



Revenue Statement 2025/2026

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 2025 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.	<ol style="list-style-type: none"> 1. This category will cover all land within the Kingaroy Urban locality, where the dominant purpose for which that land is used, or intended for use, is a residential purpose and not included in any other category. 2. That such land in this category will in the main be owner occupied and where tenanted, the revenue earned is limited to rental income solely. 3. That in the case of land on which there is erected a single unit domestic dwelling to the extent that the dominant use of the land is residential, it will fall into this category regardless of the zoning of the land. 4. Land with land use codes 01, 02, 04, 05, 06, 07, 08, 09 and 72 or as otherwise identified by the CEO.

Category 201	Differential Category Residential – Nanango
Description All properties in this category are located within the Nanango Urban Locality and are used solely for residential purposes, or if vacant land, is zoned for residential use under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for residential purposes only. Urban Localities are defined in "Individual Urban Locality" maps series. Council will be guided by the Department of Resources land use codes between 1 and 9 (excluding 03) and land use code 72 when determining the properties that fit into this category.	Identification 1. This category will cover all land within the Nanango Urban locality, where the dominant purpose for which that land is used, or intended for use, is a residential purpose and not included in any other category. 2. That such land in this category will, in the main, be owner occupied and where tenanted, the revenue earned is limited to rental income solely. 3. That in the case of land on which there is erected a single unit domestic dwelling to the extent that the dominant use of the land is residential, it will fall into this category regardless of the zoning of the land. 4. Land with land use codes 01, 02, 04, 05, 06, 07, 08, 09 and 72 or as otherwise identified by the CEO.

Category 203	Differential Category Residential – Blackbutt
Description All properties in this category are located within the Blackbutt Urban Locality and are used solely for residential purposes, or if vacant land, is zoned for residential use under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for residential purposes only. Urban Localities are defined in "Individual Urban Locality" maps series. Council will be guided by the Department of Resources land use codes between 1 and 9 (excluding 03) and land use code 72 when determining the properties that fit into this category.	Identification 1. This category will cover all land within the Blackbutt Urban locality, where the dominant purpose for which that land is used, or intended for use, is a residential purpose and not included in any other category. 2. That such land in this category will in the main be owner occupied and where tenanted, the revenue earned is limited to rental income solely. 3. That in the case of land on which there is erected a single unit domestic dwelling to the extent that the dominant use of the land is residential, it will fall into this category regardless of the zoning of the land. 4. Land with land use codes 01, 02, 04, 05, 06, 07, 08, 09 and 72 or as otherwise identified by the CEO.

Category 301	Differential Category Residential – Murgon
Description All properties in this category are located within the Murgon Urban Locality and are used solely for residential purposes, or if vacant land, is zoned for residential use under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for residential purposes only. Urban Localities are defined in "Individual Urban Locality" maps series. Council will be guided by the Department of Resources land use codes between 1 and 9 (excluding 03) and land use code 72 when determining the properties that fit into this category.	Identification 1. This category will cover all land within the Murgon Urban locality, where the dominant purpose for which that land is used, or intended for use, is a residential purpose and not included in any other category. 2. That such land in this category will in the main be owner occupied and where tenanted, the revenue earned is limited to rental income solely. 3. That in the case of land on which there is erected a single unit domestic dwelling to the extent that the dominant use of the land is residential, it will fall into this category regardless of the zoning of the land. 4. Land with land use codes 01, 02, 04, 05, 06, 07, 08, 09 and 72 or as otherwise identified by the CEO.

Category 401	Differential Category Residential – Wondai
Description	Identification
All properties in this category are located within the Wondai Urban Locality and are used solely for residential purposes, or if vacant land, is zoned for residential use under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for residential purposes only. Urban Localities are defined in "Individual Urban Locality" maps series. Council will be guided by the Department of 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"> 1. This category will cover all land within the Wondai Urban locality, where the dominant purpose for which that land is used, or intended for use, is a residential purpose and not included in any other category. 2. That such land in this category will in the main be owner occupied and where tenanted, the revenue earned is limited to rental income solely. 3. That in the case of land on which there is erected a single unit domestic dwelling to the extent that the dominant use of the land is residential, it will fall into this category regardless of the zoning of the land. 4. Land with land use codes 01, 02, 04, 05, 06, 07, 08, 09 and 72 or as otherwise identified by the CEO.

Category 3	Differential Category Village
Description	Identification
The property is used for any purpose; and located in any of the following villages: - Benarkin, Brooklands, Cloyna, Coolabunia, Crawford, Dandabah, Hivesville, Kumbia, Maidenwell, Memerambi, Moffatdale, Preston, Taabinga, Tingoorra, Winderera, Wooroolin.	<ol style="list-style-type: none"> 1. All land described as 'village' (excluding Bunya Mountains), 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. Villages are defined in "Individual Village" maps series.

Category 4	Differential Category Village – Bunya Mountains
Description	Identification
The property is used for any purpose; and located in the village of Bunya Mountains.	<ol style="list-style-type: none"> 1. All land used described as 'village' in and around the Bunya Mountains, 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. Villages are defined in "Individual Village" maps series.

Category 900	Differential Category Rural Residential
Description	Identification
All properties in this category are situated outside the Nanango, Kingaroy, Wondai, Murgon and Other Urban Localities and nearby village localities (excluding Blackbutt) but are used for residential purposes. Or if vacant land, it is zoned for rural residential use under the Planning Schemes relevant to South Burnett Regional Council and intended for use for rural residential purposes. It includes all land used for rural residential purposes as defined on the relevant map marked Rural Residential. Council will be guided by the Department of 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"> 1. This category will cover all land used for rural residential purposes (excluding Blackbutt) that is shown on the relevant map marked Rural Residential and is not included in any other category. 2. Land with land use codes 01, 02, 04, 05, 06, 07, 08, 09, 72 and 94 or as otherwise identified by the CEO.

Category	Differential Category
910	Rural Residential – Blackbutt
Description	Identification
All properties in this category are situated outside the Blackbutt Urban Locality and nearby village localities, but are used for residential purposes. Or if vacant land, it is zoned for rural residential use under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for rural residential purposes. It includes all land used for rural residential purposes as defined on the map marked Rural Residential – Blackbutt. Council will be guided by the Department of 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"> 1. This category will cover all land used for rural residential purposes that is shown on the map marked Rural Residential – Blackbutt and is not included in any other category. 2. Land with land use codes 01, 02, 04, 05, 06, 07, 08, 09, 72 and 94 or as otherwise identified by the CEO.

Category	Differential Category
2	Commercial – Kingaroy
Description	Identification
<p>All properties in this category are located within the Kingaroy Urban Locality and are used for business and commercial purposes, or if vacant land, is zoned for business and commercial purposes under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for business and commercial purposes. Urban Localities are defined in "Individual Urban Locality" maps series.</p> <p>This category includes properties that are used for a combined residential and a business or commercial purpose. Council will be guided by the Department of 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"> 1. This category will cover all land within the Kingaroy Urban locality, where the property is used for a business and commercial purpose; or 2. If vacant land, is zoned for a business and commercial purpose under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for business and commercial purposes; and 3. Is not included in any other category. 4. Land with land use codes 10, 11, 12, 13, 14, 15, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 41, 42, 43, 44, 45, 46, 47, 48 and 49 or as otherwise identified by the CEO.

Category	Differential Category
202	Commercial – Nanango
Description	Identification
<p>All properties in this category are located within the Nanango Urban Localities and are used for business and commercial purposes, or if vacant land, is zoned for business and commercial purposes under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for business and commercial purposes. Urban Localities are defined in "Individual Urban Locality" maps series.</p> <p>This category includes properties that are used for a combined residential and a business or commercial purpose. Council will be guided by the Department of 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"> 1. This category will cover all land within the Nanango Urban locality, where the property is used for a business and commercial purpose; or 2. If vacant land, is zoned for a business and commercial purpose under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for business and commercial purposes; and 3. Is not included in any other category. 4. Land with land use codes 10, 11, 12, 13, 14, 15, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 41, 42, 43, 44, 45, 46, 47, 48 and 49 or as otherwise identified by the CEO.

Category	Differential Category
204	Commercial – Blackbutt
Description	Identification
<p>All properties in this category are located within the Blackbutt Urban Localities and are used for business and commercial purposes, or if vacant land, is zoned for business and commercial purposes under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for business and commercial purposes. Urban Localities are defined in "Individual Urban Locality" maps series.</p> <p>This category includes properties that are used for a combined residential and a business or commercial purpose. Council will be guided by the Department of 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"> 1. This category will cover all land within the Blackbutt Urban locality, where the property is used for a business and commercial purpose; or 2. If vacant land, is zoned for a business and commercial purpose under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for business and commercial purposes; and 3. Is not included in any other category. 4. Land with land use codes 10, 11, 12, 13, 14, 15, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 41, 42, 43, 44, 45, 46, 47, 48 and 49 or as otherwise identified by the CEO.

Category	Differential Category
302	Commercial – Murgon
Description	Identification
<p>All properties in this category are located within the Murgon Urban Locality and are used for business and commercial purposes, or if vacant land, is zoned for business and commercial purposes under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for business and commercial purposes. Urban Localities are defined in "Individual Urban Locality" maps series.</p> <p>This category includes properties that are used for a combined residential and a business or commercial purpose. Council will be guided by the Department of 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"> 1. This category will cover all land within the Murgon Urban locality, where the property is used for a business and commercial purpose; or 2. If vacant land, is zoned for a business and commercial purpose under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for business and commercial purposes; and 3. Is not included in any other category. 4. Land with land use codes 10, 11, 12, 13, 14, 15, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 41, 42, 43, 44, 45, 46, 47, 48 and 49 or as otherwise identified by the CEO.

Category	Differential Category
402	Commercial – Wondai
Description	Identification
<p>All properties in this category are located within the Wondai Urban Locality and are used for business and commercial purposes, or if vacant land, is zoned for business and commercial purposes under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for business and commercial purposes. Urban Localities are defined in "Individual Urban Locality" maps series.</p> <p>This category includes properties that are used for a combined residential and a business or commercial purpose. Council will be guided by the Department of 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"> 1. This category will cover all land within the Wondai Urban locality, where the property is used for a business and commercial purpose; or 2. If vacant land, is zoned for a business and commercial purpose under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for business and commercial purposes; and 3. Is not included in any other category. 4. Land with land use codes 10, 11, 12, 13, 14, 15, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 41, 42, 43, 44, 45, 46, 47, 48 and 49 or as otherwise identified by the CEO.

Category	Differential Category
600	Commercial – Rural
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>	<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
700	Commercial – Village
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, Proston, Taabinga, Tingoor, Windera, Wooolin.</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>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.</p> <p>2. Villages are defined in "Individual Village" maps series.</p> <p>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.</p>

Category	Differential Category
9	Drive-In Shopping Centre > 10,000m²
Description	Identification
<p>All properties in this category are classified as a Drive in Shopping Centre (a retail shopping and commercial complex) with more than 10,000 square metres of gross floor area and on-site parking for more than 500 vehicles.</p>	<p>Land used as a Drive in Shopping Centre (a retail shopping and commercial complex) with more than 10,000 square metres of gross floor area and on-site parking for more than 500 vehicles.</p>

Category	Differential Category
10	Drive-In Shopping Centre 4,001m² to 10,000m²
Description	Identification
<p>All properties in this category are classified as a Drive in Shopping Centre (a retail shopping and commercial complex) with a gross floor area of more than 4,000 square metres and less than 10,000 square metres and/or more than 150 on-site car parks or adjacent car parks which are maintained to service the specific shopping centre.</p>	<p>Land used as a Drive in Shopping Centre (a retail shopping and commercial complex) with a gross floor area of more than 4,000 square metres and less than 10,000 square metres and/or more than 150 on-site car parks or adjacent car parks which are maintained to service the specific shopping centre.</p>

Category	Differential Category
99	Drive-In Shopping Centre 1,500m² to 4,000m²
Description	Identification
All properties in this category are classified as a Drive in Shopping Centre (a retail shopping and commercial complex) with a gross floor area of more than 1,500 square metres and less than 4,000 square metres and/or more than 40 on-site car parks or adjacent car parks which are maintained to service the specific shopping centre.	Land used as a Drive in Shopping Centre (a retail shopping and commercial complex) with a gross floor area of more than 1,500 square metres and less than 4,000 square metres and/or more than 40 on-site car parks or adjacent car parks which are maintained to service the specific shopping centre.

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

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

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

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

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

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

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

Category	Differential Category
213	Extractive B
Description	Identification
All properties in this category are used for extractive industry purposes, and include: (a)Operational Gravel Pits; and (b)Extractive operations such as quarries and mining operations with an employee base of between 6 and 50 workers (employees and/or contractors) and/or extraction volumes of less than 1 million tonnes per annum. (c)Council will be guided by the Department of 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
414	Coal Mine
Description	Identification
All properties in this category are used for the purpose of an Integrated Coal Mining operation with more than 300 workers (employees and/or contractors) and/or production greater than 2 million tonnes per year.	1.This category will cover all land used for the purpose of an Integrated Coal Mining operation, with operations that have greater than 300 workers (employees and/or contractors) and/or extraction volumes of greater than 2 million tonnes per year. A Coal Mine is defined as land that is the subject of a coal mining lease (issued pursuant to the <i>Mineral Resources Act 1989</i>) or other form of tenure that was used, is used, or intended to be used: <ul style="list-style-type: none"> as a coal mine (or for purposes ancillary or associated with coal mining such as, for example, washing down, stockpiling, haulage, water storage and rehabilitation); or in conjunction with other land (the subject of a coal mining lease) as part of an integrated coal mining operation. An integrated coal mining operation is defined as land contained in more than one coal mining lease (issued pursuant to the <i>Mineral Resources Act 1989</i>) or other form of tenure which land was used, is used, or intended to be used in an integrated manner for the purposes of coal mining or purposes ancillary or associated with coal mining such as, for example, washing down, stockpiling, haulage, water storage and rehabilitation.

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

Category	Differential Category
219	Solar/Wind Farm <5MW
Description	Identification
All properties in this category are located anywhere within the South Burnett Regional Council area, used in whole or in part 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
220	Solar/Wind Farm 5MW to <20MW
Description	Identification
All properties in this category are located anywhere within the South Burnett Regional Council area, used in whole or in part 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
221	Solar/Wind Farm 20MW to <50MW
Description	Identification
All properties in this category are located anywhere within the South Burnett Regional Council area, used in whole or in part 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
222	Solar/Wind Farm 50MW to <100MW
Description	Identification
All properties in this category are located anywhere within the South Burnett Regional Council area, used in whole or in part 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
223	Solar/Wind Farm ≥100MW
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
224	Transformers
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
225	Transformers >1MW
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
226	Transformers >10MW
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
508	Heavy Industry
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
101	Multi-Units – Kingaroy
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
100	Multi-Units - Others
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
601	Cattle Feedlot <1,000 SCU
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
602	Cattle Feedlot 1,001 SCU to 5,000 SCU
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
603	Cattle Feedlot 5,001 SCU to 10,000 SCU
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
604	Cattle Feedlot >10,000 SCU
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
611	Piggery <3,499 SPU
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
612	Piggery 3,500 SPU to 10,000 SPU
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
613	Piggery 10,001 SPU to 20,000 SPU
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
614	Piggery >20,000 SPU
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
6	Rural
Description	Identification
All properties in this category are located anywhere within the South Burnett Regional Council area and are used for the business of primary production. Council will be guided by the Department of 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"> 1. This category will cover all land in the region that is used for the business of primary production, including agricultural, grazing, horticulture, aquaculture, and similar purposes; 2. Is not included in any other category; and 3. Properties in this category must qualify for the Department of Resources primary producers' concession and are identified by the land use codes below. 4. Land with land use codes 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89 and 93 or as otherwise identified by the CEO.

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

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

(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 2025, 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 2025/2026 financial year will be the first 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 2025 and ending 30 June 2026.
- the estimated cost of implementing the overall plan is \$216,050.
- 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 \$25,744.44 annually. A tonnage of 30,000 tonnes has been applied for the 2025/2026 financial year, equating to \$25,744.44 annually.

Consultation between Infrastructure and Finance and Liveability 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 2025/2026 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 Liveability 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 2019 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 2025/2026 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 \$6,938.00 annually. A tonnage of 25,000 tonnes has been applied for the 2025/2026 financial year, equating to \$6,938.00 annually.

Consultation between Infrastructure and Finance and Liveability 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 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 2025/2026 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 \$9,412.67 annually. A tonnage of 10,000 tonnes has been applied for the 2025/2026 financial year, equating to \$9,412.67 annually.

Consultation between Infrastructure and Finance and Liveability 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 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 2025/2026 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 Liveability 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 2019 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 2025/2026 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 per building, 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 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; 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, 4) 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 2025/2026 financial year, Council has decided to set the interest rate at 9.00% (1% + 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 2025/2026, 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 up to 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 AreasPursuant to *Section 161* and *Section 163* of the *Water Supply (Safety and Reliability) Act 2008*

Declared Sewerage Service Area	Evidence
Blackbutt	Each parcel of land: i) Contained within the declared sewerage service area shown in Sewerage Service Area Map - Blackbutt in the Customer Service Standards, Version 2.2 - April 2020; or ii) Determined by Council resolution from time to time as being within the declared sewerage service area for Blackbutt pursuant to <i>Section 161 of the Water Supply (Safety and Reliability) Act 2008</i> and being capable of being connected to the relevant sewerage system.
Boondooma Dam	Each parcel of land: i) Contained within the declared sewerage service area shown in Sewerage Service Area Map - Boondooma Dam in the Customer Service Standards, Version 2.2 - April 2020; or ii) Determined by Council resolution from time to time as being within the declared sewerage service area for Boondooma Dam pursuant to <i>Section 161 of the Water Supply (Safety and Reliability) Act 2008</i> and being capable of being connected to the relevant sewerage system.
Kingaroy	Each parcel of land: i) Contained within the declared sewerage service area shown in Sewerage Service Area Map - Kingaroy in the Customer Service Standards, Version 2.2 - April 2020; or ii) Determined by Council resolution from time to time as being within the declared sewerage service area for Kingaroy pursuant to <i>Section 161 of the Water Supply (Safety and Reliability) Act 2008</i> and being capable of being connected to the relevant sewerage system.
Murgon	Each parcel of land: i) Contained within the declared sewerage service area shown in Sewerage Service Area Map - Murgon in the Customer Service Standards, Version 2.2 - April 2020; or ii) Determined by Council resolution from time to time as being within the declared sewerage service area for Murgon pursuant to <i>Section 161 of the Water Supply (Safety and Reliability) Act 2008</i> and being capable of being connected to the relevant sewerage system.
Nanango	Each parcel of land: i) Contained within the declared sewerage service area shown in Sewerage Service Area Map - Nanango in the Customer Service Standards, Version 2.2 - April 2020; or ii) Determined by Council resolution from time to time as being within the declared sewerage service area for Nanango pursuant to <i>Section 161 of the Water Supply (Safety and Reliability) Act 2008</i> and being capable of being connected to the relevant sewerage system.
Proston	Each parcel of land: i) Contained within the declared sewerage service area shown in Sewerage Service Area Map - Proston in the Customer Service Standards, Version 2.2 - April 2020; or ii) Determined by Council resolution from time to time as being within the declared sewerage service area for Proston pursuant to <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 AreasPursuant to *Section 161* and *Section 163 of the Water Supply (Safety and Reliability) Act 2008*

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

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

Schedule B – Designated Waste Collection Areas

Area	Evidence
<i>Blackbutt, Benarkin, Teelah and Taromeo</i>	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.
<i>Ellesmere</i>	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.
<i>Brooklands</i>	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.
<i>Kumbia</i>	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.
<i>Maidenwell</i>	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 AreaPursuant to *Section 161* and *Section 163 of the Water Supply (Safety and Reliability) Act 2008*

Declared Water Supply Service Area	Evidence
Blackbutt	Each parcel of land: i) Contained within the declared water service area shown in Water Service Area Map - Blackbutt in the Customer Service Standards, Version 2.2 - April 2020; or ii) Determined by Council resolution from time to time as being within the declared water service area for Blackbutt pursuant to <i>Section 161 of the Water Supply (Safety and Reliability) Act 2008</i> and being capable of being connected to the relevant water scheme.
Boondooma Dam	Each parcel of land: i) Contained within the declared water service area shown in Water Service Area Map - Boondooma Dam in the Customer Service Standards, Version 2.2 - April 2020; or ii) Determined by Council resolution from time to time as being within the declared water service area for Boondooma Dam pursuant to <i>Section 161 of the Water Supply (Safety and Reliability) Act 2008</i> and being capable of being connected to the relevant water scheme.
Kingaroy	Each parcel of land: i) Contained within the declared water service area shown in Water Service Area Map - Kingaroy in the Customer Service Standards, Version 2.2 - April 2020; or ii) Determined by Council resolution from time to time as being within the declared water service area for Kingaroy pursuant to <i>Section 161 of the Water Supply (Safety and Reliability) Act 2008</i> and being capable of being connected to the relevant water scheme.
Kumbia	Each parcel of land: i) Contained within the declared water service area shown in Water Service Area Map - Kumbia in the Customer Service Standards, Version 2.2 - April 2020; or ii) Determined by Council resolution from time to time as being within the declared water service area for Kumbia pursuant to <i>Section 161 of the Water Supply (Safety and Reliability) Act 2008</i> and being capable of being connected to the relevant water scheme.
Nanango	Each parcel of land: i) Contained within the declared water service area shown in Water Service Area Map - Nanango in the Customer Service Standards, Version 2.2 - April 2020; or ii) Determined by Council resolution from time to time as being within the declared water service area for Nanango pursuant to <i>Section 161 of the Water Supply (Safety and Reliability) Act 2008</i> and being capable of being connected to the relevant water scheme.
Proston/ Proston Rural	Each parcel of land: i) Contained within the declared water service area shown in Water Service Area Map - Proston or Proston Rural in the Customer Service Standards, Version 2.2 - April 2020; or ii) Determined by Council resolution from time to time as being within the declared water service area for Proston or Proston Rural pursuant to <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 AreaPursuant to *Section 161* and *Section 163* of the *Water Supply (Safety and Reliability) Act 2008*

Declared Water Supply Service Area	Evidence
Tingoora	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.
Wooroolin	Each parcel of land: i) Contained within the declared water service area shown in Water Service Area Map - Wooroolin in the Customer Service Standards, Version 2.2 - April 2020; or ii) Determined by Council resolution from time to time as being within the declared water service area for Wooroolin pursuant to <i>Section 161 of the Water Supply (Safety and Reliability) Act 2008</i> and being capable of being connected to the relevant water scheme.
Wondai	Each parcel of land: i) Contained within the declared water service area shown in Water Service Area Map - Wondai in the Customer Service Standards, Version 2.2 - April 2020; or ii) Determined by Council resolution from time to time as being within the declared water service area for Wondai pursuant to <i>Section 161 of the Water Supply (Safety and Reliability) Act 2008</i> and being capable of being connected to the relevant water scheme.
Yallakool	Each parcel of land: i) Contained within the declared water service area shown in Water Service Area Map - Yallakool in the Customer Service Standards, Version 2.2 - April 2020; or ii) Determined by Council resolution from time to time as being within the declared water service area for Yallakool pursuant to <i>Section 161 of the Water Supply (Safety and Reliability) Act 2008</i> and being capable of being connected to the relevant water scheme.
Murgon	Each parcel of land: i) Contained within the declared water service area shown in Water Service Area Map - Murgon in the Customer Service Standards, Version 2.2 - April 2020; or ii) Determined by Council resolution from time to time as being within the declared water service area for Murgon pursuant to <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 2025/2026 – 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, Wooroonden



POLICY CATEGORY - NUMBER: Statutory005

POLICY OWNER: Finance & Liveability

ECM ID: 3195773

ADOPTED: 21 May 2025

Revenue Policy 2025/2026

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 Services Branch. **A hard copy of this electronic document is considered uncontrolled when printed.**

Table of Contents

1. POLICY STATEMENT	1
2. SCOPE	1
3. GENERAL INFORMATION	1
4. DEFINITIONS	4
5. LEGISLATIVE REFERENCE	4
6. RELATED DOCUMENTS	5
7. NEXT REVIEW	5
8. VERSION CONTROL	5

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

This policy applies to all Council representatives.

3. 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. 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 and individual consumers of a commodity or service cannot always be separately identified. Therefore, there is a need for specific user charges to be supplemented by other general revenue sources.

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. 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.

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 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 consider 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. 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 value/site value for each property is the basis for determining the amount of the general rates levied. Council recognises that significant valuation fluctuations may have an adverse effect on customers and 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 or limiting rate increases in accordance with the Regulation.

3.1.2. Separate or special rates

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

Special rates are based on the unimproved value/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 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 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. 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 cognisant 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 provides the Council, 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 the 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)

Social Security Act 1991 (Cth)

Veterans' Entitlements Act 1986 (Cth)

6. RELATED DOCUMENTS

South Burnett Regional Council Investment Policy 2025/2026 – Statutory009

South Burnett Regional Council Debt Policy 2025/2026 – 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 – May 2026

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
18	Review of policy	21 May 2025	3195773


 Mark Pitt PSM
CHIEF EXECUTIVE OFFICER

Date: 21 May 2025

Policy Name: Revenue Policy 2025/2026
 ECM ID: 3195773

Adoption Date: 21 May 2025

Page 5 of 5
 Next Review Date: May 2026

Contents

3 Year Financials	2
Income Statement	2
Balance Sheet	3
Cashflows	4
Statement of Changes in Equity	5
Long Term Financial Forecast	6
Income Statement	6
Balance Sheet	8
Cashflows	9
Statement of Changes in Equity	11
Percentage Change in Rates Levied from 2023-2024	11

3 Year Financials

Income Statement

	Year 1 2025/2026	Year 2 2026/2027	Year 3 2027/2028
Income			
Revenue			
Recurrent Revenue			
Rates, Levies and Charges	\$ 63,638,122	\$ 66,464,097	\$ 69,524,803
Fees and Charges	\$ 6,424,845	\$ 6,595,840	\$ 6,705,416
Rental Income	\$ 610,999	\$ 631,162	\$ 647,570
Interest Received	\$ 3,058,000	\$ 3,105,350	\$ 3,133,281
Sales Revenue	\$ 3,600,000	\$ 3,718,800	\$ 3,815,489
Other Income	\$ 1,219,700	\$ 1,249,240	\$ 1,277,811
Grants, Subsidies, Contributions and Donations	\$ 8,021,411	\$ 8,047,256	\$ 8,007,349
	\$ 86,573,076	\$ 89,811,745	\$ 93,111,719
Capital Revenue			
Grants, Subsidies, Contribution and Donations	\$ 12,426,015	\$ 7,498,820	\$ 6,151,556
Total Income	\$ 98,999,091	\$ 97,310,565	\$ 99,263,275
Expenses			
Recurrent Expenses			
Employee Benefits	\$ 28,780,703	\$ 29,786,731	\$ 30,532,070
Materials and Services	\$ 32,500,740	\$ 32,700,518	\$ 33,845,785
Finance Costs	\$ 1,620,456	\$ 1,261,416	\$ 1,655,470
Depreciation and Amortisation	\$ 27,180,435	\$ 28,249,148	\$ 28,813,969
	\$ 90,082,334	\$ 91,997,814	\$ 94,847,293
Capital Expense	-\$ 424,000	-\$ 420,000	-\$ 435,000
Total Expense	\$ 89,658,334	\$ 91,577,814	\$ 94,412,293
Net Result	\$ 9,340,757	\$ 5,732,751	\$ 4,850,982
Net Operating Result	(\$ 3,509,258)	(\$ 2,186,069)	(\$ 1,735,574)

Balance Sheet

	Year 1 2025/2026	Year 2 2026/2027	Year 3 2027/2028
Assets			
Current Assets			
Cash and Cash Equivalents	\$ 57,437,178	\$ 60,908,710	\$ 58,337,523
Receivables	\$ 11,078,525	\$ 10,104,422	\$ 10,006,692
Inventories	\$ 994,965	\$ 984,965	\$ 974,965
Total Current Assets	\$ 69,510,668	\$ 71,998,097	\$ 69,319,181
Non-Current Assets			
Receivables - Non-Current	\$ -	\$ -	\$ -
Infrastructure, Property, Plant and Equipment	\$ 1,193,318,557	\$ 1,201,231,175	\$ 1,213,767,394
Intangible Assets	\$ 6,226,681	\$ 6,226,681	\$ 6,226,681
Right Of Use Assets	\$ 675,781	\$ 646,981	\$ 618,315
Total Non-Current Assets	\$ 1,200,221,019	\$ 1,208,104,839	\$ 1,220,612,391
Total Assets	\$ 1,269,731,687	\$ 1,280,102,935	\$ 1,289,931,572
Liabilities			
Current Liabilities			
Payables	\$ 19,984,729	\$ 19,481,787	\$ 19,529,088
Borrowings	\$ 3,415,839	\$ 3,322,833	\$ 3,785,750
Provisions	\$ 3,857,201	\$ 6,401,188	\$ 3,877,537
Unearned Revenue	\$ 2,968,685	\$ 2,978,685	\$ 2,988,685
Other Liabilities	\$ 1,540,243	\$ -	\$ -
Total Current Liabilities	\$ 31,766,697	\$ 32,184,494	\$ 30,181,059
Non-Current Liabilities			
Payables - Non-Current	\$ 711,416	\$ 688,212	\$ 664,348
Borrowings - Non-Current	\$ 13,699,535	\$ 20,176,703	\$ 26,890,954
Provisions - Non-Current	\$ 13,382,312	\$ 11,149,046	\$ 11,439,749
Other Liabilities - Non-Current	\$ -	\$ -	\$ -
Total Non-Current Liabilities	\$ 27,793,262	\$ 32,013,961	\$ 38,995,050
Total Liabilities	\$ 59,559,959	\$ 64,198,455	\$ 69,176,111
Net Assets	\$ 1,210,171,728	\$ 1,215,904,480	\$ 1,220,755,461
Equity			
Retained Earnings	\$ 474,807,627	\$ 480,540,379	\$ 485,391,360
Revaluation Reserve	\$ 735,364,101	\$ 735,364,101	\$ 735,364,101
Total Equity	\$ 1,210,171,728	\$ 1,215,904,480	\$ 1,220,755,461

Cashflows

	Year 1 2025/2026	Year 2 2026/2027	Year 3 2027/2028
Cash Flows from Operating Activities			
Receipts:			
Receipts from Customers	\$ 88,342,384	\$ 82,785,230	\$ 85,302,280
Interest Received	\$ 3,058,000	\$ 3,105,350	\$ 3,133,281
Rental Income	\$ 610,999	\$ 631,162	\$ 647,570
Non capital grants and contributions	\$ 8,021,411	\$ 8,047,256	\$ 8,007,349
Payments:			
Payment to Suppliers	(\$ 73,687,020)	(\$ 68,456,930)	(\$ 70,899,608)
Borrowing costs	(\$ 959,979)	(\$ 810,550)	(\$ 1,204,259)
Net Cash Provided (or Used) in Operating Activities	\$ 25,385,795	\$ 25,301,517	\$ 24,986,612
Cash Flows from Investing Activities			
Receipts:			
Proceeds from sale of PPE	\$ 424,000	\$ 420,000	\$ 435,000
Grants, subsidies ,contributions & donations	\$ 12,426,015	\$ 7,498,820	\$ 6,151,556
Payments:			
Payments for PPE	(\$ 42,824,429)	(\$ 36,132,967)	(\$ 41,321,522)
Net Cash Provided (or Used) in Investing Activities	(\$ 29,974,414)	(\$ 28,214,147)	(\$ 34,734,966)
Cash Flows from Financing Activities			
Receipts:			
Proceeds from Borrowings	\$ -	\$ 9,800,000	\$ 10,500,000
Payments:			
Repayments of borrowings	(\$ 3,262,364)	(\$ 3,415,838)	(\$ 3,322,832)
Net Cash Provided (or Used) in Financing Activities	(\$ 3,262,364)	\$ 6,384,162	\$ 7,177,168
Net Increase/(Decrease) in Cash and Cash Equivalents	(\$ 7,850,983)	\$ 3,471,532	(\$ 2,571,186)
Cash and Cash Equivalents at Beginning of Period	\$ 65,288,161	\$ 57,437,178	\$ 60,908,710
Cash and Cash Equivalents at End of Period	\$ 57,437,178	\$ 60,908,710	\$ 58,337,523

Statement of Changes in Equity

	Year 1 2025/2026	Year 2 2026/2027	Year 3 2027/2028
Asset Revaluation Surplus			
Opening Balance	\$ 735,364,101	\$ 735,364,101	\$ 735,364,101
Increase/(Decrease) in Asset Revaluation Surplus	\$ -	\$ -	\$ -
Closing Balance	\$ 735,364,101	\$ 735,364,101	\$ 735,364,101
Retained Surplus			
Opening Balance	\$ 465,466,871	\$ 474,807,627	\$ 480,540,379
Net Result	\$ 9,340,758	\$ 5,732,751	\$ 4,850,982
Closing Balance	\$ 474,807,627	\$ 480,540,379	\$ 485,391,360
Total Community Equity	\$ 1,210,171,728	\$ 1,215,904,480	\$ 1,220,755,461

Long Term Financial Forecast

Income Statement

	Estimate					
	Year 0	Year 1	Year 2	Year 3	Year 4	Year 5
	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030
Income						
Revenue						
Recurrent Revenue						
Rates, Levies and Charges	\$ 60,997,536	\$ 63,638,122	\$ 66,464,097	\$ 69,524,803	\$ 72,294,419	\$ 75,197,210
Fees and Charges	\$ 7,209,420	\$ 6,424,845	\$ 6,595,840	\$ 6,705,416	\$ 6,814,671	\$ 6,920,241
Rental Income	\$ 608,353	\$ 610,999	\$ 631,162	\$ 647,570	\$ 664,407	\$ 681,017
Interest Received	\$ 3,515,371	\$ 3,058,000	\$ 3,105,350	\$ 3,133,281	\$ 3,151,938	\$ 3,168,036
Sales Revenue	\$ 7,401,766	\$ 3,600,000	\$ 3,718,800	\$ 3,815,489	\$ 3,914,692	\$ 4,012,558
Other Income	\$ 1,285,721	\$ 1,219,700	\$ 1,249,240	\$ 1,277,811	\$ 1,307,105	\$ 1,335,909
Grants, Subsidies, Contributions and Donations	\$ 33,412,406	\$ 8,021,411	\$ 8,047,256	\$ 8,007,349	\$ 8,110,046	\$ 8,207,512
	\$ 114,430,572	\$ 86,573,077	\$ 89,811,745	\$ 93,111,719	\$ 96,257,278	\$ 99,522,483
Capital Revenue						
Grants, Subsidies, Contribution and Donations	\$ 14,590,914	\$ 12,426,015	\$ 7,498,820	\$ 6,151,556	\$ 6,252,163	\$ 6,252,762
Total Income	\$ 129,021,486	\$ 98,999,092	\$ 97,310,565	\$ 99,263,275	\$ 102,509,441	\$ 105,775,245
Expenses						
Recurrent Expenses						
Employee Benefits	\$ 30,801,058	\$ 28,780,703	\$ 29,786,731	\$ 30,532,070	\$ 31,296,065	\$ 32,078,476
Materials and Services	\$ 58,658,800	\$ 32,500,740	\$ 32,700,518	\$ 33,845,785	\$ 34,686,156	\$ 35,771,293
Finance Costs	\$ 2,053,172	\$ 1,620,456	\$ 1,261,416	\$ 1,655,470	\$ 2,150,577	\$ 1,824,169
Depreciation and Amortisation	\$ 25,763,794	\$ 27,180,435	\$ 28,249,148	\$ 28,813,969	\$ 29,299,556	\$ 29,747,003
	\$ 117,276,824	\$ 90,082,334	\$ 91,997,814	\$ 94,847,293	\$ 97,432,354	\$ 99,420,941
Capital Expense	\$ 1,495,853	\$ 424,000	\$ 420,000	\$ 435,000	\$ 420,000	\$ 430,000
Total Expense	\$ 118,772,677	\$ 89,658,334	\$ 91,577,814	\$ 94,412,293	\$ 97,012,354	\$ 98,990,941
Net Result	\$ 10,248,810	\$ 9,340,758	\$ 5,732,751	\$ 4,850,982	\$ 5,497,087	\$ 6,784,304
Net Operating Result	-\$ 2,846,252	-\$ 3,509,257	2,186,069	1,735,574	1,175,076	101,542

	Year 6 2030/2031	Year 7 2031/2032	Year 8 2032/2033	Year 9 2033/2034	Year 10 2034/2035
Income					
Revenue					
Recurrent Revenue					
Rates, Levies and Charges	\$ 78,233,581	\$ 79,967,162	\$ 81,978,711	\$ 84,516,121	\$ 87,239,340
Fees and Charges	\$ 7,033,446	\$ 7,149,485	\$ 7,268,422	\$ 7,390,334	\$ 7,515,295
Rental Income	\$ 698,042	\$ 715,493	\$ 733,380	\$ 751,714	\$ 770,507
Interest Received	\$ 3,184,537	\$ 3,201,450	\$ 3,218,786	\$ 3,236,556	\$ 3,254,770
Sales Revenue	\$ 4,112,871	\$ 4,215,693	\$ 4,321,086	\$ 4,429,113	\$ 4,539,841
Other Income	\$ 1,365,432	\$ 1,395,694	\$ 1,426,711	\$ 1,458,502	\$ 1,491,093
Grants, Subsidies, Contributions and Donations	\$ 8,307,415	\$ 8,409,817	\$ 8,514,776	\$ 8,622,360	\$ 8,732,636
	<u>\$ 102,935,324</u>	<u>\$ 105,054,794</u>	<u>\$ 107,461,872</u>	<u>\$ 110,404,700</u>	<u>\$ 113,543,482</u>
Capital Revenue					
Grants, Subsidies, Contribution and Donations	\$ 5,964,434	\$ 6,254,006	\$ 6,254,651	\$ 6,255,312	\$ 6,255,990
	<u>\$ 5,964,434</u>	<u>\$ 6,254,006</u>	<u>\$ 6,254,651</u>	<u>\$ 6,255,312</u>	<u>\$ 6,255,990</u>
Total Income	<u>\$ 108,899,758</u>	<u>\$ 111,308,800</u>	<u>\$ 113,716,523</u>	<u>\$ 116,660,012</u>	<u>\$ 119,799,472</u>
Expenses					
Recurrent Expenses					
Employee Benefits	\$ 32,880,447	\$ 33,702,452	\$ 34,545,017	\$ 35,408,643	\$ 36,293,858
Materials and Services	\$ 36,883,565	\$ 38,263,636	\$ 39,192,190	\$ 40,389,964	\$ 41,617,694
Finance Costs	\$ 1,713,792	\$ 1,528,674	\$ 1,485,904	\$ 1,463,825	\$ 1,410,832
Depreciation and Amortisation	\$ 30,000,440	\$ 30,262,851	\$ 30,454,082	\$ 30,662,089	\$ 30,883,515
	<u>\$ 101,478,244</u>	<u>\$ 103,757,613</u>	<u>\$ 105,677,193</u>	<u>\$ 107,924,521</u>	<u>\$ 110,205,899</u>
Capital Expense	-\$ 465,000	-\$ 440,000	-\$ 400,000	-\$ 412,000	-\$ 412,000
	<u>-\$ 465,000</u>	<u>-\$ 440,000</u>	<u>-\$ 400,000</u>	<u>-\$ 412,000</u>	<u>-\$ 412,000</u>
Total Expense	<u>\$ 101,013,244</u>	<u>\$ 103,317,613</u>	<u>\$ 105,277,193</u>	<u>\$ 107,512,521</u>	<u>\$ 109,793,899</u>
Net Result	<u>\$ 7,886,514</u>	<u>\$ 7,991,187</u>	<u>\$ 8,439,330</u>	<u>\$ 9,147,491</u>	<u>\$ 10,005,573</u>
Net Operating Result	<u>\$ 1,457,080</u>	<u>\$ 1,297,181</u>	<u>\$ 1,784,679</u>	<u>\$ 2,480,179</u>	<u>\$ 3,337,583</u>

Balance Sheet

	Estimate Year 0 2024/2025	Year 1 2025/2026	Year 2 2026/2027	Year 3 2027/2028	Year 4 2028/2029	Year 5 2029/20230
Assets						
Current Assets						
Cash and Cash Equivalents	\$ 65,288,161	\$ 57,437,178	\$ 60,908,710	\$ 58,337,523	\$ 57,369,907	\$ 62,921,024
Receivables	\$ 20,820,907	\$ 11,078,525	\$ 10,104,422	\$ 10,006,692	\$ 10,033,492	\$ 10,464,937
Inventories	\$ 1,004,965	\$ 994,965	\$ 984,965	\$ 974,965	\$ 964,965	\$ 954,965
Total Current Assets	\$ 87,114,033	\$ 69,510,668	\$ 71,998,097	\$ 69,319,181	\$ 68,368,364	\$ 74,340,926
Non-Current Assets						
Receivables - Non-Current	\$ 194,747	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure, Property, Plant and Equipment	\$ 1,177,637,804	\$ 1,193,318,557	\$ 1,201,231,175	\$ 1,213,767,394	\$ 1,216,864,984	\$ 1,214,023,080
Intangible Assets	\$ 704,582	\$ 6,226,681	\$ 6,226,681	\$ 6,226,681	\$ 6,226,681	\$ 6,226,681
Right Of Use Assets	\$ 6,234,639	\$ 675,781	\$ 646,981	\$ 618,315	\$ 589,649	\$ 560,983
Total Non-Current Assets	\$ 1,184,771,772	\$ 1,200,221,019	\$ 1,208,104,839	\$ 1,220,612,391	\$ 1,223,681,317	\$ 1,220,810,746
Total Assets	\$ 1,271,885,805	\$ 1,269,731,687	\$ 1,280,102,935	\$ 1,289,931,572	\$ 1,292,049,680	\$ 1,295,151,672
Liabilities						
Current Liabilities						
Payables	\$ 26,882,188	\$ 19,984,729	\$ 19,481,787	\$ 19,529,088	\$ 19,578,475	\$ 19,630,276
Borrowings	\$ 3,262,365	\$ 3,415,839	\$ 3,322,833	\$ 3,785,750	\$ 3,854,913	\$ 4,040,858
Provisions	\$ 4,207,939	\$ 3,857,201	\$ 6,401,188	\$ 3,877,537	\$ 3,964,961	\$ 7,329,586
Unearned Revenue	\$ 2,958,685	\$ 2,968,685	\$ 2,978,685	\$ 2,988,685	\$ 2,998,685	\$ 3,008,685
Other Liabilities	\$ 1,479,842	\$ 1,540,243	\$ -	\$ -	\$ -	\$ -
Total Current Liabilities	\$ 38,791,019	\$ 31,766,697	\$ 32,184,494	\$ 30,181,059	\$ 30,397,034	\$ 34,009,406
Non-Current Liabilities						
Payables - Non-Current	\$ 734,119	\$ 711,416	\$ 688,212	\$ 664,348	\$ 639,804	\$ 614,559
Borrowings - Non-Current	\$ 17,115,373	\$ 13,699,535	\$ 20,176,703	\$ 26,890,954	\$ 23,036,041	\$ 18,995,183
Provisions - Non-Current	\$ 12,874,079	\$ 13,382,312	\$ 11,149,046	\$ 11,439,749	\$ 11,724,253	\$ 8,495,671
Other Liabilities - Non-Current	\$ 1,540,243	\$ -	\$ -	\$ -	\$ -	\$ -
Total Non-Current Liabilities	\$ 32,263,813	\$ 27,793,262	\$ 32,013,961	\$ 38,995,050	\$ 35,400,098	\$ 28,105,413
Total Liabilities	\$ 71,054,832	\$ 59,559,959	\$ 64,198,455	\$ 69,176,111	\$ 65,797,131	\$ 62,114,819
Net Assets	\$ 1,200,830,972	\$ 1,210,171,728	\$ 1,215,904,480	\$ 1,220,755,461	\$ 1,226,252,549	\$ 1,233,036,853
Equity						
Retained Earnings	\$ 465,466,871	\$ 474,807,627	\$ 480,540,379	\$ 485,391,360	\$ 490,888,448	\$ 497,672,752
Revaluation Reserve	\$ 735,364,101	\$ 735,364,101	\$ 735,364,101	\$ 735,364,101	\$ 735,364,101	\$ 735,364,101
Total Equity	\$ 1,200,830,972	\$ 1,210,171,728	\$ 1,215,904,480	\$ 1,220,755,461	\$ 1,226,252,549	\$ 1,233,036,853

	Year 6 2030/2031	Year 7 2031/2032	Year 8 2032/2033	Year 9 2033/2034	Year 10 2034/2035
Assets					
Current Assets					
Cash and Cash Equivalents	\$ 62,763,283	\$ 69,019,964	\$ 77,605,430	\$ 89,012,035	\$ 100,384,148
Receivables	\$ 11,032,709	\$ 11,206,406	\$ 11,984,308	\$ 12,386,548	\$ 12,923,999
Inventories	\$ 944,965	\$ 934,965	\$ 924,965	\$ 914,965	\$ 814,965
Total Current Assets	\$ 74,740,957	\$ 81,161,335	\$ 90,514,703	\$ 102,313,548	\$ 114,123,112
Non-Current Assets					
Receivables - Non-Current	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure, Property, Plant and Equipment	\$ 1,214,366,331	\$ 1,215,301,637	\$ 1,213,443,895	\$ 1,210,136,001	\$ 1,207,411,858
Intangible Assets	\$ 6,226,681	\$ 6,226,681	\$ 6,226,681	\$ 6,226,681	\$ 6,226,681
Right Of Use Assets	\$ 532,317	\$ 503,651	\$ 474,985	\$ 447,140	\$ 420,445
Total Non-Current Assets	\$ 1,221,125,329	\$ 1,222,031,969	\$ 1,220,145,561	\$ 1,216,809,822	\$ 1,214,058,984
Total Assets	\$ 1,295,866,287	\$ 1,303,193,304	\$ 1,310,660,264	\$ 1,319,123,370	\$ 1,328,182,096
Liabilities					
Current Liabilities					
Payables	\$ 19,681,522	\$ 19,736,522	\$ 19,789,072	\$ 19,843,301	\$ 19,900,515
Borrowings	\$ 819,027	\$ 861,332	\$ 905,811	\$ 952,641	\$ 1,001,926
Provisions	\$ 3,929,623	\$ 4,192,165	\$ 3,873,482	\$ 4,081,110	\$ 3,775,561
Other Liabilities	\$ 3,018,685	\$ 3,028,685	\$ 3,038,685	\$ 3,048,685	\$ 3,058,685
Total Current Liabilities	\$ 27,448,857	\$ 27,818,704	\$ 27,607,050	\$ 27,925,737	\$ 27,736,687
Non-Current Liabilities					
Payables - Non-Current	\$ 588,594	\$ 561,889	\$ 535,502	\$ 509,789	\$ 483,382
Borrowings - Non-Current	\$ 18,176,157	\$ 17,314,824	\$ 16,409,013	\$ 15,456,373	\$ 14,454,447
Provisions - Non-Current	\$ 8,729,311	\$ 8,583,333	\$ 8,754,814	\$ 8,730,096	\$ 9,000,633
Other Liabilities - Non-Current	\$ -	\$ -	\$ -	\$ -	\$ -
Total Non-Current Liabilities	\$ 27,494,062	\$ 26,460,046	\$ 25,699,329	\$ 24,696,258	\$ 23,938,462
Total Liabilities	\$ 54,942,920	\$ 54,278,750	\$ 53,306,380	\$ 52,621,994	\$ 51,675,147
Net Assets	\$ 1,240,923,367	\$ 1,248,914,554	\$ 1,257,353,884	\$ 1,266,501,375	\$ 1,276,506,948
Equity					
Retained Earnings	\$ 505,559,266	\$ 513,550,453	\$ 521,989,783	\$ 531,137,274	\$ 541,142,847
Revaluation Reserve	\$ 735,364,101	\$ 735,364,101	\$ 735,364,101	\$ 735,364,101	\$ 735,364,101
Total Equity	\$ 1,240,923,367	\$ 1,248,914,554	\$ 1,257,353,884	\$ 1,266,501,375	\$ 1,276,506,948

Cashflows

	Estimate					
	Year 0	Year 1	Year 2	Year 3	Year 4	Year 5
	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030
Cash Flows from Operating Activities						
Receipts:						
Receipts from Customers	\$ 78,173,078	\$ 88,342,384	\$ 82,785,230	\$ 85,302,280	\$ 88,203,297	\$ 91,211,420
Interest Received	\$ 3,515,303	\$ 3,058,000	\$ 3,105,350	\$ 3,133,281	\$ 3,151,938	\$ 3,168,036
Rental Income	\$ 608,353	\$ 610,999	\$ 631,162	\$ 647,570	\$ 664,407	\$ 681,017
Non-Capital Grants and Contributions	\$ 33,410,406	\$ 8,021,411	\$ 8,047,256	\$ 8,007,349	\$ 8,110,046	\$ 8,207,512
Payments:						
Payment to Suppliers	(\$ 86,946,026)	(\$ 73,687,020)	(\$ 68,456,930)	(\$ 70,899,608)	(\$ 69,997,120)	(\$ 72,225,184)
Borrowing Costs	(\$ 1,110,295)	(\$ 959,979)	(\$ 810,550)	(\$ 1,204,259)	(\$ 1,618,119)	(\$ 1,443,100)
Net Cash Provided (or Used) in Operating Activities	\$ 27,650,818	\$ 25,385,795	\$ 25,301,517	\$ 24,986,612	\$ 28,514,450	\$ 29,599,701
Cash Flows from Investing Activities						
Receipts:						
Proceeds from Sale of PPE	\$ 1,444,815	\$ 424,000	\$ 420,000	\$ 435,000	\$ 420,000	\$ 430,000
Grants, Subsidies, Contributions and Donations	\$ 14,590,914	\$ 12,426,015	\$ 7,498,820	\$ 6,151,556	\$ 6,252,163	\$ 6,252,762
Payments:						
Payments for PPE	(\$ 37,272,695)	(\$ 42,824,429)	(\$ 36,132,967)	(\$ 41,321,522)	(\$ 32,368,480)	(\$ 26,876,433)
Net Cash Provided (or Used) in Investing Activities	(\$ 21,236,966)	(\$ 29,974,414)	(\$ 28,214,147)	(\$ 34,734,966)	(\$ 25,696,317)	(\$ 20,193,671)
Cash Flows from Financing Activities						
Receipts:						
Proceeds from Borrowings	\$ -	\$ -	\$ 9,800,000	\$ 10,500,000	\$ -	\$ -
Payments:						
Repayments of Borrowings	(\$ 3,462,888)	(\$ 3,262,364)	(\$ 3,415,838)	(\$ 3,322,832)	(\$ 3,785,749)	(\$ 3,854,913)
Net Cash Provided (or Used) in Financing Activities	(\$ 3,462,888)	(\$ 3,262,364)	\$ 6,384,162	\$ 7,177,168	(\$ 3,785,749)	(\$ 3,854,913)
Net Increase/(Decrease) in Cash and Cash Equivalents	\$ 2,950,964	(\$ 7,850,983)	\$ 3,471,532	(\$ 2,571,186)	(\$ 967,617)	\$ 5,551,118
Cash and Cash Equivalents at Beginning of Period	\$ 62,337,197	\$ 65,288,161	\$ 57,437,178	\$ 60,908,710	\$ 58,337,523	\$ 57,369,907
Cash and Cash Equivalents at End of Period	\$ 65,288,161	\$ 57,437,178	\$ 60,908,710	\$ 58,337,523	\$ 57,369,907	\$ 62,921,024

	Year 6 2030/2031	Year 7 2031/2032	Year 8 2032/2033	Year 9 2033/2034	Year 10 2034/2035
Cash Flows from Operating Activities					
Receipts:					
Receipts from Customers	\$ 94,389,435	\$ 97,016,051	\$ 98,799,280	\$102,076,613	\$105,070,100
Interest Received	\$ 3,184,537	\$ 3,201,450	\$ 3,218,786	\$ 3,236,556	\$ 3,254,770
Rental Income	\$ 698,042	\$ 715,493	\$ 733,380	\$ 751,714	\$ 770,507
Non capital grants and contributions	\$ 8,307,415	\$ 8,409,817	\$ 8,514,776	\$ 8,622,360	\$ 8,732,636
Payments:					
Payment to Suppliers	(\$ 77,550,325)	(\$ 76,599,531)	(\$ 78,753,218)	(\$ 80,603,557)	(\$ 82,969,492)
Borrowing costs	(\$ 1,260,397)	(\$ 1,192,086)	(\$ 1,153,183)	(\$ 1,112,233)	(\$ 1,069,080)
Net Cash Provided (or Used) in Operating Activities	\$ 27,768,707	\$ 31,551,194	\$ 31,359,821	\$ 32,971,453	\$ 33,789,441
Cash Flows from Investing Activities					
Receipts:					
Proceeds from sale of PPE	\$ 465,000	\$ 440,000	\$ 400,000	\$ 412,000	\$ 412,000
Grants, subsidies ,contributions & donations	\$ 5,964,434	\$ 6,254,006	\$ 6,254,651	\$ 6,255,312	\$ 6,255,990
Payments:					
Payments for PPE	(\$ 30,315,025)	(\$ 31,169,491)	(\$ 28,567,674)	(\$ 27,326,350)	(\$ 28,132,677)
Net Cash Provided (or Used) in Investing Activities	(\$ 23,885,591)	(\$ 24,475,485)	(\$ 21,913,023)	(\$ 20,659,038)	(\$ 21,464,687)
Cash Flows from Financing Activities					
Receipts:					
Proceeds from Borrowings	\$ -	\$ -	\$ -	\$ -	\$ -
Payments:					
Repayments of borrowings	(\$ 4,040,857)	(\$ 819,027)	(\$ 861,332)	(\$ 905,810)	(\$ 952,641)
Net Cash Provided (or Used) in Financing Activities	(\$ 4,040,857)	(\$ 819,027)	(\$ 861,332)	(\$ 905,810)	(\$ 952,641)
Net Increase/(Decrease) in Cash and Cash Equivalents	(\$ 157,741)	\$ 6,256,681	\$ 8,585,466	\$ 11,406,605	\$ 11,372,113
Cash and Cash Equivalents at Beginning of Period	\$ 62,921,024	\$ 62,763,283	\$ 69,019,964	\$ 77,605,430	\$ 89,012,035
Cash and Cash Equivalents at End of Period	\$ 62,763,283	\$ 69,019,964	\$ 77,605,430	\$ 89,012,035	\$ 100,384,148

Statement of Changes in Equity

	Estimate Year 0 2024/2025	Year 1 2025/2026	Year 2 2026/2027	Year 3 2027/2028	Year 4 2028/2029	Year 5 2029/2030
Asset Revaluation Surplus						
Opening Balance	\$ 682,336,743	\$ 735,364,101	\$ 735,364,101	\$ 735,364,101	\$ 735,364,101	\$ 735,364,101
Increase/(Decrease) in Asset Revaluation Surplus	\$ 53,027,358	\$ -	\$ -	\$ -	\$ -	\$ -
Closing Balance	\$ 735,364,101	\$ 735,364,101	\$ 735,364,101	\$ 735,364,101	\$ 735,364,101	\$ 735,364,101
Retained Surplus						
Opening Balance	\$ 455,218,062	\$ 465,466,871	\$ 474,807,627	\$ 480,540,379	\$ 485,391,360	\$ 490,888,448
Net Result	\$ 10,248,809	\$ 9,340,758	\$ 5,732,751	\$ 4,850,982	\$ 5,497,087	\$ 6,784,304
Closing Balance	\$ 465,466,871	\$ 474,807,627	\$ 480,540,379	\$ 485,391,360	\$ 490,888,448	\$ 497,672,752
Total Community Equity	\$ 1,200,830,972	\$ 1,210,171,728	\$ 1,215,904,480	\$ 1,220,755,461	\$ 1,226,252,549	\$ 1,233,036,853

	Year 6 2030/2031	Year 7 2031/2032	Year 8 2032/2033	Year 9 2033/2034	Year 10 2034/2035
Asset Revaluation Surplus					
Opening Balance	\$ 735,364,101	\$ 735,364,101	\$ 735,364,101	\$ 735,364,101	\$ 735,364,101
Increase/(Decrease) in Asset Revaluation Surplus	\$ -	\$ -	\$ -	\$ -	\$ -
Closing Balance	\$ 735,364,101	\$ 735,364,101	\$ 735,364,101	\$ 735,364,101	\$ 735,364,101
Retained Surplus					
Opening Balance	\$ 497,672,752	\$ 505,559,266	\$ 513,550,453	\$ 521,989,783	\$ 531,137,274
Net Result	\$ 7,886,514	\$ 7,991,167	\$ 8,439,330	\$ 9,147,491	\$ 10,005,573
Closing Balance	\$ 505,559,266	\$ 513,550,453	\$ 521,989,783	\$ 531,137,274	\$ 541,142,847
Total Community Equity	\$ 1,240,923,367	\$ 1,248,914,554	\$ 1,257,353,884	\$ 1,266,501,375	\$ 1,276,506,948

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 5.28% in 2025/2026 compared with the rates and utility charges levied in the previous budget for 2024/2025.

Single Year Result

Type	Measure	Target (Tier 4)	2025/2026 Budget	Forecasted 2026/2027	Forecasted 2027/2028	Forecasted 2028/2029	Forecasted 2029/2030	Forecasted 2030/2031	Forecasted 2031/2032	Forecasted 2032/2033	Forecasted 2033/2034	Forecasted 2034/2035
Financial Capacity	Council-Controlled Revenue	N/A	80.93%	81.35%	81.87%	82.19%	82.51%	82.84%	82.92%	83.05%	83.25%	83.45%
	Population Growth	N/A	1.48%	1.48%	1.48%	1.48%	1.48%	1.48%	1.48%	1.48%	1.48%	1.48%
Operating Performance	Operating Surplus Ratio	Greater than 0%	-4.00%	-2.38%	-1.81%	-1.17%	0.15%	1.46%	1.28%	1.70%	2.28%	2.98%
	Operating Cash Ratio	Greater than 0%	28.29%	29.76%	30.21%	30.74%	31.28%	31.63%	31.02%	30.92%	30.87%	30.92%
Liquidity	Unrestricted Cash Expense Cover Ratio	Greater than 4 months	10.68 months	N/A for long-term sustainability statement								
Asset Management	Asset Sustainability Ratio	Greater than 80%	110.29%	99.53%	128.46%	97.87%	76.45%	94.80%	107.81%	92.60%	84.68%	97.77%
	Asset Consumption Ratio	Greater than 60%	69.74%	68.84%	68.04%	67.09%	66.05%	65.09%	64.16%	63.20%	62.23%	61.29%
Debt Servicing Capacity	Leverage Ratio	0 to 3 times	0.7 times	0.88 times	1.09 times	0.91 times	0.74 times	0.58 times	0.56 times	0.52 times	1.48 times	0.44 times

5 Year Average Result

Type	Measure	Target (Tier 4)	2025/2026 Budget	Forecasted 2026/2027	Forecasted 2027/2028	Forecasted 2028/2029	Forecasted 2029/2030	Forecasted 2030/2031	Forecasted 2031/2032	Forecasted 2032/2033	Forecasted 2033/2034	Forecasted 2034/2035
Financial Capacity	Council-Controlled Revenue	N/A	67.86%	69.95%	74.41%	76.36%	81.80%	82.17%	82.48%	82.71%	82.92%	83.11%
	Population Growth	N/A	1.21%	1.40%	1.47%	1.48%	1.48%	1.48%	1.48%	1.48%	1.48%	1.48%
Operating Performance	Operating Surplus Ratio	Greater than 0%	-3.27%	-4.73%	-4.22%	-2.34%	-1.78%	-0.69%	0.04%	0.72%	1.40%	1.96%
	Operating Cash Ratio	Greater than 0%	23.61%	22.98%	25.02%	27.66%	30.11%	30.76%	30.99%	31.12%	31.14%	31.06%
Liquidity	Unrestricted Cash Expense Cover Ratio	Greater than 4 months	N/A for long-term sustainability statement									
Asset Management	Asset Sustainability Ratio	Greater than 80%	82.50%	86.58%	99.18%	106.13%	102.37%	99.31%	101.00%	93.94%	91.29%	95.51%
	Asset Consumption Ratio	Greater than 60%	70.02%	70.12%	69.41%	68.71%	67.95%	67.02%	66.09%	65.12%	64.14%	63.19%
Debt Servicing Capacity	Leverage Ratio	0 to 3 times	0.90 times	0.85 times	0.82 times	0.89 times	0.87 times	0.83 times	0.76 times	0.66 times	0.57 times	0.52 times

Capital Works Areas	Budget 2025/2026	Budget 2026/2027	Budget 2027/2028
Building Assets	\$ 1,366,000	\$ 3,607,500	\$ 2,303,000
Parks Assets	\$ 1,220,170	\$ 1,169,486	\$ 733,388
Commercial Enterprises	\$ 2,231,000	\$ 1,690,000	\$ 1,475,000
Fleet	\$ 6,827,825	\$ 3,862,000	\$ 3,076,000
ICT	\$ 225,000	\$ 272,750	\$ 295,888
Roads Infrastructure	\$ 13,732,050	\$ 11,307,981	\$ 13,268,695
Water Supply Assets	\$ 9,436,075	\$ 8,535,750	\$ 14,350,900
Wastewater (Sewerage) Assets	\$ 6,389,488	\$ 1,287,500	\$ 1,912,500
Waste Management Assets	\$ 1,396,821	\$ 4,400,000	\$ 3,906,151
Total	\$ 42,824,429	\$ 36,132,967	\$ 41,321,522

Commercial Enterprises	2025/2026	2026/2027	2027/2028
Total	\$ 2,231,000	\$ 1,690,000	\$ 1,475,000
Aerodromes	\$ 225,000	\$ 275,000	\$ 900,000
Kingaroy Airport Asset Refurbishment (Met building and terminal building toilets)	\$ 50,000		
Kingaroy Aerodrome - Aerodrome Masterplan	\$ 120,000		
Flush markers	\$ 25,000		
Wondai Airport - extension to taxiway	\$ 30,000		
Kingaroy Airport Asset Refurb (patching repairs, drainage)		\$ 50,000	
Kingaroy Airport Asset Refurb (Terminal Building (for RFDS pilots) and Met Building, drainage refurbishment)		\$ 200,000	
Kingaroy Chemical Sump (decommission)		\$ 25,000	
Kingaroy Airport Asset Refurbishment (Taxiway C)			\$ 100,000
Firefighting centralised water design and construct			\$ 150,000
Survey and Design Airpark and hangar sites			\$ 100,000
Kingaroy Terminal Building Carpark			\$ 50,000
Wondai - runway refurbishment			\$ 200,000
Wondai Aerodrome - Replacement of lights			\$ 300,000
Cemeteries	\$ 436,000	\$ 525,000	\$ 65,000
SBRC - New marquees	\$ 6,000		
SBRC - Signage	\$ 25,000		
Taabinga - Design new expansion (including green burials)	\$ 25,000		
Taabinga - Internal road network (current footprint)	\$ 150,000		
Taabinga - Internal road and gardens - new expansion		\$ 150,000	
Taabinga - New Columbarium Walls		\$ 25,000	
Murgon - Survey and design new area	\$ 10,000		
Nanango - Internal Road	\$ 100,000		
Nanango - Plinths (new extension in lawn cemetery)	\$ 20,000		
Nanango - Toilet Refurbishment		\$ 200,000	
Nanango - Internal Roads and Gardens - new extension		\$ 150,000	
Proston Cemetery - Boundary fence	\$ 100,000		
Land investigation Murgon and Nanango			\$ 25,000
Murgon - lawn cemetery plinths			\$ 30,000
Nanango - Vault development			\$ 10,000
Saleyards	\$ 330,000	\$ 170,000	\$ 100,000
Coolabunia Saleyards - Replacement of yards - Ongoing replacement program to increase safety standard	\$ 150,000		
Coolabunia Saleyards - Refurbishment of toilet	\$ 100,000		
Coolabunia Saleyards - Refurbishment of canteen and office	\$ 80,000		
Coolabunia Saleyards - Replacement yards		\$ 100,000	
Coolabunia Saleyards - Hay shed		\$ 70,000	
Coolabunia Saleyards - Asset Upgrades, yard replacement			\$ 100,000
Tourist Facilities	\$ 1,200,000	\$ 720,000	\$ 410,000
BP Tourist Park - Refurbishments (paint old toilets and other buildings, cover over kiosk roof)	\$ 50,000		
2 Cabins at BP Dam (solar, wifi, generators)	\$ 400,000		
BP Dam -Generator and wiring upgrade kiosk	\$ 25,000		
BP Dam - Horse shoe bend installation of powered sites (10)		\$ 70,000	
BP Dam - Paint cabin roof (9)		\$ 30,000	
BP Dam - painting and renovation - external kiosk and laundry			\$ 100,000
BP Tourist Park - Refurbishment of powered en-suite			\$ 150,000
Boondooma Dam - Bunkhouse Area - Install ensuite & new camp kitchen	\$ 255,000		
Boondooma Dam - Insallation of concrete slabs for caravan sites	\$ 400,000		
Boondooma Dam Cabins (5) - eaves & architraves - repair and painting	\$ 70,000		
Boondooma Dam - Tree removal		\$ 70,000	
Boondooma Dam installation of new Powered Sites - main park (20)		\$ 150,000	
Boondooma Recreation Facilities (half court/remove tennis court)		\$ 200,000	
Boondooma Lakeside Cabins *5 - Bathroom Fit out		\$ 200,000	
Boondooma Camp kitchen (near new powered sites)			\$ 135,000
Generator and wiring upgrade kiosk			\$ 25,000

Fleet Assets	Qty	2025/2026	Qty	2026/2027	Qty	2027/2028
Total Fleet	34	\$ 6,827,825	41	\$ 3,862,000	46	\$ 3,076,000
Utilities 4X2	2	\$ 100,000			1	\$ 50,000
Utilities 4X4	5	\$ 260,000			1	\$ 50,000
Specialty Utes (Crane)	2	\$ 150,000				
Large Front Deck Mowers	2	\$ 80,000				
Large Zero Turn Mower	1	\$ 58,000				
Tractor	2	\$ 300,000				
Slasher	1	\$ 25,000				
Meduim Rigid Tipper	1	\$ 290,000				
Large Patching Truck	1	\$ 750,000				
Skidsteer	1	\$ 220,000				
Broom Trailer/Tractor	1	\$ 115,000				
Large Skidsteer/Excavator Trailer	2	\$ 160,000				
Excavator Trailer	1	\$ 60,000				
SES Kingaroy Troop Carrier	1	\$ 71,314				
SES Local Controller Vehicle	1	\$ 67,832				
Dual Cab Ute 4X4	1	\$ 50,000			2	\$ 100,000
Trailer	1	\$ 45,000				
Traffic Utility	8	\$ 480,000				
2024/2025 Continued Projects		\$ 3,545,679				
Mitsubishi Triton Dual Cab 4X4			2	\$ 100,000		
Truck Fuso Figther			1	\$ 175,000		
Hino 300 Alloy Tipper Truck 4.495 T			1	\$ 90,000		
Tractor New Holland T5.95 Dual Command			1	\$ 150,000		
Mower Berti TA/P 200 Left hand			1	\$ 50,000		
Kubota F3690 Out Front			2	\$ 76,000		
Kubota FS3690 Out Front			1	\$ 38,000		
Iseki SF310FH Front Deck			1	\$ 38,000		
Iseki SF310 Front Deck			3	\$ 114,000		
Nissan Navara Dual Cab 4X2			3	\$ 150,000		
Tandem Trailer P&G Murgon			1	\$ 15,000		
Nissan Navara Extra Cab 4x2			1	\$ 50,000		
Toyota Rav 4			1	\$ 48,000		
Sedan (5439 Replacement)			1	\$ 48,000		
Trailer Water Tanker Semi-Trailer			1	\$ 140,000		
Tandem Trailer for Plant 1527 R&D			1	\$ 40,000		
Mitsubishi Fuso Figther			1	\$ 170,000		
Heli Forklift			1	\$ 50,000		
Tandem Trailer for Plant 1526 W&WW			1	\$ 40,000		
Excavator Hitachi ZX55U-5A			1	\$ 130,000		
Tipping Dog Trailer 10M			1	\$ 140,000		
3 Axle Dog			1	\$ 140,000		
Trailer Dog (Smiths)			1	\$ 140,000		
Truck Hino FY 2848			1	\$ 330,000		
Truck Fuso Canter 815 Crew Cab			1	\$ 90,000		
Isuzu GIGA CSYAA-B18 Truck			1	\$ 330,000		
Slasher Howard EHD210E			1	\$ 20,000		
Slasher Howard EDH 180S2			1	\$ 20,000		
Nissan Navara Dual Cab 4X2			1	\$ 50,000		
Broom Sewell Tow Behind			1	\$ 50,000		
Rapid Spray Trailer			2	\$ 40,000		
Trailer Quad Dog Shepard Trailer			1	\$ 140,000		
Truck Hino FY 2848			2	\$ 660,000		
Extra Cab 4X2 Utility					16	\$ 800,000
Generator Linz Electric					1	\$ 50,000
Mid Deck Mower (461 Replacement)					3	\$ 90,000
Zero Turn Mower (4491 Replacement)					1	\$ 40,000
Front Deck Mower (4498 Replacement)					1	\$ 40,000
Wide Area Mower (Council Approved Extra)					1	\$ 145,000
Nissan Navara Extra Cab 4X2 Tipper					1	\$ 60,000
Trailer Tandem Axle P&G Murgon					1	\$ 15,000
Truck Freightliner Coronado 114					1	\$ 300,000
Toyota Rav 4 Hybrid					1	\$ 48,000
Sedan (5498 Replacement)					1	\$ 48,000
Fuso Canter 515 City Cab 4.5T Truck					2	\$ 160,000
Nissan Navara Extra Cab 4X2 Tail Gate Lifter					1	\$ 65,000
Roller Dynapac CP2100AOR					1	\$ 220,000
Truck Fuso Sign					1	\$ 215,000
Truck Fuso Fighter 1024, Crew Cab					1	\$ 180,000

Mitsubishi Triton 4X4 Dual Cab	1	\$	50,000
Mitsubishi Triton Dual Cab 4X4	2	\$	100,000
Mitsubishi Triton Extra Cab 4X4	4	\$	200,000
Broom Sewell Tow Behind	1	\$	50,000

Information Communication Technology (OFFICE)	2025/2026	2026/2027	2027/2028
General	\$ 225,000	\$ 272,750	\$ 295,888
User Hardware	\$ 155,000	\$ 162,750	\$ 170,888
Server Hardware	\$ 50,000	\$ 50,000	\$ 50,000
Photocopiers & Printers	\$ 20,000	\$ 25,000	\$ 30,000
Teams Rooms Devices		\$ 20,000	\$ 20,000
Renewal of Devices		\$ 15,000	\$ 15,000
Drone			\$ 10,000

Parks	2025/2026	2026/2027	2027/2028
Total	\$ 1,220,170	\$ 1,169,486	\$ 733,388
Parks	\$ 1,220,170	\$ 469,486	\$ 483,388
Regional Parks Refurbishments - asset replacement program	\$ 30,000		
Wondai New Playground Coronation Park	\$ 550,000		
Proston Railway Park shade sail	\$ 40,000		
Murgon Lions Park. Softfall under climbing caterpillar.	\$ 45,000		
All towns replace playground gates	\$ 107,000		
Memerambi. New playground	\$ 100,000		
Benarkin Park. Flying Fox.	\$ 85,000		
Murgon Dog Park fence (using some exisiting fence panels	\$ 40,000		
Tingoora Rail Trail Timber Bridge Repairs	\$ 15,000		
Wooroolin Dalton Park replace playground equipment.	\$ 20,000		
Softfall Replacement - Kingaroy	\$ 126,485		
Softfall Replacement - Nanango	\$ 21,685		
Softfall Replacement - Wondai	\$ 25,000		
Blackbutt Signage	\$ 15,000		
Regional Parks Refurbishments - Undertake asset replacement		\$ 177,897	
Blackbutt Skate Park & Benarkin Footpath		\$ 256,589	
Carew Park - New Park Furniture		\$ 35,000	
Regional Parks Refurbishments - Undertake asset replacement			\$ 183,388
Renewals/Upgrades as per safety Audit			\$ 300,000

Buildings	2025/2026	2026/2027	2027/2028
Total	\$ 1,366,000	\$ 3,607,500	\$ 2,303,000
Administration Buildings	\$ 155,000	\$ 35,000	\$ 65,000
Blackbutt Customer Service Center and Library Counter	\$ 85,000		
Wondai Administration Office Upstairs Repaint, Carpet and	\$ 70,000		
Wondai admin new counter top and security screens		\$ 35,000	
Wondai - Upstairs Offices replace Air Conditioning			\$ 15,000
Kingaroy Admin-External Repaint			\$ 50,000
Art Galleries	\$ 105,000	\$ -	\$ -
Kingaroy art gallery repaint internally (Heritage Listed)	\$ 15,000		
Red Ant Relocation & Public Art	\$ 40,000		
Wondai Art Gallery - External repaint	\$ 50,000		
Depots	\$ 100,000	\$ 320,000	\$ 208,000
Murgon Depot - replace perimeter fence. Approx 330m	\$ 50,000		
Wondai Depot - Insulation of lunch room and office	\$ 50,000		
Kingaroy depot car park extension		\$ 270,000	
Nanango Depot Carpark-Reseal and linemarking		\$ 50,000	
Nanango Depot - Tyre Store. Remove asbestos's sheeting - Low			\$ 50,000
Nanango Workshop - reroofing			\$ 108,000
Proston Depot - Crib room			\$ 50,000
Halls	\$ 304,000	\$ 1,250,000	\$ 940,000
Murgon Hall - Repair & reseal rear access driveway	\$ 40,000		
Kingaroy Town Hall Carpark reseal and paver footpaths to be	\$ 54,000		
Wondai Town Hall - Re roof	\$ 200,000		
Durong Hall - Ramp replacement	\$ 10,000		
Kingaroy Town Hall - air con		\$ 1,000,000	
Maidenwall - Town Hall - Re stump		\$ 250,000	
Murgon Hall - Archives/shed - remove & replace asbestos cement sheeting			\$ 80,000
Murgon Town Hall - Ext paint and re stump			\$ 600,000
Town Common Hall - Replace evaporative cooling units			\$ 110,000
Wondai Hall - Replace ventilation system			\$ 150,000
SES	\$ -	\$ 100,000	\$ 85,000
Blackbutt SES - toilet refurb		\$ 100,000	
Kingaroy SES Kitchen Refurb			\$ 20,000
Housing	\$ -	\$ 235,000	\$ 90,000
Nanango Brighthaven-Kitchen		\$ 25,000	
Nanango housing Upgrades-15 Hunter / 95 Brisbane-		\$ 100,000	
22 Goodchild Drive - Paint		\$ 35,000	
22 Goodchild Drive - Floorcoverings		\$ 30,000	
Nanango Units - Painting		\$ 45,000	
8 Tiernan St, Murgon - Paint			\$ 35,000
8 Tiernan St, Murgon - Floorcoverings			\$ 30,000
Nanango Brighthaven - Kitchen			\$ 25,000
Libraries	\$ -	\$ 100,000	\$ 90,000
Kingaroy Library / Forecourt - Replace decking and joists		\$ 100,000	
Wondai Library-Patch and Paint			\$ 50,000
Kingaroy Library Floor coverings			\$ 40,000
Museums and Heritage	\$ 50,000	\$ 270,000	\$ 225,000
Boondooma Homestead-Restoration works	\$ 50,000		
Boondooma Homestead Caretakers - Int & Ext paint		\$ 40,000	
Boondooma Homestead Caretakers Kitchen		\$ 50,000	
Boondooma Homestead Caretakers residence-Laundry and Bathroom		\$ 70,000	
Ringsfield School House - Re roof		\$ 70,000	
Refurbish Town Clock - Wondai		\$ 20,000	
Refurbish Town Clock - Murgon		\$ 20,000	
Wondai VIC and Timber Museum-Paint			\$ 45,000
Boondooma Homestead Caretakers - Floor coverings			\$ 30,000
Boondooma Homestead-Restoration			\$ 50,000
Ringsfield Church - Re roof			\$ 100,000
RSPCA	\$ 99,500	\$ -	\$ -
Dangerous Dog Enclosure	\$ 14,500		
Repairs to Kennels	\$ 15,000		
Carpark/Driveway Upgrades	\$ 50,000		
Switchboard Upgrade and RCD	\$ 5,000		
CCTV Cameras	\$ 15,000		

Buildings	2025/2026	2026/2027	2027/2028
Sport and Recreation	\$ -	\$ 75,000	\$ 110,000
Murgon PCYC Stadium - Replace box gutters		\$ 75,000	\$ -
Murgon Showgrounds - New Perimeter Fence		\$ -	\$ 110,000
Swimming Pools	\$ 452,500	\$ 72,500	\$ 155,000
South Burnett Aquatic Centre - Replace Heatpump to Hydro Pool	\$ 140,000		
Kingaroy Pool - Refurb toddler pool	\$ 45,000		
Murgon Pool - Vacuum	\$ 22,500		
Murgon Pool - Refurb toddler pool	\$ 45,000		
Wondai Pool Vacuum		\$ 22,500	
Replace safety signage - Regional Pools		\$ 50,000	
Nanango Pool Vacuum			\$ 45,000
NanangoSouth Burnett Aquatic Centre - perimeter fence to be			\$ 30,000
Nanango South Burnett Aquatic Centre - Replace Kitchen			\$ 80,000
Amenities/Buildings/Parks	\$ 200,000	\$ 1,150,000	\$ 400,000
Hivesville Sportsground - Dump Point	\$ 40,000		
Hivesville Sportsground Amenity Upgrade/Showers - W4Q	\$ 50,000		
Kumbia Dump Point - W4Q	\$ 40,000		
Kapernick Park - Replace Toilet. Change to Viewing Platform	\$ 70,000		
Crawford Toilet - W4Q		\$ 250,000	
Reg McCallum Park-Amenities - W4Q		\$ 500,000	
Dalton Park Wooroolin - New Amenities		\$ 400,000	
Maidenwell Sportsground - Replace amenities			\$ 400,000
General	\$ 100,000	\$ -	\$ -
Advanced Designs	\$ 100,000		

Road Infrastructure Assets	2025/2026	2026/2027	2027/2028
Total	\$ 13,732,050	\$ 11,307,981	\$ 13,268,695
Gravel Resheeting	\$ 50,000	\$ 4,956,015	\$ 5,057,443
Gravel Resheeting Program	\$ 50,000	\$ 4,956,015	\$ 5,057,443
Bitumen Resealing/Rehabilitation	\$ 12,484,598	\$ 4,941,252	\$ 7,941,252
Bitumen Reseal Program	\$ 5,093,285	\$ 2,332,748	\$ 2,332,748
Major Mechanical Repairs	\$ 1,755,000		
Complimentary Works	\$ 875,000		
Blackbutt-Crows Nest Rd widening	\$ 2,000,000		
Shoulder resheeting program	\$ 100,000		
Morris St (Miller-unnamed)	\$ 829,125		
Burnett St (Alan Downie Fields)	\$ 204,474		
Kingaroy Medians	\$ 77,714		
Emulsion tanks	\$ 250,000		
Advance Design	\$ 300,000		
Sealed road reconstruction		\$ 532,000	\$ 532,000
TIDS LRRS - Program		\$ 2,076,504	\$ 2,076,504
W4Q Funding			\$ 3,000,000
Tingoora Chelmsford Road Stage 2	\$ 1,000,000		
Footpaths	\$ 530,000	\$ 402,000	\$ 270,000
Tessmans Road Kingaroy - New Footpath	\$ 460,000		
Various footpath replacements		\$ 270,000	
Coral Street (Park to Orana) - Footpath		\$ 132,000	
Various footpath replacements			\$ 270,000
BunyaAv(Dandabah Carpark) Footpath	\$ 70,000		
Bridges	\$ -	\$ -	\$ -
Drainage	\$ 667,452	\$ 1,008,714	\$ -
Kerb & Channel Renewal - Youngman St (Albert-emergency access)	\$ 217,452		
Kerb & Channel Renewal - Murgon CBD Stormwater upgrade	\$ 450,000		
Brisbane Street (Hospital Terrace-Gully) Drainage		\$ 136,500	
Watt Street (Lamb-Stephen) - Kerb & Channel		\$ 119,000	
Tingoora Streets - Muller - Drainage		\$ 651,714	
Markwell St (Parkside - Barwick) - Kerb & Channel		\$ 101,500	

Waste Assets	2025/2026	2026/2027	2027/2028
Waste	\$ 1,396,821	\$ 4,400,000	\$ 3,906,151
Kingaroy New Landfil Cell - feasibility study & detailed design	\$ 500,000		
Fencing and Electronic Gate for Cloyna Transfer Station	\$ 100,000		
Replacement of RORO Bins (Skip)	\$ 40,000		
Site Surveillance - Hivesville, Home Creek & Memerambi	\$ 15,000		
Nanango Leachate Collection Trench	\$ 264,936		
Kingaroy Leachate Collection Trench	\$ 476,885		
Fencing and Electronic Gate for 2* Transfer Station		\$ 400,000	
Infrastructure Upgrade program across Waste Facilities to meet service standards		\$ 200,000	
Kingaroy New Landfil Cell		\$ 3,250,000	
Murgon Establish Murgon Transfer Station		\$ 250,000	
Wondai Establish Wondai Transfer Station		\$ 250,000	
Upgrade Waste Signage across region		\$ 50,000	
Kingaroy Transfer Station Extension			\$ 306,151
Fencing and Electronic Gate for 2 x Transfer Station			\$ 400,000
Infrastructure Upgrade program across Waste Facilities to			\$ 200,000
Kingaroy New Landfil Cell			\$ 3,000,000

Wastewater (Sewerage) Supply Assets		2025/2026	2026/2027	2027/2028
Total	\$	6,389,488	\$ 1,287,500	\$ 1,912,500
Treatment	\$	3,587,500	\$ 87,500	\$ 525,000
SBRC SCADA hardware and software licensing upgrades WW	\$	262,500		
Nanango STP Upgrades - Switchboard renewal and Process Control/SCADA	\$	525,000		
Kingaroy Recycling Plant - Replacement	\$	2,800,000		
SBRC Cyber Security Assessment -Wastewater			\$ 87,500	
Wondai WTP Switchboard renewal and Process Control/SCADA				\$ 437,500
Wondai RWTP Process Control/SCADA				\$ 87,500
Mains	\$	2,801,988	\$ 1,200,000	\$ 1,387,500
Sewer Main Extension - Palace Lane Nanango	\$	35,000		
Nanango SPS2 Switchboard renewal, etc.	\$	210,000		
Nanango SPS3 Switchboard renewal, etc.	\$	140,000		
Proston CED Pump Station Replace & Renewal	\$	210,000		
Kingaroy SPS2 Tessmanns Rd Switchboard	\$	175,000		
Kingaroy SPS3 Logan St SCADA renewal	\$	70,000		
Kingaroy SPS6 Barron Pk Dr SCADA renewal	\$	70,000		
Murgon Perkins St SPS2 Process Control/SCADA renewal	\$	35,000		
Murgon Houghton St SPS3 Process Control/SCADA renewal	\$	35,000		
Kingaroy Trunk Sewer Upgrade First Avenue - Construction	\$	1,121,988		
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	
Regional Sewer Relining				\$ 950,000
Control/SCADA				\$ 218,750
Control/SCADA				\$ 218,750

Water Supply Assets	2025/2026	2026/2027	2027/2028
Total	\$ 9,436,075	\$ 8,535,750	\$ 14,350,900
Treatment	\$ 892,500	\$ 6,312,500	\$ 11,875,000
SCADA hardware and software licensing upgrades WAT	\$ 350,000		
Gordonbrook Dam Safety Hazard Action Project - Fencing	\$ 52,500		
Gordonbrook Dam Safety Hazard Action Project pipework	\$ 87,500		
Yallakool WTP Process Control/SCADA renewal	\$ 70,000		
Gordonbrook Dam Survey for Dredging deferred from 22/23 year	\$ 332,500		
Cyber Security Assessment -Water		\$ 87,500	
Upgrade Waste Signage across region		\$ 5,000,000	
Year three Gordonbrook Dam Spillway AFC Works D&C - Post Con			\$ 7,500,000
Boondooma Dam - WTP Switchboard Renewal and Process Control/SCADA		\$ 437,500	
Murgon WTP Media Replacement		\$ 262,500	
Gordonbrook WTP Potassium Permanganate Dosing		\$ 525,000	
Gordonbrook Dam - Filter Blanket Construction Downstream Slope			\$ 3,500,000
Gordonbrook Dam - Riprap Installation Upstream Dam Wall			\$ 875,000
Storage	\$ 6,425,000	\$ -	\$ -
Premier drive storage reline	\$ 625,000		
Gordonbrook WTP Raw Water Off Stream Storage	\$ 5,800,000		
Distribution	\$ 2,118,575	\$ 2,223,250	\$ 2,475,900
Murgon Garrick Street - Water Main	\$ 166,250		
Nanango Bunker Ave, Fairway to Flag St.	\$ 185,500		
Murgon Lamb Street (Bunya Hwy Xing to Stephens St)	\$ 31,500		
Nanango Fitzroy St (Appin to Alfred)	\$ 52,500		
Kingaroy Ivy St (Fisher to Ian)	\$ 471,250		
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	\$ 262,500		
Kingaroy WMR - Kingaroy Street (River Road to Knight)	\$ 210,000		
Murgon Hospital Res to McAlister St	\$ 155,750		
Proston Reservoir to Baresford St	\$ 230,825		
Kingaroy WMR- WILLIAM ST (Alford Street - Haly Street)	\$ 131,250		
Regional Water Meter Replacement	\$ 125,000		
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 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 WMR- KINGAROY ST (Cornish Street - Stolzenberg Rd) - Renewal Age		\$ 63,000	
Golf Course Pump Station Switchboard renewals and Process Control/SCADA		\$ 218,750	
WMR - Rae Street (Kingaroy St to Walter Road)		\$ 117,250	
Kingaroy WMR - RAILWAY TERRACE (Knight to Rae Street) -Renewal Age		\$ 52,500	
Nanango WMR - HAY STREET (Hunter Street-Wickham Street)		\$ 66,500	
Nanango WMR - WICKHAM STREET (Goode St -Mount Stanley Road)		\$ 119,000	
Proston WTP Switchboard renewal and Process Control/SCADA		\$ 350,000	
Regional Water Meter Replacement		\$ 125,000	
Nanango Drayton St (Burnett to George)			\$ 75,000
Kingaroy WMR - First Av (Haly St to Logan Rd) 150DN			\$ 234,000
WMR - Kingaroy Street (River Road to Rae Street)			\$ 192,500
Kingaroy Drive In WPS Switchboard renewals and Process Control/SCADA			\$ 175,000
Kumbia Reedy Creek Borefield WPS Switchboard renewals and Process Control/SCADA			\$ 218,750
Proston Rural Kinleymoore WPS Switchboard renewal and Process Control/SCADA			\$ 175,000
Wondai Greenview Road WPS Switchboard renewal and Process Control/SCADA			\$ 245,000

Kingaroy WMR- CARINYA ST (Fisher Street - Moonya Street)	\$	172,200
Kingaroy WMR- CARINYA ST (Moonya Street - Jarrah Street)	\$	155,400
Proston Rural Stuart River WPS Pump/Motor renewal and Process Control/SCADA renewal	\$	175,000
Kingaroy WMR - KING STREET (John St to Youngman)	\$	63,000
Nanango WMR - DRAYTON STREET (Gipps Street-Chester Street) - Renewal Age	\$	127,750
Nanango WMR - ELK STREET (School-Lee Court-Normanby Street)	\$	111,300
Proston WMR - NELSON STREET (Beatty Street - Rodney Street)	\$	231,000
Regional Water Meter Replacement	\$	125,000