450,000	\$ -
2 * Cabins at BP Dam (Solar, Wifi, Generators)	\$ -	\$ 400,000	\$ -
2 * Cabins at Boondooma Dam (Solar, Wifi, Generators)	\$ -	\$ 400,000	\$ -
Boondooma Dam Cabins (5) - Eaves & Allaoctrades	\$ -	\$ 70,000	\$ -
Boondooma Lakeside Cabins *5 - Bathroom Fitout	\$ -	\$ 79,000	\$ -
Boondooma Dam installation of new Powered Sites - Main Park (20)	\$ -	\$ 150,000	\$ -
BP Tourist Park - Dog Friendly Cabin & Dog Off Leash Area	\$ -	\$ -	\$ 300,000

Capital Works Program - Community and Lifestyle.xlsx

Fleet Assets	Qty	2024/2025	Qty	2025/2026	Qty	2026/2027
<b>Total Fleet</b>	<b>61</b>	<b>\$ 6,059,361</b>	<b>41</b>	<b>\$ 4,554,000</b>	<b>41</b>	<b>\$ 3,862,000</b>
Sedans/Wagons	1	\$ 50,000	0	\$ -	0	\$ -
Utilities	15	\$ 720,000	15	\$ 720,000	7	\$ 350,000
SUV	0	\$ -	0	\$ -	2	\$ 96,000
Special Utilities	3	\$ 165,000	0	\$ -	0	\$ -
Canopy/Crane Utilities	2	\$ 130,000	0	\$ -	0	\$ -
Compliance Utilities	2	\$ 140,000	0	\$ -	0	\$ -
Large Heavy Duty Zero Turn	1	\$ 55,000	0	\$ -	0	\$ -
Large Front Deck Mowers	1	\$ 37,500	3	\$ 114,000	7	\$ 266,000
Flail Mower	0	\$ -	0	\$ -	1	\$ 50,000
Small Mowers	1	\$ 20,000	2	\$ 60,000	0	\$ -
Wide Area Slasher	0	\$ -	1	\$ 50,000	0	\$ -
Tractor	1	\$ 100,000	2	\$ 300,000	1	\$ 150,000
Slasher	1	\$ 20,000	1	\$ 20,000	2	\$ 40,000
Heavy Rigid Tipper	0	\$ -	2	\$ 660,000	4	\$ 1,320,000
Medium Rigid Tipper Trucks	5	\$ 820,000	2	\$ 340,000	2	\$ 345,000
Job Trucks	0	\$ -	0	\$ -	2	\$ 180,000
Large Patching Truck	0	\$ -	1	\$ 480,000	0	\$ -
Medium Patching Truck	0	\$ -	1	\$ 400,000	0	\$ -
Water Trucks	2	\$ 560,000	0	\$ -	0	\$ -
Hooklift Truck & Trailer	1	\$ 515,000	0	\$ -	0	\$ -
Street Sweeper	1	\$ 400,000	0	\$ -	0	\$ -
Tilt Tray	1	\$ 175,000	0	\$ -	0	\$ -
Excavator	0	\$ -	0	\$ -	1	\$ 130,000
Forklift	0	\$ -	0	\$ -	1	\$ 50,000
Grader	1	\$ 600,000	0	\$ -	0	\$ -
Loader	1	\$ 20,000	0	\$ -	0	\$ -
Skidsteer	2	\$ 280,000	1	\$ 150,000	0	\$ -
Tipping Trailer	2	\$ 40,000	0	\$ -	0	\$ -
Plant Trailer	4	\$ 120,000	0	\$ -	2	\$ 80,000
Large Tipping Dog Trailer	2	\$ 280,000	2	\$ 280,000	4	\$ 560,000
Float Trailer	1	\$ 220,000	0	\$ -	0	\$ -
Mobile Traffic Lights	1	\$ 30,000	0	\$ -	0	\$ -
Pressure Cleaner	1	\$ 15,000	0	\$ -	0	\$ -
Pad Foot Shells to Fit Smooth Drum Roller	1	\$ 20,000	0	\$ -	0	\$ -
SES Vehicle	1	\$ 61,861	0	\$ -	0	\$ -
Small Area Zero Turn Mowers	2	\$ 30,000	0	\$ -	0	\$ -
Cherry Picker	1	\$ 60,000	0	\$ -	0	\$ -
Large Toyota Single Cab Spray Utes	2	\$ 250,000	0	\$ -	0	\$ -
Small Skid Steer	1	\$ 125,000	0	\$ -	0	\$ -
Multi Tyre Roller	0	\$ -	1	\$ 220,000	0	\$ -
Smooth Drum Roller	0	\$ -	2	\$ 440,000	0	\$ -
Small Roller	0	\$ -	1	\$ 60,000	0	\$ -
Water Tanker Trailer	0	\$ -	0	\$ -	3	\$ 180,000
Message Board Trailer	0	\$ -	1	\$ 35,000	0	\$ -
Broom Trailer	0	\$ -	1	\$ 45,000	1	\$ 50,000
Sewage Trailer	0	\$ -	1	\$ 90,000	0	\$ -
Vacumm Excavation Unit	0	\$ -	1	\$ 90,000	0	\$ -
Tandem Trailer	0	\$ -	0	\$ -	1	\$ 15,000

Capital Works Program - Fleet.xlsx

Information Communication Technology	2024/2025	2025/2026	2026/2027
<b>General</b>	<b>\$ 362,000</b>	<b>\$ 402,000</b>	<b>\$ 422,000</b>
User Hardware	\$ 197,000	\$ 155,000	\$ 155,000
Server Hardware	\$ 50,000	\$ 50,000	\$ 50,000
Photocopiers & Printers	\$ 20,000	\$ 20,000	\$ 20,000
WHS Tablets - required for Traffic Management in the Field	\$ 95,000	\$ -	\$ -
Teams Rooms Devices	\$ -	\$ 42,000	\$ 42,000
Microwave Radio Hardware	\$ -	\$ 95,000	\$ 95,000
Renewal of Devices	\$ -	\$ 40,000	\$ 60,000

Capital Works Program - ICT.xlsx

Parks	2024/2025	2025/2026	2026/2027
<b>Total</b>	<b>\$ 2,186,903</b>	<b>\$ 1,184,640</b>	<b>\$ 1,169,486</b>
<b>Parks</b>	<b>\$ 1,436,000</b>	<b>\$ 1,004,640</b>	<b>\$ 469,486</b>
Refurbishment of Kingaroy Skate Park	\$ 30,000		
Proston Bollards Railway Park	\$ 20,000		
Priority Playground Audit Equipment replacement	\$ 90,000		
Blackbutt Signage	\$ 15,000		
Softfall Replacement - Kingaroy	\$ 265,000		
Softfall Replacement - Murgon	\$ 30,000		
Softfall Replacement - Wondai	\$ 25,000		
Softfall Replacement - Wooroolin	\$ 15,000		
Softfall Replacement - Nanango	\$ 65,000		
Wondai Skate Park - Retaining Wall Replacement	\$ 80,000		
Memorial Park Multi Court & Ninja	\$ 650,000		
Nanango Walking Track	\$ 34,000		
Kingaroy Lions Carpark and Disabled Carpark Reseal	\$ 35,000		
Access Gates and Concrete Path along the Rail Trail	\$ 12,000		
Pioneer Park (Mill Flat - Drayton) - Footpath	\$ 20,000		
Pioneer Park	\$ 20,000		
South Burnett Rail Trail Public Art Plan	\$ 10,000		
Carroll Nature Reserve	\$ 10,000		
Hillview Detention Basin Security Cameras	\$ 10,000		
Regional Parks Refurbishments - Undertake Asset Replacement Program		\$ 104,640	\$ 177,897
Memerambi Playground		\$ 100,000	
Wondai Playground		\$ 200,000	
Proston Railway Park Shade Sail		\$ 40,000	
Refurbishment of Kingaroy Skate park		\$ 270,000	
Murgon Basketball Half-court		\$ 200,000	
Benarkin 3rd stage First Settlers Park		\$ 90,000	
Blackbutt Skate Park & Benarkin Footpath			\$ 256,589
Carew Park - New Park Furniture			\$ 35,000

Capital Works Program - Parks.xlsx

Waste Assets	2024/2025	2025/2026	2026/2027
<b>Waste</b>	<b>\$ 2,389,383</b>	<b>\$ 4,200,000</b>	<b>\$ 3,650,000</b>
Nanango Leachate Collection Trench	\$ 240,851	\$ -	\$ -
Kingaroy Leachate Collection Trench	\$ 433,532	\$ -	\$ -
Kingaroy New Landfill Cell	\$ 750,000	\$ 3,250,000	\$ 3,000,000
New Maidenwell Transfer Station	\$ 450,000	\$ -	\$ -
Nanango Weighbridge & Transfer Station	\$ 100,000	\$ -	\$ -
Wondai Weighbridge	\$ 50,000	\$ -	\$ -
Nanango Weighbridge Approach, Exit, Drainage and Internal Roads	\$ 105,000	\$ -	\$ -
Wondai Weighbridge Approach, Exit, Drainage and Internal Roads	\$ 60,000	\$ -	\$ -
Maidenwell Transfer Station Access	\$ 200,000	\$ -	\$ -
Murgon Establish Murgon Transfer Station	\$ -	\$ 250,000	\$ -
Wondai Establish Wondai Transfer Station	\$ -	\$ 250,000	\$ -
Fencing and Electronic Gate for 2 x Transfer Station	\$ -	\$ 400,000	\$ -
Replacement of RORO Bins (Skip)	\$ -	\$ 30,000	\$ -
Kumbia Dump Point	\$ -	\$ 20,000	\$ -
Fencing and Electronic Gate for 2 x Transfer Station	\$ -	\$ -	\$ 400,000
Infrastructure Upgrade Program across Waste Facilities to meet Service Standards	\$ -	\$ -	\$ 200,000
Upgrade Waste Signage Across Region	\$ -	\$ -	\$ 50,000

Capital Works Program - Waste.xlsx

Wastewater (Sewerage) Supply Assets	2024/2025	2025/2026	2026/2027
<b>Total</b>	<b>\$ 3,620,000</b>	<b>\$ 2,679,488</b>	<b>\$ 1,287,500</b>
<b>Treatment</b>	<b>\$ 3,300,000</b>	<b>\$ 787,500</b>	<b>\$ 87,500</b>
Kingaroy Recycling Plant Capital Replacement of Damaged Plant	\$ 3,200,000	\$ -	\$ -
Sewer Extensions to Remove Combined Drains	\$ 100,000	\$ -	\$ -
SBRC SCADA Hardware and Software Licensing Upgrades WW	\$ -	\$ 262,500	\$ -
Nanango STP Upgrades - Switchboard Renewal and Process Control/SCADA	\$ -	\$ 525,000	\$ -
SBRC Cyber Security Assessment - Wastewater	\$ -	\$ -	\$ 87,500
<b>Mains</b>	<b>\$ 320,000</b>	<b>\$ 1,891,988</b>	<b>\$ 1,200,000</b>
Kingaroy SPS3 Logan Street Process Control/SCADA renewal	\$ 70,000	\$ -	\$ -
Kingaroy Trunk Sewer Upgrade - First Avenue	\$ 180,000	\$ 1,121,988	\$ -
Kingaroy SPS6 Barron Park Dr Process Control/SCADA Renewal	\$ 70,000	\$ -	\$ -
Murgon Perkins St SPS2 Process Control/SCADA Renewal	\$ -	\$ 35,000	
Murgon Houghton St SPS3 Process Control/SCADA Renewal	\$ -	\$ 35,000	
Yallakool SPS1 Switchboard Renewal Process Control/SCADA	\$ -	\$ 262,500	
Yallakool SPS2 Switchboard Renewal Process Control/SCADA	\$ -	\$ 262,500	
SBRC Inflow/Infiltration Assessment	\$ -	\$ 175,000	
SBRC Sewer Relining	\$ -	\$ -	\$ 1,200,000

Capital Works Program - Wastewater.xlsx

Water Supply Assets	2024/2025	2025/2026	2026/2027
<b>Total</b>	<b>\$ 5,812,075</b>	<b>\$ 8,219,250</b>	<b>\$ 10,910,750</b>
<b>Treatment</b>	<b>\$ 3,387,500</b>	<b>\$ 5,805,000</b>	<b>\$ 8,906,250</b>
Gordonbrook Dam Safety Hazard Action Project - Drainage Holes in Abutments	\$ 87,500	\$ -	
Gordonbrook WTP Raw Water Off stream Storage	\$ 3,200,000	\$ -	
Gordonbrook WTP Raw Water Pump 3	\$ 100,000	\$ -	
Gordonbrook Dam Spillway AFC Works D&C - Construct	\$ -	\$ 5,000,000	\$ 7,500,000
SCADA hardware and Software Licensing Upgrades WAT	\$ -	\$ 350,000	\$ -
Gordonbrook Dam Safety Hazard Action Project - Fencing	\$ -	\$ 52,500	\$ -
Yallakool WTP Process Control/SCADA Renewal	\$ -	\$ 70,000	\$ -
Gordonbrook Dam Survey for Dredging	\$ -	\$ 332,500	\$ -
Cyber Security Assessment -Water	\$ -	\$ -	\$ 87,500
Gordonbrook Dam Diversion Tunnel Assessment	\$ -	\$ -	\$ 93,750
Boondooma Dam - WTP Switchboard Renewal and Process Control/SCADA	\$ -	\$ -	\$ 437,500
Murgon WTP Media Replacement	\$ -	\$ -	\$ 262,500
Gordonbrook WTP Potassium Permanganate Dosing	\$ -	\$ -	\$ 525,000
<b>Storage</b>	<b>\$ 625,000</b>	<b>\$ 625,000</b>	<b>\$ -</b>
Kingaroy Heights 2 x Reservoirs Reline	\$ 625,000	\$ -	\$ -
Premier Drive Storage Reline	\$ -	\$ 625,000	\$ -
<b>Distribution</b>	<b>\$ 1,799,575</b>	<b>\$ 1,789,250</b>	<b>\$ 2,004,500</b>
Stuart River Rising Main Kumbia	\$ 822,500	\$ -	\$ -
Water Main Replacement - Murgon Hospital Reservoir and Macalister St	\$ 155,750	\$ -	\$ -
Water Main Upgrade - Reservoir and Beresford St	\$ 230,825	\$ -	\$ -
Water Main Replacement - MARKWELL ST (Youngman Street - William Street)	\$ 168,000	\$ -	\$ -
Water Main Replacement - GLENDON ST (Avoca Street - Markwell Street)	\$ 175,000	\$ -	\$ -
Water Main Replacement - WICKHAM STREET (Appin Street East-Goode Street)	\$ 122,500	\$ -	\$ -
Regional Water Meter Replacement	\$ 125,000	\$ 125,000	\$ 125,000
Murgon Garrick Street - Water Main	\$ -	\$ 166,250	\$ -
Murgon Lamb Street (Bunya Highway crossing to Stephens St)	\$ -	\$ 31,500	\$ -
Nanango Fitzroy St (Appin to Alfred)	\$ -	\$ 52,500	\$ -
Kingaroy Golf Course Pump Station Switchboard Renewals and Process Control/SCADA	\$ -	\$ 218,750	\$ -
Kingaroy Taabinga Heights Reservoir Switchboard Renewals and Process Control/SCADA	\$ -	\$ 52,500	\$ -
Murgon Nutt St (Hospital) WPS Process Control/SCADA Renewal	\$ -	\$ 43,750	\$ -
Murgon Town Pumps WPS Switchboard Renewals and Process Control/SCADA	\$ -	\$ 262,500	\$ -
Kingaroy Water Main Replacement - Kingaroy Street (River Road to Knight)	\$ -	\$ 210,000	\$ -
Kingaroy Water Main Replacement - Kingaroy Street (River Road to Rae Street)	\$ -	\$ 192,500	\$ -
Kingaroy Water Main Replacement - Rae Street (Kingaroy St to Walter Road)	\$ -	\$ 117,250	\$ -
Kingaroy Water Main Replacement- WILLIAM ST (Alford Street - Haly Street)	\$ -	\$ 131,250	\$ -
Nanango Water Main Replacement - HAY STREET (Hunter Street-Wickham Street)	\$ -	\$ 66,500	\$ -
Nanango Water Main Replacement - WICKHAM STREET (Goode St -Mount Stanley Road)	\$ -	\$ 119,000	\$ -
Murgon Rose Street (Thorn to end)	\$ -	\$ -	\$ 78,750
Proston Hivesville Main Line Stage 4 Wondai Proston Road (Nodes 408A -410)	\$ -	\$ -	\$ 350,000
Wondai Decommission 100DN Main 33 Bramston	\$ -	\$ -	\$ 26,250
Proston Rural Stuart River WPS Pump/Motor Renewal and Process Control/SCADA renewal	\$ -	\$ -	\$ 175,000
Proston Rural Main Reservoir Switchboard Renewal and Process Control/SCADA	\$ -	\$ -	\$ 175,000
Proston Rural Range WPS Switchboard Renewal and Process Control/SCADA	\$ -	\$ -	\$ 262,500
Wooroolin Borefield WPS Switchboard Renewal and Process Control/SCADA	\$ -	\$ -	\$ 218,750
Kingaroy Water Main Replacement- KINGAROY ST (Cornish Street - Stolzenberg Rd) - Renewal Age	\$ -	\$ -	\$ 63,000
Kingaroy Water Main Replacement - RAILWAY TERRACE (Knight to Rae Street) -Renewal Age	\$ -	\$ -	\$ 52,500
Nanango Water Main Replacement - DRAYTON STREET (Gipps Street-Chester Street) - Renewal Age	\$ -	\$ -	\$ 127,750
Proston WTP Switchboard Renewal and Process Control/SCADA	\$ -	\$ -	\$ 350,000

Capital Works Program - Water.xlsx

Road Infrastructure Assets	2024/2025	2025/2026	2026/2027
<b>Total</b>	<b>\$ 15,467,814</b>	<b>\$ 12,207,643</b>	<b>\$ 11,307,981</b>
<b>Gravel Resheeting</b>	<b>\$ 100,000</b>	<b>\$ 4,425,911</b>	<b>\$ 4,956,015</b>
Gravel Resheeting Program	\$ 50,000	\$ -	\$ -
Benarkin Staines Rd GR	\$ 50,000	\$ -	\$ -
Regional Asset Renewals	\$ -	\$ 4,425,911	\$ 4,956,015
<b>Bitumen Resealing/Rehabilitation</b>	<b>\$ 12,710,002</b>	<b>\$ 6,339,806</b>	<b>\$ 4,941,252</b>
Bitumen Reseal Program	\$ 5,610,000	\$ 2,332,748	\$ 2,332,748
Major Mechanical Repairs	\$ 1,020,000	\$ -	\$ -
Complimentary Works	\$ 1,000,000	\$ -	\$ -
Tingoorra Chelmsford Rd	\$ 2,928,239	\$ -	\$ -
Shoulder resheeting program	\$ 500,000	\$ -	\$ -
Advance Design	\$ 500,000	\$ -	\$ -
Morris Street (Miller-Unnamed) - Road Seal	\$ 50,000	\$ 829,125	\$ -
Alice St (Rosedale-William) Road Rehab	\$ 241,763	\$ -	\$ -
Roads Reseals & Upgrades	\$ 390,000	\$ -	\$ -
Wondai Roundabout	\$ 470,000	\$ -	\$ -
Sealed road reconstruction	\$ -	\$ 532,000	\$ 532,000
TIDS LRRS - Program	\$ -	\$ 2,076,504	\$ 2,076,504
Roads Reseals & Upgrades	\$ -	\$ 395,715	\$ -
Radunz Road - Road Seal	\$ -	\$ 96,000	\$ -
Fisher & Moore Street Medians - Road Rehab	\$ -	\$ 77,714	\$ -
<b>Footpaths</b>	<b>\$ 1,463,396</b>	<b>\$ 270,000</b>	<b>\$ 402,000</b>
Tessmans Road Kingaroy - New Footpath	\$ 242,656	\$ -	\$ -
Nanango SHS - Footpath and kerb renewal	\$ 300,000	\$ -	\$ -
Murgon SS - Footpath renewal	\$ 124,000	\$ -	\$ -
Tanduringie SS - Carpark extension and footpath works	\$ 124,000	\$ -	\$ -
St Patricks School, Nanango - Pedestrian crossing relocation and footpath works	\$ 195,000	\$ -	\$ -
Nanango CBD Footpath (Fitzroy - Palace Lne) Footpath	\$ 228,400	\$ -	\$ -
Nanango Brooklands Rd (Oliver-Cairns) - Footpath	\$ 26,340	\$ -	\$ -
Bunya Avenue (Existing - Dandabah Carpark) - Footpath	\$ 70,000	\$ -	\$ -
Lamb Street (Douglas St South-Murgon Creek) - Footpath	\$ 103,000	\$ -	\$ -
Nanango Drayton Street Footpath	\$ 50,000	\$ -	\$ -
Various Footpath Replacements	\$ -	\$ 270,000	\$ 270,000
Coral Street (Park to Orana) - Footpath	\$ -	\$ -	\$ 132,000
<b>Bridges</b>	<b>\$ 818,416</b>	<b>\$ 300,000</b>	<b>\$ -</b>
Homecreek Loop Creek Timber Bridge Replacement	\$ 723,680	\$ -	\$ -
Cherbourg Road Sawpit Creek Guardrail Replacement	\$ 94,736	\$ -	\$ -
Booie Road - Parsons Bridget	\$ -	\$ 300,000	\$ -
<b>Drainage</b>	<b>\$ 274,000</b>	<b>\$ 871,926</b>	<b>\$ 1,008,714</b>
Alford St (Mant - First Ave) Drainage	\$ 50,000	\$ 150,000	\$ -
Moonya Street (Carinya - Fitzroy) - Kerb & Channel	\$ 200,000	\$ -	\$ -
Siefert St (Crawford-end)	\$ 24,000	\$ -	\$ -
Kerb & Channel Renewal	\$ -	\$ 300,000	\$ -
Burnett Street (Alan Downie Fields) - Carpark & Drainage	\$ -	\$ 204,474	\$ -
Youngman St (Albert - Emergency Access) - Kerb & Channel	\$ -	\$ 217,452	\$ -
Brisbane Street (Hospital Terrace-Gully) Drainage	\$ -	\$ -	\$ 136,500
Watt Street (Lamb-Stephen) - Kerb & Channel	\$ -	\$ -	\$ 119,000
Tingoorra Streets - Muller - Drainage	\$ -	\$ -	\$ 651,714
Markwell St (Parkside - Barwick) - Kerb & Channel	\$ -	\$ -	\$ 101,500
<b>Other</b>	<b>\$ 102,000</b>	<b>\$ -</b>	<b>\$ -</b>
Little Drayton Street - Lighting	\$ 20,000	\$ -	\$ -
Bilboa Road Windfarm Lookout	\$ 60,000	\$ -	\$ -
Bus Shelter - Crawford State Primary School	\$ 22,000	\$ -	\$ -

Capital Works Program - Roads.xlsx

Buildings	2024/2025	2025/2026	2026/2027
<b>Total</b>	<b>\$ 2,296,714</b>	<b>\$ 2,067,000</b>	<b>\$ 1,447,000</b>
<b>Administration Buildings</b>	<b>\$ 255,000</b>	<b>\$ 325,000</b>	<b>\$ 1,013,000</b>
Blackbutt Customer /service counter upgrade / security screens install	\$ 85,000	\$ -	\$ -
Kingaroy admin / chambers air -con replacement design	\$ 20,000	\$ -	\$ -
Kingaroy Glendon St Toilets and QLD Health Building	\$ 150,000	\$ -	\$ -
Blackbutt Customer Service Center and Library Counter	\$ -	\$ 220,000	\$ -
Blackbutt Customer Service Center and Library Kitchen and Bathroom Refurb	\$ -	\$ 45,000	\$ -
Wondai admin new counter top and security screens	\$ -	\$ 35,000	\$ -
Murgon Council Customer Service Centre / Library	\$ -	\$ 25,000	\$ -
Murgon Hall - Lay vinyl sheeting	\$ -	\$ -	\$ 10,000
Murgon Hall - Bathroom fitout	\$ -	\$ -	\$ 300,000
Murgon Hall - Replace bar fitout	\$ -	\$ -	\$ 15,000
Kingaroy Town Hall - air con	\$ -	\$ -	\$ 578,000
Town Common Hall - Replace evaporative cooling units	\$ -	\$ -	\$ 110,000
<b>Art Galleries</b>	<b>\$ 70,000</b>	<b>\$ 15,000</b>	<b>\$ -</b>
Kingaroy art gallery ducted a/c replacement	\$ 70,000	\$ -	\$ -
Kingaroy art gallery repaint internally	\$ -	\$ 15,000	\$ -
<b>Depots</b>	<b>\$ 400,000</b>	<b>\$ 450,000</b>	<b>\$ -</b>
Kingroy Depot - Solar Power	\$ 400,000	\$ -	\$ -
Nanango Depot - Garderners Shed Expansion	\$ -	\$ 60,000	\$ -
Kingaroy Depot - perimeter fence	\$ -	\$ 120,000	\$ -
Kingaroy Depot - car park extension	\$ -	\$ 270,000	\$ -
<b>Halls</b>	<b>\$ 100,000</b>	<b>\$ 212,000</b>	<b>\$ -</b>
Murgon Hall - Archives - remove & replace cement sheeting	\$ 10,000	\$ -	\$ -
Murgon Hall - Cleaning Room - Replace cracked ceiling sheeting	\$ 10,000	\$ -	\$ -
Murgon Hall - Replace concrete stumps	\$ 10,000	\$ -	\$ -
Proston Hall - Lighting Upgrade	\$ 20,000	\$ -	\$ -
Durong Hall - Sign & Shelter	\$ 30,000	\$ -	\$ -
Wooroolin Hall - Footpath Upgrade	\$ 20,000	\$ -	\$ -
Murgon Hall - Repair & reseal rear access driveway	\$ -	\$ 18,000	\$ -
Kingaroy Town Hall - Retop concrete stage at town hall entrance	\$ -	\$ 15,000	\$ -
Kingaroy Town Hall Carpark	\$ -	\$ 164,000	\$ -
Murgon Hall - Replace entry doors	\$ -	\$ 5,000	\$ -
Maidenwell - Town Hall tank replacement	\$ -	\$ 10,000	\$ -
<b>Housing</b>	<b>\$ 130,000</b>	<b>\$ 90,000</b>	<b>\$ 125,000</b>
Nanango Brighthaven Units	\$ 25,000	\$ -	\$ -
Nanango units Drayton villas bathroom upgrade and repaint internal	\$ 55,000	\$ -	\$ -
Nanango Appin St unit bathroom upgrade	\$ 50,000	\$ -	\$ -
Proston Playgroup building - playground equipment, sand pit replacement	\$ -	\$ 15,000	\$ -
Proston Chainwire fence is no compliant for a child playground	\$ -	\$ 25,000	\$ -
Proston Playgroup Building - Kitchen is deteriorating	\$ -	\$ 25,000	\$ -
Nanango Brighthaven	\$ -	\$ 25,000	\$ 25,000
Nanango Housing Upgrades	\$ -	\$ -	\$ 100,000
<b>Libraries</b>	<b>\$ -</b>	<b>\$ 110,000</b>	<b>\$ -</b>
Kingaroy Library Counter Renewal	\$ -	\$ 100,000	\$ -
Floorcoverings	\$ -	\$ 10,000	\$ -
<b>Museums and Heritage</b>	<b>\$ 316,714</b>	<b>\$ 290,000</b>	<b>\$ 60,000</b>
Veranda timber ceiling repairs & restoration Ringsfield House	\$ 10,000	\$ -	\$ -
Boondooma Homestead	\$ 175,000	\$ 50,000	\$ -
Boondooma Community centre stair replacement	\$ 18,000	\$ -	\$ -
Ringsfield House painting and maintenance	\$ 50,000	\$ 60,000	\$ -
Ringsfield House Shade Sail	\$ 50,000	\$ -	\$ -
Murgon Uniting Church- Access Upgrade	\$ 13,714	\$ -	\$ -
Boondooma Homestead Caretakers Kitchen	\$ -	\$ 50,000	\$ -
Boondooma Homestead Caretakers Residence	\$ -	\$ 55,000	\$ -
Red Ant Relocation & Public Art	\$ -	\$ 40,000	\$ -
Nanango VIC - Lighting and Painting	\$ -	\$ 35,000	\$ -
Refurbish Town Clock - Wondai	\$ -	\$ -	\$ 30,000
Refurbish Town Clock - Kingaroy	\$ -	\$ -	\$ 30,000
<b>Sport and Recreation</b>	<b>\$ 580,000</b>	<b>\$ 285,000</b>	<b>\$ 154,000</b>
LRCl - Murgon PCYC - Bathroom Renovation	\$ 500,000	\$ -	\$ -
Murgon PCYC - New Balustrade & Seating	\$ 80,000	\$ -	\$ -
Kingaroy Tennis Clubhouse - refit	\$ -	\$ 210,000	\$ -
Mondure Tennis	\$ -	\$ 60,000	\$ -
Wondai Sportsground	\$ -	\$ 15,000	\$ -
Tingoorra Tennis Clubhouse	\$ -	\$ -	\$ 10,000
Nanango Lions reRoofing	\$ -	\$ -	\$ 34,000
Murgon PCYC remove lovers and replace with windows and extraction fans and	\$ -	\$ -	\$ 100,000
Wondai Sportsground - Pavillion/Gymnasium	\$ -	\$ -	\$ 10,000
<b>Swimming Pools</b>	<b>\$ 445,000</b>	<b>\$ 290,000</b>	<b>\$ 95,000</b>
Nanango South Burnett Aquatic Centre	\$ 85,000	\$ 140,000	\$ -
Kingaroy - Expansion joints and repainting	\$ 140,000	\$ -	\$ -
Nanango pool repaint and expansion joints	\$ 85,000	\$ -	\$ -
Kingaroy pool replace filter media	\$ 45,000	\$ -	\$ -
Wondai pool, install new double bunded chlorine tank	\$ 25,000	\$ -	\$ -
Wondai SP Disabled Car Park	\$ 65,000	\$ -	\$ -
Murgon Pool Plant Upgrades	\$ -	\$ 89,000	\$ -
Replace safety signage - Regional Pools	\$ -	\$ 50,000	\$ -
Murgon Pool install CCTV cameras	\$ -	\$ 11,000	\$ -
Wondai Pool Vaccum	\$ -	\$ -	\$ 45,000
Murgon Swimming Pool - replace shade sails	\$ -	\$ -	\$ 50,000

Capital Works Program - Property.xlsx

**6.5 STATEMENTS OF ESTIMATED FINANCIAL POSITION TO 30 JUNE 2024**

**File Number:** 10/07/2024  
**Author:** Manager Finance & Sustainability  
**Authoriser:** Chief Executive Officer

**PRECIS**

Presentation of Council's Statement of Estimated Financial Position as at 30 June 2024.

**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 2024.

Required reports are attached for perusal and were calculated during June 2024.

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**OFFICER'S RECOMMENDATION**

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

**FINANCIAL AND RESOURCE IMPLICATIONS**

The report outlines the final estimated use of financial resources as approved in the 2023/2024 Budget calculated as at June 2024. The report also looks at estimated final capital expenditure programs for the 2023/2024 year.

**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 also looks at estimated capital expenditure programs for the 2023/2024 financial year.

**REPORT**

1. Estimated Statement of Comprehensive Income as at 30 June 2024 – the below includes the effect from the decision of the Federal Government to not pay the prepayment of the 2024/2025 allocation of the Financial Assistance Grant in the 2023/2024 year. This caused the operating deficit to be increased by approximately \$6.78m. If this effect was removed from the income statement below, the operating deficit would be estimated to be (\$4.08m).

## Statement of Comprehensive Income

	Original Budget	Amended Budget	Expected Position	Variance
	\$	\$	\$	\$
<b>Income</b>				
<b>Recurrent Revenue</b>				
Rates, Levies and Charges	57,018,206	57,879,472	58,468,759	589,287
Fees and Charges	5,276,904	5,587,401	6,448,151	860,750
Rental Income	459,715	518,603	592,841	74,238
Interest Received	1,975,000	2,960,000	3,390,481	430,481
Sales Revenue	6,835,007	7,049,000	7,508,895	459,895
Other Income	1,179,323	1,168,162	1,408,343	240,181
Grants, Subsidies, Contributions and Donations	8,546,353	25,153,080	22,467,494	(2,685,586)
	<u>81,290,508</u>	<u>100,315,718</u>	<u>100,284,965</u>	<u>(30,753)</u>
<b>Capital Revenue</b>				
Grants, Subsidies, Contribution and Donations	9,471,224	12,756,515	10,535,889	(2,220,626)
<b>Total Income</b>	<u>90,761,732</u>	<u>113,072,233</u>	<u>110,820,854</u>	<u>(2,251,379)</u>
<b>Expenses</b>				
<b>Recurrent Expenses</b>				
Employee Benefits	27,612,019	29,036,895	29,399,712	362,817
Materials and Services	31,759,777	48,670,540	56,469,058	7,798,518
Finance Costs	1,734,655	1,734,654	1,143,758	(590,896)
Depreciation and Amortisation	23,673,214	24,256,028	24,126,917	(129,111)
	<u>84,779,665</u>	<u>103,698,118</u>	<u>111,139,445</u>	<u>7,441,327</u>
<b>Capital Expense</b>	(415,000)	(415,000)	4,420,402	4,835,402
<b>Total Expense</b>	<u>84,364,665</u>	<u>103,283,118</u>	<u>115,559,846</u>	<u>12,276,728</u>
<b>Net Result</b>	<u>6,397,067</u>	<u>9,789,115</u>	<u>(4,738,992)</u>	<u>(14,528,107)</u>
<b>Net Operating Result</b>	<u>(3,489,157)</u>	<u>(3,382,400)</u>	<u>(10,854,480)</u>	<u>(7,472,080)</u>

## 2. Estimated Statement of Financial Position as at 30 June 2024

**Statement of Financial Position**

	Original Budget	Amended Budget	Expected Position	Variance (to Amended Budget)
	\$	\$	\$	\$
<b>Current Assets</b>				
Cash and Cash Equivalents	56,343,950	60,933,424	62,093,389	1,159,965
Trade and Other Receivables	11,936,624	12,372,857	14,612,778	2,239,921
Inventories	781,347	840,354	904,965	64,611
Investments	-	-	-	-
<b>Total Current Assets</b>	<b>69,061,921</b>	<b>74,146,635</b>	<b>77,611,132</b>	<b>3,464,497</b>
<b>Non-Current Assets</b>				
Trade and Other Receivables	389,495	389,495	305,474	(84,021)
Property, Plant and Equipment	1,068,147,535	1,073,659,228	1,090,948,732	17,289,504
Right of Use Asset	661,125	669,127	707,595	38,468
Intangible Assets	6,242,606	6,242,586	6,242,601	15
<b>Total Non-Current Assets</b>	<b>1,075,440,760</b>	<b>1,080,960,436</b>	<b>1,098,204,402</b>	<b>17,243,966</b>
<b>TOTAL ASSETS</b>	<b>1,144,502,682</b>	<b>1,155,107,071</b>	<b>1,175,815,534</b>	<b>20,708,463</b>
<b>Current Liabilities</b>				
Trade and Other Payables	10,423,308	15,877,925	13,688,105	2,189,820
Borrowings	3,460,548	3,460,548	3,460,548	-
Lease Liabilities	18,439	18,637	20,755	(2,118)
Provisions	3,931,009	3,915,600	3,965,159	(49,559)
Unearned Revenue	2,300,754	2,749,085	2,558,685	190,400
Other Liabilities	1,410,715	1,410,715	1,419,439	(8,724)
<b>Total Current Liabilities</b>	<b>21,544,773</b>	<b>27,432,510</b>	<b>25,112,691</b>	<b>2,319,819</b>
<b>Non-Current Liabilities</b>				
Trade and Other Payables	-	-	-	-
Borrowings	20,335,543	20,335,543	20,377,536	(41,993)
Lease Liabilities	686,457	694,284	731,100	(36,816)
Provisions	12,444,910	12,161,008	12,021,351	139,657
Other Liabilities	1,470,746	2,960,718	3,020,085	(59,367)
<b>Total Non-Current Liabilities</b>	<b>34,937,655</b>	<b>36,151,553</b>	<b>36,150,071</b>	<b>1,482</b>
<b>TOTAL LIABILITIES</b>	<b>56,482,428</b>	<b>63,584,063</b>	<b>61,262,762</b>	<b>2,321,301</b>
<b>NET COMMUNITY ASSETS</b>	<b>1,088,020,254</b>	<b>1,091,523,008</b>	<b>1,114,552,772</b>	<b>(23,029,764)</b>
<b>Community Equity</b>				
Retained Surplus/(Deficiency)	448,318,094	450,657,913	436,129,806	(14,528,107)
Asset Revaluation Surplus	639,702,160	640,865,095	678,422,966	37,557,871
<b>TOTAL COMMUNITY EQUITY</b>	<b>1,088,020,254</b>	<b>1,091,523,008</b>	<b>1,114,552,772</b>	<b>23,029,764</b>

## 3. Fourth Quarter Capital Review

Department	3rd Quarter Adopted Budget	4th Quarter Changes	4th Quarter Proposed Budget
<b>Facilities</b>	1,579,443.98	- 237,000.00	1,342,443.98
<b>Office</b>	434,467.28	-	434,467.28
<b>Fleet</b>	8,599,786.47	-	8,599,786.47
<b>Community &amp; Lifestyle</b>	644,315.19	- 10,000.00	634,315.19
<b>Plant &amp; Equipment</b>	50,000.00	-	50,000.00
<b>Parks</b>	4,454,136.97	34,777.54	4,488,914.51
<b>Roads</b>	13,848,110.81	- 2,103,918.85	11,744,191.96
<b>Water</b>	4,701,198.90	-	4,701,198.90
<b>Wastewater</b>	1,874,247.00	-	1,874,247.00
<b>Waste</b>	1,320,109.07	210,000.00	1,530,109.07
	<b>37,505,815.67</b>	<b>- 2,106,141.31</b>	<b>35,399,674.36</b>

The above table shows a summary of the Fourth Quarter Capital Review which saw a reduction to the Capital budget of \$2,106,141.31 largely made up of reductions to projects which will be continued and completed in the 2024/2025 financial year.

**ATTACHMENTS**

- Fourth Quarter Capital Review** [↓](#) 

2023/2024 Capex Report for Council

Project Code	Project Description	Grant Funding Body	REVENUE SOURCES						EXPENDITURE BUDGET							EXPENDITURE ACTUALS			
			Depreciation	Restricted Cash	Proceeds from Sale of Fleet	Grant Funding	Developer Contribution	Total Budgeted Revenue	2023/2024 Adopted Budget	2022/2023 Continued Projects	First Quarter Budget Adjustments	Second Quarter Budget Adjustments	Third Quarter Budget Adjustments	Fourth Quarter Budget Adjustments	Total Available Budget	Commitments	2023/2024 Actual Expenditure	2023/2024 Actual Expenditure & Commitments	
<b>Facilities</b>																			
<b>Caravan Park - Prost</b>																			
006883	Proston Caravan Park - Amenities Refurb	COUNCIL	26,655.05	-	-	-	-	26,655.05	20,000.00	-	-	-	-	6,655.05	26,655.05	-	26,655.05	26,655.05	
<b>Sub Activity Subtotal</b>			<b>26,655.05</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>26,655.05</b>	<b>20,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,655.05</b>	<b>26,655.05</b>	<b>-</b>	<b>26,655.05</b>	<b>26,655.05</b>	
<b>Depot - Kingaroy</b>																			
006747	Kingaroy Depot Car Parking	COUNCIL	-	-	-	-	-	-	-	128,409.37	-	-	128,409.37	-	-	-	1,312.50	1,312.50	
006885	Kingaroy Depot - Solar Power	COUNCIL	-	-	-	-	-	-	200,000.00	-	-	-	-	200,000.00	-	-	14,009.52	14,009.52	
<b>Sub Activity Subtotal</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>200,000.00</b>	<b>128,409.37</b>	<b>-</b>	<b>-</b>	<b>128,409.37</b>	<b>-</b>	<b>200,000.00</b>	<b>-</b>	<b>15,322.02</b>	<b>15,322.02</b>	
<b>Depot - Murgon</b>																			
005836	MacAllister St-Install Security Fencing	COUNCIL	-	-	-	-	-	-	-	-	24,915.00	-	-	24,915.00	-	-	-	-	
006886	Murgon Depot - Crib Rm Repairs & H'Stand	COUNCIL	43,344.95	-	-	-	-	43,344.95	50,000.00	-	-	-	-	6,655.05	43,344.95	5,948.94	40,315.39	46,264.33	
<b>Sub Activity Subtotal</b>			<b>43,344.95</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>43,344.95</b>	<b>50,000.00</b>	<b>-</b>	<b>24,915.00</b>	<b>-</b>	<b>-</b>	<b>24,915.00</b>	<b>6,655.05</b>	<b>43,344.95</b>	<b>5,948.94</b>	<b>40,315.39</b>	<b>46,264.33</b>
<b>Depot - Blackbutt</b>																			
006884	Blackbutt Pks Depot Shed - Connect Elec.	COUNCIL	22,008.04	-	-	-	-	22,008.04	20,000.00	-	-	-	2,008.04	-	22,008.04	-	22,008.04	22,008.04	
<b>Sub Activity Subtotal</b>			<b>22,008.04</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>22,008.04</b>	<b>20,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,008.04</b>	<b>-</b>	<b>22,008.04</b>	<b>-</b>	<b>22,008.04</b>	<b>22,008.04</b>	
<b>SES - Blackbutt</b>																			
006848	Blackbutt SES Building - roof/ceiling	SES	24,412.00	-	-	73,237.00	-	97,649.00	97,649.00	-	-	-	-	-	97,649.00	-	95,527.41	95,527.41	
<b>Sub Activity Subtotal</b>			<b>24,412.00</b>	<b>-</b>	<b>-</b>	<b>73,237.00</b>	<b>-</b>	<b>97,649.00</b>	<b>97,649.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>97,649.00</b>	<b>-</b>	<b>95,527.41</b>	<b>95,527.41</b>	
<b>Hall - Nanango Cultu</b>																			
006887	Nanango Cultural Centre - Replace Chairs	COUNCIL	19,287.00	-	-	-	-	19,287.00	30,000.00	-	-	-	10,713.00	-	19,287.00	-	19,287.14	19,287.14	
<b>Sub Activity Subtotal</b>			<b>19,287.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>19,287.00</b>	<b>30,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,713.00</b>	<b>-</b>	<b>19,287.00</b>	<b>-</b>	<b>19,287.14</b>	<b>19,287.14</b>	
<b>Hall - Mundure</b>																			
006838	Mundure Hall-ReRoof & Structural Upgrade	CONTRIB	-	78,778.00	-	100,000.00	-	178,778.00	-	-	218,778.00	-	40,000.00	-	178,778.00	-	180,519.04	180,519.04	
<b>Sub Activity Subtotal</b>			<b>-</b>	<b>78,778.00</b>	<b>-</b>	<b>100,000.00</b>	<b>-</b>	<b>178,778.00</b>	<b>-</b>	<b>-</b>	<b>218,778.00</b>	<b>-</b>	<b>40,000.00</b>	<b>-</b>	<b>178,778.00</b>	<b>-</b>	<b>180,519.04</b>	<b>180,519.04</b>	
<b>Hall - Blackbutt Mem</b>																			
006888	DLGGSP - Blackbutt Memorial Hall- ReRoof	LGGSP	55,000.00	-	-	120,000.00	-	175,000.00	200,000.00	-	-	-	-	25,000.00	175,000.00	3,542.80	170,540.37	174,083.17	
<b>Sub Activity Subtotal</b>			<b>55,000.00</b>	<b>-</b>	<b>-</b>	<b>120,000.00</b>	<b>-</b>	<b>175,000.00</b>	<b>200,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25,000.00</b>	<b>175,000.00</b>	<b>3,542.80</b>	<b>170,540.37</b>	<b>174,083.17</b>	
<b>Housing</b>																			
006889	Nanango- Railway Ln Rental House- ReRoof	COUNCIL	-	-	-	-	-	-	100,000.00	-	50,000.00	-	50,000.00	-	-	-	-	-	
006890	Nanango - Appin St Units- Reseal Carpark	COUNCIL	41,500.00	-	-	-	-	41,500.00	50,000.00	-	-	8,500.00	-	41,500.00	-	41,677.31	41,677.31		
006891	Nanango-Brighthaven Units-Reno 2 Bathrms	COUNCIL	50,542.00	-	-	-	-	50,542.00	40,000.00	-	-	-	10,542.00	50,542.00	-	49,528.16	49,528.16		
<b>Sub Activity Subtotal</b>			<b>92,042.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>92,042.00</b>	<b>190,000.00</b>	<b>-</b>	<b>50,000.00</b>	<b>-</b>	<b>8,500.00</b>	<b>39,458.00</b>	<b>92,042.00</b>	<b>-</b>	<b>91,205.47</b>	<b>91,205.47</b>	
<b>Museum - Boondooma H</b>																			
006012	Boondooma-Homestead Renovations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25,560.00	25,560.00	
006749	Boondooma Homestead - Replace Tourism Ro	COUNCIL	2,100.00	-	-	-	-	2,100.00	-	-	-	2,100.00	-	2,100.00	-	2,100.00	2,100.00		
006892	Boondooma Homestead - Restoration	COUNCIL	-	-	-	-	-	-	50,000.00	-	-	-	50,000.00	-	-	-	-	-	
<b>Sub Activity Subtotal</b>			<b>2,100.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,100.00</b>	<b>50,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,000.00</b>	<b>-</b>	<b>2,100.00</b>	<b>-</b>	<b>23,460.00</b>	<b>23,460.00</b>	
<b>Museum - Nanango Ene</b>																			
006846	SB Energy Centre- Compressor replacement	COUNCIL	2,466.50	-	-	-	-	2,466.50	-	-	-	-	2,466.50	-	2,466.50	-	2,466.50	2,466.50	
<b>Sub Activity Subtotal</b>			<b>2,466.50</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,466.50</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,466.50</b>	<b>-</b>	<b>2,466.50</b>	<b>-</b>	<b>2,466.50</b>	<b>2,466.50</b>	
<b>Swimming Pool - King</b>																			
006029	Kingaroy-Pool-Refurbishment-Concept Plan	COUNCIL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	678.09	678.09	
006761	Kingaroy Memorial Pool - Construction Dr	COUNCIL	-	-	-	-	-	-	-	200,000.00	-	-	-	200,000.00	-	-	-	-	
006897	Kingaroy S/Pool-Install Paramobility Pod	COUNCIL	-	-	-	-	-	-	100,000.00	-	-	-	6,000.00	-	106,000.00	-	-	-	
006987	Heat Pump - Kingaroy Learn to Swim Pool	COUNCIL	-	9,450.00	-	-	-	9,450.00	-	-	-	9,450.00	-	9,450.00	-	9,450.00	9,450.00		
006991	Kingaroy S/Pool - Replace L2Swim Heat Pu	COUNCIL	-	-	-	-	-	-	-	-	10,850.00	-	10,850.00	-	-	-	-	-	
<b>Sub Activity Subtotal</b>			<b>-</b>	<b>9,450.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,450.00</b>	<b>100,000.00</b>	<b>200,000.00</b>	<b>10,850.00</b>	<b>-</b>	<b>1,400.00</b>	<b>194,000.00</b>	<b>106,000.00</b>	<b>9,450.00</b>	<b>-</b>	<b>10,128.09</b>	<b>10,128.09</b>
<b>Swimming Pool - Murg</b>																			
006895	BBRF-Murgon S/Pool- Reseal Joint&Repair	COUNCIL	102,000.00	-	-	-	-	102,000.00	140,000.00	-	-	-	38,000.00	-	102,000.00	135,241.05	57,818.18	193,059.23	
<b>Sub Activity Subtotal</b>			<b>102,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>102,000.00</b>	<b>140,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>38,000.00</b>	<b>-</b>	<b>102,000.00</b>	<b>135,241.05</b>	<b>57,818.18</b>	<b>193,059.23</b>	
<b>Swimming Pool - Wond</b>																			
006536	Wondai Swimming Pool Refurbishment	BBRF	-	148,516.01	-	101,649.46	-	250,165.47	-	335,443.23	-	85,277.76	-	250,165.47	-	250,165.47	250,165.47		
006896	Wondai S/Pool- Install Paramobility Pod	COUNCIL	-	-	-	75,000.00	-	75,000.00	100,000.00	-	75,000.00	-	6,000.00	-	106,000.00	5,438.04	10,240.97	15,679.01	
006992	LRCl_4_B - Wondai SP - Disabled Car Park	LRCl_4_B	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Sub Activity Subtotal</b>			<b>-</b>	<b>148,516.01</b>	<b>-</b>	<b>176,649.46</b>	<b>-</b>	<b>325,165.47</b>	<b>100,000.00</b>	<b>335,443.23</b>	<b>75,000.00</b>	<b>-</b>	<b>85,277.76</b>	<b>6,000.00</b>	<b>106,000.00</b>	<b>5,438.04</b>	<b>260,406.44</b>	<b>265,844.48</b>	
<b>Sp/ground-Murgon</b>																			
006893	LRCl - Murgon PCYC - Bathroom Renovation	LRCl_4_A	-	-	-	150,000.00	-	150,000.00	650,000.00	-	-	500,000.00	-	150,000.00	508,909.09	6,419.50	515,328.59		
006894	Murgon PCYC - New Balustrade & Seating	COUNCIL	-	-	-	-	-	-	80,000.00	-	-	-	80,000.00	-	-	-	-	-	
<b>Sub Activity Subtotal</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>150,000.00</b>	<b>-</b>	<b>150,000.00</b>	<b>730,000.00</b>	<b>-</b>	<b>-</b>	<b>500,000.00</b>	<b>-</b>	<b>150,000.00</b>	<b>508,909.09</b>	<b>6,419.50</b>	<b>515,328.59</b>		
<b>General</b>																			
006827	Purchase of 3 new Christmas Trees	COUNCIL	-	96,497.97	-	-	-	96,497.97	-	31,315.73	57,052.67	8,129.57	-	96,497.97	-	96,497.97	96,497.97		
<b>Sub Activity Subtotal</b>			<b>-</b>	<b>96,497.97</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>96,497.97</b>	<b>-</b>	<b>31,315.73</b>	<b>57,052.67</b>	<b>8,129.57</b>	<b>-</b>	<b>96,497.97</b>	<b>-</b>	<b>96,497.97</b>	<b>96,497.97</b>		
<b>Activity Total</b>			<b>389,315.54</b>	<b>333,241.98</b>	<b>-</b>	<b>619,886.46</b>	<b>-</b>	<b>1,342,443.98</b>	<b>1,927,649.00</b>	<b>695,168.33</b>	<b>336,595.67</b>	<b>713,357.56</b>	<b>666,611.46</b>	<b>237,000.00</b>	<b>1,342,443.98</b>	<b>659,079.92</b>	<b>1,071,656.61</b>	<b>1,730,736.53</b>	
<b>Office</b>																			
<b>Admin Office - Kinga</b>																			
005483	Council Chambers Audio Video	COUNCIL	-	19,261.75	-	-	-	19,261.75	-	-	-	19,261.75	-	19,261.75	-	19,261.75	19,261.75		
<b>Sub Activity Subtotal</b>			<b>-</b>	<b>19,261.75</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>19,261.75</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>19,261.75</b>	<b>-</b>	<b>19,261.75</b>	<b>-</b>	<b>19,261.75</b>	<b>19,261.75</b>		
<b>Info Serv - ICT</b>																			
000379	Computer Infrastructure & Upgrade	COUNCIL	182,000.00	-	-	-	-	182,000.00	140,000.00	-	-	-	42,000.00	-	182,000.00	-	183,687.38	183,687.38	

Project Code	Project Description	Grant Funding Body	Depreciation	Restricted Cash	Proceeds from Sale of Fleet	Grant Funding	Developer Contribution	Total Budgeted Revenue	2023/2024 Adopted Budget	2022/2023 Continued Projects	First Quarter Budget Adjustments	Second Quarter Budget Adjustments	Third Quarter Budget Adjustments	Fourth Quarter Budget Adjustments	Total Available Budget	Commitments	2023/2024 Actual Expenditure	2023/2024 Actual Expenditure & Commitments	
000381	Server Hardware	COUNCIL	139,000.00	13,205.53	-	-	-	152,205.53	135,000.00	32,467.28	-	-	19,261.75	4,000.00	152,205.53	-	152,028.10	152,028.10	
000382	Photocopiers & Printers	COUNCIL	35,000.00	-	-	-	-	35,000.00	32,000.00	-	-	-	-	3,000.00	35,000.00	-	35,575.00	35,575.00	
006052	Microwave Radio & Hardware	COUNCIL	16,000.00	-	-	-	-	16,000.00	35,000.00	-	-	-	19,000.00	-	16,000.00	-	14,713.59	14,713.59	
006053	MS Cloud Provisioning	COUNCIL	-	-	-	-	-	-	30,000.00	-	-	-	-	30,000.00	-	-	-	-	
007070	ICT Tablets - In Field	COUNCIL	30,000.00	-	-	-	-	30,000.00	-	-	-	-	30,000.00	-	30,000.00	-	29,025.00	29,025.00	
<b>Sub Activity Subtotal</b>			<b>402,000.00</b>	<b>13,205.53</b>				<b>415,205.53</b>	<b>372,000.00</b>	<b>32,467.28</b>			<b>19,261.75</b>	<b>30,000.00</b>			<b>415,029.07</b>	<b>415,029.07</b>	
<b>Activity Total</b>			<b>402,000.00</b>	<b>32,467.28</b>				<b>434,467.28</b>	<b>372,000.00</b>	<b>32,467.28</b>			<b>30,000.00</b>		<b>434,467.28</b>		<b>434,290.82</b>	<b>434,290.82</b>	
<b>Fleet</b>																			
<b>Plant &amp; Fleet Manage</b>																			
006515	Plant and Fleet Replacement 2021-22	COUNCIL	-	1,408,012.23	-	-	-	1,408,012.23	-	1,408,012.23	-	-	-	-	1,408,012.23	872,594.62	525,702.11	1,398,296.73	
006767	Plant and Fleet Replacement 2022/2023	COUNCIL	-	2,626,274.24	-	-	-	2,626,274.24	-	2,626,274.24	-	-	-	-	2,626,274.24	753,142.36	1,967,101.17	2,720,243.53	
006876	Plant & Fleet Replacement 2023/2024	COUNCIL	1,959,108.00	2,191,392.00	415,000.00	-	-	4,565,500.00	4,565,500.00	-	-	-	-	-	4,565,500.00	3,149,347.75	992,058.45	4,141,406.20	
<b>Sub Activity Subtotal</b>			<b>1,959,108.00</b>	<b>6,225,678.47</b>	<b>415,000.00</b>			<b>8,599,786.47</b>	<b>4,565,500.00</b>	<b>4,034,286.47</b>					<b>8,599,786.47</b>	<b>4,775,084.73</b>	<b>3,484,861.73</b>	<b>8,259,946.46</b>	
<b>Activity Total</b>			<b>1,959,108.00</b>	<b>6,225,678.47</b>	<b>415,000.00</b>			<b>8,599,786.47</b>	<b>4,565,500.00</b>	<b>4,034,286.47</b>					<b>8,599,786.47</b>	<b>4,775,084.73</b>	<b>3,484,861.73</b>	<b>8,259,946.46</b>	
<b>Community &amp; Lifestyle</b>																			
<b>Aerodrome - Kingaroy</b>																			
006583	RAP-Kingaroy Aerodrome Lighting Upgrade	RAP	-	500.00	-	-	-	500.00	-	15,000.00	-	-	14,500.00	-	500.00	-	412.80	412.80	
006910	CP-Kingaroy Airport Security fence/gate	RAP	30,000.00	-	-	30,000.00	-	60,000.00	60,000.00	-	-	-	-	-	60,000.00	-	55,512.07	55,512.07	
006911	CP-Kingaroy Airport Line Marking	COUNCIL	41,741.76	-	-	-	-	41,741.76	40,000.00	-	-	-	1,741.76	-	41,741.76	-	46,615.05	46,615.05	
006912	CP-Kingaroy Airport Stage 1 Masterplan	COUNCIL	-	-	-	-	-	-	10,000.00	-	-	-	-	10,000.00	-	-	-	-	
007003	CP-Kingaroy Aerodrome - Pavement Repairs	COUNCIL	43,870.00	-	-	-	-	43,870.00	-	43,870.00	-	-	-	-	43,870.00	-	28,788.01	28,788.01	
007027	Kingaroy Aerodrome - Fuel Bowser Replace	COUNCIL	13,550.00	14,500.00	-	-	-	28,050.00	-	-	-	28,050.00	-	-	28,050.00	-	28,050.41	28,050.41	
<b>Sub Activity Subtotal</b>			<b>129,161.76</b>	<b>15,000.00</b>		<b>30,000.00</b>		<b>174,161.76</b>	<b>110,000.00</b>	<b>15,000.00</b>	<b>43,870.00</b>	<b>13,550.00</b>	<b>1,741.76</b>	<b>-</b>	<b>174,161.76</b>		<b>159,378.34</b>	<b>159,378.34</b>	
<b>Aerodrome - Wondai</b>																			
006771	CP - Wondai Aerodrome - Reseal Carpark	COUNCIL	29,388.24	-	-	-	-	29,388.24	45,000.00	-	13,870.00	-	1,741.76	-	29,388.24	-	29,388.24	29,388.24	
<b>Sub Activity Subtotal</b>			<b>29,388.24</b>					<b>29,388.24</b>	<b>45,000.00</b>		<b>13,870.00</b>		<b>1,741.76</b>		<b>29,388.24</b>		<b>29,388.24</b>	<b>29,388.24</b>	
<b>Cemeteries - Kingaro</b>																			
006772	CP - Taabinga Cemetery - Carpark reseal	COUNCIL	-	-	-	-	-	-	45,000.00	-	-	45,000.00	-	-	-	-	-	-	
006774	CP - Taabinga Cemetery expansion	COUNCIL	-	-	-	-	-	-	52,000.00	-	-	-	52,000.00	-	-	-	-	-	
006913	CP-All Cemeteries - new signage	COUNCIL	-	-	-	-	-	-	25,000.00	-	-	18,405.37	-	-	0.00	-	-	-	
006914	CP-Taabinga Cemetery road formation-lawn	COUNCIL	-	-	-	-	-	-	30,000.00	-	30,000.00	-	-	-	-	-	-	-	
<b>Sub Activity Subtotal</b>									<b>152,000.00</b>		<b>30,000.00</b>	<b>26,594.63</b>	<b>95,405.37</b>		<b>0.00</b>				
<b>Cemeteries - Murgon</b>																			
006993	Murgon Cemetery - Toilet Emergency Works	COUNCIL	-	-	-	-	-	-	-	20,000.00	-	-	20,000.00	-	-	-	-	-	
<b>Sub Activity Subtotal</b>										<b>20,000.00</b>			<b>20,000.00</b>						
<b>Cemeteries - Proston</b>																			
006775	CP - Proston Cemetery - Expansion/Road	COUNCIL	-	-	-	-	-	-	30,000.00	-	-	-	30,000.00	-	-	-	-	-	
<b>Sub Activity Subtotal</b>									<b>30,000.00</b>				<b>30,000.00</b>						
<b>Cemeteries - Blackbu</b>																			
006828	CP - Blackbutt Cemetery - New Plinths	COUNCIL	3,044.63	12,257.28	-	-	-	15,301.91	-	12,257.28	-	3,044.63	-	-	15,301.91	-	15,251.91	15,251.91	
<b>Sub Activity Subtotal</b>			<b>3,044.63</b>	<b>12,257.28</b>				<b>15,301.91</b>		<b>12,257.28</b>		<b>3,044.63</b>			<b>15,301.91</b>		<b>15,251.91</b>	<b>15,251.91</b>	
<b>Cemeteries - Kumbia</b>																			
007033	CP - Kumbia Cemetery Plinths NEW	COUNCIL	3,500.00	-	-	-	-	3,500.00	-	-	-	10,000.00	6,500.00	-	3,500.00	-	3,500.00	3,500.00	
<b>Sub Activity Subtotal</b>			<b>3,500.00</b>					<b>3,500.00</b>				<b>10,000.00</b>	<b>6,500.00</b>		<b>3,500.00</b>		<b>3,500.00</b>	<b>3,500.00</b>	
<b>Saleyards - Coolabun</b>																			
006777	CP - Coolabunia Saleyards-Asset Upgrades	COUNCIL	180,000.00	54,252.28	-	-	-	234,252.28	180,000.00	54,252.28	-	-	-	-	234,252.28	-	180,923.06	180,923.06	
006915	CP-Coolabunia Saleyards truckwash upgrad	COUNCIL	25,000.00	-	-	-	-	25,000.00	25,000.00	-	-	-	-	-	25,000.00	-	-	-	
<b>Sub Activity Subtotal</b>			<b>205,000.00</b>	<b>54,252.28</b>				<b>259,252.28</b>	<b>205,000.00</b>	<b>54,252.28</b>					<b>259,252.28</b>		<b>180,923.06</b>	<b>180,923.06</b>	
<b>Tourism - Yallakool</b>																			
006504	Yallakool & Boondooma Dams Upgrade Proj	TED	-	71,160.00	-	23,720.00	-	94,880.00	-	94,880.00	-	-	-	-	94,880.00	-	94,726.48	94,726.48	
006916	CP-BP Dam Washing machine & Dryers	COUNCIL	30,000.00	-	-	-	-	30,000.00	30,000.00	-	-	-	-	-	30,000.00	-	29,522.20	29,522.20	
006917	CP-Boondooma Dam Access Ramp & Rec room	COUNCIL	-	-	-	-	-	-	25,000.00	-	-	-	25,000.00	-	-	-	-	-	
<b>Sub Activity Subtotal</b>			<b>30,000.00</b>	<b>71,160.00</b>		<b>23,720.00</b>		<b>124,880.00</b>	<b>55,000.00</b>	<b>94,880.00</b>			<b>25,000.00</b>		<b>124,880.00</b>		<b>124,248.68</b>	<b>124,248.68</b>	
<b>Tourism - Lake Boon</b>																			
006918	CP-Boondooma Dam Fuel Bowsers	COUNCIL	27,831.00	-	-	-	-	27,831.00	27,831.00	-	-	-	-	-	27,831.00	-	25,906.68	25,906.68	
<b>Sub Activity Subtotal</b>			<b>27,831.00</b>					<b>27,831.00</b>	<b>27,831.00</b>						<b>27,831.00</b>		<b>25,906.68</b>	<b>25,906.68</b>	
<b>Activity Total</b>			<b>427,925.63</b>	<b>152,669.56</b>		<b>53,720.00</b>		<b>634,315.19</b>	<b>624,831.00</b>	<b>176,389.56</b>	<b>20,000.00</b>		<b>176,905.37</b>	<b>10,000.00</b>	<b>634,315.19</b>		<b>538,596.91</b>	<b>538,596.91</b>	
<b>Plant &amp; Equipment</b>																			
<b>Depot - Kingaroy</b>																			
007005	Kingaroy Depot Fuel Bowser Pumps	COUNCIL	50,000.00	-	-	-	-	50,000.00	-	-	50,000.00	-	-	-	50,000.00	-	32,064.90	32,064.90	
<b>Sub Activity Subtotal</b>			<b>50,000.00</b>					<b>50,000.00</b>			<b>50,000.00</b>				<b>50,000.00</b>		<b>32,064.90</b>	<b>32,064.90</b>	
<b>General</b>																			
006853	DisasterResilience-DedicatedStorageNorth	DRFA	-	-	-	-	-	-	-	909.09	12,228.78	-	-	-	-	909.09	13,137.87	13,137.87	
006854	DisasterResilience-DedicatedStorageSouth	DRFA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,509.34	8,509.34	
006855	DisasterResilience-DedicatedStorageCentr	DRFA	-	-	-	-	-	-	-	-	-	-	-	-	-	1,794.09	13,652.37	15,446.46	
006856	DRFA Resilience DRFA - Gen Trailer	DRFA	-	-	-	-	-	-	-	-	-	-	-	-	-	25,091.00	38,918.62	62,009.62	
007035	Disaster Resilience DRFA - Vehicle Racks	DRFA	-	-	-	-	-	-	-	-	-	-	-	-	-	16,072.14	41,249.55	57,321.69	
<b>Sub Activity Subtotal</b>																<b>43,866.32</b>	<b>112,558.66</b>	<b>156,424.98</b>	
<b>Activity Total</b>			<b>50,000.00</b>					<b>50,000.00</b>			<b>50,000.00</b>				<b>50,000.00</b>	<b>43,866.32</b>	<b>144,623.56</b>	<b>188,489.88</b>	
<b>Parks &amp; Gardens</b>																			
006529	CP - Regional Parks Redevelopment	COUNCIL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	903.09	903.09	
<b>Sub Activity Subtotal</b>																	<b>903.09</b>	<b>903.09</b>	

Project Code	Project Description	Grant Funding Body	Depreciation	Restricted Cash	Proceeds from Sale of Fleet	Grant Funding	Developer Contribution	Total Budgeted Revenue	2023/2024 Approved Budget	2022/2023 Continued Projects	First Quarter Budget Adjustments	Second Quarter Budget Adjustments	Third Quarter Budget Adjustments	Fourth Quarter Budget Adjustments	Total Available Budget	Commitments	2023/2024 Actual Expenditure	2023/2024 Actual Expenditure & Commitments																	
<b>Sp/ground-Maldenwell</b>																																			
006920	Maldenwell Completion of steps to Coomba	COUNCIL	-	-	-	-	-	-	70,000.00	-	-	-	-	70,000.00	-	-	-	-																	
<b>Sub Activity Subtotal</b>									<b>70,000.00</b>					<b>70,000.00</b>																					
<b>W4Q - Round 4</b>																																			
006531	W4Q4-Benarkin Park Renewal	W4Q4	-	-	-	4,249.22	-	4,249.22	-	20,000.00	-	7,189.78	8,561.00	-	4,249.22	-	4,249.42	4,249.42																	
006532	W4Q4-Murgon QE11 Park-Stage 1	W4Q4	-	-	-	14,679.88	-	14,679.88	-	21,596.36	-	7,493.48	577.00	-	14,679.88	-	14,679.34	14,679.34																	
006752	W4Q4-Kingaroy Lions Park Playground	W4Q4	20,000.00	-	-	101,086.09	-	121,086.09	95,000.00	-	-	26,086.09	-	-	121,086.09	-	121,086.09	121,086.09																	
006758	W4Q4-Lions Park Kingaroy Amenities	W4Q4	-	-	-	240,753.03	-	240,753.03	269,815.00	-	-	16,919.97	12,142.00	-	240,753.03	-	242,229.82	242,229.82																	
006759	W4Q4-Wondal 24hr Camping Grounds	W4Q4	20,000.00	-	-	175,984.72	-	195,984.72	150,000.00	-	-	36,583.72	9,401.00	-	195,984.72	-	195,984.25	195,984.25																	
006806	W4Q4-Tipperary Flat N'go-Water Feature	W4Q4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	806.11	806.11																	
006807	W4Q4-Tipperary Flat N'go - Rd & Carpark	W4Q4	-	-	-	58,699.16	-	58,699.16	-	63,671.44	10,000.00	10,000.00	10,725.00	-	15,697.28	-	55,654.16	55,654.16																	
006925	W4Q4-Kumbia Park Redevelopment	W4Q4	-	-	-	130,697.28	-	130,697.28	115,000.00	-	-	-	-	-	130,697.28	766.50	111,960.85	112,727.35																	
006926	W4Q4-Kingaroy Memorial Park	W4Q4	-	-	-	312,543.82	-	312,543.82	321,450.00	-	7,839.60	-	1,066.58	-	312,543.82	-	312,543.82	312,543.82																	
<b>Sub Activity Subtotal</b>									<b>40,000.00</b>					<b>1,038,693.20</b>		<b>1,078,693.20</b>	<b>951,265.00</b>	<b>105,267.80</b>	<b>17,839.60</b>	<b>40,000.00</b>			<b>1,078,693.20</b>	<b>766.50</b>	<b>1,059,193.86</b>	<b>1,059,960.36</b>									
<b>Parks - Kingaroy</b>																																			
006018	CP K'Roy Apex Park-Carpark, Path & Paint	COUNCIL	1,808.00	-	-	-	-	1,808.00	-	-	-	-	-	1,808.00	1,808.00	-	1,808.00	1,808.00																	
006849	DRFA-Memorial Park Footbridge	DRFA	-	-	-	126,492.74	-	126,492.74	231,030.00	-	-	-	-	104,537.26	126,492.74	39,273.85	93,351.85	132,625.70																	
006875	MIP-Memorial Park Multi Court & Ninja	MIP	88,888.89	-	-	111,111.11	-	200,000.00	450,000.00	-	-	-	-	250,000.00	200,000.00	451,265.32	132,997.99	584,263.31																	
006929	Kingaroy Carow Park Shelter and Trees	COUNCIL	-	-	-	-	-	-	40,000.00	-	-	40,000.00	-	-	-	-	-	-																	
006930	Kumbia Recreation Park Redevelopment	COUNCIL	200,000.00	-	-	-	-	200,000.00	200,000.00	-	-	-	-	-	200,000.00	43,046.50	121,993.60	165,030.10																	
006938	Kingaroy Apex Park Carpark	COUNCIL	77,472.28	-	-	-	-	77,472.28	120,000.00	-	-	48,755.93	6,228.21	-	77,472.28	-	77,472.28	77,472.28																	
006999	Kingaroy Memorial Park Master/Concept PI	COUNCIL	6,000.00	27,990.00	-	-	-	33,990.00	-	-	30,239.00	2,249.00	6,000.00	-	33,990.00	-	27,990.00	27,990.00																	
<b>Sub Activity Subtotal</b>									<b>374,169.17</b>					<b>27,990.00</b>		<b>237,603.85</b>		<b>639,763.02</b>	<b>1,041,030.00</b>			<b>30,239.00</b>		<b>91,004.93</b>		<b>235,963.79</b>		<b>104,537.26</b>		<b>639,763.02</b>	<b>533,585.67</b>	<b>455,603.72</b>	<b>989,189.39</b>		
<b>Parks - Nanango</b>																																			
006921	Nanango Pioneer Park walking tracks	COUNCIL	-	-	-	-	-	-	6,000.00	-	-	-	6,000.00	-	-	-	-	-																	
006922	Nanango Pioneer Park Repair Washouts	COUNCIL	-	-	-	-	-	-	6,000.00	-	-	-	6,000.00	-	-	-	-	-																	
006923	Nanango Lions Park Replace damaged side	COUNCIL	-	-	-	-	-	-	7,500.00	-	-	-	7,500.00	-	-	-	-	-																	
006933	Nanango Butter Factory Park Amenities	COUNCIL	-	-	-	-	-	-	220,000.00	-	-	220,000.00	-	-	-	-	-	4,586.82	4,586.82																
006934	Nanango Lions Park Shade Sail and Swing	CONTRIB	-	-	-	52,318.00	-	52,318.00	52,318.00	-	-	-	-	-	52,318.00	-	45,967.52	45,967.52																	
006998	Tipperary Flat N'go-Toilet Block Varnish	COUNCIL	11,520.00	-	-	-	-	11,520.00	-	-	15,000.00	-	3,480.00	-	11,520.00	136.36	14,048.64	14,185.00																	
<b>Sub Activity Subtotal</b>									<b>11,520.00</b>					<b>52,318.00</b>		<b>63,838.00</b>		<b>291,818.00</b>	<b>1,041,030.00</b>			<b>15,000.00</b>		<b>220,000.00</b>		<b>22,980.00</b>		<b>63,838.00</b>	<b>136.36</b>	<b>64,602.98</b>	<b>64,739.34</b>				
<b>Parks - Blackbutt</b>																																			
006919	Blackbutt Les Muller Park	COUNCIL	55,000.00	-	-	-	-	55,000.00	50,000.00	-	-	-	5,000.00	-	55,000.00	-	49,463.80	49,463.80																	
006931	Benarkin First Settlers Park Playground	COUNCIL	150,000.00	-	-	-	-	150,000.00	150,000.00	-	-	-	-	-	150,000.00	-	149,613.59	149,613.59																	
006994	Blackbutt Les Muller Park - Toilet Block	COUNCIL	-	11,520.00	-	-	-	11,520.00	-	-	28,500.00	-	16,980.00	-	11,520.00	-	13,266.00	13,266.00																	
007079	Blackbutt Parklands & Sensory Garden	CONTRIB	-	-	-	34,777.54	-	34,777.54	-	-	-	-	-	34,777.54	5,450.00	25,701.68	31,151.68																		
<b>Sub Activity Subtotal</b>									<b>205,000.00</b>					<b>11,520.00</b>		<b>34,777.54</b>		<b>251,297.54</b>	<b>200,000.00</b>			<b>28,500.00</b>		<b>11,980.00</b>		<b>34,777.54</b>		<b>251,297.54</b>	<b>5,450.00</b>	<b>238,045.07</b>	<b>243,495.07</b>				
<b>Parks - Murgon</b>																																			
006753	Murgon QEII Park - Stage 2	COUNCIL	-	-	-	-	-	-	-	-	-	-	-	-	1,288.00	-	-	1,288.00																	
006927	Murgon Skate Park Half Basketball court	COUNCIL	-	-	-	-	-	-	32,000.00	-	-	-	32,000.00	-	-	-	3,844.93	3,844.93																	
006928	Murgon QE11 Park Stage 2 Redevelopment	COUNCIL	323,000.00	-	-	-	-	323,000.00	450,000.00	-	-	150,000.00	23,000.00	-	323,000.00	-	324,046.30	324,046.30																	
<b>Sub Activity Subtotal</b>									<b>323,000.00</b>					<b>150,000.00</b>		<b>9,000.00</b>		<b>323,000.00</b>	<b>1,288.00</b>			<b>327,891.23</b>		<b>329,179.23</b>		<b>329,179.23</b>		<b>329,179.23</b>		<b>329,179.23</b>					
<b>Parks - Wondal</b>																																			
006935	DRFA Dingo Creek Carpark	DRFA	4,151.00	-	-	180,260.00	-	184,411.00	180,260.00	-	-	-	4,151.00	-	184,411.00	-	184,151.18	184,151.18																	
006996	Wondal Dingo Creek Park playground light	COUNCIL	-	-	-	-	-	-	-	-	14,776.52	14,776.52	-	-	-	-	-	-																	
<b>Sub Activity Subtotal</b>									<b>4,151.00</b>					<b>180,260.00</b>		<b>184,411.00</b>		<b>184,411.00</b>	<b>180,260.00</b>			<b>14,776.52</b>		<b>14,776.52</b>		<b>4,151.00</b>		<b>184,411.00</b>		<b>184,151.18</b>	<b>184,151.18</b>				
<b>Parks - Proston</b>																																			
006877	Proston Lookout - Lookout Redevelopment	COUNCIL	20,454.49	-	-	-	-	20,454.49	16,000.00	-	-	4,454.49	-	-	20,454.49	-	20,454.49	20,454.49																	
006878	Proston Lookout Bollards	COUNCIL	-	-	-	-	-	-	8,000.00	-	-	8,000.00	-	-	-	-	-	-																	
006924	Proston Railway Park Walking track	COUNCIL	-	-	-	-	-	-	10,000.00	-	-	-	10,000.00	-	-	-	-	-																	
<b>Sub Activity Subtotal</b>									<b>20,454.49</b>					<b>10,000.00</b>		<b>20,454.49</b>		<b>20,454.49</b>	<b>34,000.00</b>			<b>3,545.51</b>		<b>10,000.00</b>		<b>20,454.49</b>		<b>20,454.49</b>		<b>20,454.49</b>					
<b>Rail Trails</b>																																			
006932	Blackbutt to Linville Rail Trail	QRA	-	-	-	-	-	-	100,000.00	-	-	100,000.00	-	-	-	-	-	-																	
006936	DRFA Kingaroy-Murgon Rail Trail Crossing	DRFA	-	-	-	527,851.26	-	527,851.26	423,314.00	-	-	-	-	104,537.26	527,851.26	80,576.18	17,094.73	97,670.91																	
006937	LRCI Kingaroy-Murgon Rail Trail Reseal	LRLC4_A	-	-	-	713,465.00	-	713,465.00	994,465.00	-	-	-	281,000.00	-	713,465.00	-	713,259.94	713,259.94																	
007026	DTIS - King-Mur Rail Trail Pavement/Cros	DTIS	-	-	-	631,141.00	-	631,141.00	-	-	-	631,141.00	-	-	631,141.00	93,961.73	102,770.55	196,732.28																	
<b>Sub Activity Subtotal</b>									<b>-</b>					<b>1,872,457.26</b>		<b>1,872,457.26</b>		<b>1,517,779.00</b>	<b>1,872,457.26</b>			<b>531,141.00</b>		<b>281,000.00</b>		<b>104,537.26</b>		<b>1,872,457.26</b>	<b>174,537.91</b>	<b>833,125.22</b>	<b>1,007,663.13</b>				
<b>General</b>																																			
006995	REGIONAL-CCTV Install and Server Upgrade	COUNCIL	-	55,000.00	-	-	-	55,000.00	-	-	55,000.00	-	-	-	55,000.00	300.00	39,898.00	40,198.00																	
<b>Sub Activity Subtotal</b>									<b>-</b>					<b>55,000.00</b>		<b>55,000.00</b>		<b>55,000.00</b>	<b>300.00</b>			<b>39,898.00</b>		<b>40,198.00</b>		<b>40,198.00</b>		<b>40,198.00</b>		<b>40,198.00</b>					
<b>Activity Total</b>									<b>978,294.66</b>					<b>94,510.00</b>		<b>3,416,109.85</b>		<b>4,488,914.51</b>	<b>4,768,152.00</b>			<b>105,267.80</b>		<b>125,675.92</b>		<b>91,814.04</b>		<b>636,772.79</b>		<b>34,777.54</b>		<b>4,488,914.51</b>	<b>716,064.44</b>	<b>3,222,062.66</b>	<b>3,938,127.10</b>
<b>Roads</b>																																			
<b>W4Q - Round 4</b>																																			
006975	W4Q4 Wondal CBD Scott Street	W4Q4	200,000.00	694,617.12	-	700,000.00	-	1,594,617.12	700,000.00	-	-	1,294,617.12	-	400,000.00	1,594,617.12	539,551.44	1,366,048.35	1,905,599.79																	
<b>Sub Activity Subtotal</b>									<b>200,000.00</b>					<b>694,617.12</b>		<b>700,000.00</b>		<b>1,594,617.12</b>	<b>700,000.00</b>			<b>1,294,617.12</b>		<b>400,000.00</b>		<b>1,594,617.12</b>		<b>539,551.44</b>		<b>1,366,048.35</b>		<b>1,905,599.79</b>			
<b>Bridges</b>																																			
006538	Murgon-CherbourgRd-SawpitCKBridge-Guard	COUNCIL	-	10,000.00	-	-	-	10,000.00	104,736.00	-	-	-	94,736.00	-	10,000.00	-	8,839.00	8,839.00																	
006540	Cushnie-HomecreekLoopRd-TimberBridge	BRP	-	12,278.98																															

Project Code	Project Description	Grant Funding Body	Depreciation	Restricted Cash	Proceeds from Sale of Fleet	Grant Funding	Developer Contribution	Total Budgeted Revenue	2023/2024 Adjusted Budget	2022/2023 Continued Projects	First Quarter Budget Adjustments	Second Quarter Budget Adjustments	Third Quarter Budget Adjustments	Fourth Quarter Budget Adjustments	Total Available Budget	Commitments	2023/2024 Actual Expenditure	2023/2024 Actual Expenditure & Commitments
<b>Grav Reseal</b>																		
06507	Benarkin-Staines Rd-GR	COUNCIL	400,000.00	-	-	-	-	400,000.00	350,000.00	-	-	-	-	50,000.00	400,000.00	97,244.09	254,650.39	351,894.48
06908	Boobie-Nystrom Rd-GR	COUNCIL	50,000.00	-	-	-	-	50,000.00	50,000.00	-	-	-	-	-	50,000.00	-	71,467.13	71,467.13
06939	Wooroolin-Denmark Rd-SR	COUNCIL	65,000.00	-	-	-	-	65,000.00	91,839.00	-	26,839.00	-	-	-	65,000.00	-	34,998.52	34,998.52
06940	Crawford-Liesegang Rd-SR	COUNCIL	65,000.00	-	-	-	-	65,000.00	86,210.00	-	21,210.00	-	-	-	65,000.00	-	69,653.65	69,653.65
06941	Elasmere-Parker Rd-SR	COUNCIL	-	-	-	-	-	64,159.00	-	-	64,159.00	-	-	-	-	-	-	-
06942	Benairsteady Creek Rd-SR	COUNCIL	100,000.00	-	-	-	-	100,000.00	91,317.00	-	8,683.00	-	-	-	100,000.00	-	81,691.64	81,691.64
06943	Memerambi-Couchmans Rd-SR	COUNCIL	270,000.00	-	-	-	-	270,000.00	166,475.00	-	103,525.00	-	-	-	270,000.00	-	282,880.93	282,880.93
06977	Gravel Resheeting Program 2024	COUNCIL	50,000.00	-	-	-	-	50,000.00	100,000.00	-	-	-	50,000.00	-	50,000.00	-	-	-
<b>Sub Activity Subtotal</b>			<b>1,000,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,000,000.00</b>	<b>1,000,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,000,000.00</b>	<b>97,244.09</b>	<b>795,342.26</b>	<b>892,586.35</b>
<b>Pavement Rehab</b>																		
005479	Niagara Road (Wind Farm)	COUNCIL	-	-	-	-	90,000.00	90,000.00	-	-	-	90,000.00	-	-	90,000.00	71,593.48	99,550.80	171,144.28
006188	Kingaroy/Wondai-BunyahHwyMedianUpgrade	COUNCIL	-	11,623.47	-	-	-	11,623.47	-	11,623.47	-	-	-	-	11,623.47	-	34,526.39	34,526.39
006674	TIDS-Cornedale-Cornedale Rd-Widening	TIDS	64,778.00	47,888.99	-	74,778.00	-	187,444.99	119,556.00	47,888.99	20,000.00	-	-	-	187,444.99	-	188,485.51	188,485.51
006675	TIDS-Nanango CBD-Disabled Parking Bays	TIDS	-	7,424.70	-	-	-	7,424.70	-	7,424.70	-	-	-	-	7,424.70	-	3,899.66	3,899.66
006970	RTR-Tingaroa Chelmsford Rd-Pavement Reha	RTR	-	-	-	1,139,573.00	-	1,139,573.00	1,930,000.00	-	-	-	-	790,427.00	1,392,747.57	1,392,747.57	1,798,300.45	
006978	Major Mechanical Repairs Sealed Roads	COUNCIL	800,000.00	-	-	-	-	800,000.00	1,000,000.00	-	-	200,000.00	-	-	800,000.00	82,630.90	707,236.43	789,867.33
007004	Wondai Roundabout	LRCL_4_B	-	-	-	403,564.00	-	403,564.00	800,000.00	19,617.12	-	53,946.88	-	-	470,000.00	159,375.69	240,051.16	408,426.85
<b>Sub Activity Subtotal</b>			<b>864,778.00</b>	<b>66,937.16</b>	<b>-</b>	<b>1,617,915.00</b>	<b>90,000.00</b>	<b>2,639,630.16</b>	<b>3,849,556.00</b>	<b>86,554.28</b>	<b>20,000.00</b>	<b>-</b>	<b>56,053.12</b>	<b>-</b>	<b>1,260,427.00</b>	<b>2,639,630.16</b>	<b>1,706,347.64</b>	<b>1,619,250.05</b>
<b>Footpaths &amp; Cycleway</b>																		
006567	LRCL-Blackbutt CBD Footpath	LRCL_3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,748.00	2,748.00
006739	Nanango-Drayton St-Footpath	COUNCIL	-	100,000.00	-	-	-	100,000.00	100,000.00	-	-	-	-	-	100,000.00	52,742.00	-	52,742.00
006944	TIDS-Kingaroy-Tessmanns Rd-Footpath	TIDS	96,328.00	-	-	31,810.00	-	128,138.00	128,138.00	-	-	-	-	-	128,138.00	-	178,854.66	178,854.66
006945	TIDS-Wooroolin State School-Footpath	TIDS	25,000.00	-	-	25,000.00	-	50,000.00	50,000.00	-	-	-	-	-	50,000.00	-	64,449.93	64,449.93
006948	STIP-St Marys-Kent St-Footpath	STIP	82,667.30	-	-	63,138.84	-	125,806.14	157,410.00	-	-	-	-	31,603.86	125,806.14	-	125,806.14	
006949	STIP-Murgon-State&HighSchools-Footpath	STIP	39,484.98	-	-	39,397.43	-	78,882.41	99,110.00	-	-	-	-	20,227.59	78,882.41	-	78,882.41	
006950	STIP-MurgonStateHighSchool-Parking	STIP	138,763.09	-	-	139,320.37	-	278,083.46	472,054.00	-	-	-	-	193,970.54	278,083.46	-	281,377.50	
006951	STIP-Kingaroy-StateHighSchool-Park&Ped	STIP	61,632.57	-	-	41,903.33	-	103,535.90	143,308.00	-	-	-	-	39,772.10	103,535.90	-	103,535.90	
<b>Sub Activity Subtotal</b>			<b>423,875.94</b>	<b>100,000.00</b>	<b>-</b>	<b>340,569.97</b>	<b>-</b>	<b>864,445.91</b>	<b>1,150,020.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>285,574.09</b>	<b>864,445.91</b>	<b>52,742.00</b>	<b>835,654.54</b>	<b>888,396.54</b>
<b>Pedestrian Crossing</b>																		
006946	STIP-Murgon State School-CrossingUpgrade	STIP	5,000.00	-	-	116,000.00	-	121,000.00	116,000.00	-	-	-	-	5,000.00	121,000.00	120,948.19	-	120,948.19
<b>Sub Activity Subtotal</b>			<b>5,000.00</b>	<b>-</b>	<b>-</b>	<b>116,000.00</b>	<b>-</b>	<b>121,000.00</b>	<b>116,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,000.00</b>	<b>121,000.00</b>	<b>120,948.19</b>	<b>120,948.19</b>
<b>Concrete Medians</b>																		
006947	STIP-KSS&KSHS Markwell St-BusInterchange	STIP	204,900.00	-	-	110,000.00	-	314,900.00	218,900.00	-	-	-	-	-	96,000.00	314,900.00	-	311,446.42
<b>Sub Activity Subtotal</b>			<b>204,900.00</b>	<b>-</b>	<b>-</b>	<b>110,000.00</b>	<b>-</b>	<b>314,900.00</b>	<b>218,900.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>96,000.00</b>	<b>314,900.00</b>	<b>-</b>	<b>311,446.42</b>
<b>Bitumen Resealing</b>																		
005555	Stumen Sealing Various Roads	COUNCIL	-	-	-	-	-	-	-	303,789.92	-	303,789.92	-	-	-	-	-	-
006686	RTR-Kingaroy-George St-Reseal	RTR	-	28,789.92	-	-	-	28,789.92	-	-	-	-	-	-	28,789.92	-	28,864.82	28,864.82
006704	RTR-Chelmsford-Flats Rd-Reseal	RTR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,079.50	1,079.50
006706	RTR-Nanango-Hicken Way-Reseal	RTR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	616.21	616.21
006716	LRCL-Wondai-Edward St-Reseal	LRCL_3	-	-	-	2,642.72	-	2,642.72	-	2,642.72	-	-	-	-	2,642.72	-	1,359.80	1,359.80
006717	LRCL-Kingaroy-First Ave-Reseal	LRCL_3	-	-	-	297,961.83	-	297,961.83	-	297,961.83	-	-	-	-	297,961.83	-	293,448.21	293,448.21
006719	LRCL-Kingaroy-Haly St-Reseal	LRCL_3	-	-	-	121,000.00	-	121,000.00	-	121,000.00	-	-	-	-	121,000.00	-	86,549.80	86,549.80
006721	LRCL-Kingaroy-River Rd-Reseal	LRCL_3	-	-	-	183,000.00	-	183,000.00	-	183,000.00	-	-	-	-	183,000.00	-	170,978.67	170,978.67
006722	LRCL-Runnymede-Runnymede Rd-Reseal	LRCL_3	-	-	-	169,000.00	-	169,000.00	-	169,000.00	-	-	-	-	169,000.00	-	135,284.10	135,284.10
006725	LRCL-Taromee-Old Esk Rd-Reseal	LRCL_3	-	-	-	120,000.00	-	120,000.00	-	120,000.00	-	-	-	-	120,000.00	-	91,174.24	91,174.24
006727	LRCL-Tingaroa-Chelmsford Rd-Res	LRCL_3	-	-	-	5,000.00	-	5,000.00	-	5,000.00	-	-	-	-	5,000.00	-	5,628.21	5,628.21
006953	Nanango-Bushnells Rd-Reseal	COUNCIL	27,023.49	-	-	27,023.50	-	54,046.99	50,400.00	-	-	-	-	3,646.99	54,046.99	-	54,046.99	54,046.99
006954	Warmung-Frieberts Rd-Reseal	COUNCIL	105,840.00	-	-	-	-	105,840.00	105,840.00	-	-	-	-	-	105,840.00	-	69,431.58	69,431.58
006955	Boobie-Gatto Rd-Reseal	COUNCIL	25,200.00	-	-	-	-	25,200.00	25,200.00	-	-	-	-	-	25,200.00	-	26,769.30	26,769.30
006956	Brooklands-Kumbia Rd-Reseal	COUNCIL	42,570.00	-	-	-	-	42,570.00	42,570.00	-	-	-	-	-	42,570.00	-	44,865.68	44,865.68
006957	Boobie-McCauley Dr-Reseal	COUNCIL	119,700.00	-	-	-	-	119,700.00	119,700.00	-	-	-	-	-	119,700.00	-	91,033.72	91,033.72
006958	Kingaroy-MacDiarmid St-Reseal	COUNCIL	32,832.00	-	-	-	-	32,832.00	32,832.00	-	-	-	-	-	32,832.00	-	32,539.57	32,539.57
006959	Mundure-McConnell Way-Reseal	COUNCIL	28,800.00	-	-	-	-	28,800.00	28,800.00	-	-	-	-	-	28,800.00	-	34,268.64	34,268.64
006960	Wattlecamp-MemerambiBarkersCreekRd-Reseal	COUNCIL	84,900.00	-	-	-	-	84,900.00	84,900.00	-	-	-	-	-	84,900.00	-	72,784.14	72,784.14
006961	TIDS-Silverleaf-MondureWheatlands-Reseal	TIDS	76,874.61	-	-	76,874.62	-	153,749.23	340,480.00	-	-	-	-	186,730.77	153,749.23	-	153,749.23	
006962	Byee-Silverleaf Rd-Reseal	COUNCIL	429,120.00	-	-	-	-	429,120.00	429,120.00	-	-	-	-	-	429,120.00	-	304,616.84	304,616.84
006963	TIDS-Haly Creek-Stuart Valley Dr-Reseal	TIDS	121,383.19	-	-	121,383.19	-	242,766.38	339,840.00	-	-	-	-	97,073.62	242,766.38	-	242,766.38	
006964	Charlestown-Transmitter Rd-Reseal	COUNCIL	238,960.00	-	-	-	-	238,960.00	238,960.00	-	-	-	-	-	238,960.00	275,927.15	124,406.30	400,333.45
006965	Wooroolin-Wellers Rd-Reseal	COUNCIL	120,900.00	-	-	-	-	120,900.00	120,900.00	-	-	-	-	-	120,900.00	-	76,863.32	76,863.32
006966	Boobie-Darcie St-Reseal	COUNCIL	80,280.00	-	-	-	-	80,280.00	80,280.00	-	-	-	-	-	80,280.00	-	46,113.53	46,113.53
006967	Boobie-Britany Court-Reseal	COUNCIL	30,089.00	-	-	-	-	30,089.00	30,089.00	-	-	-	-	-	30,089.00	-	15,128.63	15,128.63
006968	Boobie-Tidar Ct-Reseal	COUNCIL	30,089.00	-	-	-	-	30,089.00	30,089.00	-	-	-	-	-	30,089.00	-	17,102.88	17,102.88
007029	Silverleaf-Campbells Rd-Reseal	RTR	79,697.48	-	-	-	-	79,697.48	-	-	-	-	-	-	79,697.48	-	79,697.48	79,697.48
<b>Sub Activity Subtotal</b>			<b>1,674,258.77</b>	<b>28,789.92</b>														

Project Code	Project Description	Grant Funding Body	Depreciation	Restricted Cash	Proceeds from Sale of Fleet	Grant Funding	Developer Contribution	Total Budgeted Revenue	2023/2024 Adopted Budget	2022/2023 Continued Projects	First Quarter Budget Adjustments	Second Quarter Budget Adjustments	Third Quarter Budget Adjustments	Fourth Quarter Budget Adjustments	Total Available Budget	Commitments	2023/2024 Actual Expenditure	2023/2024 Actual Expenditure & Commitments			
006844	EV01 Betterment Dip Road	QRA	-	4,666.10	-	41,994.89	-	46,660.99	-	-	-	-	-	-	46,660.99	-	65,236.25	65,236.25			
006984	EV03 Betterment Williams Road	QRA	-	1,278.50	-	11,710.56	-	12,989.06	-	-	-	-	-	-	12,989.06	-	33,968.48	33,968.48			
006986	Couchmans Road Comp Pavement repair	COUNCIL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18,763.34	18,763.34			
006997	River Road Pavement repair Comp works	COUNCIL	-	-	-	-	-	-	-	-	-	-	-	-	-	1,700.00	29,960.00	31,660.00			
007000	Ryan Reagon Rd Comp Works gravel resheet	COUNCIL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,161.53	5,161.53			
007002	Maldenwell Glenciffe Rd-Comp Gravel Resheet	COUNCIL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	67,300.11	67,300.11			
007013	Freemans Lane Kingaroy Concrete Pavement	COUNCIL	-	200,000.00	-	-	-	200,000.00	-	-	-	200,000.00	-	-	200,000.00	-	148,956.48	148,956.48			
007016	EV01 Betterment Flagstone Creek Road	QRA	-	576.26	-	5,186.34	-	5,762.60	-	-	-	-	-	-	5,762.60	-	15,958.62	15,958.62			
007018	East Nanango Road Comp Works seal works	COUNCIL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	14,150.40	14,150.40			
007034	ODea Road Comp drainage works	COUNCIL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,338.76	2,338.76			
007041	EV01 Betterment Ffhemores Road	QRA	-	2,460.00	-	3,434.06	-	5,894.06	-	-	-	-	-	-	5,894.06	56,529.90	699.72	57,229.62			
007042	EV01 Betterment Greenview Road	QRA	-	225.00	-	4,007.04	-	4,232.04	-	-	-	-	-	-	4,232.04	2,549.65	823.71	3,373.36			
007043	EV01 Betterment Hogs Road	QRA	-	2,170.00	-	3,427.03	-	5,597.03	-	-	-	-	-	-	5,597.03	3,999.05	627.71	4,626.76			
007044	EV01 Betterment Ironpot Road	QRA	-	185.00	-	3,465.07	-	3,650.07	-	-	-	-	-	-	3,650.07	6,019.73	3,984.77	10,004.50			
007045	EV01 Betterment Jerrards Road	QRA	-	4,780.00	-	24,889.07	-	29,669.07	-	-	-	-	-	-	29,669.07	19,656.67	26,627.71	46,284.38			
007046	EV01 Betterment Kings Bridge Road	QRA	-	1,020.00	-	19,137.04	-	20,157.04	-	-	-	-	-	-	20,157.04	16,130.53	10,748.71	26,879.24			
007047	EV01 Betterment Langsris Road	QRA	-	135.00	-	2,523.62	-	2,658.62	-	-	-	-	-	-	2,658.62	5,829.29	973.71	6,803.00			
007048	EV01 Betterment M'Veil Upper Yarraman Rd	QRA	-	105.00	-	1,823.10	-	1,928.10	-	-	-	-	-	-	1,928.10	3,120.95	3,561.72	6,682.67			
007049	EV01 Betterment Manunbar Road	QRA	-	200.00	-	3,754.45	-	3,954.45	-	-	-	-	-	-	3,954.45	6,210.15	1,045.69	7,255.84			
007050	EV01 Betterment Nords Road	QRA	-	590.00	-	10,184.56	-	10,774.56	-	-	-	-	-	-	10,774.56	5,892.77	4,240.71	10,133.48			
007051	EV01 Betterment Old Wondal Road	QRA	-	3,330.00	-	5,148.90	-	8,478.90	-	-	-	-	-	-	8,478.90	6,019.73	1,009.71	7,029.44			
007052	EV01 Betterment Parkers Road	QRA	-	310.00	-	1,364.69	-	1,674.69	-	-	-	-	-	-	1,674.69	5,929.30	973.72	6,803.02			
007053	EV01 Betterment Pedersens Road	QRA	-	700.00	-	13,181.42	-	13,881.42	-	-	-	-	-	-	13,881.42	6,654.50	1,504.71	8,159.21			
007054	EV01 Betterment Recreation Drive	QRA	-	90.00	-	1,640.52	-	1,730.52	-	-	-	-	-	-	1,730.52	5,702.33	1,324.71	7,027.04			
007055	EV01 Betterment Smiths Road Inverlaw	QRA	-	1,700.00	-	4,657.58	-	6,357.58	-	-	-	-	-	-	6,357.58	4,189.47	663.70	4,853.17			
007056	EV01 Betterment Trentham Lane	QRA	-	465.00	-	8,569.65	-	9,034.65	-	-	-	-	-	-	9,034.65	5,797.55	5,903.79	11,701.34			
007057	EV01 Betterment Troutis Road	QRA	-	2,040.00	-	1,684.44	-	3,724.44	-	-	-	-	-	-	3,724.44	5,511.91	1,288.70	6,800.61			
007058	EV03 Betterment Arthur Street East	QRA	-	797.66	-	4,411.02	-	5,208.68	-	-	-	-	-	-	5,208.68	4,173.60	6,537.77	10,711.37			
007059	EV03 Betterment Nords Road	QRA	-	1,787.05	-	9,882.37	-	11,669.42	-	-	-	-	-	-	11,669.42	11,722.06	4,222.70	15,944.76			
007060	EV03 Betterment Tim Dwyer Road	QRA	-	956.50	-	5,289.42	-	6,245.92	-	-	-	-	-	-	6,245.92	8,691.03	9,274.78	17,965.81			
007061	EV03 Betterment Weeks Road	QRA	-	2,664.47	-	14,734.47	-	17,398.94	-	-	-	-	-	-	17,398.94	17,398.94	13,235.76	22,413.46			
007062	EV04 Betterment Manar Road	QRA	-	7,319.45	-	1,364.69	-	20,191.73	-	-	-	-	-	-	20,191.73	11,484.02	15,513.79	24,907.81			
007063	EV04 Betterment Magee Road	QRA	-	445.92	-	8,472.48	-	8,918.40	-	-	-	-	-	-	8,918.40	8,691.04	9,274.77	17,965.81			
007064	EV04 Betterment Walkers Road	QRA	-	788.95	-	14,990.02	-	15,778.97	-	-	-	-	-	-	15,778.97	6,352.98	8,523.77	14,876.75			
007065	EV04 Betterment Kearneys Road	QRA	-	116.4	-	221.15	-	232.79	-	-	-	-	-	-	232.79	5,564.81	9,041.76	14,606.57			
007066	EV04 Betterment Hodges Road	QRA	-	346.95	-	6,592.02	-	6,938.97	-	-	-	-	-	-	6,938.97	5,374.37	8,739.72	14,114.09			
007067	EV04 Betterment Goldsworthy Road	QRA	-	382.22	-	7,262.19	-	7,644.41	-	-	-	-	-	-	7,644.41	5,781.68	7,255.85	13,037.53			
007068	Paines Road Comp Works Gravel Resheet	COUNCIL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	60,536.45	60,536.45			
007073	Eisenmengers Road Comp Gravel Resheet	COUNCIL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,178.35	3,178.35			
007074	Tingoor Cemetery Rd Comp Gravel Resheet	COUNCIL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,299.29	4,299.29			
<b>Sub Activity Subtotal</b>				<b>973,283.09</b>		<b>325,617.25</b>		<b>1,298,900.34</b>	<b>2,000,000.00</b>		<b>26,716.91</b>				<b>674,382.75</b>		<b>260,993.00</b>	<b>697,418.29</b>	<b>958,411.29</b>		
<b>CAP-QRA-DRFA</b>																					
007078	CAP - QRA - DRFA - Flood Recovery Works	QRA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	846,224.31	846,224.31			
<b>Sub Activity Subtotal</b>																		<b>846,224.31</b>	<b>846,224.31</b>		
<b>Activity Total</b>				<b>4,869,354.87</b>		<b>2,343,843.96</b>		<b>4,440,993.13</b>	<b>90,000.00</b>	<b>11,744,191.96</b>	<b>12,562,892.00</b>	<b>1,841,170.47</b>		<b>-26,716.91</b>	<b>1,211,064.00</b>	<b>-1,740,298.75</b>	<b>-2,103,918.85</b>	<b>11,744,191.96</b>	<b>3,027,269.35</b>	<b>9,895,030.90</b>	<b>12,922,300.25</b>
<b>Water Services</b>																					
<b>W4Q - Round 4</b>																					
006906	W4Q4-Kingaroy Water Security MIVooroolin	W4Q4	-	580,000.00	-	1,500,000.00	-	2,080,000.00	1,750,000.00	-	-	330,000.00	-	-	2,080,000.00	1,433,486.33	598,718.08	2,032,204.41			
<b>Sub Activity Subtotal</b>				<b>580,000.00</b>		<b>1,500,000.00</b>		<b>2,080,000.00</b>	<b>1,750,000.00</b>			<b>330,000.00</b>			<b>2,080,000.00</b>	<b>1,433,486.33</b>	<b>598,718.08</b>	<b>2,032,204.41</b>			
<b>Water - General Oper</b>																					
006503	S1 & S2 - PC, SCADA & Telemetry WATER	COUNCIL	-	183,332.00	-	-	-	183,332.00	183,332.00	-	-	-	-	-	183,332.00	15,079.88	159,823.00	174,902.88			
006898	S3 - PC, SCADA & Telemetry WATER	COUNCIL	17,500.00	-	-	-	-	17,500.00	175,000.00	-	-	157,500.00	-	-	-	-	-	-	-		
006909	Solar panels for treatment plants	COUNCIL	30,000.00	-	-	-	-	30,000.00	30,000.00	-	-	-	-	-	30,000.00	21,750.00	-	21,750.00			
<b>Sub Activity Subtotal</b>				<b>47,500.00</b>		<b>183,332.00</b>		<b>230,832.00</b>	<b>388,332.00</b>			<b>157,500.00</b>			<b>230,832.00</b>	<b>36,829.88</b>	<b>159,823.00</b>	<b>196,662.88</b>			
<b>Water - Blackbutt</b>																					
006788	Blackbutt HL PS Switchboard renewal +	COUNCIL	17,500.00	-	-	-	-	17,500.00	175,000.00	-	-	157,500.00	-	-	17,500.00	-	-	-	-		
006899	Blackbutt WTP Switchboard Renewal & PC/IS	COUNCIL	40,000.00	-	-	-	-	40,000.00	400,000.00	-	-	360,000.00	-	-	40,000.00	-	-	-	-		
<b>Sub Activity Subtotal</b>				<b>57,500.00</b>				<b>57,500.00</b>	<b>575,000.00</b>			<b>517,500.00</b>			<b>57,500.00</b>						
<b>Water - Kingaroy</b>																					
005547	Gordonbrook WTP - Post Con Contract Work	COUNCIL	-	450,000.00	-	-	-	450,000.00	-	-	-	-	450,000.00	-	450,000.00	180,912.61	450,061.06	631,573.67			
005516	Gordonbrook Off Stream Storage Design	BOR_6	-	278,721.00	-	290,000.00	-	568,721.00	278,721.00	-	290,000.00	-	-	-	568,721.00	10,233.52	331,700.11	341,933.63			
005517	Water Meter Replacement Program - 21/22	COUNCIL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,989.66	3,989.66			
005656	Gordonbrook Dam Emergency Repairs 2021	COUNCIL	-	80,000.00	-	-	-	80,000.00	-	-	-	80,000.00	-	-	80,000.00	-	-	-	-		
005696	Gordonbrook Hydrological Modelling	COUNCIL	-	88,196.20	-	-	-	88,196.20	-	88,196.20	-	-	-	-	88,196.20	31,371.39	36,507.53	67,878.92			
006783	Gordonbrook Dam Spillway AFC D&C	COUNCIL	-	-	-	-	-	800,000.00	-	-	-	-	800,000.00	-	-	-	-	-	-		
006787	Kingaroy Water Security Trunk Infra Upgr	COUNCIL	-	244,125.00	-	-	-	244,125.00	244,125.00	-	-	-	-	-	244,125.00	7,182.29	69,206.22	76,388.51			
006882	WMR Markwell St Kingaroy	COUNCIL	98,000.00	-	-	-	-	98,000.00	98,000.00	-	-	-	-	-	98,000.00	-	115,867.66	115,867.66			
006900	WMR Alford St Kingaroy (William-Burnett)	COUNCIL	133,000.00	-	-	-	-	133,000.00	133,000.00	-	-	-	-	-	133,000.00	-	55,260.16	55,260.16			
006901	WMR Glendon St Kingaroy(Alford-Markwell)	COUNCIL	78,400.00	-	-	-	-	78,400.00	78,400.00	-	-	-	-	-	78,400.00	-	46,838.56	46,838.56			
006902	Driveln W/Main Bunrya Hwy Joint Replaceme	COUNCIL	-	-	-	-	-	100,000.00	-	-	-	-	100,000.00	-	-	-	-	-	-		
006976	Jubilee St Kingaroy (End to lanSt)	COUNCIL	30,000.00	-	-	-	-	30,000.00	30,000.00	-	-	-	-	-	30,000.00	-	18,237.99	18,237.99			
<b>Sub Activity Subtotal</b>				<b>339,400.00</b>		<b>1,141,042.20</b>		<b>290,000.00</b>	<b>1,770,442.20</b>		<b>88,196.20</b>	<b>290,000.00</b>			<b>80,000.00</b>	<b>-450,000.00</b>	<b>1,770,442.20</b>	<b>229,699.81</b>	<b>1,128,328.95</b>	<b>1,358,028.76</b>	

Project Code	Project Description	Grant Funding Body	Depreciation	Restricted Cash	Proceeds from Sale of Fleet	Grant Funding	Developer Contribution	Total Budgeted Revenue	2023/2024 Adopted Budget	2022/2023 Continued Projects	First Quarter Budget Adjustments	Second Quarter Budget Adjustments	Third Quarter Budget Adjustments	Fourth Quarter Budget Adjustments	Total Available Budget	Commitments	2023/2024 Actual Expenditure	2023/2024 Actual Expenditure & Commitments	
006881	Media Replacement Wondal	COUNCIL	140,000.00	-	-	-	-	140,000.00	140,000.00	-	-	-	-	-	140,000.00	-	22,060.00	22,060.00	
<b>Sub Activity Subtotal</b>			<b>329,763.55</b>	<b>103,033.18</b>	-	-	-	<b>432,796.73</b>	<b>486,690.00</b>	<b>234,392.67</b>	-	<b>80,000.00</b>	<b>208,285.94</b>	-	<b>432,796.73</b>	-	<b>315,278.55</b>	<b>315,278.55</b>	
<b>Activity Total</b>			<b>774,163.55</b>	<b>2,137,035.35</b>	-	<b>1,790,000.00</b>	-	<b>4,701,198.90</b>	<b>5,302,268.00</b>	<b>460,669.42</b>	<b>290,000.00</b>	<b>685,000.00</b>	<b>666,738.52</b>	-	<b>4,701,198.90</b>	<b>1,700,016.02</b>	<b>2,296,368.61</b>	<b>3,996,384.63</b>	
<b>Wastewater Services</b>																			
<b>Wastewater - General</b>																			
006641	S2- PC, SCADA & Telemetry WASTEWATER	COUNCIL	-	166,747.00	-	-	-	166,747.00	166,747.00	-	-	-	-	-	166,747.00	-	141,380.00	141,380.00	
006903	S3- PC, SCADA & Telemetry WASTEWATER	COUNCIL	17,500.00	-	-	-	-	17,500.00	175,000.00	-	-	157,500.00	-	-	-	-	-	-	
006904	Regional Sewer Relining	COUNCIL	1,600,000.00	-	-	-	-	1,600,000.00	1,600,000.00	-	-	-	-	-	1,600,000.00	637,290.50	411,607.09	1,048,897.59	
<b>Sub Activity Subtotal</b>			<b>1,617,500.00</b>	<b>166,747.00</b>	-	-	-	<b>1,784,247.00</b>	<b>1,941,747.00</b>	-	-	<b>157,500.00</b>	-	-	<b>1,784,247.00</b>	<b>637,290.50</b>	<b>552,987.09</b>	<b>1,190,277.59</b>	
<b>Wastewater - Kingaro</b>																			
006905	Kingaro SPS2 Tessmanns Rd Switchboard	COUNCIL	17,500.00	-	-	-	-	17,500.00	175,000.00	-	-	157,500.00	-	-	17,500.00	2,001.57	2,518.44	4,520.01	
<b>Sub Activity Subtotal</b>			<b>17,500.00</b>	-	-	-	-	<b>17,500.00</b>	<b>175,000.00</b>	-	-	<b>157,500.00</b>	-	-	<b>17,500.00</b>	<b>2,001.57</b>	<b>2,518.44</b>	<b>4,520.01</b>	
<b>Wastewater - Nanango</b>																			
006793	Nanango SPS2 Switchboard renewal, etc.	COUNCIL	21,000.00	-	-	-	-	21,000.00	210,000.00	-	-	189,000.00	-	-	21,000.00	2,001.55	2,518.42	4,519.97	
006794	Nanango SPS3 Switchboard renewal, etc.	COUNCIL	14,000.00	-	-	-	-	14,000.00	140,000.00	-	-	126,000.00	-	-	14,000.00	2,001.58	2,518.44	4,520.02	
<b>Sub Activity Subtotal</b>			<b>35,000.00</b>	-	-	-	-	<b>35,000.00</b>	<b>350,000.00</b>	-	-	<b>315,000.00</b>	-	-	<b>35,000.00</b>	<b>4,003.13</b>	<b>5,036.86</b>	<b>9,039.99</b>	
<b>CED - Proston</b>																			
006510	BDWW-WWTP1 SB Renewal	COUNCIL	-	16,500.00	-	-	-	16,500.00	-	-	-	16,500.00	-	-	16,500.00	-	16,381.97	16,381.97	
006796	Proston CED Pump Station Replace & Renew	COUNCIL	21,000.00	-	-	-	-	21,000.00	210,000.00	-	-	189,000.00	-	-	21,000.00	2,001.55	2,518.45	4,520.00	
<b>Sub Activity Subtotal</b>			<b>21,000.00</b>	<b>16,500.00</b>	-	-	-	<b>37,500.00</b>	<b>210,000.00</b>	-	-	<b>172,500.00</b>	-	-	<b>37,500.00</b>	<b>2,001.55</b>	<b>18,900.42</b>	<b>20,901.97</b>	
<b>Activity Total</b>			<b>1,691,000.00</b>	<b>183,247.00</b>	-	-	-	<b>1,874,247.00</b>	<b>2,676,747.00</b>	-	-	<b>802,500.00</b>	-	-	<b>1,874,247.00</b>	<b>645,296.75</b>	<b>579,442.81</b>	<b>1,224,739.56</b>	
<b>Waste</b>																			
<b>Waste Management - R</b>																			
006907	New Maidenwell Transfer Station	COUNCIL	-	184,801.07	-	-	-	184,801.07	250,000.00	54,801.07	330,000.00	-	-	450,000.00	-	184,801.07	17,720.11	97,148.43	114,868.54
006790	Nanango Weighbridge & Transfer Station	LGSP	-	202,720.00	-	304,080.00	-	506,800.00	303,780.00	303,020.00	-	-	100,000.00	-	506,800.00	111,959.59	259,246.94	371,206.53	
006845	Purchase of new SBRC Skip Bins	COUNCIL	-	28,350.00	-	-	-	28,350.00	-	-	-	28,350.00	-	-	28,350.00	28,350.00	28,350.00	56,700.00	
006989	Wondal Weighbridge	DRFA	-	202,634.25	-	337,723.75	-	540,358.00	-	-	590,358.00	-	50,000.00	-	540,358.00	321,050.09	221,501.05	542,551.14	
006990	Future Landfill Disposal - Feasibility	COUNCIL	-	60,000.00	-	-	-	60,000.00	-	-	100,000.00	-	-	40,000.00	-	60,000.00	-	54,560.00	
007085	Murgon Weighbridge_Portable	COUNCIL	-	210,000.00	-	-	-	210,000.00	-	-	-	-	-	210,000.00	210,000.00	2,281.82	117,718.18	120,000.00	
<b>Sub Activity Subtotal</b>			-	<b>888,305.32</b>	-	<b>641,803.75</b>	-	<b>1,530,109.07</b>	<b>553,780.00</b>	<b>357,621.07</b>	<b>1,020,358.00</b>	<b>28,350.00</b>	<b>640,000.00</b>	<b>210,000.00</b>	<b>1,530,109.07</b>	<b>481,361.61</b>	<b>778,524.60</b>	<b>1,259,886.21</b>	
<b>Activity Total</b>			-	<b>888,305.32</b>	-	<b>641,803.75</b>	-	<b>1,530,109.07</b>	<b>553,780.00</b>	<b>357,621.07</b>	<b>1,020,358.00</b>	<b>28,350.00</b>	<b>640,000.00</b>	<b>210,000.00</b>	<b>1,530,109.07</b>	<b>481,361.61</b>	<b>778,524.60</b>	<b>1,259,886.21</b>	
<b>Grand Total</b>			<b>11,541,162.25</b>	<b>12,390,998.92</b>	<b>415,000.00</b>	<b>10,962,813.19</b>	<b>90,000.00</b>	<b>35,399,674.36</b>	<b>33,353,819.00</b>	<b>7,703,040.40</b>	<b>1,815,912.68</b>	<b>869,629.52</b>	<b>4,497,326.89</b>	<b>2,106,141.31</b>	<b>35,399,674.36</b>	<b>12,048,039.14</b>	<b>22,445,459.21</b>	<b>34,493,498.35</b>	

**6.6 DIFFERENTIAL GENERAL RATES CATEGORIES AND CRITERIA 2024/2025****File Number:** 10/07/2024**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 2025.

**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-eight (48) 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.

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**OFFICER'S RECOMMENDATION**

That

1. South Burnett Regional Council adopt differential general rates for the year ending 30 June 2025;
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
<b>1</b>	<b>Residential – Kingaroy</b>
Description	Identification
<p>All properties in this category are located within the Kingaroy Urban Locality and are used solely for residential purposes, or if vacant land, is zoned for residential use under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for residential purposes only. Urban Localities are defined in “Individual Urban Locality” maps series. Council will be guided by the Department of Resources land use codes between 1 and 9 (excluding 03) and land use code 72 when determining the properties that fit into this category.</p>	<ol style="list-style-type: none"> <li>1.This category will cover all land within the Kingaroy Urban locality, where the dominant purpose for which that land is used, or intended for use, is a residential purpose and not included in any other category.</li> <li>2.That such land in this category will in the main be owner occupied and where tenanted, the revenue earned is limited to rental income solely.</li> <li>3.That in the case of land on which there is erected a single unit domestic dwelling to the extent that the dominant use of the land is residential, it will fall into this category regardless of the zoning of the land.</li> <li>4.Land with land use codes 01, 02, 04, 05, 06, 07, 08, 09 and 72 or as otherwise identified by the CEO.</li> </ol>

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

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

Category	Differential Category
<b>301</b>	<b>Residential – Murgon</b>
Description	Identification
<p>All properties in this category are located within the Murgon Urban Locality and are used solely for residential purposes, or if vacant land, is zoned for residential use under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for residential purposes only. Urban Localities are defined in "Individual Urban Locality" maps series. Council will be guided by the Department of Resources land use codes between 1 and 9 (excluding 03) and land use code 72 when determining the properties that fit into this category.</p>	<ol style="list-style-type: none"> <li>1. This category will cover all land within the Murgon Urban locality, where the dominant purpose for which that land is used, or intended for use, is a residential purpose and not included in any other category.</li> <li>2. That such land in this category will in the main be owner occupied and where tenanted, the revenue earned is limited to rental income solely.</li> <li>3. That in the case of land on which there is erected a single unit domestic dwelling to the extent that the dominant use of the land is residential, it will fall into this category regardless of the zoning of the land.</li> <li>4. Land with land use codes 01, 02, 04, 05, 06, 07, 08, 09 and 72 or as otherwise identified by the CEO.</li> </ol>

Category	Differential Category
<b>401</b>	<b>Residential – Wondai</b>
Description	Identification
<p>All properties in this category are located within the Wondai Urban Locality and are used solely for residential purposes, or if vacant land, is zoned for residential use under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for residential purposes only. Urban Localities are defined in "Individual Urban Locality" maps series. Council will be guided by the Department of Resources land use codes between 1 and 9 (excluding 03) and land use code 72 when determining the properties that fit into this category.</p>	<ol style="list-style-type: none"> <li>1. This category will cover all land within the Wondai Urban locality, where the dominant purpose for which that land is used, or intended for use, is a residential purpose and not included in any other category.</li> <li>2. That such land in this category will in the main be owner occupied and where tenanted, the revenue earned is limited to rental income solely.</li> <li>3. That in the case of land on which there is erected a single unit domestic dwelling to the extent that the dominant use of the land is residential, it will fall into this category regardless of the zoning of the land.</li> <li>4. Land with land use codes 01, 02, 04, 05, 06, 07, 08, 09 and 72 or as otherwise identified by the CEO.</li> </ol>

Category	Differential Category
<b>3</b>	<b>Village</b>
Description	Identification
<p>The property is used for any purpose; and located in Bunya Mountains or any of the following villages: - Benarkin, Brooklands, Cloyna, Coolabunia, Crawford, Dandabah, Hivesville, Kumbia, Maidenwell, Memerambi, Moffatdale, Proston, Taabinga, Tingoora, Winderera, Wooroolin.</p>	<ol style="list-style-type: none"> <li>1. All land described as 'village', where the dominant purpose for which that land is used, or intended for use, is a residential purpose and not included in any other category.</li> <li>2. Villages are defined in "Individual Village" maps series.</li> </ol>

Category	Differential Category
<b>900</b>	<b>Rural Residential</b>
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 Resources land use codes between 1 and 9 (excluding 03), 72 and 94 when determining the properties that fit into this category.</p>	<ol style="list-style-type: none"> <li>1. This category will cover all land used for rural residential purposes (excluding Blackbutt) that is shown on the relevant map marked Rural Residential and is not included in any other category.</li> <li>2. Land with land use codes 01, 02, 04, 05, 06, 07, 08, 09, 72 and 94 or as otherwise identified by the CEO.</li> </ol>

Category	Differential Category
<b>910</b>	<b>Rural Residential – Blackbutt</b>
Description	Identification
<p>All properties in this category are situated outside the Blackbutt Urban Locality and nearby village localities, but are used for residential purposes. Or if vacant land, it is zoned for rural residential use under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for rural residential purposes. It includes all land used for rural residential purposes as defined on the map marked Rural Residential – Blackbutt. Council will be guided by the Department of Resources land use codes between 1 and 9 (excluding 03), 72 and 94 when determining the properties that fit into this category.</p>	<ol style="list-style-type: none"> <li>1. This category will cover all land used for rural residential purposes that is shown on the map marked Rural Residential – Blackbutt and is not included in any other category.</li> <li>2. Land with land use codes 01, 02, 04, 05, 06, 07, 08, 09, 72 and 94 or as otherwise identified by the CEO.</li> </ol>

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

Category	Differential Category
<b>202</b>	<b>Commercial – Nanango</b>
Description	Identification
<p>All properties in this category are located within the Nanango Urban Localities and are used for business and commercial purposes, or if vacant land, is zoned for business and commercial purposes under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for business and commercial purposes. Urban Localities are defined in “Individual Urban Locality” maps series.</p> <p>This category includes properties that are used for a combined residential and a business or commercial purpose. Council will be guided by the Department of Resources land use codes between 10 and 15, 17 and 27, and 41 and 49 when determining the properties that fit into this category.</p>	<ol style="list-style-type: none"> <li>1. This category will cover all land within the Nanango Urban locality, where the property is used for a business and commercial purpose; or</li> <li>2. If vacant land, is zoned for a business and commercial purpose under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for business and commercial purposes; and</li> <li>3. Is not included in any other category.</li> <li>4. Land with land use codes 10, 11, 12, 13, 14, 15, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 41, 42, 43, 44, 45, 46, 47, 48 and 49 or as otherwise identified by the CEO.</li> <li>5.</li> </ol>

Category	Differential Category
<b>204</b>	<b>Commercial – Blackbutt</b>
Description	Identification
<p>All properties in this category are located within the Blackbutt Urban Localities and are used for business and commercial purposes, or if vacant land, is zoned for business and commercial purposes under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for business and commercial purposes. Urban Localities are defined in</p>	<ol style="list-style-type: none"> <li>1. This category will cover all land within the Blackbutt Urban locality, where the property is used for a business and commercial purpose; or</li> <li>2. If vacant land, is zoned for a business and commercial purpose under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for business and commercial</li> </ol>

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

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

Category 600	Differential Category Commercial – Rural
<p><b>Description</b></p> <p>All properties in this category are located anywhere within the South Burnett Regional Council area,</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 Resources land use codes between 60 and 71, 73 and 89, and 93 when determining the properties that fit into this category.</p>	<p><b>Identification</b></p> <p>1. This category will cover all rural land in the region that is used for business of primary production, including agricultural, grazing, horticulture, aquaculture and similar purposes; and where there is an additional business or commercial use.</p> <p>2. Is not included in any other category; and</p> <p>3. Properties in this category must qualify for the Department of Resources primary producers’ concession, and are identified by the land use codes below.</p> <p>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.</p>

Category	Differential Category
<b>700</b>	<b>Commercial – Village</b>
Description	Identification
<p>All properties in this category are located anywhere within the South Burnett Regional Council area,</p> <p>The property is used for primarily business and commercial purpose; and located in Bunya Mountains or any of the following villages: - Benarkin, Brooklands, Cloyna, Coolabunia, Crawford, Dandabah, Hivesville, Kumbia, Maidenwell, Memerambi, Moffatdale, Proston, Taabinga, Tingoorra, Winderera, Wooroolin.</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 Resources land use codes between 10 and 15, 17 and 27, and 41 and 49 when determining the properties that fit into this category.</p>	<ol style="list-style-type: none"> <li>1. This category will cover all land within the village locality in South Burnett Regional Council, where the property is primarily used for business and commercial purposes.</li> <li>2. Villages are defined in "Individual Village" maps series.</li> <li>3. Land with land use codes 10, 11, 12, 13, 14, 15, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 41, 42, 43, 44, 45, 46, 47, 48 and 49 or as otherwise identified by the CEO.</li> </ol>

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

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

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

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

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

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

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

Category	Differential Category
<b>408</b>	<b>Industrial – Wondai</b>
Description	Identification
<p>All properties in this category are located within the Wondai Urban Locality or Wondai Industrial Estate and are used for industrial purposes, or if vacant land, is zoned for industrial purposes under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for industrial purposes. Urban Localities are defined in “Individual Urban Locality” maps series.</p> <p>This category includes properties that are used for a combined residential and an industrial purpose. Council will be guided by the Department of Resources land use codes between 28 and 39 when determining the properties that fit into this category.</p>	<ol style="list-style-type: none"> <li>1. This category will cover all land within the Wondai Urban locality or Wondai Industrial Estate, where the property is used for industrial purposes; or</li> <li>2. If vacant land, is zoned for industrial purposes under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for industrial purposes; and</li> <li>3. Is not included in any other category.</li> <li>4. Land with land use codes 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38 and 39 or as otherwise identified by the CEO.</li> </ol>

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

Category	Differential Category
<b>212</b>	<b>Extractive A</b>
Description	Identification
<p>All properties in this category are used for extractive industry purposes and include:</p> <ul style="list-style-type: none"> <li>(a) Mining leases with no activity;</li> <li>(b) Gravel Pits that operate only sporadically; and</li> <li>(c) Small extractive operations such as quarries and mines which operate with an employee base of up to and including 5 workers (employees and/or contractors).</li> </ul> <p>Council will be guided by the Department of Resources land use code 40 when determining the properties that fit into this category.</p>	<ol style="list-style-type: none"> <li>1. This category will cover all land used for the purpose of extracting resources from the ground and include:                             <ul style="list-style-type: none"> <li>(a) Mining leases with no activity;</li> <li>(b) Gravel Pits that operate only sporadically; and</li> <li>(c) Small extractive operations such as quarries and mines which operate with an employee base of up to and including 5 workers (employees and/or contractors).</li> </ul> </li> <li>2. Land with land use code 40 or as otherwise identified by the CEO.</li> </ol>

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

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

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

Category	Differential Category
<b>219</b>	<b>Solar/Wind Farm &lt;5MW</b>
Description	Identification
All properties in this category are located anywhere within the South Burnett Regional Council area, used in whole or in part as a Solar/Wind Farm, capable of producing an output capacity of less than 5MW	A Solar/Wind Farm is defined as land used in whole or in part to generate or produce electricity by means of a large number of solar panels connected to the mains power grid or a cluster of wind turbines that drive electrical generators and is connected to the mains power grid.  As identified by the CEO

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

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

Category	Differential Category
<b>222</b>	<b>Solar/Wind Farm 50MW to &lt;100MW</b>
Description	Identification
All properties in this category are located anywhere within the South Burnett Regional Council area, used in whole or in part as a Solar/Wind Farm, capable of producing an output capacity of at least 50MW, but no more than 100MW	A Solar/Wind Farm is defined as land used in whole or in part to generate or produce electricity by means of a large number of solar panels connected to the mains power grid or a cluster of wind turbines that drive electrical generators and is connected to the mains power grid.  As identified by the CEO

Category	Differential Category
<b>223</b>	<b>Solar/Wind Farm &gt;=100MW</b>
Description	Identification
All properties in this category are located anywhere within the South Burnett Regional Council area, used in whole or in part as a Solar/Wind Farm, capable of producing an output capacity of greater than 100MW	A Solar/Wind Farm is defined as land used in whole or in part to generate or produce electricity by means of a large number of solar panels connected to the mains power grid or a cluster of wind turbines that drive electrical generators.  As identified by the CEO

Category	Differential Category
<b>224</b>	<b>Transformers</b>
Description	Identification
All properties in this category are located anywhere within the South Burnett Regional Council area and are used or intended for use, in whole or in part, as a transmission/substation site with a transformer output capacity less than 1 MVA. Council will be guided by the Department of Resources land use code 91 when determining the properties that fit into this category.	Land with land use code of 91 or as otherwise identified by the CEO

Category	Differential Category
<b>225</b>	<b>Transformers &gt;1MW</b>
Description	Identification
All properties in this category are located anywhere within the South Burnett Regional Council area and are used or intended for use, in whole or in part, as a transmission/substation site with a transformer output capacity at least 1 MVA but less than 10 MVA. Council will be guided by the Department of Resources land use code 91 when determining the properties that fit into this category.	Land with land use code of 91 or as otherwise identified by the CEO

Category	Differential Category
<b>226</b>	<b>Transformers &gt;10MW</b>
Description	Identification
All properties in this category are located anywhere within the South Burnett Regional Council area and are used or intended for use, in whole or in part, as a transmission/substation site with a transformer output capacity of 10 MVA or greater. Council will be guided by the Department of Resources land use code 91 when determining the properties that fit into this category.	Land with land use code of 91 or as otherwise identified by the CEO

Category	Differential Category
<b>508</b>	<b>Heavy Industry</b>
Description	Identification
All properties in this category are located anywhere within the South Burnett Regional Council area and are used or intended for use, in whole or in part for Heavy Industrial purposes.	Land used for such as Abattoirs, Sawmills and Agricultural Processing Facilities.  As identified by the CEO.

Category	Differential Category
<b>101</b>	<b>Multi-Units – Kingaroy</b>
Description	Identification
All properties in this category are located within the Kingaroy Urban Locality and are used solely for residential purposes. Urban Localities are defined in "Individual Urban Locality" maps series. Council will be guided by the Department of Resources land use code of 03 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 land is used, or intended for use, is a residential purpose and not included in any other category.  2.Land with land use code of 03 or as otherwise identified by the CEO.

Category	Differential Category
<b>100</b>	<b>Multi-Units - Others</b>
Description	Identification
All properties in this category are located within Urban Localities, (excluding Kingaroy) and are used solely for residential purposes. Urban Localities are defined in "Individual Urban Locality" maps series. Council will be guided by the Department of Resources land use code of 03 when determining the properties that fit into this category.	1.This category will cover all land within the Urban Localities, (excluding Kingaroy) where the dominant purpose for which land is used, or intended for use, is a residential purpose and not included in any other category.  2. Land with land use code of 03 or as otherwise identified by the CEO

Category	Differential Category
<b>601</b>	<b>Cattle Feedlot &lt;1,000 SCU</b>
Description	Identification
All properties in this category are located anywhere within the South Burnett area and are used or intended for use, in whole or in part, as a cattle feedlot requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of 1,000 SCU or less.	As identified by the CEO.

Category	Differential Category
<b>602</b>	<b>Cattle Feedlot 1,001 SCU to 5,000 SCU</b>
Description	Identification
All properties in this category are located anywhere within the South Burnett area and are used or intended for use, in whole or in part, as a cattle feedlot requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity at least 1,001 SCU but not greater than 5,000 SCU.	As identified by the CEO.

Category	Differential Category
<b>603</b>	<b>Cattle Feedlot 5,001 SCU to 10,000 SCU</b>
Description	Identification
All properties in this category are located anywhere within the South Burnett area and are used or intended for use, in whole or in part, as a cattle feedlot requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity at least 5,001 SCU but not greater than 10,000 SCU.	As identified by the CEO.

Category	Differential Category
<b>604</b>	<b>Cattle Feedlot &gt;10,000 SCU</b>
Description	Identification
All properties in this category are located anywhere within the South Burnett area and are used or intended for use, in whole or in part, as a cattle feedlot requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity 10,000 SCU or greater.	As identified by the CEO.

Category	Differential Category
<b>611</b>	<b>Piggery &lt;3,499 SPU</b>
Description	Identification
All properties in this category are located anywhere within the South Burnett area and are used or intended for use, in whole or in part, as a piggery requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of 3,499 SPU or less.	As identified by the CEO.

Category	Differential Category
<b>612</b>	<b>Piggery 3,500 SPU to 10,000 SPU</b>
Description	Identification
All properties in this category are located anywhere within the South Burnett area and are used or intended for use, in whole or in part, as a piggery requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity at least 3,500 SPU but not greater than 10,000 SPU.	As identified by the CEO.

Category	Differential Category
<b>613</b>	<b>Piggery 10,001 SPU to 20,000 SPU</b>
Description	Identification
All properties in this category are located anywhere within the South Burnett area and are used or intended for use, in whole or in part, as a piggery requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity at least 10,001 SPU but not greater than 20,000 SPU.	As identified by the CEO.

Category	Differential Category
<b>614</b>	<b>Piggery &gt;20,000 SPU</b>
Description	Identification
All properties in this category are located anywhere within the South Burnett area and are used or intended for use, in whole or in part, as a piggery requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity greater than 20,000 SPU.	As identified by the CEO.

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

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

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

**FINANCIAL AND RESOURCE IMPLICATIONS**

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

**LINK TO CORPORATE/OPERATIONAL PLAN**

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

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

Considered as part of the 2024/2025 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**

N/A

**ATTACHMENTS**

Nil

**6.7 ADOPTION OF THE DIFFERENTIAL GENERAL RATES 2024/2025****File Number: 10/07/2024****Author: Manager Finance & Sustainability****Authoriser: Chief Executive Officer****PRECIS**

Adoption of the Differential General Rates for the financial year ending 30 June 2025.

**SUMMARY**

Generally, a 2.00% increase has been applied to categories. New categories for Commercial Village and Commercial Rural have also been implemented this year.

**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 2025 is as follows:

<b>Category</b>	<b>Category Description</b>	<b>Rate in Dollar</b>
203	Residential Land – Blackbutt	2.24210
1	Residential Land – Kingaroy	2.35020
301	Residential Land – Murgon	3.43330
201	Residential Land – Nanango	2.81800
401	Residential Land – Wondai	2.97250
3	Village	1.64770
900	Rural Residential Land	1.70540
910	Rural Residential Land – Blackbutt	1.71380
204	Commercial Land – Blackbutt	2.04180
2	Commercial Land – Kingaroy	3.03300
302	Commercial Land – Murgon	4.63450
202	Commercial Land – Nanango	2.81180
402	Commercial Land – Wondai	1.90050
600	Commercial Land - Rural	1.01940
700	Commercial Land - Village	1.64770
9	Drive-In Shopping Centre >10,000m <sup>2</sup>	1.54410
10	Drive-In Shopping Centre 4,001m <sup>2</sup> – 10,000m <sup>2</sup>	5.77900
99	Drive-In Shopping Centre 1,500m <sup>2</sup> – 4,000m <sup>2</sup>	3.82400
209	Industrial Land – Blackbutt	2.53570
8	Industrial Land – Kingaroy	2.14810
308	Industrial Land – Murgon	3.10510
208	Industrial Land – Nanango	2.70740
408	Industrial Land – Wondai	2.61000
212	Extractive A	2.30670
213	Extractive B	2.52260
211	Extractive C	3.50880
414	Coal Mine	26.58220
215	Power Generation	20.88770
219	Solar/Wind Farm – <5MW	3.06000
220	Solar/Wind Farm – 5MW to <20MW	3.06000

Category	Category Description	Rate in Dollar
221	Solar/Wind Farm – 20MW to <50MW	5.28800
222	Solar/Wind Farm – 50MW to <100MW	5.28800
223	Solar/Wind Farm – >=100MW	5.28800
224	Transformers	1.40530
225	Transformers >1 MW	1.60370
226	Transformers >10MW	1.58840
508	Heavy Industry	3.28210
101	Multi-units – Kingaroy	2.43110
100	Multi-units – Others	3.01670
611	Piggery <3,499 SPU	1.01940
612	Piggery 3,500 – 10,000 SPU	1.01940
613	Piggery 10,001 – 20,000 SPU	1.01940
614	Piggery >20,000 SPU	1.01940
601	Cattle Feedlot <1,000 SCU	1.01940
602	Cattle Feedlot 1,001 – 5,000 SCU	1.01940
603	Cattle Feedlot 5,001 – 10,000 SCU	1.01940
604	Cattle Feedlot >10,000 SCU	1.01940
6	Rural Land	1.01940
419	Water – Pumping and Storage	1.48350
7	Other Land	1.28170

### 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.

OR7 Continue implementation of zero-based budgeting to support responsible fiscal management in the preparation of Council's budget.

OR14 Continue to implement regional equity / consistency in Council's rating system.

### COMMUNICATION/CONSULTATION (INTERNAL/EXTERNAL)

Rating implications have been discussed with Council during the development of the 2024/2025 budget.

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

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

### POLICY/LOCAL LAW DELEGATION IMPLICATIONS

In accordance with Council's Revenue Policy.

### ASSET MANAGEMENT IMPLICATIONS

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

### REPORT

Not applicable.

**ATTACHMENTS**

**Nil**

**6.8 MINIMUM GENERAL RATES 2024/2025****File Number:** 10/07/2024**Author:** Manager Finance & Sustainability**Authoriser:** Chief Executive Officer**PRECIS**

Adoption of setting Differential General Minimum Rates for the financial year ending 30 June 2025.

**SUMMARY**

Based on discussions at rates workshops increases to rates were generally based on 2.00% increase with additional new categories for Commercial Village and Commercial Rural.

**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 2025 for each differential general rate category, is as follows:

Category	Category Description	Minimum Rate
203	Residential Land – Blackbutt	\$1,055.00
1	Residential Land – Kingaroy	\$1,055.00
301	Residential Land – Murgon	\$1,055.00
201	Residential Land – Nanango	\$1,055.00
401	Residential Land – Wondai	\$1,055.00
3	Village	\$1,055.00
900	Rural Residential Land	\$1,055.00
910	Rural Residential Land – Blackbutt	\$1,055.00
204	Commercial Land – Blackbutt	\$1,307.00
2	Commercial Land – Kingaroy	\$1,307.00
302	Commercial Land – Murgon	\$1,307.00
202	Commercial Land – Nanango	\$1,307.00
402	Commercial Land – Wondai	\$1,307.00
600	Commercial Land - Rural	\$1,152.00
700	Commercial Land - Village	\$1,055.00
9	Drive-In Shopping Centre >10,000m <sup>2</sup> floor area	\$75,468.00
10	Drive-In Shopping Centre 4,000m <sup>2</sup> to 10,000m <sup>2</sup>	\$30,158.00
99	Drive-In Shopping Centre 1500m <sup>2</sup> to 4,000m <sup>2</sup>	\$10,164.00
209	Industrial Land – Blackbutt	\$1,307.00
8	Industrial Land – Kingaroy	\$1,307.00
308	Industrial Land – Murgon	\$1,307.00
208	Industrial Land – Nanango	\$1,307.00
408	Industrial Land – Wondai	\$1,307.00
212	Extractive A	\$1,129.00
213	Extractive B	\$8,734.00
211	Extractive C	\$14,777.00
414	Coal Mine	\$116,962.00
215	Power Generation	\$405,064.00
219	Solar/Wind Farm – <5MW	\$8,164.00
220	Solar/Wind Farm – 5MW to <20MW	\$16,327.00

Category	Category Description	Minimum Rate
221	Solar/Wind Farm – 20MW to <50MW	\$44,312.00
222	Solar/Wind Farm – 50MW to <100MW	\$75,797.00
223	Solar/Wind Farm – >=100MW	\$145,762.00
224	Transformers	\$1,307.00
225	Transformers > 1 MW	\$1,513.00
226	Transformers > 10MW	\$1,639.00
508	Heavy Industry	\$1,307.00
101	Multi-units – Kingaroy	\$1,106.00
100	Multi-units – Others	\$1,106.00
611	Piggery <3,499 SPU	\$1,117.00
612	Piggery 3,500 – 10,000 SPU	\$2,793.00
613	Piggery 10,001 – 20,000 SPU	\$5,585.00
614	Piggery >20,000 SPU	\$11,169.00
601	Cattle Feedlot <1,000 SCU	\$3,351.00
602	Cattle Feedlot 1,001 – 5,000 SCU	\$4,468.00
603	Cattle Feedlot 5,001 – 10,000 SCU	\$10,053.00
604	Cattle Feedlot >10,000 SCU	\$14,892.00
6	Rural Land	\$1,152.00
419	Water – Pumping and Storage	\$1,055.00
7	Other Land	\$1,055.00

### 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 2024/2025 budget.

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

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

### POLICY/LOCAL LAW DELEGATION IMPLICATIONS

In accordance with Council's Revenue Policy.

### ASSET MANAGEMENT IMPLICATIONS

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

### REPORT

Not applicable.

### ATTACHMENTS

Nil

**6.9 AVERAGING LAND VALUATIONS 2024/2025****File Number:** 10/07/2024**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 because of the most recent land revaluation (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. 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*. The 2024/2025 year is the third year of averaging and new land valuations will be conducted during the financial year.

**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 2024/2025 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.

OR7 Continue implementation of zero-based budgeting to support responsible fiscal management in the preparation of Council's budget.

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

Rating implications have been discussed with Council during the development of the 2024/2025 budget.

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

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

**POLICY/LOCAL LAW DELEGATION IMPLICATIONS**

In accordance with Council's Revenue Policy.

**ASSET MANAGEMENT IMPLICATIONS**

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

**REPORT**

Not applicable.

**ATTACHMENTS**

**Nil**

**6.10 BUSINESS ACTIVITIES 2024/2025****File Number:** 10/07/2024**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 or more 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 2024/2025 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 2024/2025 Budget as part of ongoing operations.

**LINK TO CORPORATE/OPERATIONAL PLAN**

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

OR7 Continue implementation of zero-based budgeting to support responsible fiscal management in the preparation of Council's budget.

**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 (Chapter 3 - The business of local governments; Part 2 - Beneficial enterprises and business activities; Division 2 - Business reform, including competitive neutrality)* and (*Chapter 3 - The business of local governments; Division 2 - Business reform, including competitive neutrality, 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 2024/2025 financial year are as follows:

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

Table 1 shows Council has no significant business activities that meet these thresholds, based on proposed expenditure in the 2024/2025 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 or more.

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 9,863. 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 or more. 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 in difficult economic times.

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 2024/2025 financial year.

**Statement of Business Activities (Table 1)**

<b>Significant business activities</b> <i>Above the threshold as per Section 19 of the Local Government Regulation 2012</i>	
<b>Business Activity</b>	<b>No. of Premises or 2024/2025 Proposed Operating Costs</b>
Nil	

**Prescribed Business Activities (Table 2)**

<b>Prescribed Business Activities</b> <i>Above threshold as per Section 39 of the Local Government Regulation 2012 (\$340,000)</i>	
<b>Business activity</b>	<b>2024/2025 Proposed Operating Costs</b>
Water and Wastewater (Below 10,000 connections)	\$18,323,167
Caravan and Tourist Parks	\$1,866,981
Cemeteries	\$438,336
Waste	\$9,342,552
<b>Other Business Activities</b> <i>Below threshold as per Section 39 of the Local Government Regulation 2012 (\$340,000)</i>	
<b>Business activity</b>	<b>2024/2025 Proposed Operating Costs</b>
Saleyards	\$254,507
Building certification (Not prescribed)	\$440,414
Airport	\$384,820

**ATTACHMENTS**

Nil

**6.11 SPECIAL CHARGE - RURAL FIRE BRIGADES 2024/2025****File Number:** 10/07/2024**Author:** Manager Finance & Sustainability**Authoriser:** Chief Executive Officer**PRECIS**

Setting a Special Charge for Rural Fire Levy for the year ending 30 June 2025.

**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 2024 and ending 30 June 2025.
  - (d) the estimated cost of implementing the overall plan for the 2024/2025 year is \$214,525.
  - (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 2024/2025 budget.

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

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

**POLICY/LOCAL LAW DELEGATION IMPLICATIONS**

In accordance with Council's Revenue Policy.

**ASSET MANAGEMENT IMPLICATIONS**

Not applicable.

**REPORT**

Not applicable.

**ATTACHMENTS**

Nil

**6.12 ADOPTION OF DISCOUNT ON RATES 2024/2025****File Number:** 10/07/2024**Author:** Manager Finance & Sustainability**Authoriser:** Chief Executive Officer**PRECIS**

Adoption of Discount on Rates for 2024/2025

**SUMMARY**

Discussed during budget preparation workshops with Council – adoption of discount on rates for the financial period ending 30 June 2025.

**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 (including recycling) 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.

**FINANCIAL AND RESOURCE IMPLICATIONS**

The discount on rates is expected to cost approximately \$5.2m in the 24/25 year from ratepayers taking up the early payment discount.

**LINK TO CORPORATE/OPERATIONAL PLAN**

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

OR7 Continue implementation of zero-based budgeting to support responsible fiscal management in the preparation of Council's budget.

OR14 Continue to implement regional equity / consistency in Council's rating system.

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

Financial implications have been discussed with Council during Budget Preparation Workshops.

**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**

Discussions were held as part of the budget preparation workshops with Councillors and the Senior Leadership Team.

**ATTACHMENTS**

**Nil**

### 6.13 ADOPTION OF EXEMPTIONS AND CONCESSIONS ON VARIOUS SPECIAL, SEPARATE AND UTILITY CHARGES 2024/2025

**File Number:** 10/07/2024  
**Author:** Manager Finance & Sustainability  
**Authoriser:** Chief Executive Officer

#### PRECIS

Setting the exemptions and concessions on various rates and charges for groups or organisations, which provide a public service or community benefit.

#### SUMMARY

Council recognises that various groups or organisations provide a public service or community benefit throughout the region. In order to assist these groups or organisations Council has determined to provide concessions on various rates and charges.

#### OFFICER'S RECOMMENDATION

That:

1. pursuant to *Section 93* of the *Local Government Act 2009* Council provides an exemption of differential general rates and separate charges for properties as identified within the categories per the table below.
2. pursuant to *Sections 120, 121 and 122* of the *Local Government Regulation 2012*, Council grants a rebate for various rates and charges for the financial year ending 30 June 2025 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%	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%

## FINANCIAL AND RESOURCE IMPLICATIONS

Rate concessions reduce Council's revenue by an estimated \$375,000. This has been included in the budget.

## LINK TO CORPORATE/OPERATIONAL PLAN

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

OR7 Continue implementation of zero-based budgeting to support responsible fiscal management in the preparation of Council's budget.

OR14 Continue to implement regional equity / consistency in Council's rating system.

## COMMUNICATION/CONSULTATION (INTERNAL/EXTERNAL)

Rating implications have been discussed with Council during the development of the 2024/2025 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 recognises that various groups or organisations provide a public service or community benefit throughout the region. In order to assist these groups or organisations Council has determined to provide concessions on various rates and charges.

The table below represents the concessions available to group for the current 2024/2025 year. Council needs to consider if there are any changes to percentages or categories that they'd like to make. Also, some direction on what criteria needs to be met for an organisation to apply under the charitable organisations category needs to be provided by Council.

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%	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%

**ATTACHMENTS**

**Nil**

**6.14 ADOPTION OF THE CONCESSION OF WATER CONSUMPTION CHARGES - HAEMODIALYSIS MACHINES 2024/2025****File Number:** 10/07/2024**Author:** Manager Finance & Sustainability**Authoriser:** Chief Executive Officer**PRECIS**

Setting the level of concession on water consumption charges for the users of Haemodialysis Machines for the financial period ending 30 June 2025.

**SUMMARY**

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

**OFFICER'S RECOMMENDATION**

1. 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.
2. The owner of the testable Backflow Prevention Device that supplies water to a home Haemodialysis Machine is exempted from the Yearly Lodgement Fee. The Form 9 and testing remains a requirement under plumbing legislation.

**FINANCIAL AND RESOURCE IMPLICATIONS**

This concession reduces Councils revenue by approximately \$375, per recipient. Currently Council has one (1) recipient across the region at a total cost of roughly \$375.

**LINK TO CORPORATE/OPERATIONAL PLAN**

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

OR14 Continue to implement regional equity / consistency in Council's rating system.

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

Consultation was undertaken with affected patients and Queensland Health.

Rating Implications have been discussed with Council during the development of the 2024/2025 budget.

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

*Sections 120, 121 and 122 of the Local Government Regulation 2012* apply

**POLICY/LOCAL LAW DELEGATION IMPLICATIONS**

In accordance with Council's Revenue Policy.

**ASSET MANAGEMENT IMPLICATIONS**

Not Applicable

**REPORT**

Nil

**ATTACHMENTS**

**Nil**

**6.15 ADOPTION OF THE SETTING OF CONCESSION ON RATES AND CHARGES FOR APPROVED PENSIONERS 2024/2025**

**File Number:** 10/07/2024  
**Author:** Manager Finance & Sustainability  
**Authoriser:** Chief Executive Officer

**PRECIS**

Setting the level of concession on rates and charges for approved pensioners for the financial period ending 30 June 2025.

**SUMMARY**

Council is committed to assisting ratepayers who receive a pension. As a result, Council has agreed to provide assistance by way of a concession on rates to pensioners who meet the administrative guidelines for the Queensland Government pensioner rate subsidy scheme.

**OFFICER'S RECOMMENDATION**

That pursuant to *Sections 120, 121 and 122 of the Local Government Regulation 2012*, a rebate of rates be granted to all ratepayers who are pensioners and who are eligible for the Queensland Government pensioner remission.

The rebate will be set at:

1. 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.
3. An additional concession of 50% of the waste recycling collection charge be allowed for eligible pensioners who pay for a recycling service.
4. Eligibility will be based on the below criteria in accordance with Policy and Procedures for the Queensland Government Pensioner Rate Subsidy Scheme.
  - (a) The pensioner must hold an eligible Pensioner Concession Card or DVA Gold Card (for all conditions)
  - (b) Property where the subsidy is applied for must be the pensioners principle place of residence
  - (c) The pensioner must be listed on the Certificate of Title of the property

**FINANCIAL AND RESOURCE IMPLICATIONS**

This concession reduces Council's revenue by up to \$200 per eligible property plus waste recycling of approximately \$39.00 per eligible property. This results in a total estimated cost of \$1m.

**LINK TO CORPORATE/OPERATIONAL PLAN**

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

OR7 Continue implementation of zero-based budgeting to support responsible fiscal management in the preparation of Council's budget.

OR14 Continue to implement regional equity / consistency in Council's rating system.

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

Rating implications have been discussed with Council during the development of the 2024/2025 budget.

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

*Chapter 4 Part 10 of the Local Government Regulation 2012.* For pensioners who meet the administrative guidelines for the Queensland Government pensioner rate subsidy scheme.

**POLICY/LOCAL LAW DELEGATION IMPLICATIONS**

In Accordance with Council's Revenue Policy.

**ASSET MANAGEMENT IMPLICATIONS**

Impacts the level of rate revenue which is used to fund depreciation as the source of funds for capital works on Council assets as well as the provision of services and the operation and maintenance of those assets. The impact has been included in the budget.

**REPORT**

Not applicable.

**ATTACHMENTS**

Nil

**6.16 ADOPTION OF WAIVING MINIMUM GENERAL RATES 2024/2025****File Number:** 10/07/2024**Author:** Manager Finance & Sustainability**Authoriser:** Chief Executive Officer**PRECIS**

Determining concession from Minimum General Rates for properties which are small parcels of land used for a pump site or small parcels of land worked in conjunction with other properties held in the same ownership.

**SUMMARY**

Council has determined that some classes of properties should be exempt from the minimum general rate. Generally, these properties are small parcels of land used for a pump site or small parcels of land worked in conjunction with other properties held in the same ownership.

**OFFICER'S RECOMMENDATION**

That 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

**FINANCIAL AND RESOURCE IMPLICATIONS**

This concession reduces Council's revenue of approximately \$2,000.

**LINK TO CORPORATE/OPERATIONAL PLAN**

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

OR7 Continue implementation of zero-based budgeting to support responsible fiscal management in the preparation of Council's budget.

OR14 Continue to implement regional equity / consistency in Council's rating system.

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

Rating implications have been discussed with Council during the development of the 2024/2025 budget.

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

*Chapter 4, Part 10 of the Local Government Regulation 2012.*

**POLICY/LOCAL LAW DELEGATION IMPLICATIONS**

In accordance with Council's Revenue Policy.

**ASSET MANAGEMENT IMPLICATIONS**

Minor impact to the level of rate revenue which is used to fund depreciation as the source of funds for capital works on Council assets as well as the operation and maintenance of those assets and to provide general services.

**REPORT**

Not applicable.

**ATTACHMENTS**

Nil

**6.17 INTEREST ON OVERDUE RATES 2024/2025****File Number:** 10/07/2024**Author:** Manager Finance & Sustainability**Authoriser:** Chief Executive Officer**PRECIS**

Adoption of the level of interest on overdue rates and charges for the financial period 1 July 2024 to 30 June 2025

**SUMMARY**

As part of the budget process, Council must adopt the interest to be charged on overdue rates and charges for the financial year.

---

**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 sixty (60) days from the due date of the relevant rate notice.

**FINANCIAL AND RESOURCE IMPLICATIONS**

Interest charged on overdue accounts becomes income for Council. In the 24/25 budget, the interest on overdue rates and charges is predicted to be \$175,000. This is a reduction on previous years due to debt collection processes and the rates team working with ratepayers to implement approved payment plans to reduce the amount of interest charged to ratepayers.

**LINK TO CORPORATE/OPERATIONAL PLAN**

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

OR7 Continue implementation of zero-based budgeting to support responsible fiscal management in the preparation of Council's budget.

OR14 Continue to implement regional equity / consistency in Council's rating system.

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

Financial implications have been discussed with Council during Budget Preparation Workshops.

**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

Each year, the Department of Housing, Local Government, Planning and Public Works publishes the maximum interest rate that Councils can charge on overdue rates and charges for the next financial year. In May 2024, the below was published on the Departments website which indicated that the maximum rate Councils could adopt as part of their budget process is 12.35%. Council is able to adopt any rate for the 2024-2025 year as long as it is not higher than the 12.35%.

During workshops it was proposed to keep the interest rate at the 2023-2024 rate of 8.17%.

## Interest rate on overdue rates and charges

Section 133 of the Local Government Regulation 2012 (LGR) and section 125 of the City of Brisbane Regulation 2012 (CBR) prescribe the way that the maximum interest rate on overdue rates and charges is calculated. The prescribed method is based on the calculation used for the interest charged on unpaid State taxes under the *Taxation Administration Act 2001* and the Taxation Administration Regulation 2012 (i.e. the Reserve Bank of Australia (RBA) 'bank bill yield rate' plus a margin of 8 per cent).

For overdue rates and charges, the bank bill yield rate (3-month bank accepted bills monthly average) as at the month of March in each year is used to calculate the maximum rate of interest to apply for the following financial year.

Local governments are required to set the actual interest rate to be charged on overdue rates each year (up to the maximum interest rate set by the LGR and CBR). This is to be done by resolution as part of the annual budget process. In deciding the interest rate, local governments should document reasons for the interest rate chosen. This will allow ratepayers to understand the basis for the local government's decision.

The bank bill yield rate as at March 2024 published by the RBA was 4.35 per cent, so the maximum interest rate for the 2024-25 financial year will be **12.35 per cent**.

From 1 July 2024, the new **maximum interest rate of 12.35 per cent** will apply for the 2024-25 financial year and a resolution setting the actual rate to be charged will be required to be made at the budget meeting for the 2024-25 financial year.

For local governments holding their budget meeting on or after 1 July in the budget year, the previous year's interest rate will cease to have effect from 1 July, and therefore the resolution setting the new rate will need to state that the new interest rate applies from 1 July.

This page will be updated each year with the new maximum interest rate, and local governments will be notified each year following the RBA's publication of the March bank yield rate.

## Maximum interest rate for previous financial years

- The maximum interest rate for the 2023–24 financial year was 11.64 per cent.
- The maximum interest rate for the 2022–23 financial year was 8.17 per cent.
- The maximum interest rate for the 2021–22 financial year was 8.03 per cent.
- The maximum interest rate for the 2020–21 financial year was 8.53 per cent.
- The maximum interest rate for the 2019–20 financial year was 9.83 per cent.
- The maximum interest rate for the 2018–19 financial year was 11.00 per cent.
- The maximum interest rate for the 2017–18 financial year was 11.00 per cent.
- The maximum interest rate for the 2016–17 financial year was 11.00 per cent.

## ATTACHMENTS

Nil

**6.18 LEVY AND PAYMENT OF RATES AND CHARGES 2024/2025**

**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 2024 to 31 December 2024 – in August 2024; and
  - (b) for the half year 1 January 2025 to 30 June 2025 – in February 2025.
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 2024/2025 budget.

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

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

**POLICY/LOCAL LAW DELEGATION IMPLICATIONS**

In accordance with Council's Revenue Policy.

**ASSET MANAGEMENT IMPLICATIONS**

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

**REPORT**

Not applicable.

**ATTACHMENTS**

**Nil**

**6.19 PROSTON COMMON EFFLUENT DISPOSAL UTILITY CHARGES 2024/2025****File Number:** 10/07/2024**Author:** Manager Water & Wastewater**Authoriser:** Chief Executive Officer**PRECIS**

Proston Common Effluent Disposal Utility Charges for the financial year ending 30 June 2025.

**SUMMARY**

Council has gone through several workshops regarding rates modelling. The Proston Common Effluent Disposal Utility Charges for 2024/2025 has been proposed to increase by 3% with some further increases to additional pedestals.

**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 2025:

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 \$476.00 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) \$381.00 per annum per additional pedestal for hospital and education facilities
    - (ii) \$381.00 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 \$99.00 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 2024/2025 budget.

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

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

**POLICY/LOCAL LAW DELEGATION IMPLICATIONS**

In accordance with Council's Revenue Policy.

**ASSET MANAGEMENT IMPLICATIONS**

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

**REPORT**

Not applicable.

**ATTACHMENTS**

Nil

**6.20 SEPARATE CHARGE - COMMUNITY RESCUE AND EVACUATION 2024/2025**

**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 \$90,000 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. Approximately \$90,000 is collected and passed on to a third party for these services.

**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 2024/2025 budget.

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

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

**POLICY/LOCAL LAW DELEGATION IMPLICATIONS**

In accordance with Council's Revenue Policy.

**ASSET MANAGEMENT IMPLICATIONS**

Not applicable.

**REPORT**

Not applicable.

**ATTACHMENTS**

**Nil**

**6.21 SEPARATE CHARGE - WASTE MANAGEMENT LEVY 2024/2025****File Number:** 10/07/2024**Author:** Acting Manager Environment & Planning**Authoriser:** Chief Executive Officer**PRECIS**

Waste Management Levy for the 2024/2025 year.

**SUMMARY**

Council has gone through several workshops regarding rates modelling. The Waste Management Levy for 2024/2025 has been proposed to increase by 15% to assist with increased costs in the Waste area including future capital programs, the development of new waste facilities, achieving compliance with existing facilities, and the rehabilitation of former landfill sites, in line with statutory obligations under Council's Environmental Authority (Permit).

**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 \$213.00 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 associated with the disposal and management 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. Total revenue (prior to any concessions, remissions or discount) from this separate charge is approximately \$3.8m.

**LINK TO CORPORATE/OPERATIONAL PLAN**

Council's current Corporate Plan 2021-2026 supports the actions recommended through a range of key priorities identified below.

- EN3 Continue to provide and investigate options to improve waste reduction, landfill management and recycling.
- OR5 Continue to give priority to ongoing financial sustainability and prudent budget management.
- OR15 Continue to give priority to ongoing Audit and Risk and prudent management.
- OR16 Continue to give priority to ongoing Work Health and Safety and prudent management.

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

Rating implications have been discussed with Council during the development of the 2024/2025 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.

Council also must meet its statutory obligations in managing its waste operations, as set out in Environmental Authority (EA) (EPPR00445213) permitted under the Environmental Protection Act 1994. There are significant and ongoing management responsibilities that must be met under the EA.

#### **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, management, and ongoing monitoring 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 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 ongoing commitment to the long-term appropriate management of waste management facilities across the region. This also highlights that Council has ongoing statutory obligations to be met in implementing its waste management program. It also considers the benefit is shared equally by all parcels of land regardless of their value.

#### **ATTACHMENTS**

Nil

**6.22 SETTING OF WASTEWATER UTILITY CHARGES 2024/2025**

**File Number:** 10/07/2024  
**Author:** Manager Water & Wastewater  
**Authoriser:** Chief Executive Officer

**PRECIS**

Wastewater utility charges for the 2024/2025 period.

**SUMMARY**

Council has gone through several workshops regarding rates modelling. The Wastewater utility charges for 2024/2025 has been proposed to increase by 3% with further increases to additional pedestals.

**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 2025, 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 per building connected to any of Council's wastewater systems, a charge of \$808.00 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 per building will be levied a charge of:
    - (i) \$646.00 per annum per additional pedestal for hospital and education facilities
    - (ii) \$646.00 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 \$582.00 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 2024/2025 budget.

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

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

**POLICY/LOCAL LAW DELEGATION IMPLICATIONS**

In accordance with Council's Revenue Policy.

**ASSET MANAGEMENT IMPLICATIONS**

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

**REPORT**

Not applicable.

**ATTACHMENTS**

Nil

## 6.23 SPECIAL CHARGE - ANNUAL IMPLEMENTATION PLAN ROAD MAINTENANCE BURRA BURRI ROAD QUARRY 2024/2025

**File Number:** 10/07/2024  
**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 2025.

### 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 2024/2025 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 2024/2025 financial year;
- (b) describe the road maintenance, road upgrading and road replacement works Council will be undertaking in 2024/2025 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 2024/2025 financial year.

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

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

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### OFFICER'S RECOMMENDATION

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

1. Council make and levy a special charge on the Burra Burri Road Quarry situated of \$10,696.77 on land described as Lot 67 on BO576 or 1229 Burra Burri Road, Durong in the 2024/2025 financial year, 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 2024/2025 financial year pursuant to the Revenue Policy 2024/2025 and the Revenue Statement 2024/2025.

## **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 2024/2025 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 2024/2025 Financial Year

The Burra Burri Road Quarry has an overall approval for 10,000 tonnes per year. An assumed 10,000 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 Two (2).

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

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

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

Table Three (3) Total Cost per Annum for Burra Burri Road Quarry Haulage Route

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

Recovery of Council's Costs of Implementing the Road Program

The Burra Burri Road Quarry 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 2024/2025 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 2024/2025 financial year will facilitate the recovery of its estimated costs of implementing the Road Program in the 2024/2025 financial year and the annualised estimate for the future replacement of the haulage route.

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

**ATTACHMENTS**

**Nil**

## 6.24 SPECIAL CHARGE - ANNUAL IMPLEMENTATION PLAN ROAD MAINTENANCE MANAR ROAD QUARRY 2024/2025

**File Number:** 10/07/2024  
**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 2025.

### 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 2024/2025 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 2024/2025 financial year;
- (b) describe the road maintenance, road upgrading and road replacement works Council will be undertaking in 2024/2025 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 2024/2025 financial year.

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

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

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

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### OFFICER'S RECOMMENDATION

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

1. Council does not levy a special charge on the Manar Road Quarry situated on land described as Lot 7 on BO179 or 1551 Manar Road, Boondooma in the 2024/2025 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 2024/2025 financial year pursuant to the Revenue Policy 2024/2025 and the Revenue Statement 2024/2025.

## **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 2024/2025 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 2024/2025 Financial Year

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

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

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

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

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

The annualised cost for Council and the quarry based on the minimal tonnage of 10,000 tonnes are set out in Table Two (2), to indicate possible costs if the quarry did commence significant operation in the 2024/2025 financial year.

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

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

As the quarry has not commenced significant operations no special rate is proposed in the 2024/2025 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 2024/2025 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 2024/2025 financial year will facilitate the recovery of its estimated costs of implementing the Road Program in the 2024/2025 financial year and the annualised estimate for the future replacement of the haulage route.

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

#### **ATTACHMENTS**

Nil

**6.25 SPECIAL CHARGE - ANNUAL IMPLEMENTATION PLAN ROAD MAINTENANCE TIM DWYER ROAD QUARRY 2024/2025**

**File Number:** 10/07/2024  
**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 2025.

**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 2024/2025 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 2024/2025 financial year;
- (b) describe the road maintenance, road upgrading and road replacement works Council will be undertaking in 2024/2025 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 2024/2025 financial year.

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

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

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**OFFICER'S RECOMMENDATION**

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

1. Council does not levy a special charge on the Tim Dwyer Road Quarry situated on land described as Lot 169 on CSH697 or 79 Tim Dwyer Road, East Nanango in the 2024/2025 financial year, as the quarry has not commenced significant operations; and
2. That Council adopts the Annual Implementation Plan for the 2024/2025 financial year pursuant to the Revenue Policy 2024/2025 and the Revenue Statement 2024/2025.

**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 2024/2025 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 / Class 5A Rural Access
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 2024/2025 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 Indicated Life of the Quarry

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

The annualised cost for Council and the quarry based on 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 2024/2025 financial year.

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

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

As the quarry has not commenced significant operations no special rate is proposed in the 2024/2025 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 2024/2025 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 2024/2025 financial year will facilitate the recovery of its estimated costs of implementing the Road Program in the 2024/2025 financial year and the annualised estimate for the future replacement of the haulage route.

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

**ATTACHMENTS**

**Nil**

## 6.26 SPECIAL CHARGE - ANNUAL IMPLEMENTATION PLAN ROAD MAINTENANCE WATTLEGROVE ROAD QUARRY 2024/2025

**File Number:** 10/07/2024  
**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 2025.

### 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 2 on SP 341268 (previously Lot 459 on FY1925) and situated at 1304 Wattlegrove Road, Wattle Grove.

The Annual Implementation Plan specifically relates to the 2024/2025 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 2024/2025 financial year;
- (b) describe the road maintenance, road upgrading and road replacement works Council will be undertaking in 2024/2025 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 2024/2025 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 2 on SP 341268 (previously 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.

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### OFFICER'S RECOMMENDATION

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

1. Council make and levy a special charge (to be known as the Kingaroy Quarry Supplies - Wattlegrove Road Special Charge) of \$9,139.00 on land described as Lot 2 on SP 341268 (previously 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 2024/2025 financial year pursuant to the Revenue Policy 2024/2025 and the Revenue Statement 2024/2025.

### **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 2024/2025 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).

Kingaroy Quarry Supplies has reached a trigger point on their approval which requires them to undertake upgrade works to their haul route. The trigger point requires them to upgrade to a sealed standard about 200 metres of Minmore Road where it fronts a private property. Council is also undertaking complimentary works on the 200 metre unsealed gap that will be created by the triggered works.

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 2024/2025 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. 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 Two (2). The estimated costs are based on an extraction rate of 30,000 tonnes per year.

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

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

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

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

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

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

Kingaroy Quarry Supplies – Wattlegrove Road has reached the trigger point threshold, as defined by their development conditions, and has commenced upgrade works to a portion of Minmore Road. It is expected that more information about the quarry operations will become apparent to Council through the course of the 2024/2025 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 2024/2025 financial year will facilitate the recovery of its

estimated costs of implementing the Road Program in the 2024/2025 financial year and the annualised estimate for the future replacement of the haulage route.

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

## **ATTACHMENTS**

**Nil**

**6.27 SPECIAL CHARGE - ANNUAL IMPLEMENTATION PLAN ROAD MAINTENANCE WILSONS ROAD QUARRY 2024/2025**

**File Number:** 10/07/2024  
**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 2025.

**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 2024/2025 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 2024/2025 financial year;
- (b) describe the road maintenance, road upgrading and road replacement works Council will be undertaking in 2024/2025 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 2024/2025 financial year.

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

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

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**OFFICER'S RECOMMENDATION**

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

1. Council make and levy a special charge (to be known as the Gordonbrook Sand Quarry - Wilsons Road Special Charge) of \$8,035.09 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 2024/2025 financial year pursuant to the Revenue Policy 2024/2025 and the Revenue Statement 2024/2025.

## **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 2024/2025 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 2024/2025 Financial Year

The Gordonbrook Sand Quarry - Wilsons Road has approval for 100,000 tonnes per year. From advice provided by the quarry, regarding their 2023/2024 output, an estimated 25,000 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%
<b>Total</b>	<b>\$109,844.73</b>	<b>\$177,075.31</b>	<b>\$286,920.04</b>	<b>100%</b>
<b>Percentage</b>	<b>38%</b>	<b>62%</b>		

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

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

Description	Expected Cost to Council Without Quarry Operation		Expected Costs from Impact of Quarry Operations		Total
	\$	%	\$	%	
Maintenance Costs	\$837.35	23%	\$2,862.65	77%	\$3,700.00
Reconstruction Costs	\$5,336.78	51%	\$5,172.44	49%	\$10,509.23
<b>Total</b>	<b>\$6,174.13</b>	<b>43%</b>	<b>\$8,035.09</b>	<b>57%</b>	<b>\$14,209.23</b>

Recovery of Council's Costs of Implementing the Road Program

The Gordonbrook Sand Quarry - Wilsons Road is still in its early years of operation, it is expected that more information about the quarry operations will become apparent to Council through the course of the 2024/2025 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 2024/2025 financial year will facilitate the recovery of its estimated costs of implementing the Road Program in the 2024/2025 financial year and the annualised estimate for the future replacement of the haulage route.

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

**ATTACHMENTS**

**Nil**

**6.28 WASTE COLLECTION UTILITY CHARGES 2024/2025****File Number:** 10/07/2024**Author:** Acting Manager Environment & Planning**Authoriser:** Chief Executive Officer**PRECIS**

Waste collection utility charges for the 2024/2025 year.

**SUMMARY**

Council has gone through several workshops regarding rates modelling. The Waste collection utility charges including recycling are proposed to have a 6% increase.

**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, one (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, one (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.	\$204.00
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.	\$204.00
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, 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.	\$289.00
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.	\$289.00
<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> <p>(a) the complexity and difficulty of waste management service provision for the Bunya Mountains; and</p> <p>(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.</p>	\$245.00

Service Category	Charge per Service
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, Tingooro, Wattlecamp, Wondai or Wooroolin and prescribed Villages (other than the Bunya Mountains) and some specifically identified sub divisional areas.	\$78.00
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, Tingooro, Wattlecamp, Wondai or Wooroolin and prescribed Villages (also not situated in the Bunya Mountains) and some specifically identified sub divisional areas.	\$78.00
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, Tingooro, Wattlecamp, Wondai or Wooroolin and prescribed Villages (other than the Bunya Mountains) and some specifically identified sub divisional areas.	\$78.00
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, Tingooro, Wattlecamp, Wondai or Wooroolin and prescribed Villages (and also not situated in the Bunya Mountains) and some specifically identified sub divisional areas.	\$78.00

### 3. Definitions

The following definitions apply:

<b>bulk waste container</b>	means a waste container with a capacity of 1m <sup>3</sup> or more.
<b>commercial premises</b>	means any of the following types of premises: (a) a hotel, motel, caravan park, cafe, food store or canteen; (b) an assembly building, institutional building, kindergarten, child minding centre, school or other building used for education; (c) premises where a sport or game is ordinarily played in public; (d) an exhibition ground, show ground or racecourse; (e) an office, shop or other premises where business or work, other than a manufacturing process, is carried out; (f) a church, or other building, used as a place of worship, or for religious purposes.
<b>commercial waste</b>	means waste, other than green waste, recyclable waste, interceptor waste or waste discharged to a sewer,

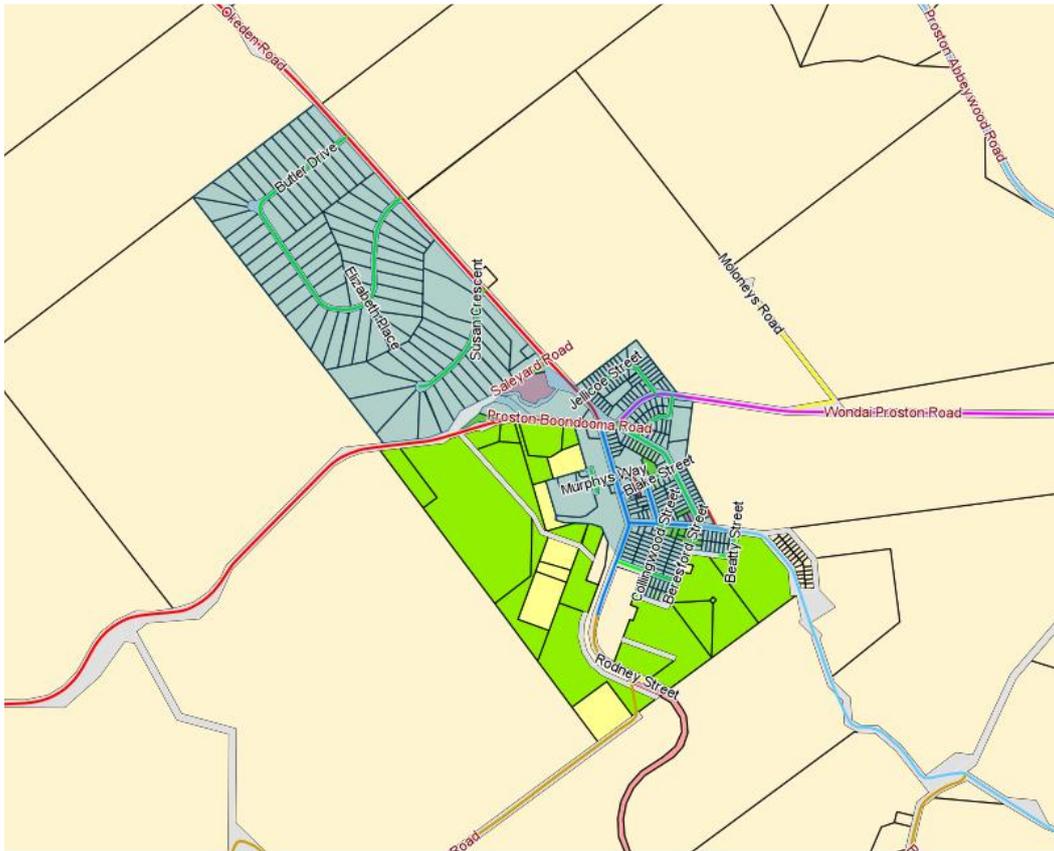
	produced as a result of the ordinary use or occupation of commercial premises.
<b>designated waste collection area</b>	means an area which Council has, by resolution, designated as an area in which Council may conduct general waste or green waste collection. Maps of the designated waste collection areas adopted on 13 June 2018 are attached.
<b>domestic clean-up waste</b>	means non-putrescible, dry and inoffensive waste, other than green waste or recyclable waste, produced as a result of a clean-up of domestic premises.
<b>domestic premises</b>	means any of the following types of premises: (a) a single unit private dwelling; (b) premises containing 2 or more separate flats, apartments or other dwelling units; (c) a boarding house, hostel, lodging house or guest house.
<b>domestic waste</b>	means waste, other than domestic clean-up waste, green waste, recyclable waste, interceptor waste or waste discharged to a sewer, produced as a result of the ordinary use or occupation of domestic premises.
<b>general waste</b>	means: (a) waste other than regulated waste; and (b) any of the following: (i) commercial waste; (ii) domestic waste; (iii) recyclable waste.
<b>green waste</b>	grass cuttings, trees, bushes, shrubs, loppings of trees, bushes or shrubs, or similar matter produced as a result of the ordinary use or occupation of premises.
<b>interceptor</b>	has the meaning given in <i>Local Law No. 6 (Waste Management) 2018</i> .
<b>interceptor waste</b>	has the meaning given in <i>Local Law No. 6 (Waste Management) 2018</i> .
<b>manufacturing process</b>	means a handicraft or other process relating to adapting, altering, assembling, cleaning, finishing, making, ornamenting, preparing, renovating, repairing, washing, or wrecking goods for trade, sale or gain or otherwise in connection with a business.
<b>occupier of premises</b>	means the person who has the control or management of the premises.
<b>owner of premises</b>	means the person for the time being entitled to receive the rent for the premises or would be entitled to receive the rent for it if it were let to a tenant at a rent.
<b>premises</b>	includes each of the following: (a) domestic premises; (b) government premises; (c) industrial premises; (d) commercial premises; (e) a building and the land on which a building is situated.
<b>rateable land</b>	see <i>Local Government Act 2009</i> , Section 93(2).
<b>recyclable waste</b>	means clean and inoffensive waste that is declared by Council to be recyclable waste for the local government area of Council.

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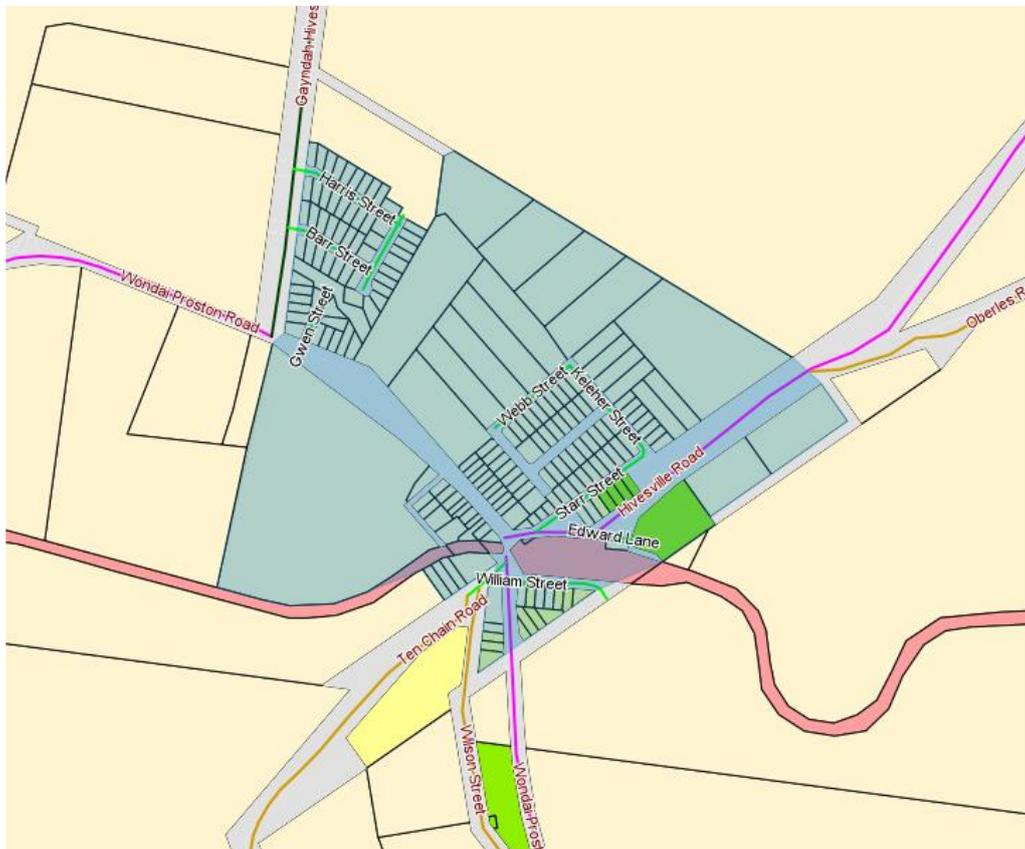
<b>regulated waste</b>	see the <i>Environmental Protection Regulation 2008</i> .
<b>standard general waste container</b>	means a container of a type approved by Council for storing domestic waste, commercial waste or recyclable waste at premises in the local government area of Council.
<b>waste container</b>	see standard general waste container.
<b>waste</b>	see <i>Environmental Protection Act 1994</i> , Section 13, and includes anything that is specified to be waste under <i>Local Law No. 6 (Waste Management) 2018</i> .

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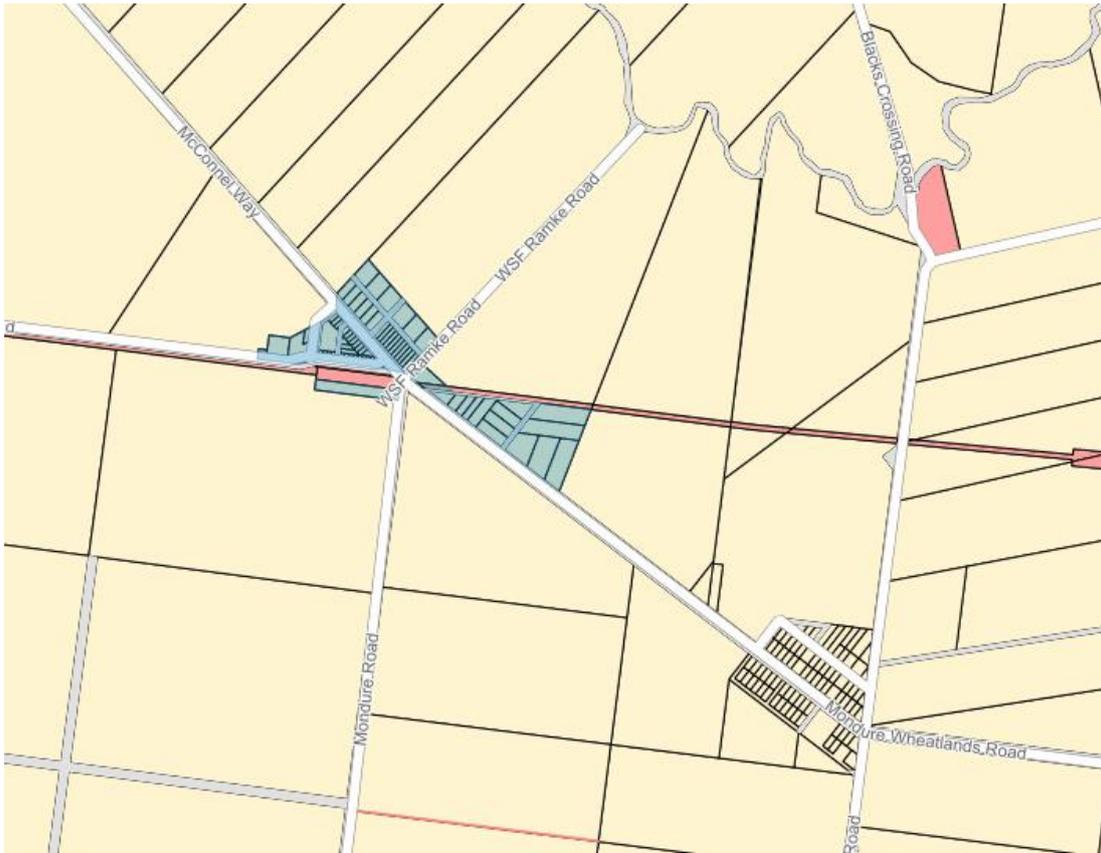
### Proston Designated Waste Collection Area



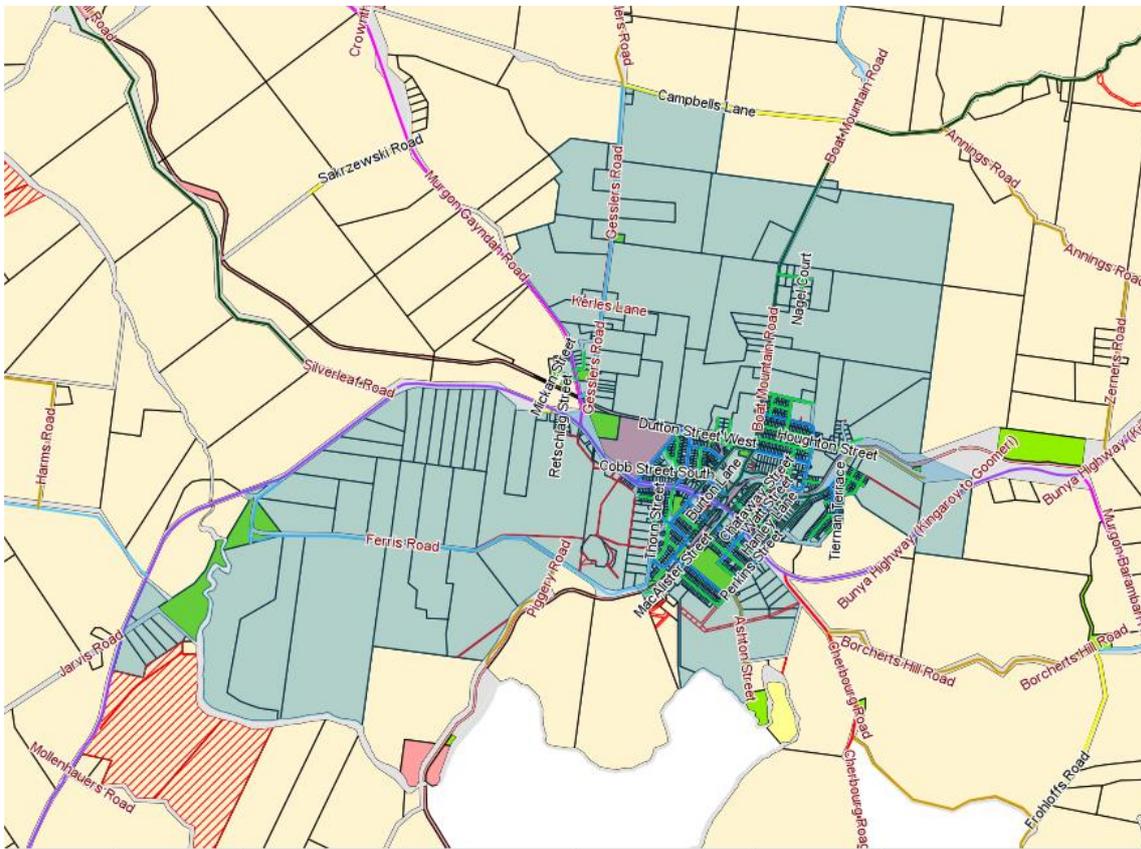
### Hivesville Designated Waste Collection Area



**Mondure Designated Waste Collection Area**



**Murgon Designated Waste Collection Area**

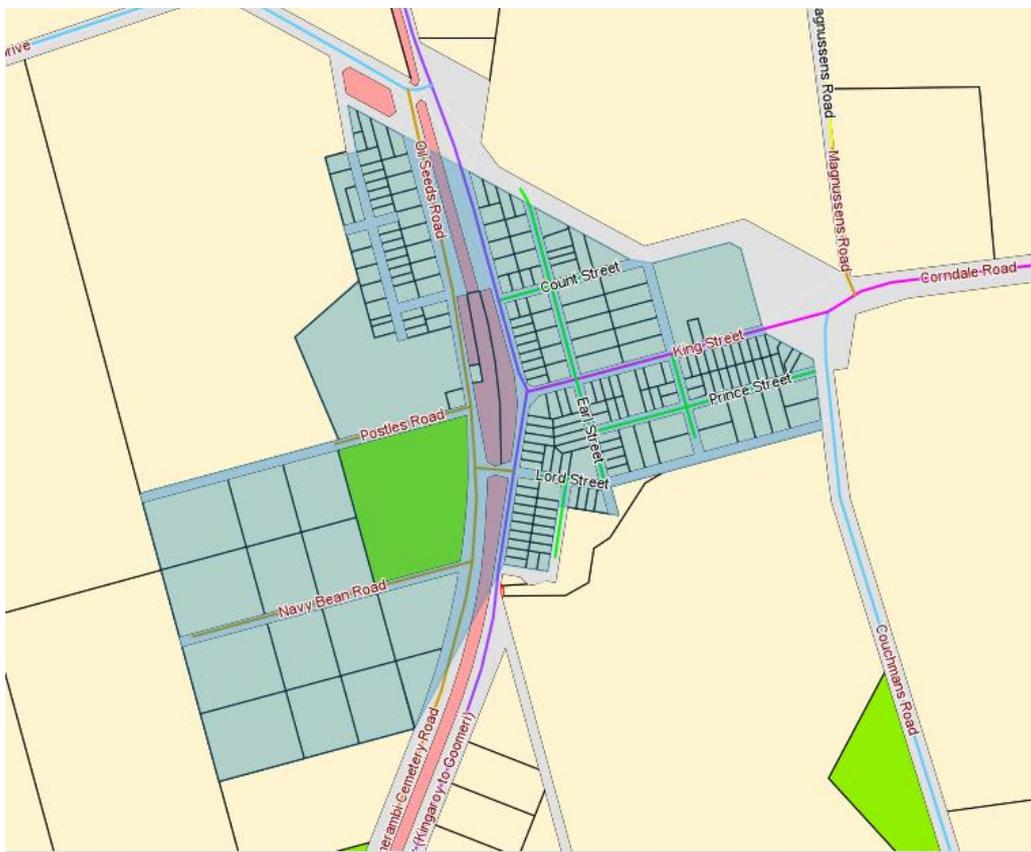




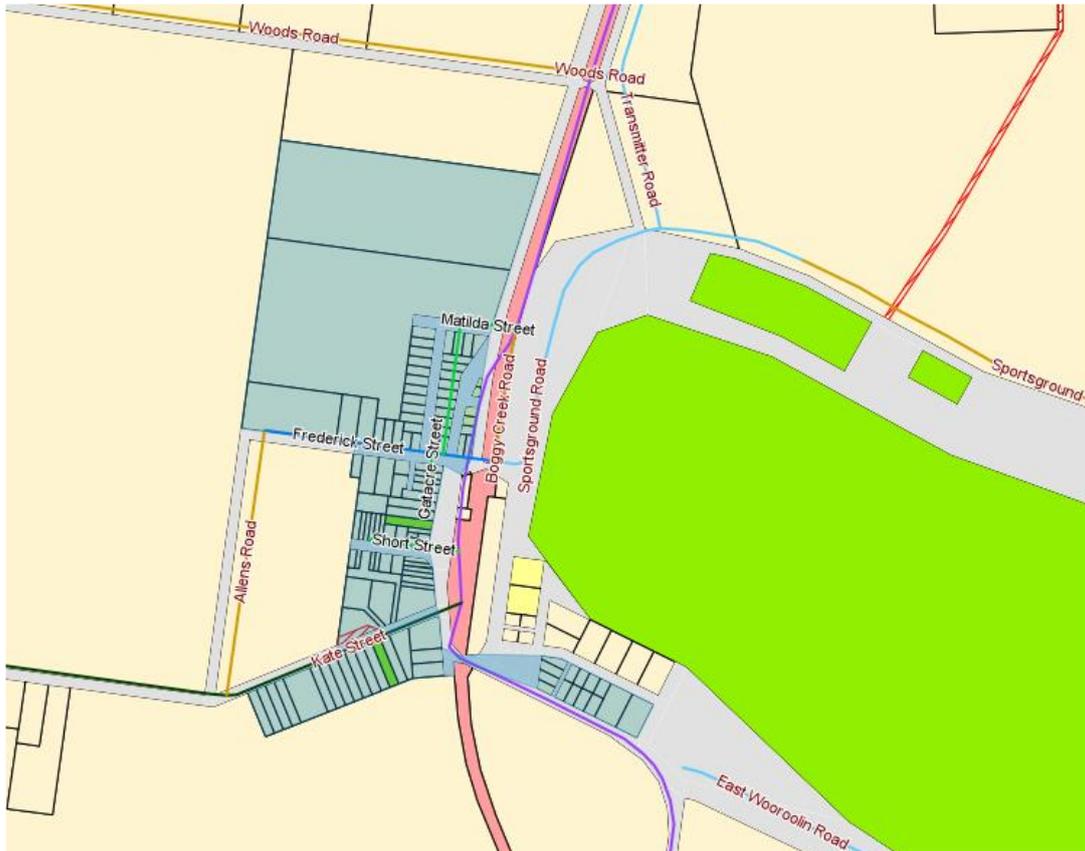
**Tingoora Designated Waste Collection Area**



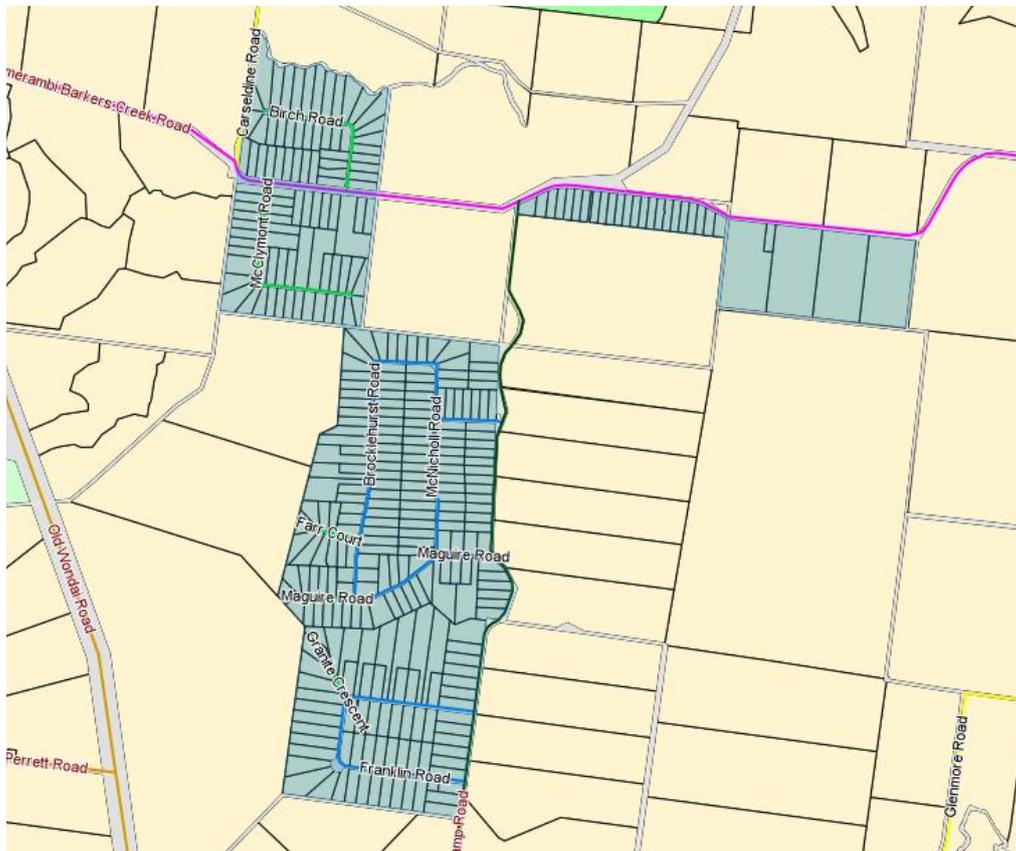
**Memerambi Designated Waste Collection Area**



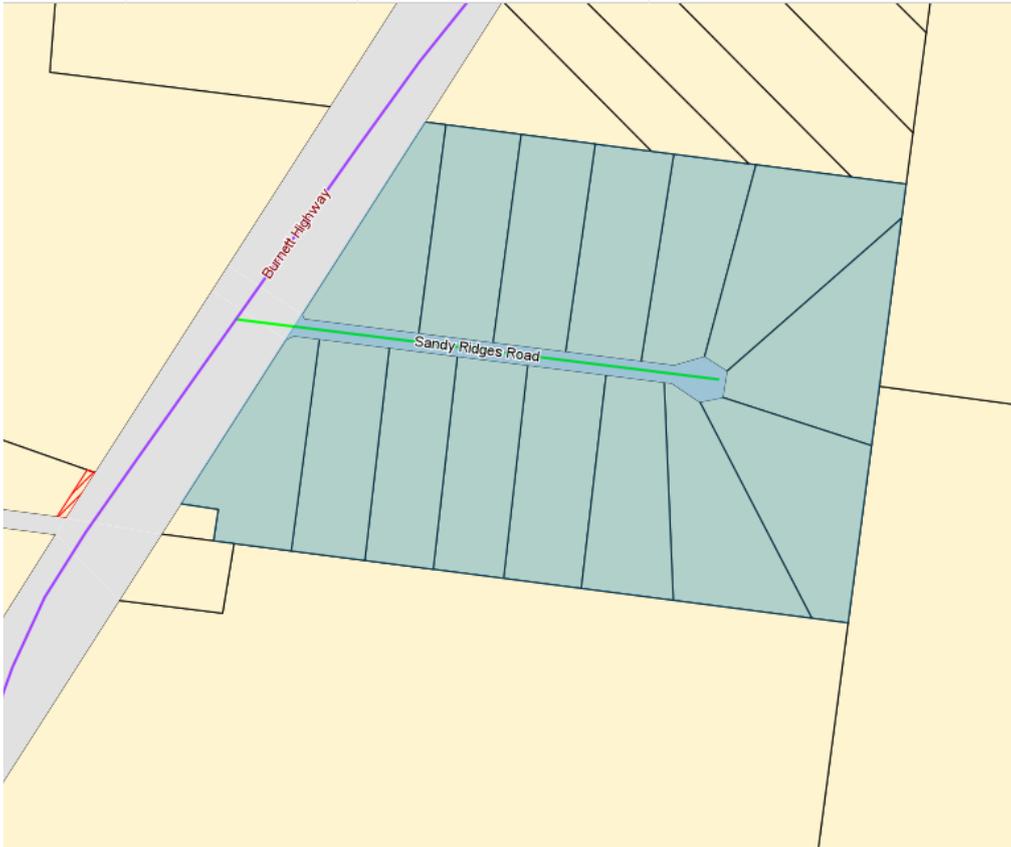
**Wooroolin Designated Waste Collection Area**



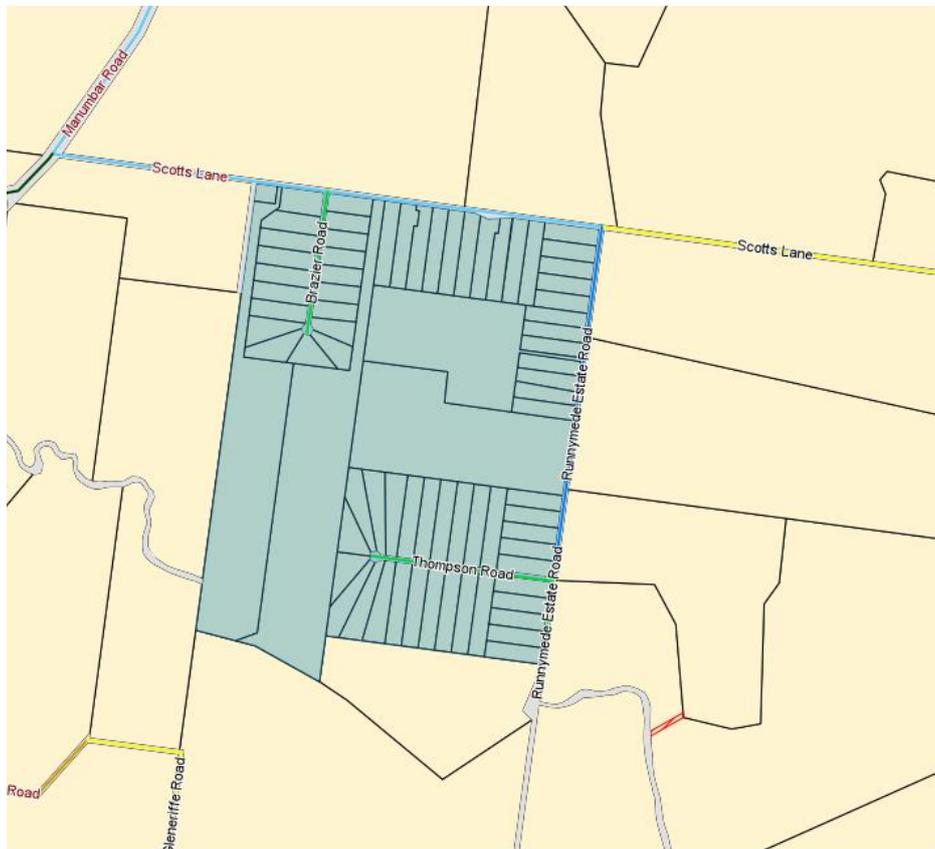
**Wattlecamp Designated Waste Collection Area**



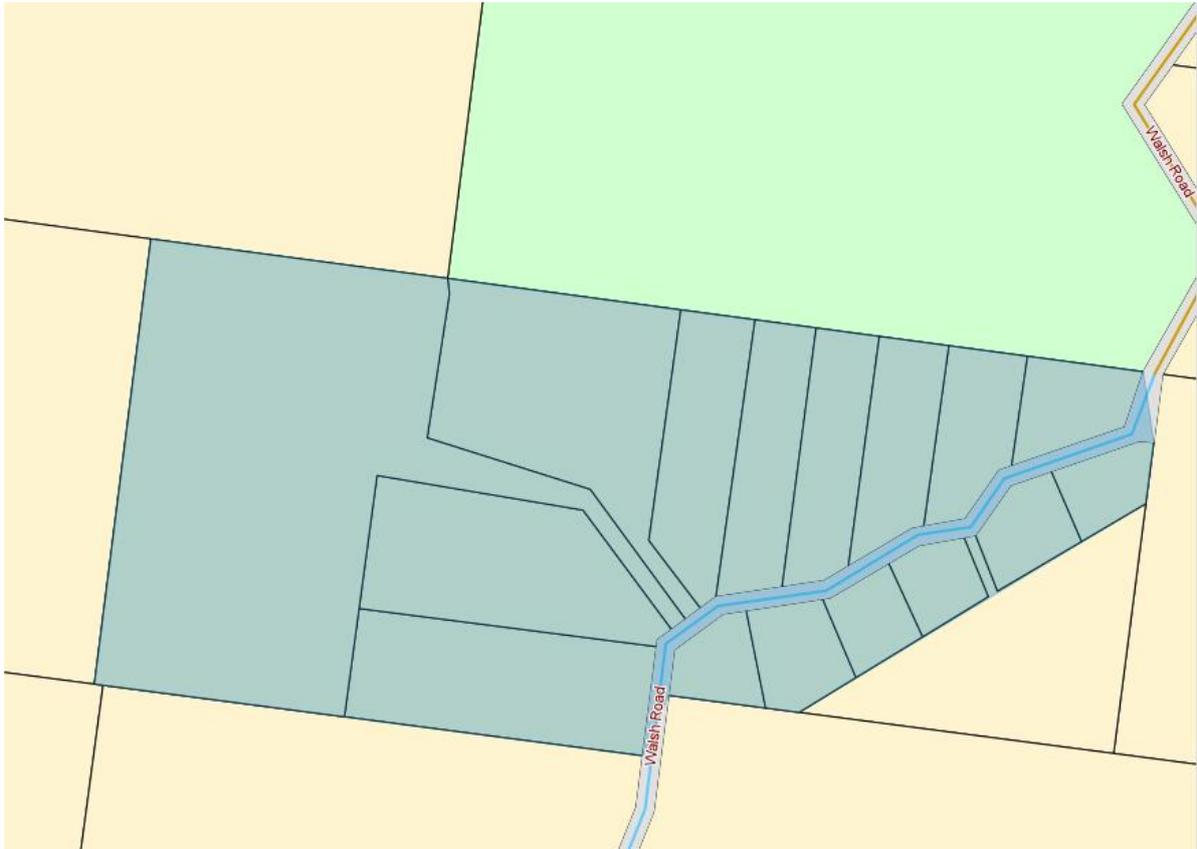
**Sandy Ridges Designated Waste Collection Area**



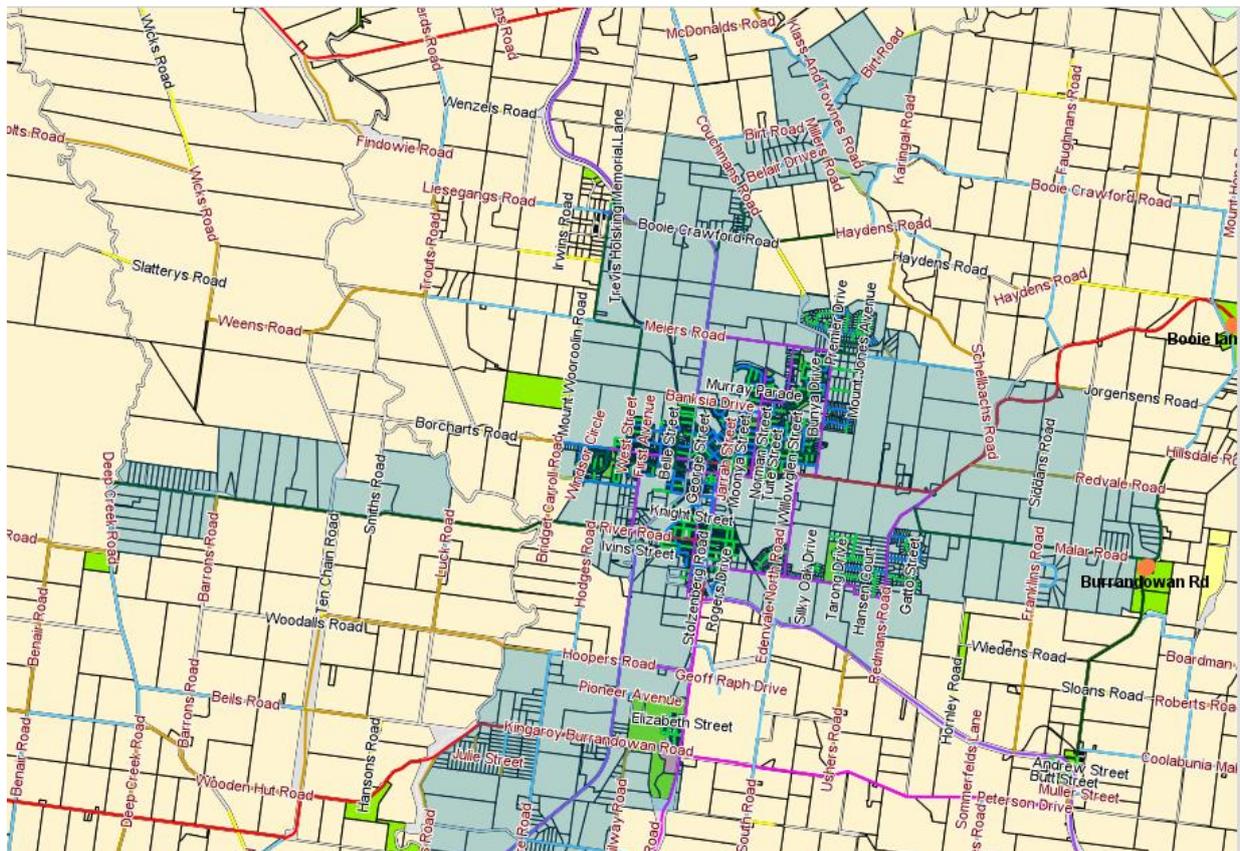
**Runnymede North Designated Waste Collection Area**



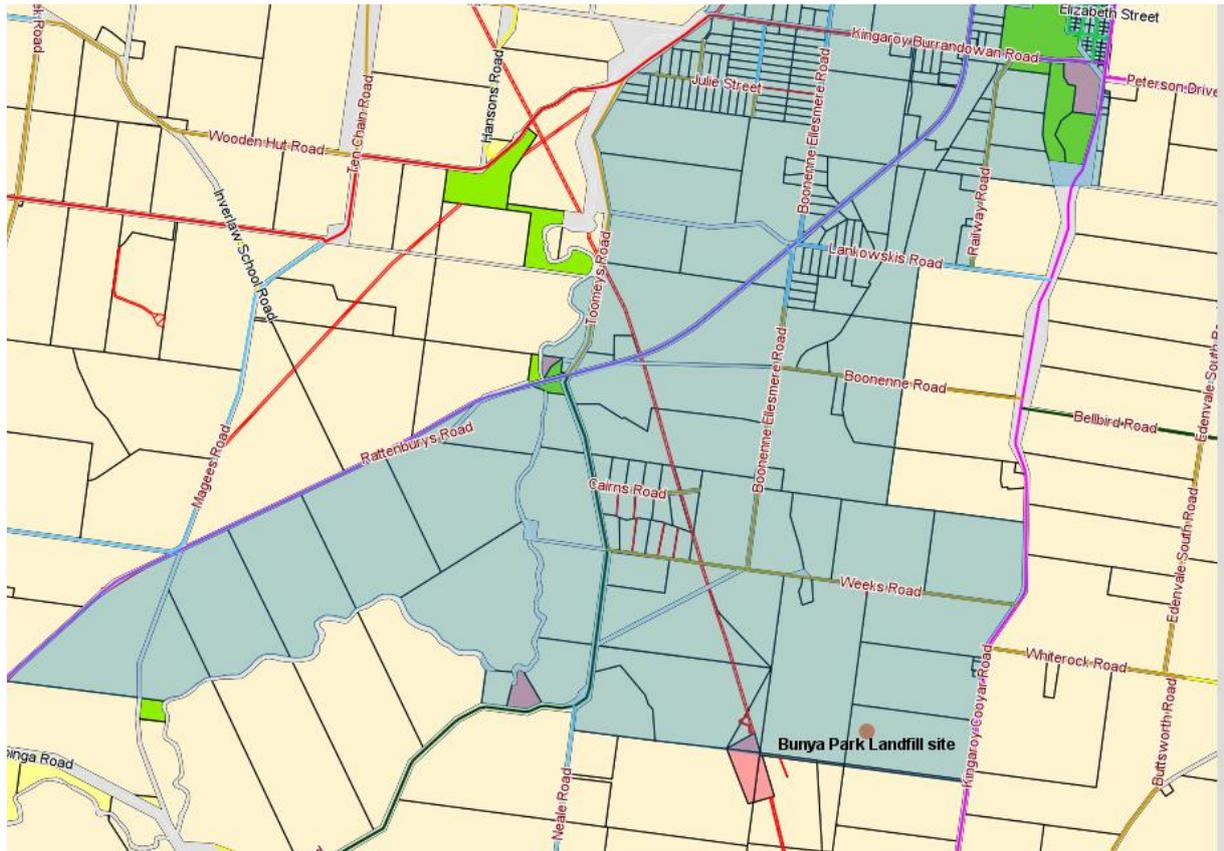
### Runnymede South Designated Waste Collection Area



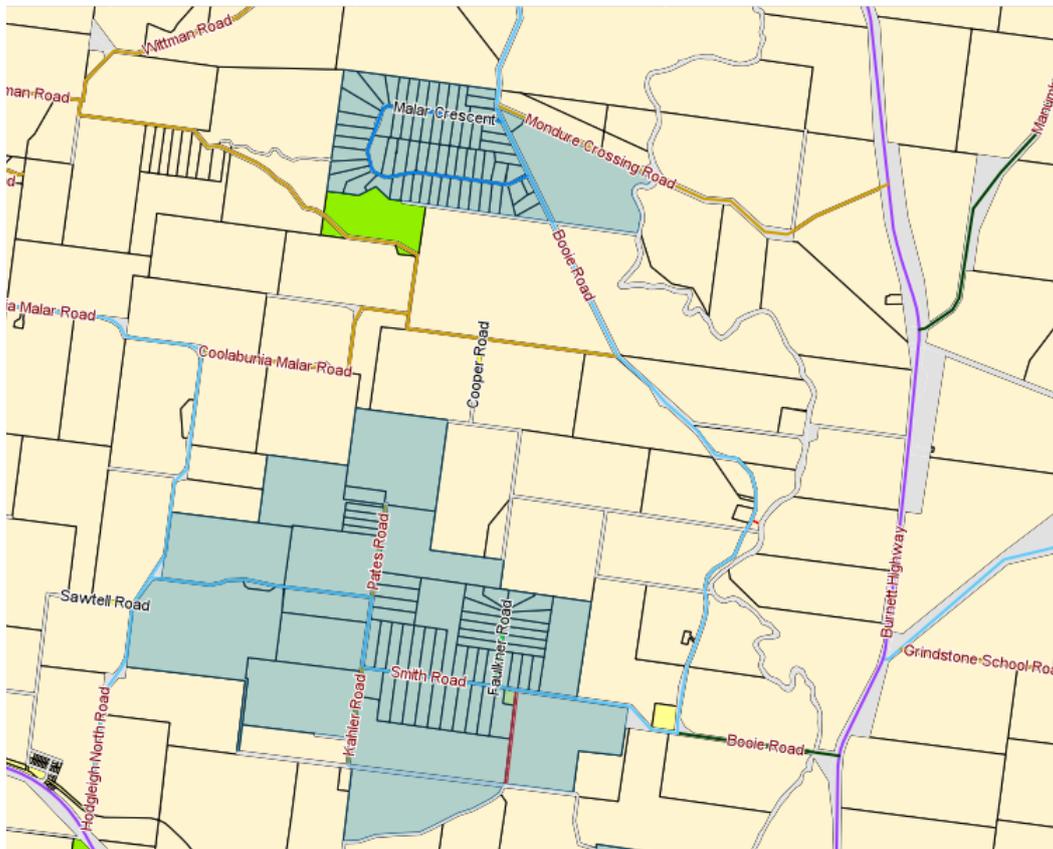
### Kingaroy North Designated Waste Collection Area



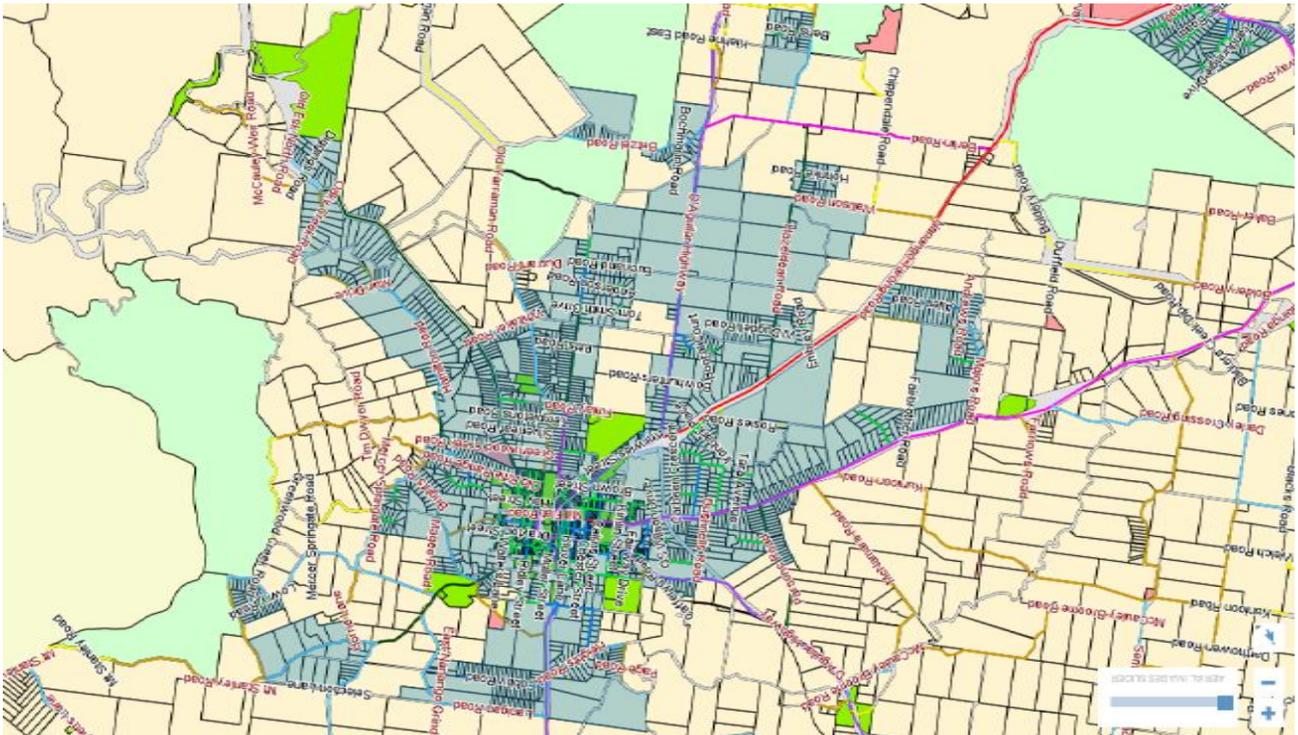
### Kingaroy South Designated Waste Collection Area



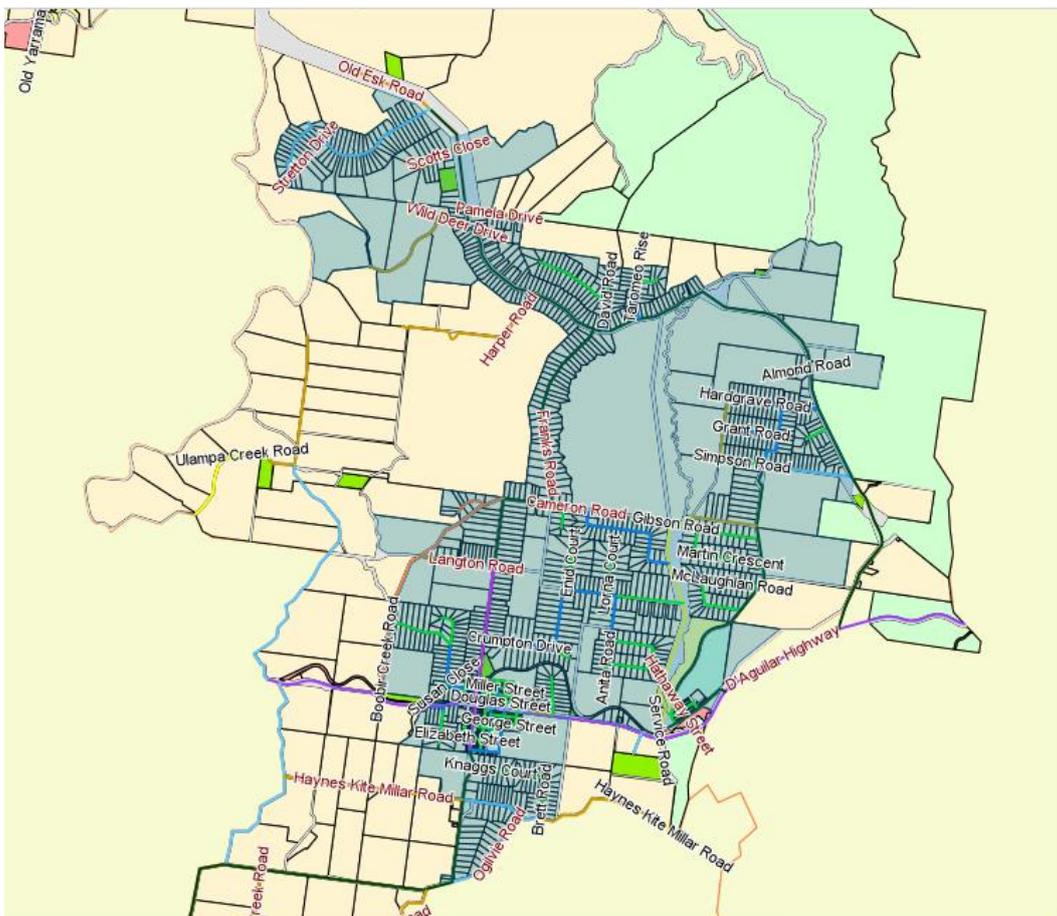
### Booie Designated Waste Collection Area



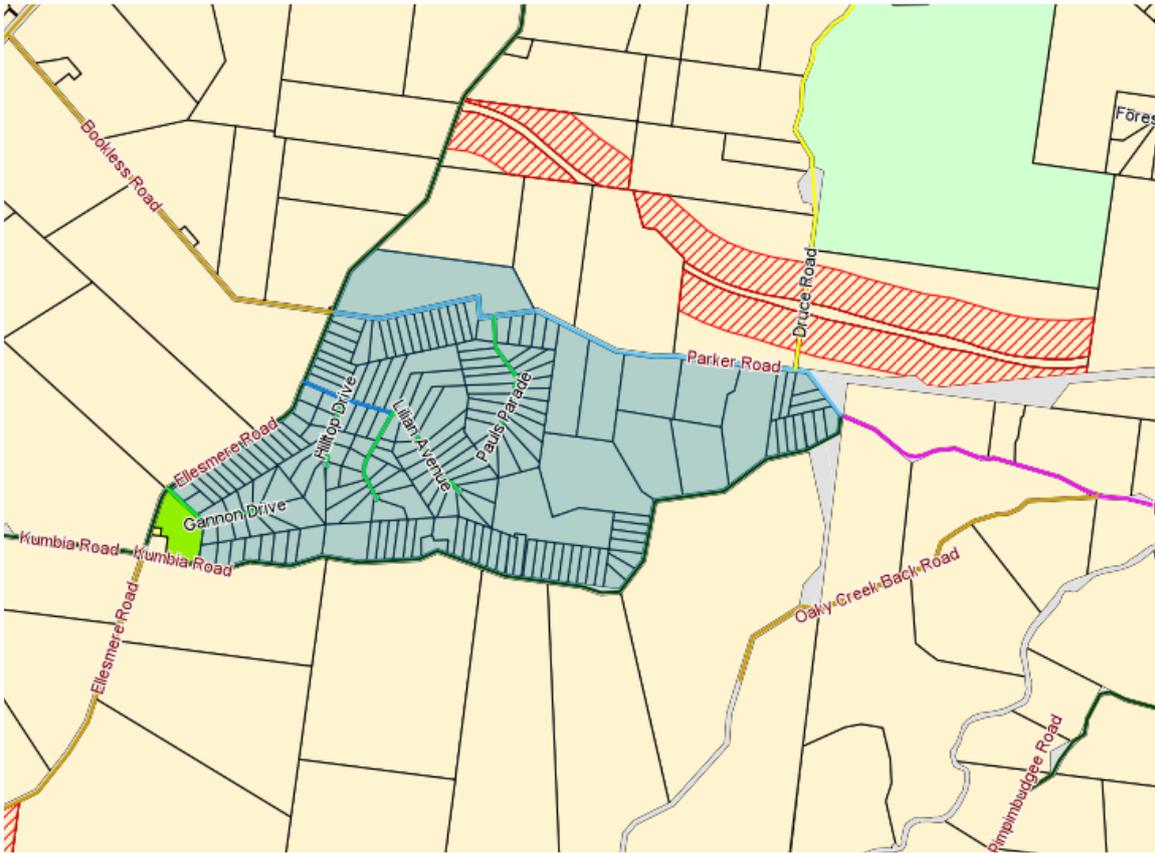
### Nanango Designated Waste Collection Area



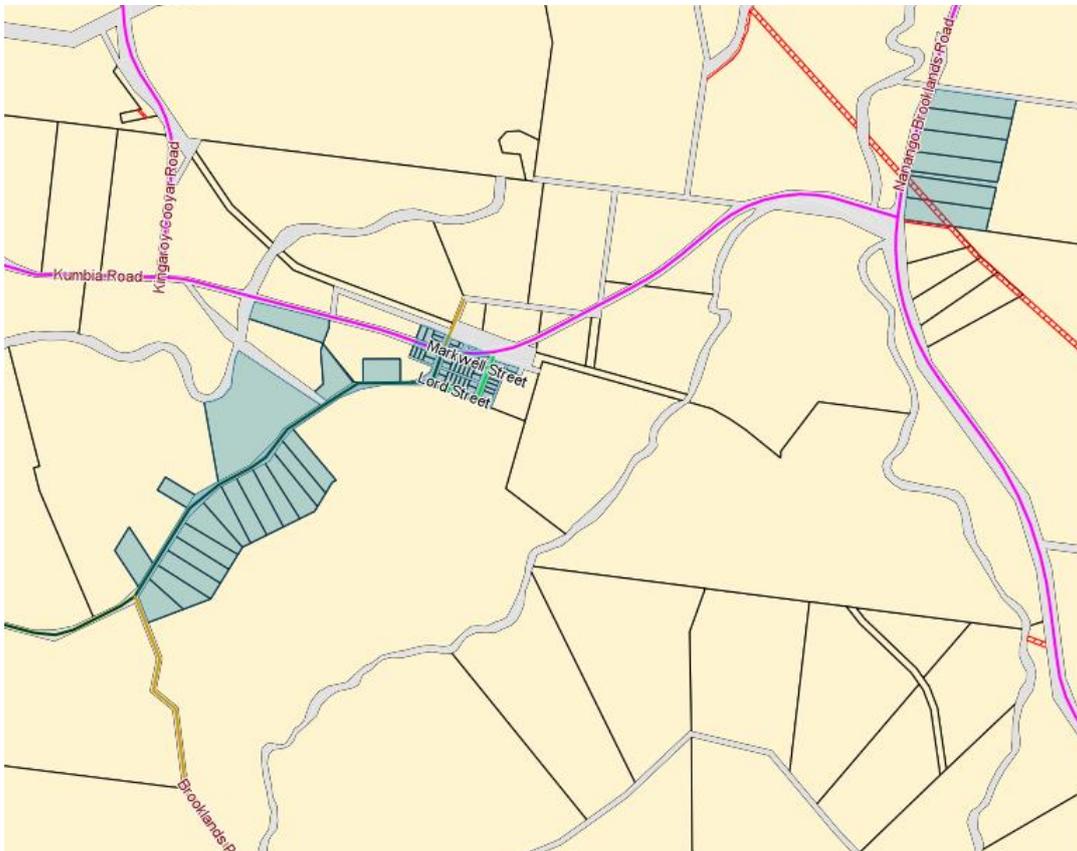
### Blackbutt, Benarkin, Teelah and Taromeo Designated Waste Collection Area



**Ellesmere Designated Waste Collection Area**



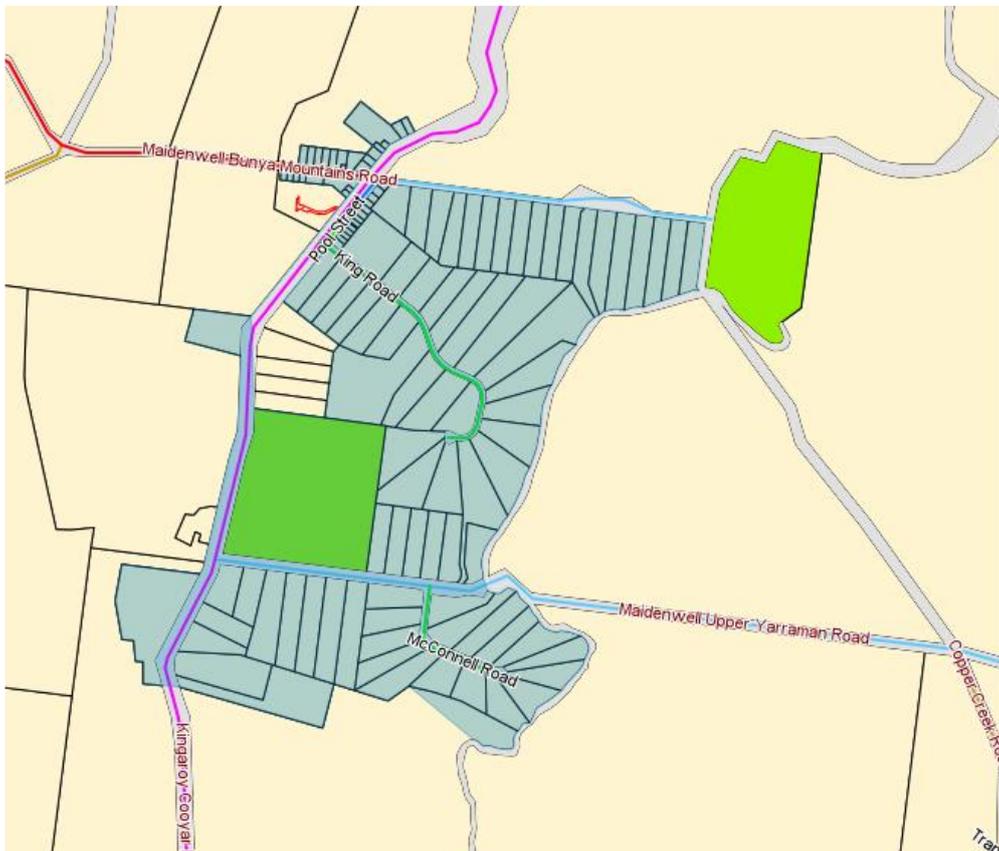
**Brooklands Designated Waste Collection Area**



### 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. Total revenue forecasted to be generated by these charges (prior to any remissions, concessions or discounts where applicable) is around \$4.2m.

**LINK TO CORPORATE/OPERATIONAL PLAN**

Council's current Corporate Plan 2021-2026 supports the actions recommended through a range of key priorities identified below.

- EN3 Continue to provide and investigate options to improve waste reduction, landfill management and recycling.
- OR5 Continue to give priority to ongoing financial sustainability and prudent budget management.
- OR15 Continue to give priority to ongoing Audit and Risk and prudent management.
- OR16 Continue to give priority to ongoing Work Health and Safety and prudent management.

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

Rating implications have been discussed with Council during the development of the 2024/2025 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

**6.29 WATER SUPPLY ACCESS CHARGE METHODOLOGY 2024/2025****File Number:** 10/07/2024**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 2025.

**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 2025 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 two (2) or more lots and an improvement is constructed across a property boundary, provided that a connected access charge is being levied for one (1) 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 2024/2025 budget.

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

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

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

In accordance with Council’s Revenue Policy.

### **ASSET MANAGEMENT IMPLICATIONS**

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

### **REPORT**

Not applicable.

### **ATTACHMENTS**

Nil

**6.30 WATER SUPPLY CHARGES 2024/2025****File Number:** 10/07/2024**Author:** Manager Water & Wastewater**Authoriser:** Chief Executive Officer**PRECIS**

Water supply charges for the financial year ending 30 June 2025.

**SUMMARY**

Council has gone through several workshops regarding rates modelling. The water supply charges for 2024/2025 have been proposed to increase by 6% on both access and consumption charges apart from high volume which has increased by 1%.

**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 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 2025:

Declared Water Supply Service Area	Vacant	20mm	25mm	32mm and 40mm	50mm and 80mm	100mm	Fire Services	Additional Rural Services
Blackbutt	391.00	781.00	1,249.00	1,949.00	5,070.00	11,700.00	391.00	391.00
Boondooma Dam	391.00	781.00	1,249.00	1,949.00	5,070.00	11,700.00	391.00	391.00
Kingaroy	391.00	781.00	1,249.00	1,949.00	5,070.00	11,700.00	391.00	391.00
Kumbia	391.00	781.00	1,249.00	1,949.00	5,070.00	11,700.00	391.00	391.00
Murgon	391.00	781.00	1,249.00	1,949.00	5,070.00	11,700.00	391.00	391.00
Nanango	391.00	781.00	1,249.00	1,949.00	5,070.00	11,700.00	391.00	391.00
Proston	391.00	781.00	1,249.00	1,949.00	5,070.00	11,700.00	391.00	391.00
Proston Rural	N/A	675.00	1,083.00	1,690.00	4,394.00	N/A	N/A	N/A
Wondai/ Tingoorra	391.00	781.00	1,249.00	1,949.00	5,070.00	11,700.00	391.00	391.00
Wooroolin	391.00	781.00	1,249.00	1,949.00	5,070.00	11,700.00	391.00	391.00
Yallakool	391.00	781.00	1,249.00	1,949.00	5,070.00	11,700.00	391.00	391.00

- 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 2025.

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), Multi-units (100, 101) and Village (3) Rate Categories per the Revenue Statement.

Commercial Tariffs are comprised of Commercial (2, 202, 204, 302, 402, 600, 700), 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, 226), Rural Land – Primary Production (6), Piggery (611, 612, 613, 614), Cattle Feedlots (601, 602, 603, 604), Water Pumping and Storage (419), Heavy Industry (508), 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	1.97	2.94	3.43
Boondooma Dam	1.97	2.94	3.43
Kingaroy	1.97	2.94	3.43
Kumbia	1.97	2.94	3.43
Murgon	1.97	2.94	3.43
Nanango	1.97	2.94	3.43
Proston	1.97	2.94	3.43
Wondai	1.97	2.94	3.43
Wooroolin	1.97	2.94	3.43
Yallakool	1.97	2.94	3.43

- (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	2.14	2.85	3.18
Boondooma Dam	2.14	2.85	3.18
Kingaroy	2.14	2.85	3.18
Kumbia	2.14	2.85	3.18
Murgon	2.14	2.85	3.18
Nanango	2.14	2.85	3.18
Proston	2.14	2.85	3.18
Wondai	2.14	2.85	3.18
Wooroolin	2.14	2.85	3.18
Yallakool	2.14	2.85	3.18

- (c) In respect of the Proston Rural Water Supply Scheme a flat charge of \$1.97 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	1.86	2.46	
Boondooma Dam	1.86	2.46	
Kingaroy	1.86	2.46	
Kumbia	1.86	2.46	
Murgon	1.86	2.46	
Nanango	1.86	2.46	
Proston	1.86	2.46	
Wondai	1.86	2.46	
Yallakool	1.86	2.46	

## 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 2024/2025 budget.

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

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

**POLICY/LOCAL LAW DELEGATION IMPLICATIONS**

In accordance with Council's Revenue Policy.

**ASSET MANAGEMENT IMPLICATIONS**

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

**REPORT**

Not applicable.

**ATTACHMENTS**

Nil

**6.31 WATER SUPPLY CONSUMPTION CHARGE METHODOLOGY 2024/2025****File Number:** 10/07/2024**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 2025.

**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 2025:

1. In respect of Water Supply Schemes of Blackbutt, Boondooma Dam, Kingaroy, Kumbia, Murgon, Nanango, Proston, Tingoor, 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 2024/2025 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 CLOSURE OF MEETING**