



SOUTH BURNETT
REGIONAL COUNCIL

Budget 2020/2021



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1. Budget Overview

1.1 Legislative Requirement

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

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

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

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

Council may by resolution:

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

1.2 Strategic Planning

1.2.1 Corporate Plan

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

Enhancing Our Community

Building a vibrant, healthy, supportive and inclusive community

Growth and Opportunity

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

Our Environment

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

Organisational Excellence

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

Infrastructure

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

1.2.2 Asset Management Plans

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

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

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

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

1.2.3 Operational Plan

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

1.2.4 Revenue Policy

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

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

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

The Revenue Policy must state:

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

1.2.5 Budget

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

The budget must:

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

1.2.6 Revenue Statement

The document includes the following matters:

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

1.2.7 Long-Term Financial Forecast

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

The long-term financial forecast requires:

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

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

The local government must:

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

2. Budget 2020/2021

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

	Year 1 2020/2021	Year 2 2021/2022	Year 3 2022/2023
Income			
Revenue			
Recurrent Revenue			
Rates, Levies and Charges	50,092,435	51,633,800	53,230,532
Fees and Charges	3,830,704	4,071,778	4,138,770
Rental Income	319,954	295,703	276,405
Interest Received	1,016,500	1,045,463	1,061,745
Sales Revenue	3,025,851	3,085,330	3,145,981
Other Income	748,975	762,571	775,749
Grants, Subsidies, Contributions and Donations	8,057,698	7,929,017	8,010,214
	<u>67,092,117</u>	<u>68,823,662</u>	<u>70,639,396</u>
Capital Revenue			
Grants, Subsidies, Contribution and Donations	17,409,799	10,766,291	3,555,221
	<u>17,409,799</u>	<u>10,766,291</u>	<u>3,555,221</u>
Total Income	<u>84,501,916</u>	<u>79,589,953</u>	<u>74,194,617</u>
Expenses			
Recurrent Expenses			
Employee Benefits	24,215,197	24,639,958	25,133,406
Materials and Services	22,821,228	22,917,728	23,321,462
Finance Costs	2,301,704	2,171,006	2,081,381
Depreciation and Amortisation	21,429,487	21,899,270	22,254,492
	<u>70,767,616</u>	<u>71,627,962</u>	<u>72,790,741</u>
Capital Expense	(400,000)	(406,800)	(413,716)
	<u>(400,000)</u>	<u>(406,800)</u>	<u>(413,716)</u>
Total Expense	<u>70,367,616</u>	<u>71,221,162</u>	<u>72,377,025</u>
Net Result	<u>14,134,300</u>	<u>8,368,791</u>	<u>1,817,592</u>
Net Operating Result	<u>(3,675,499)</u>	<u>(2,804,300)</u>	<u>(2,151,345)</u>

2.2 Financial Position 2020/2021-2022/2023

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

2.3 Cash Flow 2020/2021-2022/2023

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

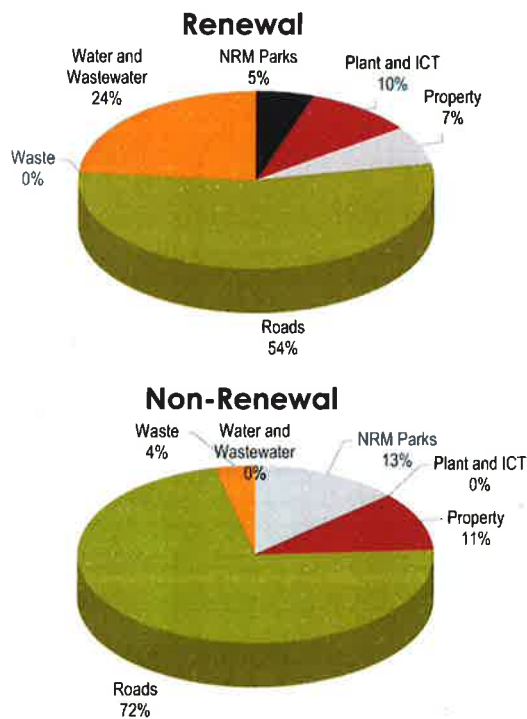
2.4 Changes in Equity 2020/2021-2022/2023

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

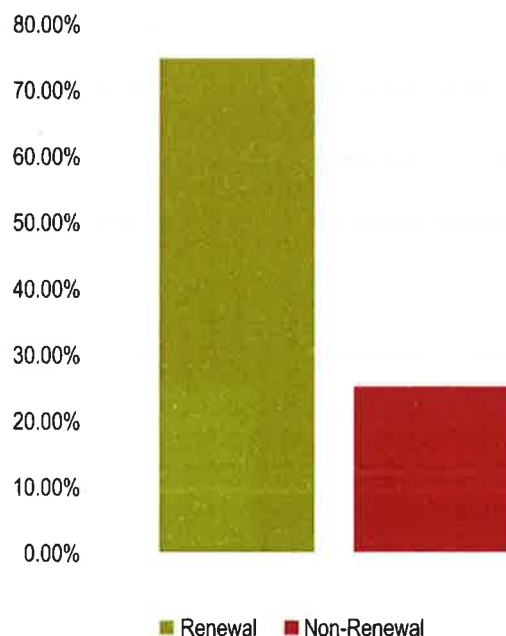
2.5 Capital Works

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

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



**Capital Expenditure Type
Renewal –vs– Non-Renewal**



2.6 Long-Term Financial Forecast

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

	Estimate Year 0 2019/2020	Year 1 2020/2021	Year 2 2021/2022	Year 3 2022/2023	Year 4 2023/2024	Year 5 2024/2025
Income						
Revenue						
Recurrent Revenue						
Rates, Levies and Charges	49,244,759	50,092,435	51,633,800	53,230,532	54,883,248	56,597,354
Fees and Charges	3,984,358	3,830,704	4,071,778	4,138,770	4,206,882	4,276,135
Rental Income	507,597	319,954	295,703	276,405	281,612	286,917
Interest Received	957,433	1,016,500	1,045,463	1,061,745	1,078,288	1,095,197
Sales Revenue	3,429,761	3,025,851	3,085,330	3,145,981	3,207,827	3,270,892
Other Income	1,030,967	748,975	762,571	775,749	789,156	802,799
Grants, Subsidies, Contributions and Donations	8,634,980	8,057,698	7,929,017	8,010,214	8,092,300	8,175,285
	<u>67,789,855</u>	<u>67,092,117</u>	<u>68,823,662</u>	<u>70,639,396</u>	<u>72,539,313</u>	<u>74,504,579</u>
Capital Revenue						
Grants, Subsidies, Contribution and Donations	8,451,950	17,409,799	10,766,291	3,555,221	3,266,291	3,466,291
	<u>8,451,950</u>	<u>17,409,799</u>	<u>10,766,291</u>	<u>3,555,221</u>	<u>3,266,291</u>	<u>3,466,291</u>
Total Income	<u>76,241,805</u>	<u>84,501,916</u>	<u>79,589,953</u>	<u>74,194,617</u>	<u>75,805,604</u>	<u>77,970,870</u>
Expenses						
Recurrent Expenses						
Employee Benefits	23,699,278	24,215,197	24,639,958	25,133,406	25,636,733	26,150,128
Materials and Services	24,934,418	22,821,228	22,917,728	23,321,482	24,145,447	24,153,082
Finance Costs	2,107,413	2,301,704	2,171,006	2,081,381	2,039,531	1,876,996
Depreciation and Amortisation	19,637,075	21,429,487	21,899,270	22,254,492	22,707,631	23,045,087
	<u>70,377,184</u>	<u>70,767,616</u>	<u>71,627,962</u>	<u>72,790,741</u>	<u>74,529,342</u>	<u>75,225,293</u>
Capital Expense						
	10,773,255	(400,000)	(406,800)	(413,716)	(420,749)	(427,902)
	<u>10,773,255</u>	<u>(400,000)</u>	<u>(406,800)</u>	<u>(413,716)</u>	<u>(420,749)</u>	<u>(427,902)</u>
Total Expense	<u>81,150,439</u>	<u>70,367,616</u>	<u>71,221,162</u>	<u>72,377,025</u>	<u>74,108,593</u>	<u>74,797,391</u>
Net Result	<u>(4,908,635)</u>	<u>14,134,300</u>	<u>8,368,791</u>	<u>1,817,592</u>	<u>1,697,011</u>	<u>3,173,479</u>
Net Operating Result	<u>(2,587,329)</u>	<u>(3,675,499)</u>	<u>(2,804,300)</u>	<u>(2,151,345)</u>	<u>(1,090,029)</u>	<u>(720,714)</u>

	Year 6 2025/2026	Year 7 2026/2027	Year 8 2027/2028	Year 9 2028/2029	Year 10 2029/2030
Income					
Revenue					
Recurrent Revenue					
Rates, Levies and Charges	58,172,176	60,014,621	61,922,690	63,899,015	65,946,346
Fees and Charges	4,346,550	4,418,142	4,490,941	4,564,957	4,640,215
Rental Income	292,324	297,832	303,447	309,168	315,000
Interest Received	1,112,377	1,129,833	1,147,570	1,165,590	1,183,900
Sales Revenue	3,335,200	3,400,774	3,467,641	3,535,826	3,605,355
Other Income	816,670	830,782	845,140	859,749	874,609
Grants, Subsidies, Contributions and Donations	8,259,178	8,343,991	8,429,734	8,516,419	8,604,056
	<u>76,334,475</u>	<u>78,435,975</u>	<u>80,607,163</u>	<u>82,850,724</u>	<u>85,169,481</u>
Capital Revenue					
Grants, Subsidies, Contribution and Donations	3,266,291	3,266,291	3,466,291	3,266,291	3,266,291
	<u>3,266,291</u>	<u>3,266,291</u>	<u>3,466,291</u>	<u>3,266,291</u>	<u>3,266,291</u>
Total Income	<u>79,600,766</u>	<u>81,702,266</u>	<u>84,073,454</u>	<u>86,117,015</u>	<u>88,435,772</u>
Expenses					
Recurrent Expenses					
Employee Benefits	26,673,799	27,207,961	27,762,810	28,308,559	28,875,453
Materials and Services	24,581,315	25,183,539	25,718,738	25,918,395	26,556,290
Finance Costs	1,705,794	1,663,109	1,477,770	1,299,188	1,108,591
Depreciation and Amortisation	23,377,650	24,022,657	24,358,725	24,798,401	25,234,144
	<u>76,338,557</u>	<u>78,077,266</u>	<u>79,308,042</u>	<u>80,324,544</u>	<u>81,774,478</u>
Capital Expense					
	(435,176)	(442,574)	(450,098)	(457,750)	(465,532)
	<u>(435,176)</u>	<u>(442,574)</u>	<u>(450,098)</u>	<u>(457,750)</u>	<u>(465,532)</u>
Total Expense	<u>75,903,381</u>	<u>77,634,692</u>	<u>78,857,944</u>	<u>79,866,794</u>	<u>81,308,946</u>
Net Result	<u>3,697,385</u>	<u>4,067,574</u>	<u>5,215,510</u>	<u>6,250,221</u>	<u>7,126,826</u>
Net Operating Result	<u>(4,082)</u>	<u>358,709</u>	<u>1,299,121</u>	<u>2,526,180</u>	<u>3,395,003</u>

2.6.2 Financial Position 2020/2021-2029/2030

	Estimate					
	Year 0	Year 1	Year 2	Year 3	Year 4	Year 5
	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
Assets						
Current Assets						
Cash and Cash Equivalents	\$ 47,391,068	\$ 43,116,747	\$ 40,004,015	\$ 51,168,440	\$ 41,446,220	\$ 43,612,379
Receivables	\$ 8,222,682	\$ 5,313,216	\$ 4,755,876	\$ 4,861,515	\$ 5,067,035	\$ 5,377,408
Inventories	\$ 780,158	\$ 772,356	\$ 764,632	\$ 756,986	\$ 749,416	\$ 741,922
Total Current Assets	\$ 56,393,908	\$ 49,202,319	\$ 45,524,523	\$ 56,786,942	\$ 47,262,671	\$ 49,731,709
Non-Current Assets						
Receivables - Non-Current	\$ 1,313,915	\$ 1,112,211	\$ 910,507	\$ 708,848	\$ 512,314	\$ 315,780
Infrastructure, Property, Plant and Equipment	\$ 874,700,535	\$ 891,929,354	\$ 906,732,876	\$ 905,591,292	\$ 913,269,458	\$ 910,725,852
Right of Use Assets	\$ 1,055,436	\$ 1,019,397	\$ 983,358	\$ 947,319	\$ 911,280	\$ 877,104
Intangible Assets	\$ 8,292,967	\$ 7,899,364	\$ 7,853,843	\$ 7,815,222	\$ 7,783,790	\$ 7,357,984
Total Non-Current Assets	\$ 885,362,853	\$ 901,960,326	\$ 916,480,584	\$ 915,062,681	\$ 922,476,842	\$ 919,276,720
Total Assets	\$ 941,756,761	\$ 951,162,644	\$ 962,005,107	\$ 971,849,623	\$ 969,739,513	\$ 969,008,429
Liabilities						
Current Liabilities						
Payables	\$ 6,643,397	\$ 5,749,454	\$ 6,155,577	\$ 5,838,523	\$ 5,869,946	\$ 5,921,470
Borrowings	\$ 2,877,630	\$ 3,013,874	\$ 3,383,849	\$ 3,960,845	\$ 4,117,466	\$ 3,931,759
Provisions	\$ 3,493,355	\$ 3,671,079	\$ 3,867,021	\$ 3,710,395	\$ 3,627,923	\$ 3,746,422
Unearned Revenue	\$ 3,470,013	\$ 2,369,464	\$ 2,433,625	\$ 2,500,091	\$ 2,568,887	\$ 2,640,239
Total Current Liabilities	\$ 16,484,395	\$ 14,803,871	\$ 15,840,072	\$ 16,009,853	\$ 16,184,222	\$ 16,239,890
Non-Current Liabilities						
Payables - Non-Current	\$ 1,018,581	\$ 1,017,943	\$ 992,145	\$ 965,675	\$ 940,464	\$ 914,574
Borrowings - Non-Current	\$ 33,657,866	\$ 30,633,993	\$ 32,250,143	\$ 40,089,299	\$ 35,971,832	\$ 32,040,073
Provisions - Non-Current	\$ 13,555,136	\$ 13,755,564	\$ 13,801,984	\$ 14,045,745	\$ 14,406,235	\$ 14,602,183
Unearned Revenue	\$ 1,131,921	\$ 908,112	\$ 708,809	\$ 509,506	\$ 310,203	\$ 111,674
Total Non-Current Liabilities	\$ 49,363,504	\$ 46,315,611	\$ 47,753,081	\$ 55,610,224	\$ 51,628,734	\$ 47,668,504
Total Liabilities	\$ 65,847,899	\$ 61,119,482	\$ 63,593,153	\$ 71,620,078	\$ 67,812,957	\$ 63,908,394
Net Assets	\$ 875,908,862	\$ 890,043,162	\$ 898,411,954	\$ 900,229,545	\$ 901,926,556	\$ 905,100,035
Equity						
Retained Earnings	\$ 426,628,272	\$ 440,762,572	\$ 449,131,364	\$ 450,948,955	\$ 452,645,966	\$ 455,819,445
Revaluation Reserve	\$ 449,280,590	\$ 449,280,590	\$ 449,280,590	\$ 449,280,590	\$ 449,280,590	\$ 449,280,590
Total Equity	\$ 875,908,862	\$ 890,043,162	\$ 898,411,954	\$ 900,229,545	\$ 901,926,556	\$ 905,100,035

	Year 6	Year 7	Year 8	Year 9	Year 10
	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030
Assets					
Current Assets					
Cash and Cash Equivalents	\$ 64,209,625	\$ 55,944,282	\$ 64,206,396	\$ 62,431,194	\$ 71,788,331
Receivables	\$ 5,744,521	\$ 6,225,462	\$ 6,821,123	\$ 7,541,815	\$ 8,392,626
Inventories	\$ 734,503	\$ 727,158	\$ 719,886	\$ 712,687	\$ 705,560
Total Current Assets	\$ 70,688,649	\$ 62,896,902	\$ 71,747,405	\$ 70,685,695	\$ 80,886,516
Non-Current Assets					
Receivables - Non-Current	\$ 8,352	\$ -	\$ -	\$ -	\$ -
Infrastructure, Property, Plant and Equipment	\$ 905,566,540	\$ 913,597,564	\$ 906,115,524	\$ 909,599,223	\$ 902,545,896
Right of Use Assets	\$ 842,928	\$ 808,752	\$ 774,699	\$ 740,646	\$ 708,593
Intangible Assets	\$ 6,927,820	\$ 6,493,555	\$ 6,054,846	\$ 5,611,750	\$ 5,164,223
Total Non-Current Assets	\$ 913,345,740	\$ 920,899,871	\$ 912,945,069	\$ 915,951,619	\$ 908,416,712
Total Assets	\$ 984,034,389	\$ 983,796,773	\$ 984,692,474	\$ 986,637,314	\$ 989,303,228
Liabilities					
Current Liabilities					
Payables	\$ 5,958,665	\$ 6,006,459	\$ 6,059,811	\$ 6,097,549	\$ 6,149,836
Borrowings	\$ 4,796,413	\$ 4,448,647	\$ 4,802,188	\$ 4,653,507	\$ 4,814,969
Provisions	\$ 3,786,002	\$ 3,757,688	\$ 3,864,799	\$ 3,938,367	\$ 5,152,002
Unearned Revenue	\$ 2,705,793	\$ 2,893,380	\$ 2,673,734	\$ 2,744,877	\$ 2,830,100
Total Current Liabilities	\$ 17,244,873	\$ 17,106,174	\$ 17,200,532	\$ 17,434,300	\$ 18,946,907
Non-Current Liabilities					
Payables - Non-Current	\$ 887,988	\$ 860,818	\$ 832,915	\$ 804,260	\$ 774,832
Borrowings - Non-Current	\$ 42,243,860	\$ 37,795,013	\$ 33,192,825	\$ 28,539,318	\$ 23,724,350
Provisions - Non-Current	\$ 14,860,448	\$ 15,169,774	\$ 15,385,698	\$ 15,528,711	\$ 14,399,589
Unearned Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Total Non-Current Liabilities	\$ 57,992,096	\$ 53,825,605	\$ 49,411,438	\$ 44,872,289	\$ 38,898,770
Total Liabilities	\$ 75,236,969	\$ 70,931,779	\$ 66,611,970	\$ 62,306,589	\$ 57,845,677
Net Assets	\$ 908,797,420	\$ 912,864,994	\$ 918,080,504	\$ 924,330,725	\$ 931,457,551
Equity					
Retained Earnings	\$ 459,516,830	\$ 463,584,404	\$ 468,799,914	\$ 475,050,135	\$ 482,176,961
Revaluation Reserve	\$ 449,280,590	\$ 449,280,590	\$ 449,280,590	\$ 449,280,590	\$ 449,280,590
Total Equity	\$ 908,797,420	\$ 912,864,994	\$ 918,080,504	\$ 924,330,725	\$ 931,457,551

2.6.3 Cash Flow 2020/2021-2029/2030

	Estimate					
	Year 0	Year 1	Year 2	Year 3	Year 4	Year 5
	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
Cash Flows from Operating Activities						
<i>Receipts:</i>						
Receipts from Customers	\$ 58,603,326	\$ 72,380,180	\$ 72,102,040	\$ 73,389,291	\$ 75,321,258	\$ 77,294,725
Interest Received	\$ 957,433	\$ 1,016,500	\$ 1,045,463	\$ 1,061,745	\$ 1,078,288	\$ 1,095,187
Rental Income	\$ 507,597	\$ 319,954	\$ 295,703	\$ 276,405	\$ 281,612	\$ 286,917
Non-Capital Grants and Contributions	\$ 8,634,980	\$ 8,057,698	\$ 7,929,017	\$ 8,010,214	\$ 8,092,300	\$ 8,175,285
<i>Payments:</i>						
Payment to Suppliers	-\$ 47,945,609	-\$ 60,985,942	-\$ 59,401,147	-\$ 61,389,327	-\$ 62,410,440	-\$ 63,082,793
Borrowing Costs	-\$ 2,107,413	-\$ 1,756,218	-\$ 1,621,793	-\$ 1,530,744	-\$ 1,493,107	-\$ 1,338,399
Net Cash Provided (or Used) in Operating Activities	\$ 18,650,314	\$ 19,032,172	\$ 20,349,283	\$ 19,817,584	\$ 20,869,911	\$ 22,430,931
Cash Flows from Investing Activities						
<i>Receipts:</i>						
Proceeds from Sale of PPE	\$ 944,160	\$ 400,000	\$ 406,800	\$ 413,716	\$ 420,748	\$ 427,802
Grants, Subsidies, Contributions and Donations	\$ 8,451,950	\$ 17,409,799	\$ 10,766,291	\$ 3,555,221	\$ 3,266,291	\$ 3,466,291
<i>Payments:</i>						
Payments for PPE	-\$ 25,875,157	-\$ 38,228,662	-\$ 36,621,232	-\$ 21,038,248	-\$ 30,318,326	-\$ 20,041,499
Net Cash Provided (or Used) in Investing Activities	-\$ 16,479,057	-\$ 20,418,863	-\$ 25,448,141	-\$ 17,069,311	-\$ 26,631,286	-\$ 16,147,306
Cash Flows from Financing Activities						
<i>Receipts:</i>						
Proceeds from Borrowings	\$ -	\$ -	\$ 5,000,000	\$ 11,800,000	\$ -	\$ -
<i>Payments:</i>						
Repayments of Borrowings	-\$ 2,849,274	-\$ 2,887,630	-\$ 3,013,874	-\$ 3,383,849	-\$ 3,960,845	-\$ 4,117,466
Net Cash Provided (or Used) in Financing Activities	-\$ 2,849,274	-\$ 2,887,630	\$ 1,986,126	\$ 8,416,151	-\$ 3,960,845	-\$ 4,117,466
Net Increase/(Decrease) in Cash and Cash Equivalents	-\$ 678,017	-\$ 4,274,321	-\$ 3,112,732	\$ 11,164,425	-\$ 9,722,220	\$ 2,166,159
Cash and Cash Equivalents at Beginning of Period	\$ 48,069,088	\$ 47,391,068	\$ 43,116,747	\$ 40,004,015	\$ 51,168,440	\$ 41,446,220
Cash and Cash Equivalents at End of Period	\$ 47,391,068	\$ 43,116,747	\$ 40,004,015	\$ 51,168,440	\$ 41,446,220	\$ 43,612,379
		Year 6	Year 7	Year 8	Year 9	Year 10
		2025/2026	2026/2027	2027/2028	2028/2029	2029/2030
Cash Flows from Operating Activities						
<i>Receipts:</i>						
Receipts from Customers	\$ 79,384,369	\$ 81,457,738	\$ 83,226,088	\$ 85,792,924	\$ 88,179,201	\$ 88,179,201
Interest Received	\$ 1,112,377	\$ 1,129,833	\$ 1,147,570	\$ 1,165,590	\$ 1,183,900	\$ 1,183,900
Rental Income	\$ 292,324	\$ 297,832	\$ 303,447	\$ 309,168	\$ 315,000	\$ 315,000
Non-Capital Grants and Contributions	\$ 8,259,178	\$ 8,343,991	\$ 8,429,734	\$ 8,516,419	\$ 8,604,056	\$ 8,604,056
<i>Payments:</i>						
Payment to Suppliers	-\$ 64,290,084	-\$ 65,676,967	-\$ 66,931,439	-\$ 68,050,592	-\$ 69,636,743	-\$ 69,636,743
Borrowing Costs	-\$ 1,176,528	-\$ 1,145,083	-\$ 977,105	-\$ 825,612	-\$ 667,356	-\$ 667,356
Net Cash Provided (or Used) in Operating Activities	\$ 23,581,635	\$ 24,407,344	\$ 25,198,296	\$ 26,907,896	\$ 27,978,058	\$ 27,978,058
Cash Flows from Investing Activities						
<i>Receipts:</i>						
Proceeds from Sale of PPE	\$ 435,176	\$ 442,574	\$ 450,098	\$ 457,750	\$ 465,532	\$ 465,532
Grants, Subsidies, Contributions and Donations	\$ 3,266,291	\$ 3,266,291	\$ 3,466,291	\$ 3,266,291	\$ 3,266,291	\$ 3,266,291
<i>Payments:</i>						
Payments for PPE	-\$ 17,754,088	-\$ 31,585,139	-\$ 16,403,923	-\$ 27,804,951	-\$ 17,699,237	-\$ 17,699,237
Net Cash Provided (or Used) in Investing Activities	-\$ 14,052,631	-\$ 27,876,274	-\$ 12,497,534	-\$ 24,080,910	-\$ 13,067,414	-\$ 13,067,414
Cash Flows from Financing Activities						
<i>Receipts:</i>						
Proceeds from Borrowings	\$ 15,000,000	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Payments:</i>						
Repayments of Borrowings	-\$ 3,931,759	-\$ 4,796,413	-\$ 4,448,647	-\$ 4,602,188	-\$ 4,653,507	-\$ 4,653,507
Net Cash Provided (or Used) in Financing Activities	\$ 11,068,241	-\$ 4,796,413	-\$ 4,448,647	-\$ 4,602,188	-\$ 4,653,507	-\$ 4,653,507
Net Increase/(Decrease) in Cash and Cash Equivalents	\$ 20,597,246	-\$ 8,265,343	\$ 8,262,115	-\$ 1,775,202	\$ 9,357,137	\$ 9,357,137
Cash and Cash Equivalents at Beginning of Period	\$ 43,612,379	\$ 64,209,625	\$ 55,944,282	\$ 64,206,396	\$ 62,431,194	\$ 62,431,194
Cash and Cash Equivalents at End of Period	\$ 64,209,625	\$ 55,944,282	\$ 64,206,396	\$ 62,431,194	\$ 71,788,331	\$ 71,788,331

2.6.4 Changes in Equity 2020/2021-2029/2030

	Estimate					
	Year 0 2019/2020	Year 1 2020/2021	Year 2 2021/2022	Year 3 2022/2023	Year 4 2023/2024	Year 5 2024/2025
Asset Revaluation Surplus						
Opening Balance	\$ 463,954,923	\$ 449,280,590	\$ 449,280,590	\$ 449,280,590	\$ 449,280,590	\$ 449,280,590
Increase/(Decrease) in Asset Revaluation Surplus	-\$ 14,674,333	\$ -	\$ -	\$ -	\$ -	\$ -
Closing Balance	\$ 449,280,590	\$ 449,280,590	\$ 449,280,590	\$ 449,280,590	\$ 449,280,590	\$ 449,280,590
Retained Surplus						
Opening Balance	\$ 431,470,168	\$ 426,628,272	\$ 440,762,572	\$ 449,131,364	\$ 450,948,955	\$ 452,645,966
Net Result	-\$ 4,841,896	\$ 14,134,300	\$ 8,368,792	\$ 1,817,592	\$ 1,697,011	\$ 3,173,479
Closing Balance	\$ 426,628,272	\$ 440,762,572	\$ 449,131,364	\$ 450,948,955	\$ 452,645,966	\$ 455,819,445
Total Community Equity	\$ 875,908,862	\$ 890,043,162	\$ 898,411,954	\$ 900,229,545	\$ 901,926,556	\$ 905,100,035
	Estimate					
	Year 6 2025/2026	Year 7 2026/2027	Year 8 2027/2028	Year 9 2028/2029	Year 10 2029/2030	
Asset Revaluation Surplus						
Opening Balance	\$ 449,280,590	\$ 449,280,590	\$ 449,280,590	\$ 449,280,590	\$ 449,280,590	
Increase/(Decrease) in Asset Revaluation Surplus	\$ -	\$ -	\$ -	\$ -	\$ -	
Closing Balance	\$ 449,280,590	\$ 449,280,590	\$ 449,280,590	\$ 449,280,590	\$ 449,280,590	
Retained Surplus						
Opening Balance	\$ 455,819,445	\$ 459,516,830	\$ 463,584,404	\$ 468,799,914	\$ 475,050,135	
Net Result	\$ 3,697,385	\$ 4,067,574	\$ 5,215,510	\$ 6,250,221	\$ 7,126,826	
Closing Balance	\$ 459,516,830	\$ 463,584,404	\$ 468,799,914	\$ 475,050,135	\$ 482,176,961	
Total Community Equity	\$ 908,797,420	\$ 912,864,994	\$ 918,080,504	\$ 924,330,725	\$ 931,457,551	

2.7 Financial Sustainability Ratios

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

2.7.1 Asset Sustainability Ratio

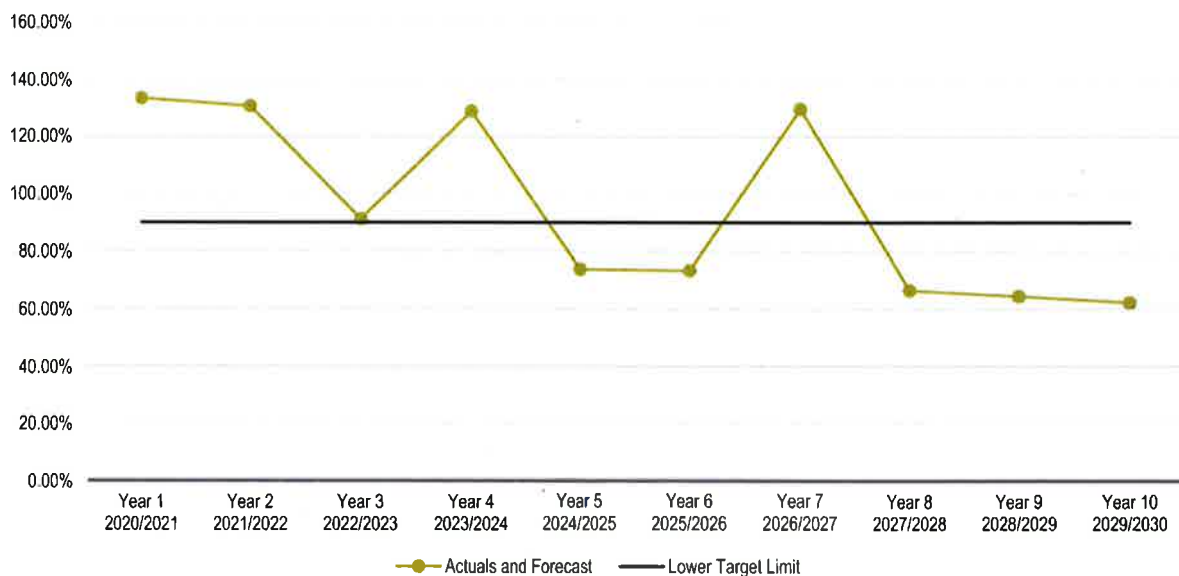
Assets sustainability ratio is amount of capital expenditure on the replacement of assets (renewals) divided by the depreciation expense expressed as a percentage.

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

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

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

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



2.7.2 Net Financial Liabilities Ratio

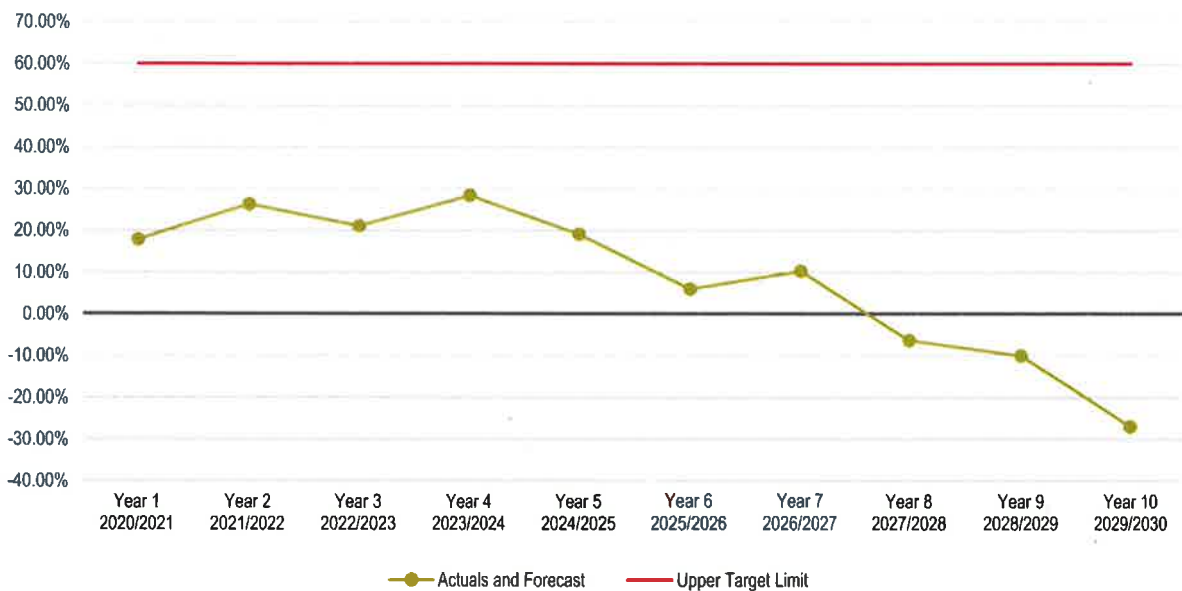
Net financial liabilities ratio measures Council's total liabilities less its current assets divided by its total operating revenue expressed as a percentage.

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

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

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

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



2.7.3 Operating Surplus Ratio

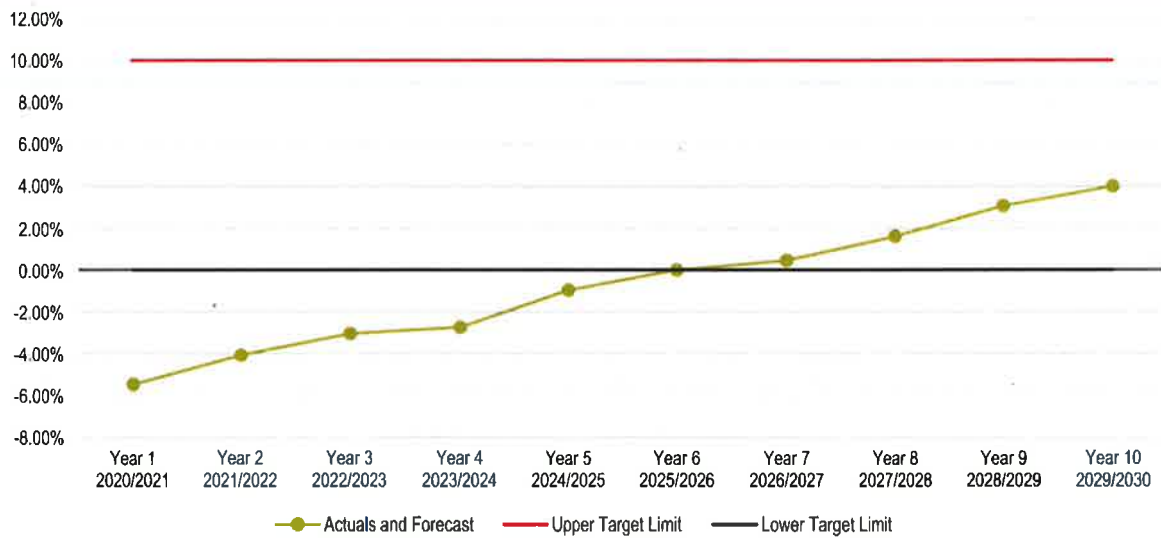
An operating surplus ratio is the net result divided by total operating revenue expressed as a percentage.

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

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

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

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



2.8 Revenue Statement



Revenue Statement 2020/2021

Introduction

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

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

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

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

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

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

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

Rates and Charges

1. General Principle

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

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

2. Differential General Rates

(a) Reason

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

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

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

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

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

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

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

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

Category 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 Natural Resources and Mines land use codes between 1 and 9 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, 03, 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 Natural Resources and Mines land use codes between 1 and 9 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, 03, 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 Natural Resources and Mines land use codes between 1 and 9 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, 03, 04, 05, 06, 07, 08, 09 and 72 or as otherwise identified by the CEO.

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

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

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

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

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

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

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

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

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

Category 202	Differential Category Commercial – Nanango Identification
<p>Description</p> <p>All properties in this category are located within the Nanango Urban Localities and are used for business and commercial purposes, or if vacant land, is zoned for business and commercial purposes under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for business and commercial purposes. Urban Localities are defined in "Individual Urban Locality" maps series.</p> <p>This category includes properties that are used for a combined residential and a business or commercial purpose. Council will be guided by the Department of Natural Resources and Mines land use codes between 8 and 15, 17 and 27, and 41 and 49 when determining the properties that fit into this category.</p>	<ol style="list-style-type: none"> 1. This category will cover all land within the Nanango Urban locality, where the property is used for a business and commercial purpose; or 2. If vacant land, is zoned for a business and commercial purpose under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for business and commercial purposes; and 3. Is not included in any other category. 4. Land with land use codes 08, 09, 10, 11, 12, 13, 14, 15, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 41, 42, 43, 44, 45, 46, 47, 48 and 49 or as otherwise identified by the CEO.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Category	Differential Category
419	Water – Pumping and Storage
Description	Identification
All properties in this category are used for the purpose of water storage or water pumping. Council will be guided by the Department of Natural Resources and Mines land use code of 95 when determining the properties that fit into this category.	1. This category will cover all land used for the purpose of water storage or water pumping and not included in any other category. 2. Land with land use code 95 or as otherwise identified by the CEO.

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

(a) ***Basis on which Amounts Calculated***

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

3. Minimum General Rate

(a) ***Reason***

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

(b) ***Basis on which Minimum General Rate Calculated***

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

4. Averaging of Land Values Over 3 Years

(a) ***Reason***

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

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

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

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

5. Limitation of Increase in Amount of General Rates

(a) Reason

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

(b) Basis on which Limitation is Calculated

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

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

6. Special Charges

6.1 Special Charge – Rural Fire Levy

(a) Reason

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

(b) Basis on which Special Rural Fire Charge Calculated

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

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

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

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

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

6.2 Special Charge – Kingaroy Quarry Supplies – Wattlegrove Road

(a) Reason

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

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

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

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

(b) Basis on which Road Maintenance Charges Calculated

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

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

The extractive industry approval was issued on 20 March 2019.

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

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

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

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

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

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

6.3 Special Charge – Road Maintenance Tim Dwyer Rd Quarry

(a) Reason

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

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

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

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

(b) Basis on which Road Maintenance Charges Calculated

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

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

The extractive industry approval was issued on 21 February 2018.

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

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

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

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

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

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

6.4 Special Charge – Gordonbrook Sand Quarry – Wilsons Road

(a) Reason

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

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

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

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

(b) Basis on which Road Maintenance Charges Calculated

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

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

The extractive industry approval was issued on 10 October 2018.

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

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

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

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

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

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

6.5 Special Charge – Road Maintenance Burra Burri Road Quarry

(a) Reason

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

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

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

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

(b) Basis on which Road Maintenance Charges Calculated

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

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

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

The extractive industry approval was issued on 20 March 2019.

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

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

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

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

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

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

6.6 Special Charge – Road Maintenance Manar Road Quarry

(a) Reason

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

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

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

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

(b) ***Basis on which Road Maintenance Charges Calculated***

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

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

The extractive industry approval was issued on 18 December 2018.

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

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

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

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

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

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

7. Separate Rates or Charges

7.1 Separate Charge – Waste Management Levy

(a) ***Reason***

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

(b) ***Basis on which Waste Management Charge Calculated***

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

7.2 Separate Charge – Community Rescue and Evacuation Levy

(a) Reason

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

(b) Basis on which Special Medical Evacuation Calculated

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

8. Utility Charges

8.1 Wastewater Utility Charges

(a) Reason

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

(b) Basis on which Wastewater Charges Calculated

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

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

8.2 Waste Management Utility Charges – Residential and Commercial

(a) Reason

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

(b) Basis on which Waste Management Utility Charges Calculated

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

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

8.3 Water Supply Charges

(a) Reason

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

(b) Basis on which Water Supply Charges Calculated

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

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

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

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

This direct correlation is varied as follows:

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

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

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

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

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

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

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

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

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

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

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

9. Discount and Other Benefits for Prompt Payment of Rates

(a) Reason

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

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

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

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

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

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

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

(b) Basis on which Discount Calculated

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

Discount will apply to the following rates and charges:

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

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

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

(c) Approval of Early Payment Discount for Late Payments

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

Payments Made After the Due Date

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

proof of any of the following:

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

Late Payments Due to Postal Difficulties

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

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

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

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

Administrative Errors

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

Other Errors

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

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

allowed.

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

10. Interest on Overdue Rates

(a) Reason

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

(b) Basis on which Interest Calculated

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

11. Collection of Outstanding Rates and Charges

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

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

(a) Arrangements to Pay

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

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

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

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

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

12. Payment Methods

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

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

12.1 Payments in Advance

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

12.2 Issue of Rate Notices

(a) *Half Yearly Rate Notices*

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

(b) *Monthly Water Consumption Notices*

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

(c) *Pro Rata/Supplementary Rate Notices*

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

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

i. **Garbage Services**

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

ii. **Water Supply Services**

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

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

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

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

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

iii. **Wastewater Services**

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

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

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

13. Cost Recovery Fees and Business Activity Fees

13.1 Cost Recovery Fees

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

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

13.2 Business Activity Fees

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

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

14. Concessions on Rates and Charges

14.1 Pensioner Concession

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

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

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

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

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

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

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

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

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

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

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

14.2 Concession on Vacant Water and Wastewater Charges for Developers

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

14.3 Concession on Special, Separate and Utility Charges

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

14.4 Waiving of Water Usage Charges – Haemodialysis Machines

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

15. Land Exempted from Rating

15.1 Exemption/Concession on General Rates

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

16. Schedules:
Schedule A – Declared Sewerage Service Areas

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

Declared Sewerage Service Area	Evidence
Blackbutt	Each parcel of land: <ol style="list-style-type: none"> i) Contained within the declared sewerage service area shown in Sewerage Service Area Map - Blackbutt in the Customer Service Standards, Version 2.2 - April 2020; or ii) Determined by Council resolution from time to time as being within the declared sewerage service area for Blackbutt pursuant to Section 161 of the <i>Water Supply (Safety and Reliability) Act 2008</i> and being capable of being connected to the relevant sewerage system.
Boondooma Dam	Each parcel of land: <ol style="list-style-type: none"> i) Contained within the declared sewerage service area shown in Sewerage Service Area Map - Boondooma Dam in the Customer Service Standards, Version 2.2 - April 2020; or ii) Determined by Council resolution from time to time as being within the declared sewerage service area for Boondooma Dam pursuant to Section 161 of the <i>Water Supply (Safety and Reliability) Act 2008</i> and being capable of being connected to the relevant sewerage system.
Kingaroy	Each parcel of land: <ol style="list-style-type: none"> i) Contained within the declared sewerage service area shown in Sewerage Service Area Map - Kingaroy in the Customer Service Standards, Version 2.2 - April 2020; or ii) Determined by Council resolution from time to time as being within the declared sewerage service area for Kingaroy pursuant to Section 161 of the <i>Water Supply (Safety and Reliability) Act 2008</i> and being capable of being connected to the relevant sewerage system.
Murgon	Each parcel of land: <ol style="list-style-type: none"> i) Contained within the declared sewerage service area shown in Sewerage Service Area Map - Murgon in the Customer Service Standards, Version 2.2 - April 2020; or ii) Determined by Council resolution from time to time as being within the declared sewerage service area for Murgon pursuant to Section 161 of the <i>Water Supply (Safety and Reliability) Act 2008</i> and being capable of being connected to the relevant sewerage system.
Nanango	Each parcel of land: <ol style="list-style-type: none"> i) Contained within the declared sewerage service area shown in Sewerage Service Area Map - Nanango in the Customer Service Standards, Version 2.2 - April 2020; or ii) Determined by Council resolution from time to time as being within the declared sewerage service area for Nanango pursuant to Section 161 of the <i>Water Supply (Safety and Reliability) Act 2008</i> and being capable of being connected to the relevant sewerage system.
Proston	Each parcel of land: <ol style="list-style-type: none"> i) Contained within the declared sewerage service area shown in Sewerage Service Area Map - Proston in the Customer Service Standards, Version 2.2 - April 2020; or ii) Determined by Council resolution from time to time as being within the declared sewerage service area for Proston pursuant to Section 161 of the <i>Water Supply (Safety and Reliability) Act 2008</i> and being capable of being connected to the relevant sewerage system.

Schedule A – Declared Sewerage Service Areas

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

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

Schedule B – Defined Refuse Collection Areas

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

Schedule B – Defined Refuse Collection Areas

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

Schedule C – Declared Water Supply Service Area

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

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

Schedule C – Declared Water Supply Service Area

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

Declared Water Supply Service Area	Evidence
Tingoora	Each parcel of land: <ol style="list-style-type: none"> 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 Section 161 of the <i>Water Supply (Safety and Reliability) Act 2008</i> and being capable of being connected to the relevant water scheme.
Wooroolin	Each parcel of land: <ol style="list-style-type: none"> i) Contained within the declared water service area shown in Water Service Area Map - Wooroolin in the Customer Service Standards, Version 2.2 - April 2020; or ii) Determined by Council resolution from time to time as being within the declared water service area for Wooroolin pursuant to Section 161 of the <i>Water Supply (Safety and Reliability) Act 2008</i> and being capable of being connected to the relevant water scheme.
Wondai	Each parcel of land: <ol style="list-style-type: none"> i) Contained within the declared water service area shown in Water Service Area Map - Wondai in the Customer Service Standards, Version 2.2 - April 2020; or ii) Determined by Council resolution from time to time as being within the declared water service area for Wondai pursuant to Section 161 of the <i>Water Supply (Safety and Reliability) Act 2008</i> and being capable of being connected to the relevant water scheme.
Yallakool	Each parcel of land: <ol style="list-style-type: none"> i) Contained within the declared water service area shown in Water Service Area Map - Yallakool in the Customer Service Standards, Version 2.2 - April 2020; or ii) Determined by Council resolution from time to time as being within the declared water service area for Yallakool pursuant to Section 161 of the <i>Water Supply (Safety and Reliability) Act 2008</i> and being capable of being connected to the relevant water scheme.
Murgon	Each parcel of land: <ol style="list-style-type: none"> i) Contained within the declared water service area shown in Water Service Area Map - Murgon in the Customer Service Standards, Version 2.2 - April 2020; or ii) Determined by Council resolution from time to time as being within the declared water service area for Murgon pursuant to Section 161 of the <i>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 Bin
Queensland Country Women's Association	100%	100%	75%	75%	0%
Youth Accommodation	100%	100%	0%	0%	0%
Youth Groups – Scouts, Guides	100%	100%	100%	100%	100%
Seniors and Welfare Groups	100%	100%	50%	50%	0%
Kindergartens	100%	100%	0%	0%	0%
Service and Other Clubs	100%	100%	75%	75%	0%
Show Grounds	100%	100%	50%	50%	0%
Race Grounds	100%	100%	0%	0%	0%
Museums, Theatres, Heritage	100%	100%	100%	100%	0%
Sporting Groups and Associations	100%	100%	75%	75%	0%
Charitable Organisations	100%	100%	0%	0%	0%
Community Owned Halls	100%	100%	0%	0%	0%

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

Schedule E - Exemptions from Minimum Rating

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

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

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

2.9 Revenue Policy 2020/2021



POLICY CATEGORY-NUMBER: Statutory-005
 POLICY OWNER: Finance

ECM ID: 2882123
 MINUTE NUMBER: 1222
 ADOPTED: 29 April 2020

Revenue Policy 2020/2021

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1. POLICY STATEMENT

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

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

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

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

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

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

2. SCOPE

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

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

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

3. POLICY OBJECTIVES

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

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

4. BACKGROUND AND/OR PRINCIPLES

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

5. GENERAL INFORMATION

5.1. Levying of Rates and Charges

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

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

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

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

Council will also have regard to the principles of:

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

5.1.1. General Rates

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

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

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

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

5.1.2. Separate or Special Rates

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

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

5.1.3. Other Charges

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

5.2. Recovery of Rates and Charges

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

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

5.3. Concessions for Rates and Charges

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

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

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

The predominant purpose for which Council grants concessions is to:

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

5.4. Cost Recovery Fees

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

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

5.5. Commercial Charges

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

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

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

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

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

5.6. Funding of Physical and Social Infrastructure Costs

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

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

6. DEFINITIONS

Not applicable.

7. LEGISLATIVE REFERENCE

Local Government Act 2009

Local Government Regulation 2012

8. RELATED POLICIES/PROCEDURES

Investment Policy

Debt Policy

Rate Recovery Policy

Revenue Statement

Hardship Policy

9. NEXT REVIEW

1 February 2021

10. VERSION CONTROL

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


 Mark Pitt PSM
 CHIEF EXECUTIVE OFFICER

Date: 29. April 2020.

2.10 Debt Policy 2020/2021



POLICY CATEGORY-NUMBER: Statutory-010

POLICY OWNER: Finance

ECM ID: 2689374

MINUTE NUMBER:

ADOPTED: 17 June 2020

Debt Policy

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1. POLICY STATEMENT

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

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

2. SCOPE

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

3. POLICY OBJECTIVES

The purpose of establishing a Debt Policy is to:

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

4. BACKGROUND AND/OR PRINCIPLES

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

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

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

4.1. Purpose of the Borrowings

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

4.2. Roles and Responsibilities

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

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

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

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

4.3. Asset Management

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

4.4. Risk Management

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

4.5. Loan Repayment Terms Proposed for New Loans

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

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

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

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

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

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

When seeking long-term funding for the construction of infrastructure assets, Council will, wherever possible, use cash which is restricted for specific purposes as determined by Council.

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

4.6. Proposed New Borrowings

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

Kingaroy Trunk Infrastructure Upgrades

The Kingaroy Trunk Infrastructure Upgrade projects are earmarked to:

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

Gordonbrook Dam Wall Upgrade

This project is required to:

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

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

Murgon Wastewater Treatment Facility

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

4.7. Loan Drawdowns

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

4.8. Existing Loans

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

5. GENERAL INFORMATION

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

6. DEFINITIONS

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

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

7. LEGISLATIVE REFERENCE

Local Government Act 2009

Local Government Regulation 2012

Local Government Financial Management (Sustainability) Guideline 2013

Statutory Bodies Financial Arrangements Act 1982

Statutory Bodies Financial Arrangements Regulation 2019

8. RELATED POLICIES/PROCEDURES

Investment Policy

Revenue Policy

Revenue Statement

Asset Management Policy

Enterprise Risk Management Framework

9. NEXT REVIEW

June 2021

10. VERSION CONTROL

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


Mark Pitt PSM
CHIEF EXECUTIVE OFFICER

Date: 17-06-2020

Attachment A

Proposed 10 year Borrowing Schedule

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

2.11 Investment Policy 2020/2021



POLICY CATEGORY-NUMBER: Statutory-009

POLICY OWNER: Finance

ECM ID: 2688439

MINUTE NUMBER:

ADOPTED: 17 June 2020

Investment Policy

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1. POLICY STATEMENT

1.1. Ethics and Conflicts of Interest

1.1.1. Prudent Person Standard

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

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

1.1.2. Conflicts of Interest

The Investment Officer shall refrain from personal activities that would conflict with the proper execution and management of Council's Investment Portfolio and declare to the Chief Executive Officer any conflict of interest that may arise. This includes activities that would impair the Investment Officer's ability to make impartial decisions.

1.1.3. Delegation of Authority

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

2. SCOPE

For the purpose of this policy, investments are defined as financial or monetary arrangements that are undertaken or acquired to generate income or favourable future returns and pertain to

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

3. POLICY OBJECTIVES

3.1. Investment Objectives

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

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

3.1.1. Preservation of Capital

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

3.1.2. Credit Risk

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

3.1.3. Interest Rate Risk

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

3.1.4. Maintenance of Liquidity

The Investment Officer shall maintain sufficient liquidity to meet all reasonable anticipated operational cash flow requirements of Council.

3.1.5. Return on Investments

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

4. BACKGROUND AND/OR PRINCIPLES

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

5. GENERAL INFORMATION

5.1. Portfolio Implementation

5.1.1. Authorised Personnel

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

5.1.2. Internal Controls

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

The internal controls will address the following:

- control of collusion;
- separate the transaction authority from accounting and record keeping;
- clearly delegate authority to Investment Officers;

- compliance and oversight of investment parameters;
- reporting of breaches; and
- safekeeping of records.

5.2. Investment Parameters

5.2.1. Funds Available for Investment

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

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

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

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

5.2.2. Authorised Investments

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

- interest bearing deposits
- QIC Cash Fund, and
- QTC Capital Guaranteed Cash Fund, debt offset facility, fixed rate deposit (up to 12 months and QTC Working Capital Facility).

5.2.3. Prohibited Investments

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

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

5.2.4. Portfolio Investment Parameters and Credit Requirements

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

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

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

A Financial Institution is defined as an authorised deposit taking institution within the meaning of the *Banking Act 1959 (Cwth), Section 5*.

It is noted that for the purpose of this above portfolio investment parameter, the percentage limits apply effective from the date of purchase as a percentage of the total value of the portfolio.

5.2.5. Maturity

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

5.2.6. Liquidity Requirement

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

5.2.7. Approved Lists

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

- Approved Banks; and
- Approved Credit Unions.

5.2.8. Breaches

Any breach of this policy is to be reported to the Chief Executive Officer and General Manager Finance and Corporate, if required, rectified as soon as practicable. The Finance Portfolio Councillor will report any breach that needs to be rectified to Council at the next meeting.

Where Council holds an investment that is downgraded below the minimum acceptable rating level, as prescribed under Regulation for the investment arrangement, Council shall within 28 days after the change becomes known to the local government, either obtain Treasurer's approval for continuing with the investment arrangement or sell the investment arrangement (including, for example, withdrawing a deposit).

5.2.9. Safekeeping of records

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

5.2.10. Dealers and Brokers

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

5.3. Investment Guidelines

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

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

5.3.1. Short Term Debt Ratings

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

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

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

5.4. Reporting

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

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

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

6. DEFINITIONS

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

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

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

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

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

Investment Portfolio means Pool of investments held by Council.

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

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

Yield means the annual rate of return on an investment.

7. LEGISLATIVE REFERENCE

Banking Act 1959 (Cwlth)

Local Government Act 2009

Local Government Regulation 2012

Statutory Bodies Financial Arrangements Act 1982

Statutory Bodies Financial Arrangements Regulation 2019

8. RELATED POLICIES/PROCEDURES

Revenue Policy
 Revenue Statement
 Debt Recovery Policy

9. NEXT REVIEW

May 2021

10. VERSION CONTROL

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


 Mark Pitt PSM
 CHIEF EXECUTIVE OFFICER

Date: 17-06-2020

2.12 Value of Change in Rates and Utility Charges

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

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

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

3. Budget Analysis

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

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

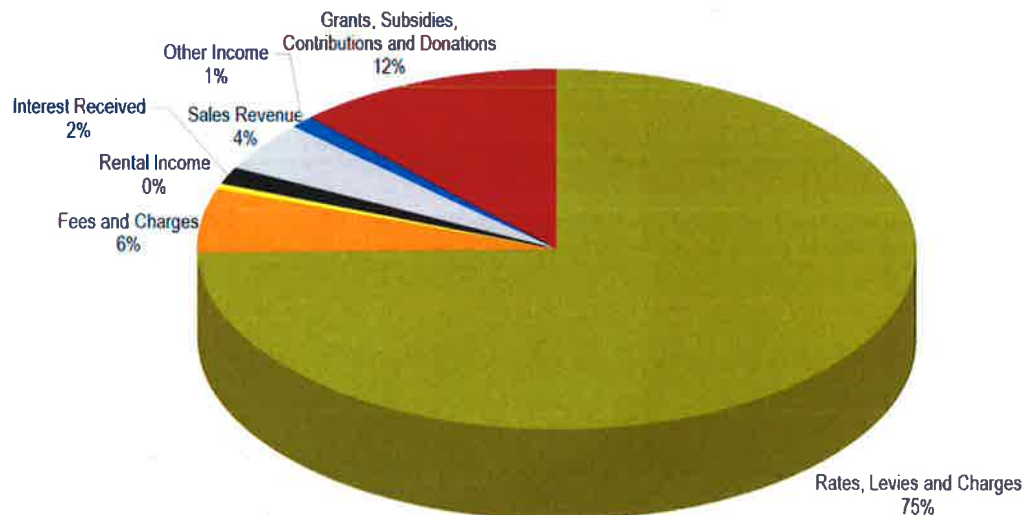
A projection of Council's operating deficit or surpluses for above budget periods is listed in the table below:

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

3.1.1 Revenue

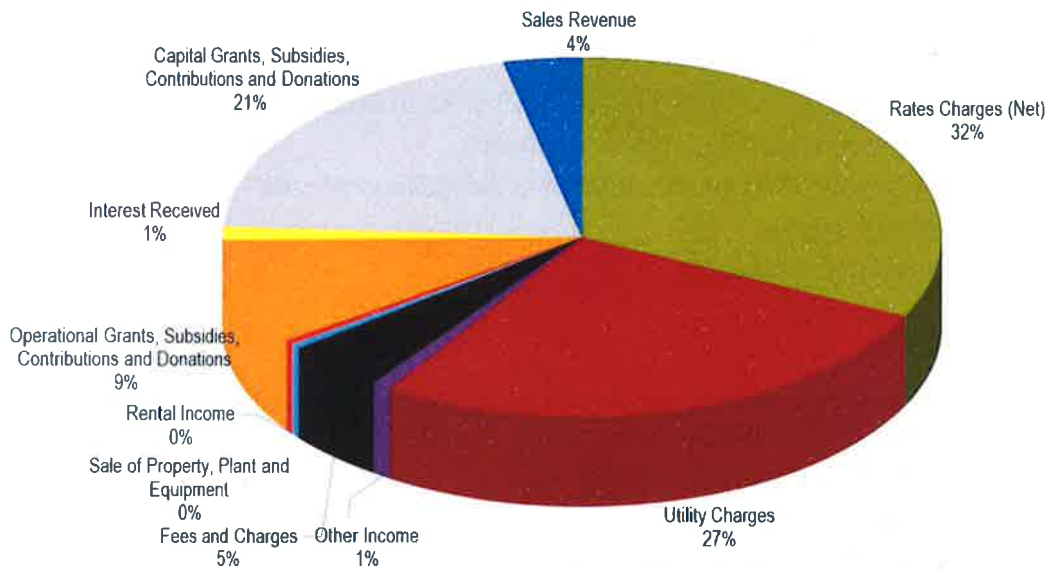
Operating Revenue

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



Total Revenue

Revenue Type	Budget 2020/2021	Budget 2021/2022	Budget 2022/2023
Rates Charges (Net)	\$ 27,382,956	\$ 28,036,001	\$ 28,705,858
Utility Charges	\$ 22,709,479	\$ 23,597,799	\$ 24,524,674
Other Income	\$ 748,975	\$ 762,571	\$ 775,749
Fees and Charges	\$ 3,830,704	\$ 4,071,778	\$ 4,138,770
Sale of Property, Plant and Equipment	\$ 400,000	\$ 406,800	\$ 413,716
Rental Income	\$ 319,954	\$ 295,703	\$ 276,405
Operational Grants, Subsidies, Contributions and Donations	\$ 8,057,698	\$ 7,929,017	\$ 8,010,214
Interest Received	\$ 1,016,500	\$ 1,045,463	\$ 1,061,745
Capital Grants, Subsidies, Contributions and Donations	\$ 17,409,799	\$ 10,766,291	\$ 3,555,221
Sales Revenue	\$ 3,025,851	\$ 3,085,330	\$ 3,145,981
Total	\$ 84,901,916	\$ 79,996,753	\$ 74,608,333



3.1.1.1 Rates and Charges

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

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

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

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

3.1.1.2 User Fees and Charges

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

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

3.1.1.3 Rental Income

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

3.1.1.4 Other Recurrent Income

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

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

3.1.1.5 Sales Income

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

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

3.1.1.6 Operational Grants

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

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

3.1.1.7 Interest Revenue

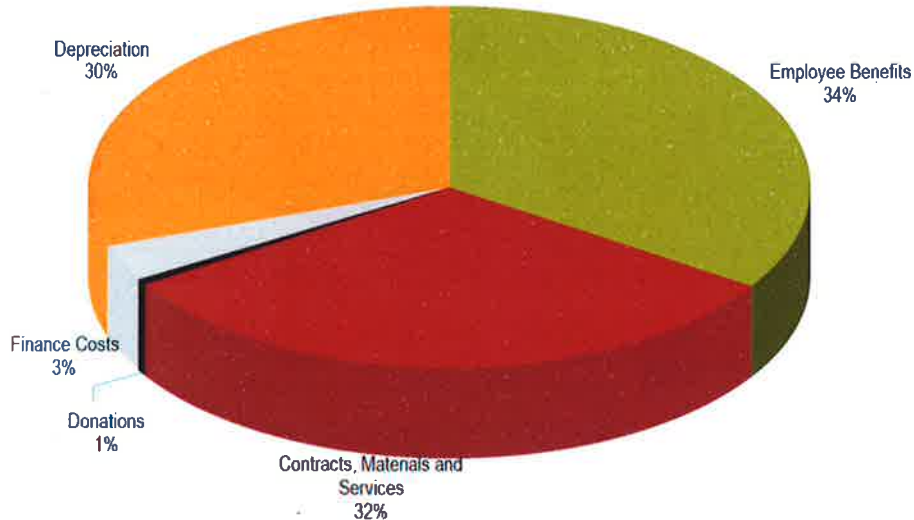
Interest revenue includes interest on investments and rate arrears.

3.1.2 Expenditure

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

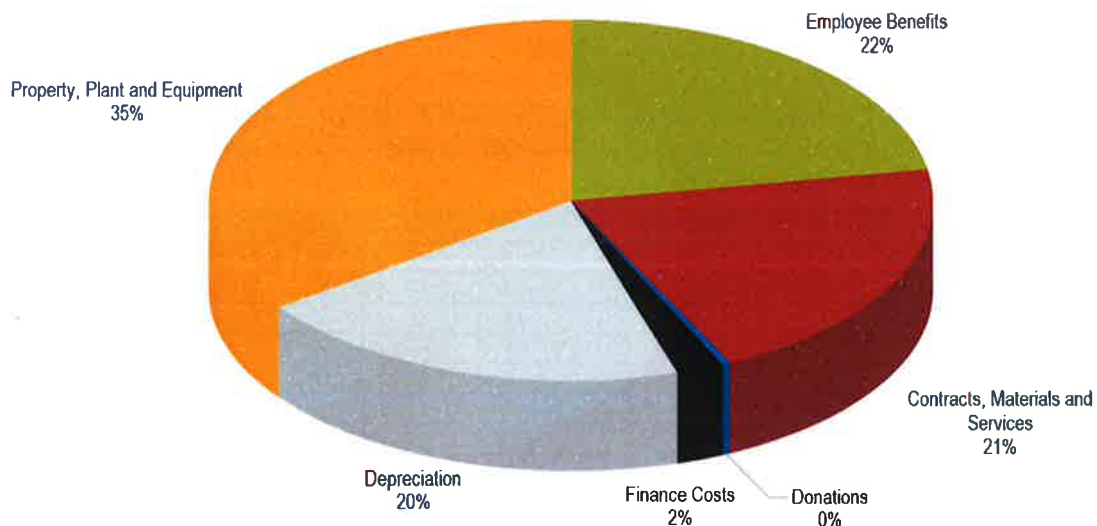
Operating Expenditure

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



Total Expenditure

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



3.1.2.1 Employee Costs

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



3.1.2.2 Materials and Services

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

3.1.2.3 Donations

Donations identified in budget:

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

3.1.2.4 Finance (Borrowing) Costs

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

3.1.2.5 Depreciation

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

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

3.2 Analysis of Capital Budget

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



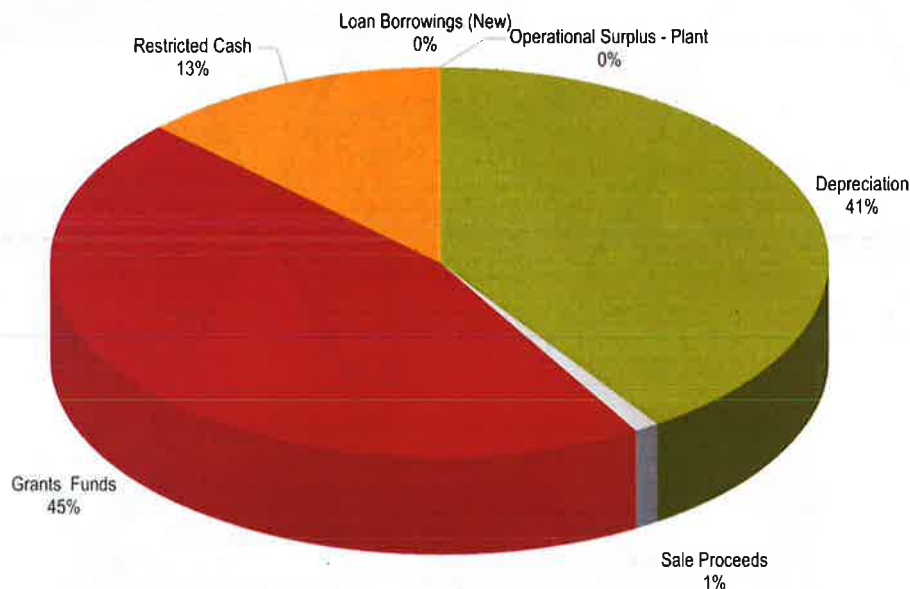
- Total Capital Budget \$38.2M of which \$22.5M is for Road Projects
- \$6.3M for the Kingaroy CBD Revitalisation - funded by \$4.5M of Capital Grant
- \$4.07M Gravel Resheeting Program
- \$4.1M Niagara Road
- \$1.6M Bitumen Reseal Program
- \$300K Regional Upgrade to Wastewater Scada
- \$317K for various upgrades at Boondooma Dam
- \$191K New Amenities at Yallakool Tourist Park
- \$175K for Portable Grandstand at Wondai Showground
- \$100K Coronation Park Wondai Drainage Works
- \$1.1M Water Main Revitalisation, Kingaroy
- \$160K to Air-Condition the Nanango Cultural Centre
- \$410K Playground/Softfall Renewals across Region
- \$3.4M Emergent Works on Sewer Lines
- \$200K to replace Plant Room at Murgon Swimming Pool
- \$100K Water Meter Replacement Program
- \$500K Murgon CBD Footpath Stages 1 & 2
- \$180K Taromeo Pedestrian Bridge
- \$80K Durong Public Amenities
- \$80K Blackbutt Skate Park Shade Shelter
- \$150K Park Furniture across Region
- \$450K Water Storage Upgrades across the re-

3.2.1 Funding Sources

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

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

Funding Sources	Projected 2020/2021	Projected 2021/2022	Projected 2022/2023
Operational Surplus - Plant	\$ -	\$ -	\$ -
Depreciation	\$ 15,512,162	\$ 15,583,448	\$ 14,238,846
Sale Proceeds	\$ 400,000	\$ 406,800	\$ 413,716
Grants Funds	\$ 17,409,799	\$ 10,766,291	\$ 3,555,221
Restricted Cash	\$ 4,906,701	\$ 4,864,693	\$ 2,830,465
Loan Borrowings (New)	\$ -	\$ 5,000,000	\$ -
Total Funding Sources	\$ 38,228,662	\$ 36,621,232	\$ 21,038,248



3.2.1.1 Grants - Capital

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

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

3.2.1.2 Contributions

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

3.2.1.3 Proceeds from Sale of Assets

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

- Sale of Plant and Equipment

3.2.1.4 Restricted Cash

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

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

3.2.1.5 Loan Funds

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

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

Details of proposed new borrowings is included at section 2.10 Debt Policy 2020/2021.

3.2.1.6 Use of Depreciation and Surpluses

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

4. Additional Statements

4.1 Schedule of Rates and Charges

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

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

Differential General Rates	2019/2020	2020/2021
	Rate in Dollar	Rate in Dollar
Residential Land – Blackbutt	\$ 3.08076000	\$ 3.08180000
Residential Land – Kingaroy	\$ 2.42417200	\$ 2.40000000
Residential Land – Murgon	\$ 3.86166000	\$ 3.86170000
Residential Land – Nanango	\$ 3.12858000	\$ 3.11470000
Residential Land – Wondai	\$ 3.00656000	\$ 3.00740000
Village	\$ 1.55660000	\$ 1.52070000
Rural Residential Land – Blackbutt	\$ 2.32738000	\$ 2.32330000
Rural Residential Land – Kingaroy	\$ 1.90572000	\$ 1.89480000
Rural Residential Land – Murgon	\$ 1.84412000	\$ 1.83360000
Rural Residential Land – Nanango	\$ 2.01916000	\$ 1.99950000
Rural Residential Land – Wondai	\$ 1.92758000	\$ 1.90310000
Rural Residential Land – Other	\$ 1.91788000	\$ 1.88840000
Commercial Land – Blackbutt	\$ 2.62360000	\$ 2.65180000
Commercial Land – Kingaroy	\$ 2.85572000	\$ 2.81140000
Commercial Land – Murgon	\$ 5.20640000	\$ 5.17270000
Commercial Land – Nanango	\$ 2.62520000	\$ 2.62630000
Commercial Land – Wondai	\$ 1.81200000	\$ 1.83090000
Drive In Shopping Centre > 10,000m ²	\$ 1.38910800	\$ 1.38910000
Drive In Shopping Centre 4,001m ² – 10,000m ²	\$ 5.31720000	\$ 5.31720000
Drive In Shopping Centre 1,500m ² – 4,000m ²	\$ 3.87940000	\$ 3.79580000
Industrial Land – Blackbutt	\$ 3.18600000	\$ 3.04460000
Industrial Land – Kingaroy	\$ 1.95404000	\$ 1.94820000
Industrial Land – Murgon	\$ 3.53080000	\$ 3.41720000
Industrial Land – Nanango	\$ 2.75260000	\$ 2.54590000
Industrial Land – Wondai	\$ 2.46160000	\$ 2.39870000
Extractive A	\$ 2.80600000	\$ 1.95290000
Extractive B	\$ 2.58040000	\$ 2.53880000
Extractive C	\$ 2.50572100	\$ 2.50572100
Coal Mine	\$ 29.06080000	\$ 26.92790000
Power Generation	\$ 22.24028000	\$ 22.24030000
Wind Farm – <5MW	\$ -	\$ 2.50000000
Wind Farm – 5MW to <20MW	\$ 25.00000000	\$ 2.50000000
Wind Farm – 20MW to <50MW	\$ 23.75000000	\$ 2.37500000
Wind Farm – 50MW to <100MW	\$ 22.50000000	\$ 2.22500000
Wind Farm – 100MW to <150MW	\$ 21.25000000	\$ 2.12500000
Wind Farm – 150MW to <200MW	\$ 20.00000000	\$ 2.00000000
Wind Farm – >=200MW	\$ 18.75000000	\$ 1.87500000
Solar Farm – <20MW	\$ 25.00000000	\$ 25.00000000
Solar Farm – 20MW to <50MW	\$ 23.75000000	\$ 23.75000000
Solar Farm – 50MW to <100MW	\$ 22.50000000	\$ 22.50000000
Solar Farm – 100MW to <150MW	\$ 21.25000000	\$ 21.25000000
Solar Farm – 150MW to <200MW	\$ 20.00000000	\$ 20.00000000
Solar Farm – >=200MW	\$ 18.75000000	\$ 18.75000000
Rural Land (Primary Production)	\$ 1.24585200	\$ 1.13690000
Other Land	\$ 1.38120000	\$ 1.34460000
Water - Pumping and Storage	\$ 1.59900000	\$ 1.61250000

Separate Charges	2019/2020	2020/2021
Waste Management Levy	\$ 150.50	\$ 162.50
Community Rescue and Evacuation Levy	\$ 4.00	\$ 5.00

Special Charges	2019/2020	2020/2021
Rural Fire Levy	\$ 25.00	\$ 25.00
Extractive Industry (Quarry)		
Burra Burri Road	\$21,393.81	\$ 10,696.77
Manar Road	\$43,592.41	\$ 6,431.09
Tim Dwyer Road	\$21,231.76	\$ 3,319.09
Wattlegrove Road	\$26,812.24	\$ 8,935.58
Wilsons Road	\$6,300.64	\$ 5,804.55

Water Access Charge	2019/2020	2020/2021
Blackbutt, Boondooma Dam, Kingaroy, Kumbia, Murgon, Nanango, Proston, Wondai, Wooroolin and Yallakool Water Supplies		
Vacant (Available, but Not Connected)	\$ 305.76	\$ 312.00
20mm Meter	\$ 611.50	\$ 624.00
25mm Meter	\$ 978.40	\$ 998.00
32mm and 40mm Meter	\$ 1,528.80	\$ 1,559.00
50mm and 80mm Meter	\$ 3,974.80	\$ 4,054.00
100mm	\$ 9,172.50	\$ 9,356.00
Fire Service	\$ 305.76	\$ 312.00
Additional Rural Service	\$ 305.76	\$ 312.00
Proston Rural Water Supply		
20mm Meter	\$ 529.80	\$ 540.00
25mm Meter	\$ 847.70	\$ 865.00
32mm and 40mm Meter	\$ 1,324.50	\$ 1,351.00
50mm and 80mm Meter	\$ 3,443.70	\$ 3,513.00

Water Usage Charge	2019/2020	2020/2021
Blackbutt, Boondooma Dam, Kingaroy, Kumbia, Murgon, Nanango, Proston, Wondai, Wooroolin and Yallakool Water Supplies		
- Residential, Rural Residential and Village Rate Categories		
Tier 1	\$ 1.54	\$ 1.57
Tier 2	\$ 2.29	\$ 2.34
Tier 3	\$ 2.69	\$ 2.75
Blackbutt, Boondooma Dam, Kingaroy, Kumbia, Murgon, Nanango, Proston, Wondai, Wooroolin and Yallakool Water Supplies		
- Commercial, Industrial and Primary Production Rate Categories		
Tier 1	\$ 1.67	\$ 1.71
Tier 2	\$ 2.24	\$ 2.29
Tier 3	\$ 2.49	\$ 2.54
Blackbutt, Boondooma Dam, Kingaroy, Kumbia, Murgon, Nanango, Proston, Wondai, Wooroolin and Yallakool Water Supplies		
- High Volume Commercial >200,000KL/pa		
Tier 1	\$ -	\$ 1.71
Tier 2	\$ -	\$ 2.29
Proston Rural Water Supply		
Flat Rate	\$ 1.54	\$ 1.57

Sewerage Charge	2019/2020	2020/2021
Blackbutt, Boondooma Dam, Kingaroy, Murgon, Nanango, Wondai and Yallakool		
1st Pedestal	\$ 724.70	\$ 739.00
Additional Pedestal (Commercial)	\$ 203.20	\$ 207.00
Vacant (Available, but Not Connected)	\$ 506.40	\$ 517.00
Proston CED		
1st Pedestal Effluent Drainage	\$ 427.20	\$ 436.00
Additional Pedestal Effluent Drainage	\$ 133.60	\$ 136.00
Vacant (Available, but Not Connected)	\$ -	\$ 88.00

Domestic Refuse Collection Charge	2019/2020	2020/2021
Blackbutt, Kingaroy, Kumbia, Murgon, Nanango, Proston, Proston Rural, Tingoora, Wondai and Wooroolin		
Domestic Refuse Service	\$ 165.00	\$ 168.00
Bunya Mountains Waste Management Utility Charge		
Domestic Refuse Service	\$ 165.00	\$ 168.00

Commercial Refuse Collection Charge	2019/2020	2020/2021
Blackbutt, Kingaroy, Kumbia, Murgon, Nanango, Proston, Proston Rural, Tingoora, Wondai and Wooroolin		
Commercial Refuse Service	\$ 243.00	\$ 243.00

4.2 Separate Charges Program of Works

4.2.1 Community Rescue and Evacuation Levy Program

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

- RACQ Lifeflight

4.2.2 Waste Management Levy Program of Works

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

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

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

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

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

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

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

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

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

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

Plant and Fleet Assets	2020/2021	2021/2022	2022/2023
General	\$ 2,315,000	\$ 2,657,000	\$ 2,685,000
Sedans x 2	\$ -	\$ 82,000.00	\$ -
Utilities x 13	\$ 390,000		\$ 390,000.00
Mowers x 5	\$ 150,000		
Tractor & Slasher	\$ 110,000	\$ 110,000.00	\$ 110,000.00
Truck x 1	\$ 220,000		
Backhoe	\$ 200,000		
Waste Compactor Truck	\$ 300,000		
Reach Mower	\$ 85,000		
Loader	\$ -	\$ 330,000.00	\$ 330,000.00
Grader	\$ 450,000	\$ 450,000.00	\$ 450,000.00
Loader x 1 - Waste	\$ 350,000		
Low Loader Trailer	\$ -		
Sewer Machine Trailer	\$ 60,000	\$ 60,000.00	
Utilities x 2		\$ 60,000.00	
Mowers x 6		\$ 180,000.00	\$ 180,000.00
Dog Trailers x 2		\$ 220,000.00	
Trucks x 3		\$ 300,000.00	\$ 500,000.00
Backhoes x 2		\$ 400,000.00	
Single Drum Roller		\$ 160,000.00	\$ 160,000.00
Multi Tyre Roller		\$ 180,000.00	
Excavator		\$ 90,000.00	\$ 100,000.00
Varial Message Sign Trailer		\$ 35,000.00	
Forklift			\$ 25,000.00
Dog Trailer x 2			\$ 150,000.00
Backhoe			\$ 180,000.00
Skid Steer Loader			\$ 110,000.00

Waste Assets	2020/2021	2021/2022	2022/2023
General	\$ 350,000	\$ 674,383	\$ -
Waste Disposal	\$ 350,000	\$ 674,383	\$ -
Maidenwell-Transfer Station	\$ 350,000		
Nanango-Leachate Collection Trench		\$ 240,851	
Kingaroy-Leachate Collection Trench		\$ 433,532	

Water Supply Assets	2020/2021	2021/2022	2022/2023
General	\$ 3,000,000	\$ 8,785,000	\$ 1,190,000
Treatment	\$ 775,000	\$ 2,150,000	\$ 200,000
Proston-Update Scada/cyber security sites to Telemetry	\$ 250,000		
Wondai-Update Scada/cyber security sites to Telemetry	\$ 50,000		
Murgon-Remove AC on Water Infrastructure	\$ 100,000		
Proston-Remove AC on Water Infrastructure	\$ 175,000		
Kingaroy-Gordonbook Dam Spillway Replace & Upgrade	\$ 200,000		
Regional-Additional Water Allocation		\$ 2,000,000	
Regional-Remove AC on Water Infrastructure		\$ 150,000	
Murgon/Wondai-Buildings			\$ 200,000
Storage	\$ 450,000	\$ 6,200,000	\$ -
Kingaroy-Orana Reserve-Replace & Upgrade	\$ 150,000		
Wooroolin-Reservoir-Replace & Upgrade	\$ 150,000		
Murgon-Hospital Reservoir-Replace & Upgrade	\$ 150,000		
Kingaroy-New Reservoir		\$ 1,000,000	
Kingaroy-New Reservoir		\$ 4,000,000	
Proston-Replace Reservoirs		\$ 1,200,000	
Distribution	\$ 1,775,000	\$ 435,000	\$ 990,000
Kingaroy-Alford Street-Water Main Revitalisation	\$ 800,000		
Kingaroy-Glendon Street-Water Main Revitalisation	\$ 300,000		
Wondai-Haly Street-Water Main Replacement	\$ 300,000		
Kingaroy-Youngman Street North-Water Main Replacement	\$ 175,000		
Kingaroy-Reen Street-Water Main Replacement	\$ 100,000		
Regional-Water Meter Replacement	\$ 100,000	\$ 100,000	\$ 100,000
Kingaroy-Ivy Street-Water Main		\$ 205,000	
Kingaroy-River Road-Trunk Replacement		\$ 130,000	
Kingaroy-Matthew/Kearney/Melissa/Bellavista-Main Upgrade			\$ 205,000
Kingaroy-Haly Street-Main Replacement			\$ 685,000

Wastewater (Sewerage) Supply Assets	2020/2021	2021/2022	2022/2023
Wastewater	\$ 3,735,000	\$ 1,895,000	\$ 4,632,000
Regional-Update Scada/Cyber Security Sites to Telemetry	\$ 300,000		
Nanango-Emergent Sewer Works	\$ 1,050,000		
Kingaroy-Emergent Sewer Works	\$ 2,385,000		
Kingaroy-River Road-GFG Renewal		\$ 60,000	
Kingaroy-River Road-Trunk Replace & Upgrade (2000/10-STP)		\$ 510,000	
Kingaroy-Haly Street- Sewer Replace & Upgrade(2156/25-2115/20)		\$ 945,000	
Wondai-Ivory Street-SPS Replace & Upgrade		\$ 150,000	
Murgon-Douglas Street-SPS Replace & Upgrade		\$ 130,000	
Regional-Remove AC on Wastewater Infrastructure		\$ 100,000	
Regional-Sewer Relining			\$ 1,600,000
Murgon-Remove AC on WW Infrastructure			\$ 75,000
Murgon-Chataway Street-Sewer Replace & Upgrade (101/37-101/22)			\$ 307,000
Proston-CED Pump Station Replace & Upgrade			\$ 150,000
Nanango-WWTP Reconfiguration			\$ 2,500,000

Road Infrastructure Assets	2020/2021	2021/2022	2022/2023
General	\$ 22,523,662	\$ 10,128,087	\$ 10,455,453
Gravel Resheeting	\$ 4,069,994	\$ 3,672,360	\$ 3,709,084
Gravel Resheeting as per Gravel Resheeting Plan	\$ 4,069,994	\$ 3,672,360	\$ 3,709,084
Bitumen Resealing/Rehabilitation	\$ 15,570,868	\$ 6,253,727	\$ 6,542,369
Bitumen Resealing/Rehabilitation as per Bitumen Resealing/Rehabilitation Plan	\$ 1,663,042	\$ 3,253,727	\$ 3,542,369
Peterson Drive: Widen and Seal Ch-4.8-5.33km	\$ 473,826		
Niagara Road - Bitumen Seal	\$ 100,000		
Bunya Mountains - Footpath & Carparking (DCP)	\$ 150,000		
Hood Street - Kerb & Channel (DCP)	\$ 60,000		
Burtons Lane (DCP)	\$ 60,000		
Maidenwell Main Street Upgrade (DCP)	\$ 40,000		
Dingo Dreek Carpark Upgrade (DCP)	\$ 75,000		
Alford Street Carpark	\$ 600,000		
Pavement Rehabilitation	\$ 500,000		
Kingaroy CBD Revitalisation	\$ 6,350,000		
Mercer Springgate/Brights Road Upgrade	\$ 99,000		
Blackbutt CBD Disability Parking Upgrade	\$ 30,000		
Nanango Butter Factory Disability Parking Upgrade	\$ 50,000		
Bunya Highway Median Upgrade	\$ 1,020,000		
Wheatlands School Set Down	\$ 150,000		
Murgon High School Pedestrian Refuge	\$ 75,000		
Roy Emerson Carpark Upgrade	\$ 75,000		
Niagara Road Reconstruction	\$ 4,000,000		
Sealed Road Reconstruction	\$ -	\$ 3,000,000	\$ 3,000,000
Footpaths	\$ 1,752,000	\$ 101,000	\$ 102,000
Minor Footpath Replacements	\$ 150,000	\$ 101,000	\$ 102,000
Kingaroy-Markwell Street (TIDS)	\$ 34,000		
Nanango-Burnett/Drayton Streets (TIDS)	\$ 37,000		
Kingaroy-Barkers Creek Road (TIDS)	\$ 98,000		
Kingaroy-Oliver Bond Street (TIDS)	\$ 51,000		
Kingaroy-Tessmanns Road (TIDS)	\$ 47,000		
Kumbia-School to Francis Street (DCP)	\$ 95,000		
Memerambi-Railtrail (DCP)	\$ 10,000		
Murgon-CBD Footpath Stage 2	\$ 150,000		
Murgon-CBD Footpath Stage 3	\$ 500,000		
Blackbutt-CBD Footpath	\$ 580,000		
Bridges	\$ 570,000	\$ -	\$ -
Regional-Guardrail Replacement Program	\$ 210,000		
Nanango-State School-Pedestrian Bridge Replacement	\$ 180,000		
Taromeo-Pedestrian Bridge (LRCI)	\$ 180,000		
Drainage	\$ 560,800	\$ 101,000	\$ 102,000
Minor Drainage Replacements	\$ 25,800	\$ 101,000	\$ 102,000

4.4 Summary of Expenditure on Road Infrastructure 2020/2021

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

Roads Capital Works	
Capital Program	\$ 22,523,662
	\$ 22,523,662

4.5 Schedule of Concessions and Exemptions on Rates and Charges

4.5.1 Concessions on Rates

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

4.6 Schedule of Restricted Cash

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

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

