



AGENDA

Special Council Meeting Wednesday, 15 July 2026

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

Date: Wednesday, 15 July 2026

Time: 9:00 AM

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

**Mark Pitt PSM
Chief Executive Officer**

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

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

6 FINANCE & LIVEABILITY

6.1 ADOPTION OF THE SOUTH BURNETT REGIONAL COUNCIL ANNUAL OPERATIONAL PLAN 2026/2027

File Number: Special Budget Meeting
Author: Manager Customer Solutions
Authoriser: Chief Executive Officer

PRECIS

Adoption of the South Burnett Regional Council Operational Plan 2026/2027

SUMMARY

South Burnett Regional Council is required to adopt an Annual Operational Plan pursuant to *Section 174(1)* of the *Local Government Regulation 2012*, which states how Council will progress the implementation of the Corporate Plan 2025-30 during the 2026/2027 financial year.

OFFICER'S RECOMMENDATION

That the South Burnett Regional Council Annual Operational Plan 2026/2027 be adopted as presented.

FINANCIAL AND RESOURCE IMPLICATIONS

The Annual Operational Plan (Plan) has been developed in alignment with the proposed 2026/2027 budget.

LINK TO CORPORATE/OPERATIONAL PLAN

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

COMMUNICATION/CONSULTATION (INTERNAL/EXTERNAL)

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

LEGAL IMPLICATIONS (STATUTORY BASIS, LEGAL RISKS)

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

POLICY/LOCAL LAW DELEGATION IMPLICATIONS

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

ASSET MANAGEMENT IMPLICATIONS

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

REPORT

South Burnett Regional Council (Council) is required to adopt an annual Operational Plan in accordance with Section 174(1) of the *Local Government Regulation 2012*, which states how Council will progress the implementation of the Corporate Plan 2025-30 during the 2026/2027 financial year.

ATTACHMENTS

1. **Annual Operational Plan 2026/2027**  



Adoption by Council

South Burnett Regional Council Annual Operational Plan adopted at the Special Budget Meeting of Council on [insert date].

Copies of the Annual Operational Plan

Copies of Council’s Annual Operational Plan, Corporate Plan and the Annual Reports are available free of charge electronically on Council’s website at www.southburnett.qld.gov.au or can be viewed at any Council Library or Customer Service Centre.

Contact Us

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Acknowledgement

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

Version Control

date	comment	version
June 2026	Draft	D1



INTRODUCTION

The South Burnett Regional Council (Council) 2025-26 Annual Operational Plan is required to be developed in accordance with the *Local Government Regulation 2012* and focuses on the actions that Council staff are expected to take throughout the 12-month period in order to implement the longer-term goals detailed in the South Burnett Regional Council Corporate Plan 2025-30.

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

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

In accordance with *Section 174(3)* of the *Local Government Regulation 2012*, Council will assess its progress towards implementing its Annual Operational Plan on a quarterly basis. The long-term strategies within Council's Corporate Plan 2025-30 are allocated to Departments to progress. Therefore, the Annual Operational Plan has displayed the operational Initiatives and operational services according to Departmental responsibility, to provide clarity and accountability, as well as provide operational focus for the Departments within Council.

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

The Corporate Plan 2025-30 provides a blueprint for the future of our communities and establishes priorities and outlines strategies which best reflect the needs of our community for today and into the future. Council's Chief Executive Officer is responsible for preparing quarterly reports to the Council on the progress of the implementation of the Annual Operational Plan. These reports ensure that Council's elected members and staff are accountable for the progress made in meeting Council's annual operational plan goals. This plan is linked to South Burnett Regional Council's 2025-26 budget and reliant upon Council's available human resources.

Executive Services

Mission

To effectively plan, manage and deliver Council services and regulatory responsibilities to and on behalf of the organisation.

Officer Responsible

Chief Executive Officer

Responsibilities

- Executive Services
- Strategic Planning
- Media and Communications
- Human Resource Management
- Workplace Health and Safety
- Advocacy
- Economic and Regional Development
- Olympic and Paralympic Games
- Commercial Enterprises
- Waste
- Corporate Services and Governance
- Oversight of organisational operational matters



Core Activities

Ref	Activity	Branch	Corp Plan	Budget	Target
OPE/01	Strengthen, maintain, and actively contribute to Local Government organisations/associations advocating Council's strategic and operational position on key issues.	Office of the CEO	OR12; GR16	BU1001	
OPE/02	Develop, coordinate, and publish Council's Annual Report on organisational activities and compliance with legislation.	Office of the CEO	OR1	BU1001	
OPE/03	Proactive, strategic delivery of media, communications and web presence (including social media).	Office of the CEO	OR10	BU1001; BU1157	
OPE/04	Provide administrative support services to the Elected Members to meet Council's strategic outcomes.	Office of the CEO	OR12; GR01	BU1001	
OPE/05	Continued support for Annual Australia Day Awards, Anzac Day and other community events.	Office of the CEO	EC16	BU1001	
OPE/06	Manage the provision of delegations, sub-delegations and Local Government Worker/Authorised Persons governance processes.	Office of the CEO	OR2	BU1157	
OPE/07	Process Right to Information / Information Privacy applications in accordance with legislative requirements and provide awareness training to the organisation.	Office of the CEO	OR2	BU1157	
OPE/08	Capture and correctly manage Council's corporate documents using recordkeeping good practice and promoting such to the organisation, including finalisation of the retention and disposal project of hard copy records held by former Council's prior to amalgamation.	Office of the CEO	OR2	BU1157	
OPE/09	Manage and maintain the legal proceedings/legal advice and corporate registers and maintaining the budget for engagement of legal services and promote a high standard of corporate responsibility, transparency and accountability in decision making at all levels of the organisation in the best interest of Council and the community, aligning to legislation and Council policy.	Office of the CEO	OR2	BU1157	
OPE/10	Lead and administer the Local Disaster Recovery for the South Burnett	Office of the CEO	EC15	BU1048	

Ref	Activity	Branch	Corp Plan	Budget	Target
OPE/11	Provision of acceptable, cost effective and environmentally responsible waste management services including collection services and waste disposal facilities.	Commercial Enterprises and Waste	EN3	BU1079 - BU1084 BU1164 BU1165	
OPE/12	Maintain and improve Council's cemeteries to meet community standards.	Commercial Enterprises and Waste	IN11	BU1104	
OPE/13	Promotion and operation of Council-owned tourist facilities at Boondooma and Bjelke-Petersen Dams.	Commercial Enterprises and Waste	GR5; GR7	BU1004 BU1008-9 BU1057-58	
OPE/14	Maintain and improve Council's Saleyards to meet community and safety standards and continue the functions of the Coolabunia Saleyards Advisory Committee.	Commercial Enterprises and Waste	IN9	BU1007	
OPE/15	Actively manage Council's aerodromes to meet service standards and compliance.	Commercial Enterprises and Waste	IN12	BU1005	

Projects

Ref	Activity	Branch	Corp Plan	Start	Finish	Budget	Target
OPE/15	Advocate for specialist and community health services to maintain current services at a minimum including outcomes on mental health and suicide prevention.	Office of the CEO	EC11; EC18	1 July 2026	30 June 2027	BU1001	
OPE/16	Advocate for digital literacy and inclusion opportunities and regional benefits.	Office of the CEO	GR10	1 July 2026	30 June 2027	BU1001	
OPE/17	Continued advocacy to promote Council priorities to State and Federal government's including 2032 Olympic and Paralympic Games Legacy infrastructure.	Office of the CEO	GR16	1 July 2026	30 June 2027	BU1001	
OPE/18	Continued advocacy at State and Australian Government for funding for water projects identified in the 25-year economic roadmap and urban water security.	Office of the CEO	GR12; GR13	1 July 2026	30 June 2027	BU1001	
OPE/19	Develop and implement a community benefit agreement framework for engagement with the renewable energy sector that promotes improved social, economic and environmental outcomes.	Office of the CEO	GR14	1 July 2026	30 June 2027	BU1001 BU1004	
OPE/20	Review and update, through community consultation, the South Burnett community plans and key priority lists.	Office of the CEO	EC9	1 July 2026	30 June 2027	BU1001	

Annual Operational Plan 2026/27

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Ref	Activity	Branch	Corp Plan	Start	Finish	Budget	Target
OPE/21	Continue engagement with and advocacy Burnett Inland Economic Development Organisation (BIEDO).	Office of the CEO	GR1	1 July 2026	30 June 2027	BU1004	
OPE/22	Continue to advocate to establish a Regional University Study Hub.	Economic Development	GR9	1 July 2026	30 June 2027	Subject to Funding	
OPE/23	Review options on the renewal (if agreed) of the SBRC Regional Development Action Plan.	Economic Development	GR1	1 July 2026	30 June 2027	BU1001	
OPE/24	Develop and adopt Service Level Catalogue	Economic Development	OR1; OR11	1 July 2026	30 June 2027	BU1001	
OPE/24	Investigate and implement online safety inductions for saleyards users and develop and implement operating procedures.	Commercial Enterprises and Waste	IN9	1 July 2026	30 June 2027	BU1007	
OPE/25	Finalise the Kingaroy Aerodrome Masterplan	Commercial Enterprises and Waste	IN10; IN12	1 July 2026	30 June 2027	BU1005	
OPE/26	Promote the South Burnett Tourist Parks through a social media campaigns and events.	Commercial Enterprises and Waste	IN10; GR7	1 July 2026	30 June 2027	BU1004 BU1008-9	

Annual Operational Plan 2026/27

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Ref	Activity	Branch	Corp Plan	Start	Finish	Budget	Target
OPE/27	Undertake community engagement with the region's business community, event organisers to implement source waste diversion.	Commercial Enterprises and Waste	EN3	1 July 2026	30 June 2027	BU1079 - BU1084 BU1164; BU1165	
OPE/28	Advocate for the South Burnett Circular Economy Precinct with investigations into technology suitable for processing MSW.	Commercial Enterprises and Waste	GR1	1 July 2026	30 June 2027	BU1004	
OPE/29	Complete the Development Application for expansion to the Kingaroy Landfill and the South Burnett Resource and Recovery Centre	Commercial Enterprises and Waste	EN3	1 July 2026	30 June 2027	BU1079 - BU1084 BU1164; BU1165	
OPE/30	Community education and awareness on recycling, illegal dumping and littering, including investigation and enforcement.	Technical Services and Waste	EN3	1 July 2025	30 June 2027	BU1165	
OPE/31	Investigate options for increase in kerbside refuse services including additional bins and/or increased size of bins.	Technical Services and Fleet	EN3	1 July 2025	30 June 2027	BU1164 BU1165	

Finance and Liveability

Mission

To provide excellent financial, and information technology services and advice to enable our organisation to achieve its goals; enhance the liveability of the South Burnett region via the provision of community services & facilities, sustainable environmental practices, appropriate planning & regulatory controls and initiatives that enhance community wellbeing and lifestyle.

Officer Responsible

General Manager Finance & Liveability

Responsibilities

- Property & Rating
- Procurement & Stores
- Financial Planning & Sustainability
- ICT & Business Systems
- Planning and Development Services
- Environmental Health and Regulatory Controls
- Animal Management
- Customer Service
- Community Development
- Libraries
- Tourism and Culture



Core Activities

Ref	Activity	Branch	Corp Plan	Budget	Target
OPFL/01	Development of annual budget focusing on zero-based budgeting, compliance with budget limits, quarterly budget revisions, monthly reporting of budget variations to Council in monthly financial reports.	Finance & Sustainability	OR5	BU1011	
OPFL/02	Deliver an unqualified Audit.	Finance & Sustainability	OR5	BU1011	
OPFL/03	Annual Financial Statements developed and delivered in both accordance and compliance with relevant Accounting Standards and legislation.	Finance & Sustainability	OR5	BU1011	
OPFL/04	Maintain a register of goods or services that can be provided locally and encourage engagement with local providers.	Finance & Sustainability	GR11	BU1012	
OPFL/05	Strategically upgrade and improve Council information technology systems and hardware.	ICT and Business Systems	OR13	BU1017	
OPFL/06	Ensure the provision of appropriate security systems (including cyber security) to protect Council's data and information.	ICT and Business Systems	OR15	BU1017	
OPFL/07	Develop and manage Business Systems and Projects (Project T2 and sub-projects).	ICT and Business Systems	OR13	BU1160	
OPFL/08	Manage the periodical review and progress update of Council's 2026/27 Annual Operational Plan and manage the development of the Council's 2027/28 Annual Operational Plan aligned to Council's budget development process.	Customer Solutions	OR1	BU1159	
OPFL/09	Maintain Council's customer service delivery across the customer service centres of Blackbutt, Nanango, Kingaroy, Wondai, Murgon, Proston.	Customer Solutions	EC5	BU1159	

Annual Operational Plan 2026/27

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Ref	Activity	Branch	Corp Plan	Budget	Target
OPFL/10	Monitor and report on Council's compliance with its Customer Service Charter.	Customer Solutions	OR8	BU1159	
OPFL/11	Support community development and wellbeing through delivery of Council's community grants program, and in-kind assistance.	Customer Solutions	EC16	BU1136	
OPFL/12	Provision of library facilities, services and programs to support the learning, recreation and social needs of the community in accordance with the State Library of Queensland's Service Level Agreement.	Customer Solutions	EC5	BU1069-1076	
OPFL/13	Promotion and operation of Council-owned heritage, arts, culture facilities, visitor information centres including collaboration with tourism service providers to support tourism across the region.	Customer Solutions	GR5	BU1057-1068	
OPFL/14	Advocate for opportunities and deliver projects for the community including support for mental health and suicide prevention, Youth Council, and community events.	Customer Solutions	EC8; EC11; EC16	BU1136	
OPFL/15	Administration of environmental and public health legislative functions and administration of customer requests for food safety, public health licensing, environmental authority registrations, and mosquito management.	Regulatory Services	EN8; EN10; EC14	BU1077 BU1146 BU1147 BU1163	
OPFL/16	Administration of Council's Local Laws.	Regulatory Services	EN10	BU1146	
OPFL/17	Provision of animal management services and the active promotion and management of Council's Animal Management Centre.	Regulatory Services	EN13	BU1146	
OPFL/18	Effectively implement Council's Town Planning Scheme and manage development applications and permits for planning, building and plumbing applications within legislative timeframes.	Planning and Development	GR8	BU1047	

Projects

Ref	Activity	Branch	Corp Plan	Start	Finish	Budget	Target
OPFL/19	Realignment of the Centralised Procurement concept to a Centre Led Procurement Model based on operational requirement and efficiencies. .	Finance & Sustainability	OR13	1 July 2025	30 June 2027	BU1012	
OPFL/20	Investigate the e-invoicing opportunities for accounts payable.	Finance & Sustainability	OR5	1 July 2026	30 June 2027	BU1011	
OPFL/21	Further develop Technology One in line with the T2Ci to CiA Live transition project including the P&R transition — infringements, animal management, and sundry debtors and asset management activities.	ICT and Business Systems	OR13	1 July 2022	Ongoing	BU1160	
OPFL/22	Investigate and implement business improvements through the use of Council's Microsoft Office 365 Systems Software.	ICT and Business Systems	OR13	1 July 2024	Ongoing	BU1017	
OPFL/23	Transition Council's microwave radio network to high-speed fibre internet and reduce operational costs through the decommissioning of Council's network assets.	ICT and Business Systems	OR13	1 July 2026	30 June 2027	BU1017	
OPFL/24	Upgrade Council's Chambers and meeting rooms' video conference equipment and services.	ICT and Business Systems	OR13	1 July 2026	30 June 2027	BU1017	
OPFL/25	Dispose of the Tingoorra Hall, resolve the tenure issues, and prepare the land for future development.	Customer Solutions	OR9	1 July 2026	30 June 2027	BU1159	

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Ref	Activity	Branch	Corp Plan	Start	Finish	Budget	Target
OPFL/26	Facilitate the delivery of the South Burnett Regional Arts, Culture and Heritage Strategic Plan including the Regional Arts Development Fund.	Customer Solutions	EC4	1 July 2025	30 June 2027	BU1136	
OPFL/27	Promote and support events and programs throughout the region to support youth, in collaboration with the South Burnett Youth Council.	Customer Solutions	EC8	1 July 2026	30 June 2027	BU1136	
OPFL/24	Manage and audit Council's art collection through the review and development of policies, to manage Council's collections and art across the region.	Customer Solutions	GR5	1 July 2025	30 June 2027	BU1136	
OPFL/25	Investigate the conversion of tenure of Reserves to freehold to make available for development.	Customer Solutions	GR8	1 July 2025	30 June 2027	BU1055	
OPFL/26	Amend Council's Local Government Infrastructure Plan (LGIP) in conjunction with Council's ten-year planning scheme review.	Planning and Development	GR8	1 July 2025	30 June 2027	BU1055	
OPFL/27	Promote responsible pet ownership through delivery of systematic inspection program.	Planning and Development	EN10	1 July 2023	30 June 2027	BU1146	
OPFL/28	Continuing digitisation of plumbing records.	Planning and Development	OR13	1 July 2025	30 June 2027	BU1055	

Ref	Activity	Branch	Corp Plan	Start	Finish	Budget	Target
OPFL/29	Investigate technology options to assist with enhancing the customer experience and creating efficiencies in the plumbing, planning and building processes.	Planning and Development	OR13	1 July 2025	30 June 2027	BU1055	
OPFL/30	Review and enhance Animal Management and Compliance policies and procedures.	Compliance	EN10; EN13	1 July 2025	30 June 2027	BU1146	



INFRASTRUCTURE

Mission

The provision of quality services and infrastructure that is planned, provided and managed on sound asset management principles and adopted levels of service, and the provision of community services & facilities and sustainable environmental practices.

Officer Responsible

General Manager Infrastructure

Responsibilities

- Technical Services and Design
- Roads & Drainage
- Water & Wastewater
- Disaster Management
- Natural Resource Management and Biosecurity
- Property and Facilities
- Parks and Gardens
- Asset Management
- Plant and Fleet Management



Core Activities

Ref	Activity	Branch	Corp Plan	Budget	Target
OPI/01	Provide funding and facilitate the ongoing development of the local SES groups within the region.	Technical Services and Fleet	EC6	BU1048	
OPI/02	Lead and administer the Local Disaster Management Group for the South Burnett.	Technical Services and Fleet	EC15	BU1048	
OPI/03	Continue to maintain Council's transport infrastructure in accordance with budget constraints and prioritisation with Council's maintenance management system.	Works	IN1	BU1110	
OPI/04	Operate water and wastewater infrastructure in accordance with approved operations manuals, customer service standards and public health requirements and statutory timeframes for reporting.	Water & Wastewater	IN6	BU1115 BU1127	
OPI/05	Provide well planned and maintained open space, parks and rail trails network to meet the recreation and social needs of the community.	Facilities, Parks and NRM	EC1; IN5	BU1101 BU1102 BU1137	
OPI/06	Management of Council's buildings and facilities including operational maintenance programs, and cost-effective asset management programs to meet agreed service levels.	Facilities, Parks and NRM	EC5	BU1018	
OPI/07	Maintain Council's swimming pools across the region and continue to advocate for external funding opportunities	Facilities, Parks and NRM	EC5	BU1025 - BU1030	
OPI/08	Manage biosecurity and pest (weed & animal) management programs including supporting biosecurity and natural resource management initiatives and strategies, and syndicate groups with identification of ongoing efficiencies in delivery.	Facilities, Parks and NRM	EN4; EN7; EN9	BU1100 BU1169	

Projects

Ref	Activity	Branch	Corp Plan	Start	Finish	Budget	Target
OPI/09	Review of road policies, including consolidation where appropriate.	Works	IN1	1 July 2026	30 June 2027	BU1110 BU1107	
OPI/10	Review quality assurance process and documentation for road construction and maintenance.	Works	IN1	1 July 2025	30 June 2027	BU1110	
OPI/11	Review fleet utilisation to ensure fleet asset retention is cost efficient and meets Council service levels.	Technical Services and Fleet	OR5	1 July 2025	30 June 2027	BU1016	
OPI/12	Develop a multi-year drainage design and investigation program.	Technical Services and Fleet	IN1	1 July 2025	30 June 2027	BU1107	
OPI/13	In consultation with DTMR, develop and present options about heavy vehicle routes around Kingaroy CBD and Nanango, for discussion with stakeholders.	Technical Services and Fleet	EC3	1 July 2025	30 June 2027	BU1107	
OPI/14	Internal audit and review all Council's asset management plans.	Technical Services and Fleet	EN3	1 July 2025	30 June 2027	BU1107	

Ref	Activity	Branch	Corp Plan	Start	Finish	Budget	Target
OPI/15	Advocate for, and seek funding to support, improvements to urban water security, water infrastructure and Gordonbrook spillway.	Water & Wastewater	GR13; IN6	1 July 2023	30 June 2027	BU1118	
OPI/16	Advocate and seek funding to support improvements to urban underground trunk infrastructure.	Water & Wastewater	IN6	1 July 2025	30 June 2027	BU1115 BU1127	
OPI/17	Review of declared water areas across the region to identify emergent needs for allocation, capacity.	Water & Wastewater	IN6	1 July 2025	30 June 2027	BU1115	
OPI/18	Adopt and implement the South Burnett and Cherbourg Biosecurity Plan.	Facilities, Parks and NRM	EN4	1 July 2025	30 June 2027	BU1100	
OPI/19	Engage with stakeholders, syndicate groups and community groups in developing pest and weed management programs.	Facilities, Parks and NRM	EN4	1 July 2024	30 June 2027	BU1100 BU1169	
OPI/20	Investigate the development of a washdown facility to assist controlling the spread of weed seeds across the region.	Facilities, Parks and NRM	EN4	1 July 2024	30 June 2027	BU1100	
OPI/21	Investigate options for the development of a program for the replacement and installation of recreational facilities in each community.	Facilities, Parks and NRM	EC1	1 July 2024	30 June 2027	BU1101	

Ref	Activity	Branch	Corp Plan	Start	Finish	Budget	Target
OPI/22	Work with community organisations to undertake maintenance activities at parks, open space and rail trails.	Facilities, Parks and NRM	EC1	1 July 2024	30 June 2027	BU1101 BU1105	
OPI/23	Investigate community use of the Maidenwell Hall and options for relocation and stewardship.	Facilities, Parks and NRM	EC5	1 July 2025	30 June 2027	BU1042	
OPI/24	Investigate and implement options for recycling bins and containers for change in Council facilities, parks and CBDs.	Facilities, Parks and NRM	EC1, EN3	1 July 2025	30 June 2027	BU1102	



6.2 ADOPTION OF SOUTH BURNETT REGIONAL COUNCIL DEBT POLICY 2026/2027 - STATUTORY010

File Number: 15-Jul-2026

Author: Coordinator Corporate Services

Authoriser: Chief Executive Officer

PRECIS

Adoption of the South Burnett Regional Council Debt Policy 2026/2027 – Statutory010

SUMMARY

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

OFFICER'S RECOMMENDATION

That the South Burnett Regional Council Debt Policy 2026/2027 – Statutory010 be adopted as presented.

FINANCIAL AND RESOURCE IMPLICATIONS

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

LINK TO CORPORATE/OPERATIONAL PLAN

Corporate Plan 2025-2030	OR2 - Achieve community recognition as an ethical Council that values and practices community consultation, accountable governance, and open and transparent decision-making
Operational Plan 2025-2026	OPE8 - Capture and correctly manage Council's corporate documents using recordkeeping good practice and promoting such to the organisation, including finalisation of the retention and disposal project of hard copy records held by former Council's prior to amalgamation.

COMMUNICATION/CONSULTATION (INTERNAL/EXTERNAL)

The South Burnett Regional Council Debt Policy 2026/2027 – Statutory010 was reviewed by Finance & Corporate, Senior Leadership Team and Corporate Services.

LEGAL IMPLICATIONS (STATUTORY BASIS, LEGAL RISKS)

Local Government Act 2009 (Qld)

Local Government Regulation 2012 (Qld)

Local Government Financial Management (Sustainability) Guideline 2013

Statutory Bodies Financial Arrangements Act 1982 (Qld)

Statutory Bodies Financial Arrangements Regulation 2019 (Qld)

Human Rights Act 2019 (Qld)

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

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

POLICY/LOCAL LAW DELEGATION IMPLICATIONS

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

ASSET MANAGEMENT IMPLICATIONS

No direct asset management implications arise from this report.

REPORT

This policy is effective from the date of Council's resolution and will apply to the financial year from 1 July 2026 to 30 June 2027. The policy supplies to all of Council's departments and provides guidance on the current financial year and the following nine (9) financial year's borrowing programs.

ATTACHMENTS

1. **South Burnett Regional Council Debt Policy 2026/2027 - Statutory10** [↓](#) 



POLICY CATEGORY - NUMBER: Statutory010

POLICY OWNER: Finance & Liveability

ECM ID: 3039345

ADOPTED: 15 July 2026

Debt Policy 2026/2027

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

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1. POLICY STATEMENT

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

2. SCOPE

This policy will apply to the financial year 1 July 2026 to 30 June 2027.

3. GENERAL INFORMATION

The policy identifies Council's new borrowings planned for the current financial year and the next nine (9) financial years for the whole of Council in accordance with *Section 192 of the Local Government Regulation 2012* ('Regulation').

The purpose of this policy is to:

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

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

3.1. Purpose of the borrowings

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

3.2. Roles and responsibilities

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

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

Borrowing proceeds will be drawn down subject to cash flow requirements annually to minimise interest expense.

3.3. Asset management

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

3.4. Risk management

Council is committed to the management of risk Council will take into account Council's adopted Corporate Risk and Internal Audit Framework, Long-Term Financial Forecast and relevant Financial Sustainability Ratios and Measures.

3.5. Repayment Terms Proposed for New Borrowings

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

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

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

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

3.6. Proposed new borrowings

Council doesn't intend to borrow anything in the current financial year and has total planned borrowings of \$10 million over the following nine (9) financial years for the following identified projects:

New Waste Cell - \$10.0m

This project is required to:

- Meet the future waste disposal needs of the South Burnett region. The four (4) current landfills are reaching approved capacity and will begin to reach end of life over the short to medium term. This project will provide a new facility to process household and commercial waste once the old landfills begin to be rehabilitated.

3.7. Borrowing drawdowns

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

3.8. Existing borrowings

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

Projected borrowings for 2026/2027 to 2035/2036 can be found in Attachment A.

4. DEFINITIONS

Borrowings drawdowns means the time at which the borrowing is funded from QTC and provided to Council.

5. LEGISLATIVE REFERENCE

Local Government Act 2009 (Qld)

Local Government Regulation 2012 (Qld)

Local Government Financial Management (Sustainability) Guideline 2024

Statutory Bodies Financial Arrangements Act 1982 (Qld)

Statutory Bodies Financial Arrangements Regulation 2019 (Qld)

6. RELATED DOCUMENTS

South Burnett Regional Council Asset Management Policy – Strategic014

South Burnett Regional Council Corporate Risk and Internal Audit Framework

South Burnett Regional Council Investment Policy 2026/2027 – Statutory009

South Burnett Regional Council Revenue Policy 2026/2027 – Statutory005

South Burnett Regional Council Revenue Statement

7. NEXT REVIEW

As prescribed by legislation – May 2027

8. VERSION CONTROL

Version	Revision Description	Adopted Date	ECM Reference
1	New Policy	21 July 2010	896430
15	Policy Review	10 July 2024	3039345
16	Policy Review	16 July 2025	3039345
17	Review of policy	15 July 2026	3039345

Mark Pitt PSM

CHIEF EXECUTIVE OFFICER

Date: 15 July 2026

Attachment A

Proposed 10 Year Borrowing Schedule

Borrowing Schedule 2026-2036	2027/2028	2028/2029	Total
Waste			
New Waste Cell	\$5,000,000	\$5,000,000	\$10,000,000
Total Borrowings	\$5,000,000	\$5,000,000	\$10,000,000

6.3 MAYOR'S BUDGET ADDRESS FOR 2026/2027 BUDGET

File Number: Special Budget Meeting

Author: Mayor

Authoriser: Chief Executive Officer

PRECIS

Presenting the Mayor's Budget Address.

SUMMARY

Mayor to deliver the Mayor's Budget Address.

OFFICER'S RECOMMENDATION

That the Mayor's Budget Address for the 2026/2027 Budget be received.

FINANCIAL AND RESOURCE IMPLICATIONS

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

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

LINK TO CORPORATE/OPERATIONAL PLAN

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

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

COMMUNICATION/CONSULTATION (INTERNAL/EXTERNAL)

The budget has been developed through an extensive workshop process.

LEGAL IMPLICATIONS (STATUTORY BASIS, LEGAL RISKS)

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

POLICY/LOCAL LAW DELEGATION IMPLICATIONS

Not applicable.

ASSET MANAGEMENT IMPLICATIONS

Not applicable.

REPORT

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

ATTACHMENTS

Nil

6.4 STATEMENTS OF ESTIMATED FINANCIAL POSITION TO 30 JUNE 2026

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

PRECIS

Presentation of Council's Statement of Estimated Financial Position as at 30 June 2026.

SUMMARY

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

A Statement of Estimated Financial Position is a document stating the financial operations, and financial position of the local government for the previous financial year or to 30 June 2026.

Required reports are attached for perusal and were calculated during June 2026.

OFFICER'S RECOMMENDATION

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

FINANCIAL AND RESOURCE IMPLICATIONS

The report outlines the final estimated use of financial resources as approved in the 2026/2027 Budget calculated as at June 2026. The report also looks at estimated final capital expenditure programs for the 2025/2026 year.

LINK TO CORPORATE/OPERATIONAL PLAN

Council's current Corporate Plan 2025-2030 supports the actions recommended through a range of key priorities identified below.

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

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

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

COMMUNICATION/CONSULTATION (INTERNAL/EXTERNAL)

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

LEGAL IMPLICATIONS (STATUTORY BASIS, LEGAL RISKS)

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

POLICY/LOCAL LAW DELEGATION IMPLICATIONS

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

ASSET MANAGEMENT IMPLICATIONS

The estimated position includes the ongoing depreciation, refurbishment, operation, and maintenance for all asset classes. Report also looks at estimated capital expenditure programs for the 2025/2026 financial year.

REPORT

1. Estimated Statement of Comprehensive Income as at 30 June 2026

Statement of Comprehensive Income

Expected Position - Budget 2025/26

	Actual \$	Amended Budget \$	Expected Position \$	Variance \$
Income				
Recurrent Revenue				
Rates, Levies and Charges	64,384,471	64,230,869	64,352,596	121,726
Fees and Charges	7,653,866	6,636,989	7,440,561	803,572
Rental Income	630,738	610,999	624,742	13,743
Interest Received	2,992,779	2,878,000	2,867,966	(10,034)
Sales Revenue	3,605,758	2,972,500	3,664,672	692,172
Other Income	1,036,532	1,231,195	1,095,149	(136,046)
Grants, Subsidies, Contributions and Donations	36,471,511	29,911,356	38,672,095	8,760,739
	116,775,655	108,471,908	118,717,780	10,245,872
Capital Revenue				
Grants, Subsidies, Contribution and Donations	8,777,460	18,572,154	11,248,958	(7,323,196)
Total Income	125,553,115	127,044,063	129,966,738	2,922,676
Expenses				
Recurrent Expenses				
Employee Benefits	33,425,632	30,630,003	33,802,244	3,172,240
Materials and Services	57,952,521	52,745,798	59,576,275	6,830,477
Finance Costs	1,621,398	1,620,456	779,492	(840,963)
Depreciation and Amortisation	28,109,351	27,172,477	28,142,796	970,319
	121,108,903	112,168,735	122,300,807	10,132,072
Capital Expense	629,241	(553,895)	629,241	1,183,136
Total Expense	121,738,143	111,614,840	122,930,047	11,315,207
Net Result	3,814,972	15,429,223	7,036,691	(8,392,531)
Net Operating Result	(4,333,247)	(3,696,827)	(3,583,026)	113,801

2. Estimated Statement of Financial Position as at 30 June 2026

Statement of Financial Position

	Original Budget	Amended Budget	Expected Position	Variance (to Amended Budget)
	\$	\$	\$	\$
Current Assets				
Cash and Cash Equivalents	57,437,178	55,153,409	118,075,095	62,921,686
Trade and Other Receivables	11,078,525	17,008,831	19,920,234	2,911,403
Inventories	994,965	999,801	999,801	-
Investments	-	-	-	-
Total Current Assets	69,510,668	73,162,041	138,995,130	65,833,089
Non-Current Assets				
Trade and Other Receivables	-	-	-	-
Property, Plant and Equipment	1,193,318,557	1,205,159,372	1,214,827,201	9,667,829
Right of Use Asset	675,781	675,781	751,958	76,177
Intangible Assets	6,226,681	6,234,639	6,234,639	-
Total Non-Current Assets	1,200,221,018	1,212,069,792	1,221,813,798	9,744,006
TOTAL ASSETS	1,269,731,687	1,285,231,833	1,360,808,928	75,577,095
Current Liabilities				
Trade and Other Payables	19,962,025	19,847,046	67,575,951	(47,728,905)
Borrowings	3,415,839	3,415,839	3,415,839	-
Lease Liabilities	22,704	22,704	25,323	(2,619)
Provisions	3,857,201	5,974,293	6,323,906	(349,613)
Unearned Revenue	2,968,685	2,998,957	3,298,957	(300,000)
Other Liabilities	1,540,243	1,540,243	1,540,243	-
Total Current Liabilities	31,766,697	33,799,082	82,180,219	(48,381,137)
Non-Current Liabilities				
Trade and Other Payables	-	-	-	-
Borrowings	13,699,535	13,699,535	13,699,535	-
Lease Liabilities	711,416	711,416	785,951	(74,535)
Provisions	13,382,312	13,754,034	12,722,205	1,031,829
Other Liabilities	-	-	1,545,784	(1,545,784)
Total Non-Current Liabilities	27,793,262	28,164,985	28,753,475	(588,490)
TOTAL LIABILITIES	59,559,959	61,964,067	110,933,694	(48,969,627)
NET COMMUNITY ASSETS	1,210,171,728	1,223,267,766	1,249,875,234	(26,607,468)
Community Equity				
Retained Surplus/(Deficiency)	474,807,627	477,136,943	468,744,412	(8,392,531)
Asset Revaluation Surplus	735,364,101	746,130,823	781,130,822	34,999,999
TOTAL COMMUNITY EQUITY	1,210,171,728	1,223,267,766	1,249,875,234	26,607,468

3. Fourth Quarter Capital Reveiw

Department	Adopted 3rd Quarter Review	4th Quarter Adjustments	4th Quarter Proposed Budget
Facilities	\$ 1,861,122.72	-\$ 444,755.40	\$ 1,416,367.32
Parks	\$ 1,639,917.26	-\$ 896,318.57	\$ 743,598.69
Commercial Enterprises	\$ 2,384,433.96	-\$ 1,238,124.74	\$ 1,146,309.22
Office	\$ 225,000.00	\$ -	\$ 225,000.00
Fleet	\$ 7,512,486.68	-\$ 156,123.68	\$ 7,356,363.00
Water	\$ 16,257,435.71	-\$ 12,450,821.34	\$ 3,806,614.37
Wastewater	\$ 6,643,263.18	-\$ 6,180,077.20	\$ 463,185.98
Waste	\$ 500,520.59	-\$ 10,029.00	\$ 490,491.59
Roads	\$ 15,661,142.05	\$ 946,908.15	\$ 16,608,050.20
	\$ 52,685,322.15	-\$ 20,429,341.78	\$ 32,255,980.37

The above table shows a summary of the Fourth Quarter Capital Review. Due to time constraints the fourth quarter capital review was simplified this year and therefore there may be additional projects that become continued projects once end of year accruals and reconciliation of capital projects has been completed.

ATTACHMENTS

Nil

6.5 DIFFERENTIAL GENERAL RATES CATEGORIES AND CRITERIA 2026/2027

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

PRECIS

Categories of rateable land for the levying of general rates for the financial year ending 30 June 2027.

SUMMARY

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

Further, *Section 80* of the *Local Government Regulation 2012* provides that Council may levy general rates (differential general rates) that differ for different categories of rateable land in the local government area. Accordingly, for the following reasons, Council has determined that there shall be fifty-one (51) categories of land for general rating purposes.

- The valuation of the South Burnett Regional Council area which became effective from 1 July 2025 would lead to rating inequities and a distortion of the relativities in the amount of rates paid in the various parts of the local government area if only one general rate were adopted;
- The level of services provided to that land and the cost of providing services compared to the rate burden that would apply under a single general rate; and
- The differing levels of demand that some land uses place on the services which Council is required to provide.

OFFICER'S RECOMMENDATION

That

1. South Burnett Regional Council adopt differential general rates for the year ending 30 June 2027;
2. Pursuant to *Section 81* of the *Local Government Regulation 2012*, the categories into which rateable land is categorised, the description of those categories and, in accordance with *Sections 81(4)* and *81(5)* of the *Local Government Regulation 2012*, the method by which land is to be identified and included in its appropriate category is as listed in the table below;
3. Council delegates to the Chief Executive Officer the power, in accordance with *Sections 81(4)* and *81(5)* of the *Local Government Regulation 2012*, to identify the rating category to which each parcel of rateable land belongs

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

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

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

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

Category 401	Differential Category Residential – Wondai
Description	Identification
All properties in this category are located within the Wondai Urban Locality and are used solely for residential purposes, or if vacant land, is zoned for residential use under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for residential purposes only. Urban Localities are defined in "Individual Urban Locality" maps series. Council will be guided by the Department of Resources land use codes between 1 and 9 (excluding 03) and land use code 72 when determining the properties that fit into this category.	1. This category will cover all land within the Wondai Urban locality, where the dominant purpose for which that land is used, or intended for use, is a residential purpose and not included in any other category. 2. That such land in this category will in the main be owner occupied and where tenanted, the revenue earned is limited to rental income solely. 3. That in the case of land on which there is erected a single unit domestic dwelling to the extent that the dominant use of the land is residential, it will fall into this category regardless of the zoning of the land. 4. Land with land use codes 01, 02, 04, 05, 06, 07, 08, 09 and 72 or as otherwise identified by the CEO.

Category 3	Differential Category Village
Description	Identification
The property is used for any purpose; and located in any of the following villages: - Benarkin, Brooklands, Cloyna, Coolabunia, Crawford, Dandabah, Hivesville, Kumbia, Maidenwell, Memerambi, Moffatdale, Proston, Taabinga, Tingoorra, Winderera, Wooroolin.	1. All land described as 'village' (excluding Bunya Mountains), where the dominant purpose for which that land is used, or intended for use, is a residential purpose and not included in any other category. 2. Villages are defined in "Individual Village" maps series.

Category 4	Differential Category Village – Bunya Mountains
Description	Identification
The property is used for any purpose; and located in the village of Bunya Mountains.	1. All land described as 'village' in and around the Bunya Mountains, where the dominant purpose for which that land is used, or intended for use, is a residential purpose and not included in any other category. 2. Villages are defined in "Individual Village" maps series.

Category	Differential Category
900	Rural Residential
Description	Identification
All properties in this category are situated outside the Nanango, Kingaroy, Wondai, Murgon and Other Urban Localities and nearby village localities (excluding Blackbutt) but are used for residential purposes. Or if vacant land, it is zoned for rural residential use under the Planning Schemes relevant to South Burnett Regional Council and intended for use for rural residential purposes. It includes all land used for rural residential purposes as defined on the relevant map marked Rural Residential. Council will be guided by the Department of Resources land use codes between 1 and 9 (excluding 03), 72 and 94 when determining the properties that fit into this category.	1. This category will cover all land used for rural residential purposes (excluding Blackbutt) that is shown on the relevant map marked Rural Residential and is not included in any other category. 2. Land with land use codes 01, 02, 04, 05, 06, 07, 08, 09, 72 and 94 or as otherwise identified by the CEO.

Category	Differential Category
910	Rural Residential – Blackbutt
Description	Identification
All properties in this category are situated outside the Blackbutt Urban Locality and nearby village localities, but are used for residential purposes. Or if vacant land, it is zoned for rural residential use under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for rural residential purposes. It includes all land used for rural residential purposes as defined on the map marked Rural Residential – Blackbutt. Council will be guided by the Department of Resources land use codes between 1 and 9 (excluding 03), 72 and 94 when determining the properties that fit into this category.	1. This category will cover all land used for rural residential purposes that is shown on the map marked Rural Residential – Blackbutt and is not included in any other category. 2. Land with land use codes 01, 02, 04, 05, 06, 07, 08, 09, 72 and 94 or as otherwise identified by the CEO.

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

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

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

Category	Differential Category
600	Commercial – Rural
Description	Identification
All properties in this category are located anywhere within the South Burnett Regional Council area, This category includes properties that are used for a combined residential and a business or commercial purpose. Council will be guided by the Department of Resources land use codes between 60 and 71, 73 and 89, and 93 when determining the properties that fit into this category.	1. This category will cover all rural land in the region that is used for business of primary production, including agricultural, grazing, horticulture, aquaculture and similar purposes; and where there is an additional business or commercial use. 2. Is not included in any other category; and 3. Properties in this category must qualify for the Department of Resources primary producers' concession, and are identified by the land use codes below. 4. Land with land use codes 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89 and 93 or as otherwise identified by the CEO.

Category	Differential Category
700	Commercial – Village
Description	Identification
All properties in this category are located anywhere within the South Burnett Regional Council area, The property is used for primarily business and commercial purpose; and located in Bunya Mountains or any of the following villages: - Benarkin, Brooklands, Cloyna, Coolabunia, Crawford, Dandabah, Hivesville, Kumbia, Maidenwell, Memerambi, Moffatdale, Proston, Taabinga, Tingoor, Winder, Wooroolin. This category includes properties that are used for a combined residential and a business or commercial purpose. Council will be guided by the Department of Resources land use codes between 10 and 15, 17 and 27, and 41 and 49 when determining the properties that fit into this category.	1. This category will cover all land within the village locality in South Burnett Regional Council, where the property is primarily used for business and commercial purposes. 2. Villages are defined in "Individual Village" maps series. 3. Land with land use codes 10, 11, 12, 13, 14, 15, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 41, 42, 43, 44, 45, 46, 47, 48 and 49 or as otherwise identified by the CEO.

Category	Differential Category
9	Drive-In Shopping Centre > 10,000m²
Description	Identification
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.	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.

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

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

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

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

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

Category	Differential Category
308	Industrial – Murgon
Description	Identification
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. This category includes properties that are used for a combined residential and an industrial purpose. Council will be guided by the Department of Resources land use codes between 28 and 39 when determining the properties that fit into this category.	1. This category will cover all land within the 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
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. This category includes properties that are used for a combined residential and an industrial purpose. Council will be guided by the Department of Resources land use codes between 28 and 39 when determining the properties that fit into this category.	1. This category will cover all land within the 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
All properties in this category are used for extractive industry purposes such as quarries and mining operations with between 51 and 300 workers (employees and/or contractors) and/or extraction volumes of between 1 million and 2 million tonnes per year.	1. This category will cover all land used for the purpose of extracting resources from the ground, with operations that have between 51 and 300 workers (employees and/or contractors) and/or extraction volumes of between 1 million and 2 million tonnes per year.

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

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

Category	Differential Category
414	Coal Mine
Description	Identification
All properties in this category are used for the purpose of an Integrated Coal Mining operation with more than 300 workers (employees and/or contractors) and/or production greater than 2 million tonnes per year.	1. This category will cover all land used for the purpose of an Integrated Coal Mining operation, with operations that have greater than 300 workers (employees and/or contractors) and/or extraction volumes of greater than 2 million tonnes per year. A Coal Mine is defined as land that is the subject of a coal mining lease (issued pursuant to the <i>Mineral Resources Act 1989</i>) or other form of tenure that was used, is used, or intended to be used: as a coal mine (or for purposes ancillary or associated with coal mining such as, for example, washing down, stockpiling, haulage, water storage and rehabilitation); or in conjunction with other land (the subject of a coal mining lease) as part of an integrated coal mining operation. An integrated coal mining operation is defined as land contained in more than one coal mining lease (issued pursuant to the <i>Mineral Resources Act 1989</i>) or other form of tenure which land was used, is used, or intended to be used in an integrated manner for the purposes of coal mining or purposes ancillary or associated with coal mining such as, for example, washing down, stockpiling, haulage, water storage and rehabilitation.

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

Category	Differential Category
219	Renewable Energy <5MW
Description	Identification
All properties in this category are located anywhere within the South Burnett Regional Council area, used in whole or in part as a Solar, Wind or Battery Storage Facility, capable of producing an output capacity of less than 5MW	Land used or has the potential to be used in whole or in part to generate, produce or store electricity from renewable sources such as Solar, Wind and Battery via a large number of solar panels or a cluster of wind turbines that drive electrical generators or by means of one (1) or more battery storage devices that is/are connected to the main power grid or for any purpose ancillary to or associated with the facility. Note: Generation, production or storage of energy for the landowner's own use is not included in this definition. As identified by the CEO

Category	Differential Category
220	Renewable Energy 5MW to <20MW
Description	Identification
All properties in this category are located anywhere within the South Burnett Regional Council area, used in whole or in part as a Solar, Wind or Battery Storage Facility, capable of producing an output capacity of at least 5MW, but no more than 20MW	Land used or has the potential to be used in whole or in part to generate, produce or store electricity from renewable sources such as Solar, Wind and Battery via a large number of solar panels or a cluster of wind turbines that drive electrical generators or by means of one (1) or more battery storage devices that is/are connected to the main power grid or for any purpose ancillary to or associated with the facility. As identified by the CEO

Category	Differential Category
221	Renewable Energy 20MW to <50MW
Description	Identification
All properties in this category are located anywhere within the South Burnett Regional Council area, used in whole or in part as a Solar, Wind or Battery Storage Facility, capable of producing an output capacity of at least 20MW, but no more than 50MW	Land used or has the potential to be used in whole or in part to generate, produce or store electricity from renewable sources such as Solar, Wind and Battery via a large number of solar panels or a cluster of wind turbines that drive electrical generators or by means of one (1) or more battery storage devices that is/are connected to the main power grid or for any purpose ancillary to or associated with the facility. As identified by the CEO

Category	Differential Category
222	Renewable Energy 50MW to <100MW
Description	Identification
All properties in this category are located anywhere within the South Burnett Regional Council area, used in whole or in part as a Solar, Wind or Battery Storage Facility, capable of producing an output capacity of at least 50MW, but no more than 100MW	Land used or has the potential to be used in whole or in part to generate, produce or store electricity from renewable sources such as Solar, Wind and Battery via a large number of solar panels or a cluster of wind turbines that drive electrical generators or by means of one (1) or more battery storage devices that is/are connected to the main power grid or for any purpose ancillary to or associated with the facility. As identified by the CEO

Category	Differential Category
223	Renewable Energy $\geq$100MW
Description	Identification
All properties in this category are located anywhere within the South Burnett Regional Council area, used in whole or in part as a Solar, Wind or Battery Storage Facility, capable of producing an output capacity of greater than 100MW	Land used or has the potential to be used in whole or in part to generate, produce or store electricity from renewable sources such as Solar, Wind and Battery via a large number of solar panels or a cluster of wind turbines that drive electrical generators or by means of one (1) or more battery storage devices that is/are connected to the main power grid or for any purpose ancillary to or associated with the facility. As identified by the CEO

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Category	Differential Category
6	Rural
Description	Identification
All properties in this category are located anywhere within the South Burnett Regional Council area, and are used for rural purpose. Council will be guided by the Department of Resources land use codes between 60 and 71, 73 and 89, and 93 when determining the properties that fit into this category.	1. This category will cover all land in the region that is used for rural purpose. 2. Is not included in any other category; and 3. Properties in this category must qualify for the Department of Resources primary producers' concession, and are identified by the land use codes below. 4. Land with land use codes 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89 and 93 or as otherwise identified by the CEO.

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

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

FINANCIAL AND RESOURCE IMPLICATIONS

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

LINK TO CORPORATE/OPERATIONAL PLAN

Council's current Corporate Plan 2025-2030 supports the actions recommended through a range of key priorities identified below.

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

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

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

COMMUNICATION/CONSULTATION (INTERNAL/EXTERNAL)

Considered as part of the 2026/2027 budget development.

LEGAL IMPLICATIONS (STATUTORY BASIS, LEGAL RISKS)

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

POLICY/LOCAL LAW DELEGATION IMPLICATIONS

In accordance with Council's Revenue Policy.

ASSET MANAGEMENT IMPLICATIONS

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

REPORT

N/A

ATTACHMENTS

Nil

6.6 ADOPTION OF THE DIFFERENTIAL GENERAL RATES 2026/2027

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

PRECIS

Adoption of the Differential General Rates for the financial year ending 30 June 2027.

SUMMARY

Generally, a 2.95% increase has been applied to residential and rural categories and 3.95% for commercial and industrial categories. Where there is inconsistency in the valuations through the revaluation process in a rating category, and when Council drops or adjusts the rate in the dollar to compensate for the revaluation, some properties will have a decrease in general rates, but some will still go up and may do so significantly due to the change in valuation.

OFFICER'S RECOMMENDATION

That pursuant to *Section 94* of the *Local Government Act 2009* and *Section 80* of the *Local Government Regulation 2012* the differential general rate to be made and levied for each differential general rate category for the year ending 30 June 2027 is as follows:

Category	Category Description	Rate in Dollar
203	Residential Land – Blackbutt	\$0.0148320
1	Residential Land – Kingaroy	\$0.0187950
301	Residential Land – Murgon	\$0.0274500
201	Residential Land – Nanango	\$0.0178810
401	Residential Land – Wondai	\$0.0178810
3	Village	\$0.0126900
4	Village – Bunya Mountains	\$0.0173450
900	Rural Residential Land	\$0.0124720
910	Rural Residential Land – Blackbutt	\$0.0109000
204	Commercial Land – Blackbutt	\$0.0139870
2	Commercial Land – Kingaroy	\$0.0317750
302	Commercial Land – Murgon	\$0.0373060
202	Commercial Land – Nanango	\$0.0232460
402	Commercial Land – Wondai	\$0.0163370
600	Commercial Land - Rural	\$0.0086730
700	Commercial Land - Village	\$0.0155380
9	Drive-In Shopping Centre >10,000m ²	\$0.0166130
10	Drive-In Shopping Centre 4,001m ² – 10,000m ²	\$0.0621750
99	Drive-In Shopping Centre 1,500m ² – 4,000m ²	\$0.0411420
209	Industrial Land – Blackbutt	\$0.0195820
8	Industrial Land – Kingaroy	\$0.0223890
308	Industrial Land – Murgon	\$0.0254390
208	Industrial Land – Nanango	\$0.0199530
408	Industrial Land – Wondai	\$0.0188100
212	Extractive A	\$0.0263790
213	Extractive B	\$0.0262960
211	Extractive C	\$0.0372950

Category	Category Description	Rate in Dollar
414	Coal Mine	\$0.2853930
215	Power Generation	\$0.1905330
219	Renewable Energy <5MW	\$0.0710740
220	Renewable Energy 5-20MW	\$0.0710740
221	Renewable Energy 20-50MW	\$0.0710740
222	Renewable Energy 50-100MW	\$0.0710740
223	Renewable Energy >=100MW	\$0.0710740
224	Transformers	\$0.0144580
225	Transformers >1 MW	\$0.0172180
226	Transformers >10MW	\$0.0156360
508	Heavy Industry	\$0.0328060
101	Multi-units – Kingaroy	\$0.0210280
100	Multi-units – Others	\$0.0183000
611	Piggery <3,499 SPU	\$0.0084430
612	Piggery 3,500 – 10,000 SPU	\$0.0084430
613	Piggery 10,001 – 20,000 SPU	\$0.0084430
614	Piggery >20,000 SPU	\$0.0084430
601	Cattle Feedlot <1,000 SCU	\$0.0084430
602	Cattle Feedlot 1,001 – 5,000 SCU	\$0.0084430
603	Cattle Feedlot 5,001 – 10,000 SCU	\$0.0084430
604	Cattle Feedlot >10,000 SCU	\$0.0084430
6	Rural Land	\$0.0084430
419	Water – Pumping and Storage	\$0.0095870
7	Other Land	\$0.0112890

FINANCIAL AND RESOURCE IMPLICATIONS

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

LINK TO CORPORATE/OPERATIONAL PLAN

Council's current Corporate Plan 2025-2030 supports the actions recommended through a range of key priorities identified below.

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

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

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

COMMUNICATION/CONSULTATION (INTERNAL/EXTERNAL)

Rating implications have been discussed with Council during the development of the 2026/2027 budget.

LEGAL IMPLICATIONS (STATUTORY BASIS, LEGAL RISKS)

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

POLICY/LOCAL LAW DELEGATION IMPLICATIONS

In accordance with Council's Revenue Policy.

ASSET MANAGEMENT IMPLICATIONS

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

REPORT

Not applicable.

ATTACHMENTS

Nil

6.7 MINIMUM GENERAL RATES 2026/2027**File Number:** Special Budget Meeting**Author:** Manager Finance & Sustainability**Authoriser:** Chief Executive Officer**PRECIS**

Adoption of setting Differential General Minimum Rates for the financial year ending 30 June 2027.

SUMMARY

Differential General Minimum Rates for the financial year ending 30 June 2027 are provided for Council's consideration.

OFFICER'S RECOMMENDATION

That in accordance with Section 94 of the *Local Government Act 2009* and Section 77 of the *Local Government Regulation 2012*, the minimum general rate to be made and levied for the year ending 30 June 2026 for each differential general rate category, is as follows:

Category	Category Description	Minimum Rate
203	Residential Land – Blackbutt	\$1,189.00
1	Residential Land – Kingaroy	\$1,189.00
301	Residential Land – Murgon	\$1,189.00
201	Residential Land – Nanango	\$1,189.00
401	Residential Land – Wondai	\$1,189.00
3	Village	\$1,189.00
4	Village – Bunya Mountains	\$1,189.00
900	Rural Residential Land	\$1,189.00
910	Rural Residential Land – Blackbutt	\$1,189.00
204	Commercial Land – Blackbutt	\$1,463.00
2	Commercial Land – Kingaroy	\$1,463.00
302	Commercial Land – Murgon	\$1,463.00
202	Commercial Land – Nanango	\$1,463.00
402	Commercial Land – Wondai	\$1,463.00
600	Commercial Land - Rural	\$1,301.00
700	Commercial Land - Village	\$1,201.00
9	Drive-In Shopping Centre >10,000m ² floor area	\$86,294.00
10	Drive-In Shopping Centre 4,000m ² to 10,000m ²	\$34,484.00
99	Drive-In Shopping Centre 1500m ² to 4,000m ²	\$11,622.00
209	Industrial Land – Blackbutt	\$1,463.00
8	Industrial Land – Kingaroy	\$1,463.00
308	Industrial Land – Murgon	\$1,463.00
208	Industrial Land – Nanango	\$1,463.00
408	Industrial Land – Wondai	\$1,463.00
212	Extractive A	\$1,291.00
213	Extractive B	\$9,987.00
211	Extractive C	\$16,897.00
414	Coal Mine	\$135,091.00
215	Power Generation	\$467,849.00
219	Renewable Energy – <5MW	\$9,001.00

Category	Category Description	Minimum Rate
220	Renewable Energy – 5MW to <20MW	\$18,001.00
221	Renewable Energy – 20MW to <50MW	\$48,854.00
222	Renewable Energy – 50MW to <100MW	\$83,566.00
223	Renewable Energy – >=100MW	\$160,703.00
224	Transformers	\$1,477.00
225	Transformers > 1 MW	\$1,748.00
226	Transformers > 10MW	\$1,893.00
508	Heavy Industry	\$1,463.00
101	Multi-units – Kingaroy	\$1,242.00
100	Multi-units – Others	\$1,242.00
611	Piggery <3,499 SPU	\$1,265.00
612	Piggery 3,500 – 10,000 SPU	\$3,163.00
613	Piggery 10,001 – 20,000 SPU	\$6,325.00
614	Piggery >20,000 SPU	\$12,648.00
601	Cattle Feedlot <1,000 SCU	\$3,795.00
602	Cattle Feedlot 1,001 – 5,000 SCU	\$5,060.00
603	Cattle Feedlot 5,001 – 10,000 SCU	\$11,385.00
604	Cattle Feedlot >10,000 SCU	\$16,864.00
6	Rural Land	\$1,289.00
419	Water – Pumping and Storage	\$1,189.00
7	Other Land	\$1,189.00

FINANCIAL AND RESOURCE IMPLICATIONS

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

LINK TO CORPORATE/OPERATIONAL PLAN

Council's current Corporate Plan 2025-2030 supports the actions recommended through a range of key priorities identified below.

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

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

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

COMMUNICATION/CONSULTATION (INTERNAL/EXTERNAL)

Rating implications have been discussed with Council during the development of the 2026/2027 budget.

LEGAL IMPLICATIONS (STATUTORY BASIS, LEGAL RISKS)

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

POLICY/LOCAL LAW DELEGATION IMPLICATIONS

In accordance with Council's Revenue Policy.

ASSET MANAGEMENT IMPLICATIONS

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

REPORT

Not applicable.

ATTACHMENTS

Nil

6.8 AVERAGING LAND VALUATIONS 2026/2027

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

PRECIS

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

SUMMARY

The Council recognises that because of the land revaluation (effective date 30/06/2025), some property owners face significant increases in General Rates, as their property valuation has increased significantly higher than the average. To minimise the impact of valuation increases for these property owners, Council has decided to utilise the averaging tool set out in *Chapter 4 Part 3* of the *Local Government Regulation 2012*. The 2026/2027 year is the second year of averaging for this cycle.

OFFICER'S RECOMMENDATION

That pursuant to *Sections 74 and 76* of the *Local Government Regulation 2012* for the purpose of making and levying differential general rates for the 2026/2027 financial year, the rateable value of land is the three (3) year averaged value of land.

FINANCIAL AND RESOURCE IMPLICATIONS

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

LINK TO CORPORATE/OPERATIONAL PLAN

Council's current Corporate Plan 2025-2030 supports the actions recommended through a range of key priorities identified below.

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

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

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

COMMUNICATION/CONSULTATION (INTERNAL/EXTERNAL)

Rating implications have been discussed with Council during the development of the 2026/2027 budget.

LEGAL IMPLICATIONS (STATUTORY BASIS, LEGAL RISKS)

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

POLICY/LOCAL LAW DELEGATION IMPLICATIONS

In accordance with Council's Revenue Policy.

ASSET MANAGEMENT IMPLICATIONS

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

REPORT

Not applicable.

ATTACHMENTS

Nil

6.9 BUSINESS ACTIVITIES 2026/2027

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

PRECIS

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

SUMMARY

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

OFFICER'S RECOMMENDATION

That in relation to Council's Business activities:

1. In accordance with the *Local Government Act 2009* (Division 2, Section 43) and the *Local Government Regulation 2012*, Council determines that it does have a Significant Business Activity for the financial year 2026/2027 (see Statement of Business Activities Table 1) due to its Waste Services business activity exceeding the \$9,700,000 threshold in the 2025/2026 financial year as per Section 19 of the *Local Government Regulation 2012*.
2. Council determines that those Business Activities categorised as prescribed business activities and listed in the statement of prescribed and other business activities (Table 2) are those activities that meet the prescribed activity threshold of \$340,000 or more in accordance with Section 39 of the *Local Government Regulation 2012*.
3. Council resolve to apply the Code of Competitive Conduct to its Waste Services activity in 2026/2027 in accordance with the *Local Government Act 2009* Section 47(7) and the *Local Government Regulation 2012*, subject to a Public Benefit Assessment being submitted to a subsequent Council Meeting for its consideration. Council will seek to implement the competitive neutrality principle to this activity through the introduction of full cost pricing.
4. Council resolve not to apply the Code of Competitive Conduct to any other business activity in 2026/2027 in accordance with the *Local Government Act 2009* Section 47(7) and the *Local Government Regulation 2012* because it does not believe that there are compelling reasons in the public interest for doing so.

FINANCIAL AND RESOURCE IMPLICATIONS

These activities have been identified and provided for in the 2026/2027 Budget as part of ongoing operations.

LINK TO CORPORATE/OPERATIONAL PLAN

Council's current Corporate Plan 2025-2030 supports the actions recommended through a range of key priorities identified below.

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

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

COMMUNICATION/CONSULTATION (INTERNAL/EXTERNAL)

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

LEGAL IMPLICATIONS (STATUTORY BASIS, LEGAL RISKS)

The statutory basis lies within the *Local Government Act 2009 (Chapter 3 - The business of local governments; Part 2 - Beneficial enterprises and business activities; Division 2 - Business reform, including competitive neutrality)* and the *Local Government Regulation 2012 (Chapter 3 - The business of local governments; Part 2 – Business reform, including competitive neutrality)*.

POLICY/LOCAL LAW DELEGATION IMPLICATIONS

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

ASSET MANAGEMENT IMPLICATIONS

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

REPORT**1. Introduction**

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

Effectively, Council must follow three (3) steps:

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

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

2. Determining Significant Business Activities

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

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

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

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

Section 19 of the *Local Government Regulation 2012* specifies the significant business activity thresholds for the 2026/2027 financial year are as follows:

- Combined Water and Sewerage Service – 10,000 or more premises being connected to a water service; and
- Any Other Business Activity – at least \$9,700,000 for the financial year ending immediately before the current financial year.

Table 1 shows that Council has one (1) significant business activity. This is because Council's Waste Services activity had operating expenditure that went over the threshold in the financial year (2025/2026) ending immediately before the current financial year (2026/2027).

Even though it exceeded the operating expenditure threshold in 2025/2026, as the criteria is that if a business activity has operational costs of, "at least \$9,700,000 for the financial year ending immediately before the current financial year" then that activity will be a Significant Business Activity, Consequently, Waste Services is a Significant Business Activity in the 2026/2027 financial year.

Council's Waste Services activity is also budgeted to continue to have operating costs in the 2026/2027 financial year in excess of the \$9,700,000 threshold.

It should also be noted that it is expected that Council's Water and Wastewater activity may well go over the 10,000 premises connected to a water service in 2026/2027. This will mean that the Council's Water and Wastewater activity will become a Significant Business Activity in the 2027/2028 financial year.

3. Determining Prescribed Business Activities

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

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

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

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

- 47(4) A **building certifying activity** is a business activity that–
 - (a) involves performing building certifying functions (within the meaning of the *Building Act, section 10*); and
 - (b) is prescribed under a regulation.
- 47(5) A **roads activity** is a business activity (other than a business activity prescribed under a regulation) that involves–
 - (a) constructing or maintaining a State-controlled road, that the State put out to competitive tender; or
 - (b) submitting a competitive tender in relation to–
 - (i) constructing or maintaining a road in the local government area, that the local government put out to competitive tender; or
 - (ii) constructing or maintaining a road in another local government area that the other local government put out to competitive tender.

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

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

4. Application of the Code of Competitive Conduct

Section 47(7) of "the Act" requires that Council decide each financial year, by resolution whether or not to apply the Code of Competitive Conduct to any business activity prescribed under a regulation i.e. any of Council's business activities that compete or could compete with the private sector and exceed the current expenditure threshold in Section 39 of "the Regulation", which is \$340,000 or more.

The business activities of Council that meet this threshold are set out in the Prescribed Business Activities (Table 2). The most significant prescribed business activity is water, sewerage and waste.

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

- (a) applying the competitive neutrality principle;
- (b) pricing provisions (full cost pricing);
- (c) financial reporting; and
- (d) assessing and accounting for community service obligations.

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

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

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

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

Council currently builds those elements into its pricing.

5. Conclusion

Council currently has one (1) Significant Business Activity, namely its Waste Services activity. This is because Council's Waste Services activity had operating expenditure that went over the threshold of expenditure of at least \$9.7 million in the financial year (2025/2026) ending immediately before the current financial year (2026/2027). Even Council's Waste Services exceeded the operating expenditure threshold in 2025/2026, as the criteria is that if a business activity has operational costs of, "at least \$9,700,000 for the financial year ending immediately before the current financial year" then that activity will be a Significant Business Activity in the current financial year. Therefore, Waste Services is a Significant Business Activity in the 2026/2027 financial year.

Council's Waste Services activity is also budgeted to continue to have operating costs in the 2026/2027 financial year in excess of the \$9,700,000 threshold.

Council does also provide combined water and sewerage services. The number of premises being connected to a water service at the end of 2025/2026 financial year is 9,992. This is getting close to the threshold of 10,000 premises connected to a water service. Council's Water and Wastewater section may well go over the 10,000 premises connected to a water service in 2026/2027. This will mean that the Council's Water and Wastewater activity will become a Significant Business Activity in the 2027/2028 financial year.

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

Accordingly, at this time, it is considered that the benefit of applying the Code of Competitive Conduct does not outweigh the cost and the efficient use of resources. It is therefore recommended that Council should resolve to only apply the Code of Competitive Conduct to its Waste Services activity subject to a Public Benefit Assessment being submitted to a subsequent Council Meeting for its consideration and that Council only will seek to implement the competitive neutrality principle to this activity through the introduction of full cost pricing.

Council should also resolve to not apply the Code of Competitive Conduct to any other of its business activities in 2026/2027 in accordance with the Local Government Act 2009 Section 47(7) and the Local Government Regulation 2012 because it does not believe that there are compelling reasons in the public interest for doing so.

Statement of Business Activities (Table 1)

Significant business activities Above the threshold as per Section 19 of the Local Government Regulation 2012	
Business Activity	No. of Premises or 2026/2027 Proposed Operating Costs
Waste Services	\$11,083,260

Prescribed Business Activities (Table 2)

Prescribed Business Activities Above threshold as per Section 39 of the Local Government Regulation 2012 (\$340,000)	
Business activity	2026/2027 Proposed Operating Costs
Water and Wastewater (Below 10,000 connections)	\$22,243,633
Caravan and Tourist Parks	\$ 1,962,240
Cemeteries	\$ 716,395
Aerodromes	\$ 347,964
Other Business Activities Below threshold as per Section 39 of the Local Government Regulation 2012 (\$340,000)	
Business activity	2026/2027 Proposed Operating Costs
Saleyards	\$252,262
Building certification (Not prescribed)	\$395,116
Rental Accommodation	\$ 31,580

ATTACHMENTS

Nil

6.10 SPECIAL CHARGE - RURAL FIRE BRIGADES 2026/2027

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

PRECIS

Setting a Special Charge for Rural Fire Levy for the year ending 30 June 2027.

SUMMARY

In accordance with the *Fire Services Act 1990* and the *Fire Services Regulation 2011*, allowing Local Governments to make and levy a charge on all parcels of rateable land serviced by a Rural Fire Brigade, the Council decided to levy a charge of \$25.00 per rateable assessment, on all rateable land not situated in an urban fire brigade area, as defined by the Queensland Fire Service.

OFFICER'S RECOMMENDATION

That pursuant to *Section 94* of the *Local Government Act 2009* and *Section 94* of the *Local Government Regulation 2012* and *Section 152ZD* of the *Fire Services Act 1990*:

1. Council make and levy a special charge (to be known as the Rural Fire Levy Special Charge) of \$25 per rateable assessment, on all rateable land within the region to which the overall plan applies, that also attracts a Class E Emergency Management Levy (pursuant to *Part 3* of the *Fire Services Regulation 2011*) to fund the operations of the rural fire brigades that operate throughout the rural areas of the South Burnett Region.
2. The overall plan for the Rural Fire Levy Special Charge is as follows:
 - (a) the rateable land to which the plan applies is all rateable land within the region, other than rateable land that is liable to pay an urban district fire levy (pursuant to *Section 152H* of the *Fire Services Act 1990*).
 - (b) the service, facility or activity for which the plan is made is the ongoing provision and maintenance of rural fire-fighting equipment for the rural fire brigades that operate throughout the rural areas of the region.
 - (c) the time for implementing the overall plan is 1 year commencing 1 July 2026 and ending 30 June 2027.
 - (d) the estimated cost of implementing the overall plan for the 2026/2027 year is \$217,325.
 - (a) the level of contribution each brigade receives will be decided by the Local Area Rural Fire Services Committee.

FINANCIAL AND RESOURCE IMPLICATIONS

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

LINK TO CORPORATE/OPERATIONAL PLAN

Council's current Corporate Plan 2025-2030 supports the actions recommended through a range of key priorities identified below.

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

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

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

COMMUNICATION/CONSULTATION (INTERNAL/EXTERNAL)

Rating implications have been discussed with Council during the development of the 2026/2027 budget.

LEGAL IMPLICATIONS (STATUTORY BASIS, LEGAL RISKS)

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

POLICY/LOCAL LAW DELEGATION IMPLICATIONS

In accordance with Council's Revenue Policy.

ASSET MANAGEMENT IMPLICATIONS

Not applicable.

REPORT

Not applicable.

ATTACHMENTS

Nil

6.11 ADOPTION OF DISCOUNT ON RATES 2026/2027

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

PRECIS

Adoption of Discount on Rates for 2026/2027

SUMMARY

Discussed during budget preparation workshops with Council – adoption of discount on rates for the financial period ending 30 June 2027.

OFFICER'S RECOMMENDATION

That for the 2026/2027 financial year, and pursuant to *Section 130* of the *Local Government Regulation 2012*, the differential general rates, wastewater utility charges, water access charges, refuse collection charges (including recycling) made and levied shall be subject to an early payment discount of 10% if paid within the discount period of thirty (30) days of the date of issue of the rate notice provided that:

1. all of the aforementioned rates and charges are paid within thirty (30) days of the date of issue of the rate notice;
2. all other rates and charges appearing on the rate notice (that are not subject to discount) are paid within thirty (30) days of the date of issue of the rate notice; and
3. all other overdue rates and charges relating to the rateable assessment are paid within thirty (30) days of the date of issue of the rate notice.

FINANCIAL AND RESOURCE IMPLICATIONS

The discount on rates is expected to cost approximately \$5.544M in the 2026/2027 year from ratepayers taking up the early payment discount.

LINK TO CORPORATE/OPERATIONAL PLAN

Council's current Corporate Plan 2025-2030 supports the actions recommended through a range of key priorities identified below.

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

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

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

COMMUNICATION/CONSULTATION (INTERNAL/EXTERNAL)

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

LEGAL IMPLICATIONS (STATUTORY BASIS, LEGAL RISKS)

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

POLICY/LOCAL LAW DELEGATION IMPLICATIONS

In accordance with Council's Revenue Policy.

ASSET MANAGEMENT IMPLICATIONS

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

REPORT

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

ATTACHMENTS

Nil

6.12 ADOPTION OF EXEMPTIONS AND CONCESSIONS ON VARIOUS SPECIAL, SEPARATE AND UTILITY CHARGES 2026/2027

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

PRECIS

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

SUMMARY

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

OFFICER'S RECOMMENDATION

That:

1. pursuant to *Section 93* of the *Local Government Act 2009* Council provides an exemption of differential general rates and separate charges for properties as identified within the categories per the table below.
2. pursuant to *Sections 120, 121 and 122* of the *Local Government Regulation 2012*, Council grants a rebate for various rates and charges for the financial year ending 30 June 2027 as identified in the table below and subject to the following:
 - (a) Property owners must notify Council immediately if there is a substantive change in land use for a property that is receiving a rate concession.
 - (b) Applications received during the current financial year that fall within the categories below, will be granted a rate concession following the passing of a resolution by Council.
 - (c) If a property has been granted a rate concession in the previous financial year, the owner will not be required to re-apply to receive the rate concession for the current financial year. However, proof of ongoing eligibility will be required if requested.

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

FINANCIAL AND RESOURCE IMPLICATIONS

Rate concessions reduce Council's revenue by an estimated \$398,000. This has been included in the budget.

LINK TO CORPORATE/OPERATIONAL PLAN

Council's current Corporate Plan 2025-2030 supports the actions recommended through a range of key priorities identified below.

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

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

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

COMMUNICATION/CONSULTATION (INTERNAL/EXTERNAL)

Rating implications have been discussed with Council during the development of the 2026/2027 budget.

LEGAL IMPLICATIONS (STATUTORY BASIS, LEGAL RISKS)

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

POLICY/LOCAL LAW DELEGATION IMPLICATIONS

In accordance with Council's Revenue Policy.

ASSET MANAGEMENT IMPLICATIONS

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

REPORT

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

The table below represents the concessions proposed to be available to groups for the 2026/2027 year. The concessions proposed for this year are the same as last financial year. However, Council can consider if there are any changes to percentages or categories that they'd like to make.

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

ATTACHMENTS

Nil

6.13 ADOPTION OF THE CONCESSION OF WATER CONSUMPTION CHARGES - HAEMODIALYSIS MACHINES 2026/2027

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

PRECIS

Setting the level of concession on water consumption charges for the users of Haemodialysis Machines for the financial period ending 30 June 2027.

SUMMARY

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

OFFICER'S RECOMMENDATION

1. That for the 2026/2027 financial year, and pursuant to *Sections 120, 121 and 122 of the Local Government Regulation 2012*, Council allows an annual rebate of up to 190KL on the water usage to any patient who qualifies for and operates a home Haemodialysis Machine supplied by Queensland Health.
2. The owner of the testable Backflow Prevention Device that supplies water to a home Haemodialysis Machine is exempted from the Yearly Lodgement Fee. The Form 9 and testing remains a requirement under plumbing legislation.

FINANCIAL AND RESOURCE IMPLICATIONS

This concession potentially reduces Council's annual revenue by up to a maximum of \$421.80 per recipient. Currently Council has one (1) recipient across the region. The annual remission for the 2025/2026 financial year was \$286.51.

LINK TO CORPORATE/OPERATIONAL PLAN

Council's current Corporate Plan 2025-2030 supports the actions recommended through a range of key priorities identified below.

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

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

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

COMMUNICATION/CONSULTATION (INTERNAL/EXTERNAL)

Consultation was undertaken with affected patients and Queensland Health.

Rating implications have been discussed with Council during the development of the 2026/2027 budget.

LEGAL IMPLICATIONS (STATUTORY BASIS, LEGAL RISKS)

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

POLICY/LOCAL LAW DELEGATION IMPLICATIONS

In accordance with Council's Revenue Policy.

ASSET MANAGEMENT IMPLICATIONS

Not Applicable

REPORT

Nil

ATTACHMENTS

Nil

6.14 ADOPTION OF THE SETTING OF CONCESSION ON RATES AND CHARGES FOR APPROVED PENSIONERS 2026/2027

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

PRECIS

Setting the level of concession on rates and charges for approved pensioners for the financial period ending 30 June 2027.

SUMMARY

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

OFFICER'S RECOMMENDATION

That for the 2026/2027 financial year, and pursuant to *Sections 120, 121 and 122 of the Local Government Regulation 2012*, a rebate of rates be granted to all ratepayers who are pensioners and who are eligible for the Queensland Government pensioner remission.

The rebate will be set at:

1. Twenty percent of the differential general rate, sewerage utility charges, water utility charges and waste/refuse utility charges; and
2. The maximum concession granted per property shall be capped at \$200 per annum.
3. An additional concession of 50% of the waste recycling collection charge be allowed for eligible pensioners who pay for a recycling service.
4. Eligibility will be based on the below criteria in accordance with Policy and Procedures for the Queensland Government Pensioner Rate Subsidy Scheme.
 - (a) The pensioner must hold an eligible Pensioner Concession Card or DVA Gold Card (for all conditions)
 - (b) Property where the subsidy is applied for must be the pensioners principle place of residence
 - (c) The pensioner must be listed on the Certificate of Title of the property

FINANCIAL AND RESOURCE IMPLICATIONS

This concession reduces Council's revenue by up to \$200 per eligible property plus waste recycling of approximately \$44.00 per eligible property. This results in a total estimated cost of \$1.096M.

LINK TO CORPORATE/OPERATIONAL PLAN

Council's current Corporate Plan 2025-2030 supports the actions recommended through a range of key priorities identified below.

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

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

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

COMMUNICATION/CONSULTATION (INTERNAL/EXTERNAL)

Rating implications have been discussed with Council during the development of the 2026/2027 budget.

LEGAL IMPLICATIONS (STATUTORY BASIS, LEGAL RISKS)

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

POLICY/LOCAL LAW DELEGATION IMPLICATIONS

In Accordance with Council's Revenue Policy.

ASSET MANAGEMENT IMPLICATIONS

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

REPORT

Not applicable.

ATTACHMENTS

Nil

6.15 ADOPTION OF WAIVING MINIMUM GENERAL RATES 2026/2027

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

PRECIS

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

SUMMARY

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

OFFICER'S RECOMMENDATION

That for the 2026/2026 financial year, and pursuant to *Sections 120, 121 and 122 of the Local Government Regulation 2012*, Council grants a rebate equal to the full value of the separate charges and part of the differential general rates equal to the difference between the Minimum Differential General Rate for the appropriate category and the rate calculated using the rate in the dollar and the valuation for the properties identified hereunder:

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

Assess No	Property Description and Location
31598-1	Bradleys Road, Woorooden

FINANCIAL AND RESOURCE IMPLICATIONS

This concession reduces Council's revenue by approximately \$330.

LINK TO CORPORATE/OPERATIONAL PLAN

Council's current Corporate Plan 2025-2030 supports the actions recommended through a range of key priorities identified below.

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

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

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

COMMUNICATION/CONSULTATION (INTERNAL/EXTERNAL)

Rating implications have been discussed with Council during the development of the 2026/2027 budget.

LEGAL IMPLICATIONS (STATUTORY BASIS, LEGAL RISKS)

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

POLICY/LOCAL LAW DELEGATION IMPLICATIONS

In accordance with Council's Revenue Policy.

ASSET MANAGEMENT IMPLICATIONS

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

REPORT

Not applicable.

ATTACHMENTS

Nil

6.16 INTEREST ON OVERDUE RATES 2026/2027

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

PRECIS

Adoption of the level of interest on overdue rates and charges for the financial period 1 July 2026 to 30 June 2027.

SUMMARY

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

OFFICER'S RECOMMENDATION

1. That for the 2026/2027 financial year, and pursuant to *Section 133* of the *Local Government Regulation 2012*, compound interest on daily rests at the rate of nine percent (9.00%) per annum is to be charged on all overdue rates or charges.
2. South Burnett Regional Council determine that rates or charges will be considered as overdue for the charging of interest if they remain unpaid after sixty (60) days from the due date of the relevant rate notice.

FINANCIAL AND RESOURCE IMPLICATIONS

Interest charged on overdue accounts becomes income for Council. In the 2026/2027 budget, the interest on overdue rates and charges is predicted to be \$40,000. This is a reduction on previous years due to debt collection processes and the rates team working with ratepayers to implement approved payment plans to reduce the amount of interest charged to ratepayers.

LINK TO CORPORATE/OPERATIONAL PLAN

Council's current Corporate Plan 2025-2030 supports the actions recommended through a range of key priorities identified below.

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

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

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

COMMUNICATION/CONSULTATION (INTERNAL/EXTERNAL)

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

LEGAL IMPLICATIONS (STATUTORY BASIS, LEGAL RISKS)

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

POLICY/LOCAL LAW DELEGATION IMPLICATIONS

In accordance with Council's Revenue Policy.

ASSET MANAGEMENT IMPLICATIONS

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

REPORT

Each year, the Department of Local Government, Water and Volunteers publish the maximum interest rate that Councils can charge on overdue rates and charges for the next financial year. In May 2026, the below was published on the Department's website, which indicated that the maximum rate Councils could adopt as part of their budget process is 12.19%. Council is able to adopt any rate for the 2026/2027 year as long as it is not higher than the 12.19%. Council had adopted a 9.00% interest rate for the 2025/2026 year, and it is proposed to keep the interest rate at 9.00% for the 2026/2027 year.

Interest rate on overdue rates and charges

Section 133 of the Local Government Regulation 2012 (LGR) and section 125 of the City of Brisbane Regulation 2012 (CBR) prescribe the way that the maximum interest rate on overdue rates and charges is calculated.

The prescribed method is based on the calculation used for the interest charged on unpaid State taxes under the *Taxation Administration Act 2001* and the Taxation Administration Regulation 2022 (i.e. the Reserve Bank of Australia (RBA) 'bank bill yield rate' plus a margin of 8 per cent).

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

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

The bank bill yield rate as at March 2026 published by the RBA was 4.19 per cent, so the maximum interest rate for the 2026-27 financial year will be **12.19** per cent.

From 1 July 2026, the new **maximum interest rate of 12.19 per cent** will apply for the 2026-27 financial year and a resolution setting the actual rate to be charged will be required to be made at the budget meeting for the 2026-27 financial year.

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

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

Maximum interest rate for previous financial years

- The maximum interest rate for the 2025–26 financial year was 12.12 per cent.
- The maximum interest rate for the 2024–25 financial year was 12.35 per cent.
- The maximum interest rate for the 2023–24 financial year was 11.64 per cent.
- The maximum interest rate for the 2022–23 financial year was 8.17 per cent.
- The maximum interest rate for the 2021–22 financial year was 8.03 per cent.
- The maximum interest rate for the 2020–21 financial year was 8.53 per cent.
- The maximum interest rate for the 2019–20 financial year was 9.83 per cent.

ATTACHMENTS

Nil

6.17 LEVY AND PAYMENT OF RATES AND CHARGES 2026/2027

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

PRECIS

Levy and payment of rates and charges.

SUMMARY

Sections 107 and 118 of the Local Government Regulation 2012 require Council to determine:

1. the issue of and period covered by a rate notice; and
 2. the date by which rates or charges must be paid.
-

OFFICER'S RECOMMENDATION

That:

1. pursuant to *Section 107* of the *Local Government Regulation 2012* and *Section 114* of the *Fire and Emergency Services Act 1990*, Council's rates and charges, and the State Government's Emergency Management, Fire and Rescue Levy be levied:
 - (a) for the half year 1 July 2026 to 31 December 2026 – in August 2026; and
 - (b) for the half year 1 January 2027 to 30 June 2027 – in March 2027.
2. pursuant to *Section 118* of the *Local Government Regulation 2012*, that Council's rates and charges, and the State Government's Emergency Management, Fire and Rescue Levy, be paid within thirty (30) days of the issue of the rate notice.

FINANCIAL AND RESOURCE IMPLICATIONS

The setting of an appropriate rate levy including the payment of rates and charges is required to raise revenue to undertake general operations contained within the budget.

LINK TO CORPORATE/OPERATIONAL PLAN

Council's current Corporate Plan 2025-2030 supports the actions recommended through a range of key priorities identified below.

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

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

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

COMMUNICATION/CONSULTATION (INTERNAL/EXTERNAL)

Rating implications have been discussed with Council during the development of the 2026/2027 budget.

LEGAL IMPLICATIONS (STATUTORY BASIS, LEGAL RISKS)

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

POLICY/LOCAL LAW DELEGATION IMPLICATIONS

In accordance with Council's Revenue Policy.

ASSET MANAGEMENT IMPLICATIONS

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

REPORT

Finance understands that there is a desire to transition the issue of Rate Notices from the months of February and August to a late March and late September issue.

Given that the preparations are close to finalisation for an issue in August 2026 for the first half year from 1 July 2026 to 31 December 2026, Finance are proposing a phased transition to the requested September and March Rate Notice issuance. That is, for the 2026/2027 financial year Rate Notices will be issued on August 2026 and March 2027. Then in the 2027/2028 financial year Rate Notices will be fully transitioned to be issued late September 2027 and late March 2028.

ATTACHMENTS

Nil

6.18 PROSTON COMMON EFFLUENT DISPOSAL UTILITY CHARGES 2026/2027

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

PRECIS

Proston Common Effluent Disposal Utility Charges for the financial year ending 30 June 2027.

SUMMARY

Council has gone through several workshops regarding rates modelling. The Proston Common Effluent Disposal Utility Charges for 2026/2027 has been proposed to increase by 3%.

OFFICER'S RECOMMENDATION

That for the 2026/2027 financial year, and pursuant to *Section 94* of the *Local Government Act 2009* and *Section 99* of the *Local Government Regulation 2012* Council make and levy sewerage utility charges, for the supply of sewerage services by the Council, as follows:

The following utility charges be made and levied for the provision of a Common Effluent Disposal system for the year ended 30 June 2027:

1. In respect of all lands and premises which are connected to Council's Common Effluent Disposal system:
 - (a) For the first pedestal connected to the system, a charge of \$505.00 per annum per pedestal.
 - (b) Other than additional pedestals installed in a private residence for the sole use of the occupier and their family, all additional pedestals will be levied a charge of:
 - (i) \$404.00 per annum per additional pedestal for hospital and education facilities
 - (ii) \$404.00 per annum per additional pedestal for all other categories.
 - (c) Where any premises not connected to the Council Common system, become connected during the year, the charges under *Clause (a) (1)* shall become operative from the date of connection, with proportionate rebate from that date.
 - (d) A charge of \$105.00 per annum will apply to vacant land that is capable of being connected to the system.

FINANCIAL AND RESOURCE IMPLICATIONS

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

LINK TO CORPORATE/OPERATIONAL PLAN

Council's current Corporate Plan 2025-2030 supports the actions recommended through a range of key priorities identified below.

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

COMMUNICATION/CONSULTATION (INTERNAL/EXTERNAL)

Rating implications have been discussed with Council during the development of the 2026/2027 budget.

LEGAL IMPLICATIONS (STATUTORY BASIS, LEGAL RISKS)

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

POLICY/LOCAL LAW DELEGATION IMPLICATIONS

In accordance with Council's Revenue Policy.

ASSET MANAGEMENT IMPLICATIONS

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

REPORT

Not applicable.

ATTACHMENTS

Nil

6.19 SEPARATE CHARGE - COMMUNITY RESCUE AND EVACUATION 2026/2027

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

PRECIS

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

SUMMARY

The South Burnett region is serviced by aerial medical evacuation services. This service is vital to our region and many residents can be thankful for the swift transfer to a major hospital in the case of an emergency. Unfortunately, these services rely heavily on donations to continue operating. Accordingly, Council has decided to implement a \$5 levy on all rate assessments to provide around \$90,000 to be distributed to these services.

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

OFFICER'S RECOMMENDATION

That for the 2026/2027 financial year, and pursuant to *Section 94 of the Local Government Act 2009* and *Section 103 of the Local Government Regulation 2012*, Council make and levy a separate charge (to be known as the "Community Rescue and Evacuation Separate Charge"), in the sum of \$5.00 per rateable assessment, to be levied equally on all rateable land in the region, for the purpose of sponsoring the aerial emergency rescue and evacuation transport providers that service the South Burnett Region.

FINANCIAL AND RESOURCE IMPLICATIONS

The setting of a rate levy provides funds to assist in the operations for aerial medical evacuation services that service the region. Approximately \$90,000 is collected and passed on to a third party for these services.

LINK TO CORPORATE/OPERATIONAL PLAN

Council's current Corporate Plan 2025-2030 supports the actions recommended through a range of key priorities identified below.

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

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

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

COMMUNICATION/CONSULTATION (INTERNAL/EXTERNAL)

Rating implications have been discussed with Council during the development of the 2026/2027 budget.

LEGAL IMPLICATIONS (STATUTORY BASIS, LEGAL RISKS)

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

POLICY/LOCAL LAW DELEGATION IMPLICATIONS

In accordance with Council's Revenue Policy.

ASSET MANAGEMENT IMPLICATIONS

Not applicable.

REPORT

Not applicable.

ATTACHMENTS

Nil

6.20 SEPARATE CHARGE - WASTE MANAGEMENT LEVY 2026/2027

File Number: Special Budget Meeting
Author: Manager Commercial Enterprises & Waste
Authoriser: Chief Executive Officer

PRECIS

Waste Management Levy for the 2026/2027 year.

SUMMARY

Council has gone through several workshops regarding rates modelling. The Waste Management Levy for 2026/2027 has been proposed to increase by \$37 to assist with increased costs in the Waste area including future capital programs, the development of new waste facilities, achieving compliance with existing facilities, and the rehabilitation of former landfill sites, in line with statutory obligations under Council's Environmental Authority (Permit).

OFFICER'S RECOMMENDATION

That for the 2026/2027 financial year, and pursuant to *Section 94* of the *Local Government Act 2009* and *Section 103* of the *Local Government Regulation 2012*, Council make and levy a separate charge (to be known as the "Waste Management Separate Charge"), in the sum of \$282.00 per rateable assessment, to be levied equally on all rateable land in the region, for the purpose of:

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

FINANCIAL AND RESOURCE IMPLICATIONS

The setting of this charge is required to raise revenue to undertake waste management operations contained within the budget. Total revenue (prior to any concessions, remissions or discount) from this separate charge is approximately \$5.08M.

LINK TO CORPORATE/OPERATIONAL PLAN

Council's current Corporate Plan 2025-2030 supports the actions recommended through a range of key priorities identified below.

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

COMMUNICATION/CONSULTATION (INTERNAL/EXTERNAL)

Rating implications have been discussed with Council during the development of the 2026/2027 budget.

LEGAL IMPLICATIONS (STATUTORY BASIS, LEGAL RISKS)

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

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

POLICY/LOCAL LAW DELEGATION IMPLICATIONS

In accordance with Council's Revenue Policy.

ASSET MANAGEMENT IMPLICATIONS

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

REPORT

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

It is more appropriate that the funds be raised by a separate charge rather than from general funds to ensure the community is aware of Council's ongoing commitment to the long-term appropriate management of waste management facilities across the region. This also highlights that Council has ongoing statutory obligations to be met in implementing its waste management program. It also considers the benefit is shared equally by all parcels of land regardless of their value.

ATTACHMENTS

Nil

6.21 WASTE COLLECTION UTILITY CHARGES 2026/2027**File Number:** Special Budget Meeting**Author:** Manager Commercial Enterprises & Waste**Authoriser:** Chief Executive Officer**PRECIS**

Waste collection utility charges for the 2026/2027 year.

SUMMARY

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

OFFICER'S RECOMMENDATION

That for the 2026/2027 financial year, and in accordance with *Section 94* of the *Local Government Act 2009* and *Section 99* of the *Local Government Regulation 2012* Council make and levy waste management utility charges, for the supply of waste management services (including the storage, collection and removal of general waste) on all land and structures to which a waste management service is supplied or, in the case of rateable land which is occupied, made available by Council as follows:

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

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

- (c) Council delegates, to the Chief Executive Officer of Council, the power to make a determination about the levying of waste management utility charges for premises having regard to the criteria specified (service category) in Section 2 below.

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

Service Category	Charge per Service
A weekly collection service for the collection of domestic waste from a 240-litre waste container servicing domestic premises in the designated waste collection area for Blackbutt, Crawford, Hivesville, Kingaroy, Kumbia, Memerambi, Murgon, Nanango, Proston, Tingoora, Wattlecamp, Wondai or Wooroolin and prescribed Villages (other than the Bunya Mountains) and some specifically identified sub divisional areas.	\$229.00
An optional weekly collection service for the collection of domestic waste from a 240-litre waste container servicing domestic premises not situated in the designated waste collection area for Blackbutt, Crawford, Hivesville, Kingaroy, Kumbia, Memerambi, Murgon, Nanango, Proston, Tingoora, Wattlecamp, Wondai or Wooroolin and prescribed Villages (also not situated in the Bunya Mountains) and some specifically identified sub divisional areas.	\$229.00
A weekly collection service for the collection of commercial waste from a 240-litre waste container servicing commercial premises in the designated waste collection area for Blackbutt, Crawford, Hivesville, Kingaroy, Kumbia, Memerambi, Murgon, Nanango, Proston, Tingoora, Wattlecamp, Wondai or Wooroolin and prescribed Villages (other than the Bunya Mountains) and some specifically identified sub divisional areas.	\$324.00
An optional weekly collection service for the collection of commercial waste from a 240-litre waste container servicing commercial premises not situated in the designated waste collection area for Blackbutt, Crawford, Hivesville, Kingaroy, Kumbia, Memerambi, Murgon, Nanango, Proston, Tingoora, Wattlecamp, Wondai or Wooroolin and prescribed Villages (and also not situated in the Bunya Mountains) and some specifically identified sub divisional areas.	\$324.00
Bunya Mountains waste management utility charge 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 in circumstances where the domestic waste is deposited in, and collected from, bulk waste containers which are set aside for the collection of domestic waste at the Bunya Mountains.	\$276.00

Service Category	Charge per Service
A fortnightly collection service for the collection of recyclable waste from a 240-litre waste container servicing domestic premises in the designated waste collection area for Blackbutt, Crawford, Hivesville, Kingaroy, Kumbia, Memerambi, Murgon, Nanango, Proston, Tingoora, Wattlecamp, Wondai or Wooroolin and prescribed Villages (other than the Bunya Mountains) and some specifically identified sub divisional areas.	\$88.00
An optional fortnightly collection service for the collection of recyclable waste from a 240-litre waste container servicing domestic premises not situated in the designated waste collection area for Blackbutt, Crawford, Hivesville, Kingaroy, Kumbia, Memerambi, Murgon, Nanango, Proston, Tingoora, Wattlecamp, Wondai or Wooroolin and prescribed Villages (also not situated in the Bunya Mountains) and some specifically identified sub divisional areas.	\$88.00
A fortnightly collection service for the collection of recyclable waste from a 240-litre waste container servicing commercial premises in the designated waste collection area for Blackbutt, Crawford, Hivesville, Kingaroy, Kumbia, Memerambi, Murgon, Nanango, Proston, Tingoora, Wattlecamp, Wondai or Wooroolin and prescribed Villages (other than the Bunya Mountains) and some specifically identified sub divisional areas.	\$88.00
An optional fortnightly collection service for the collection of recyclable waste from a 240-litre waste container servicing commercial premises not situated in the designated waste collection area for Blackbutt, Crawford, Hivesville, Kingaroy, Kumbia, Memerambi, Murgon, Nanango, Proston, Tingoora, Wattlecamp, Wondai or Wooroolin and prescribed Villages (and also not situated in the Bunya Mountains) and some specifically identified sub divisional areas.	\$88.00

3. Definitions

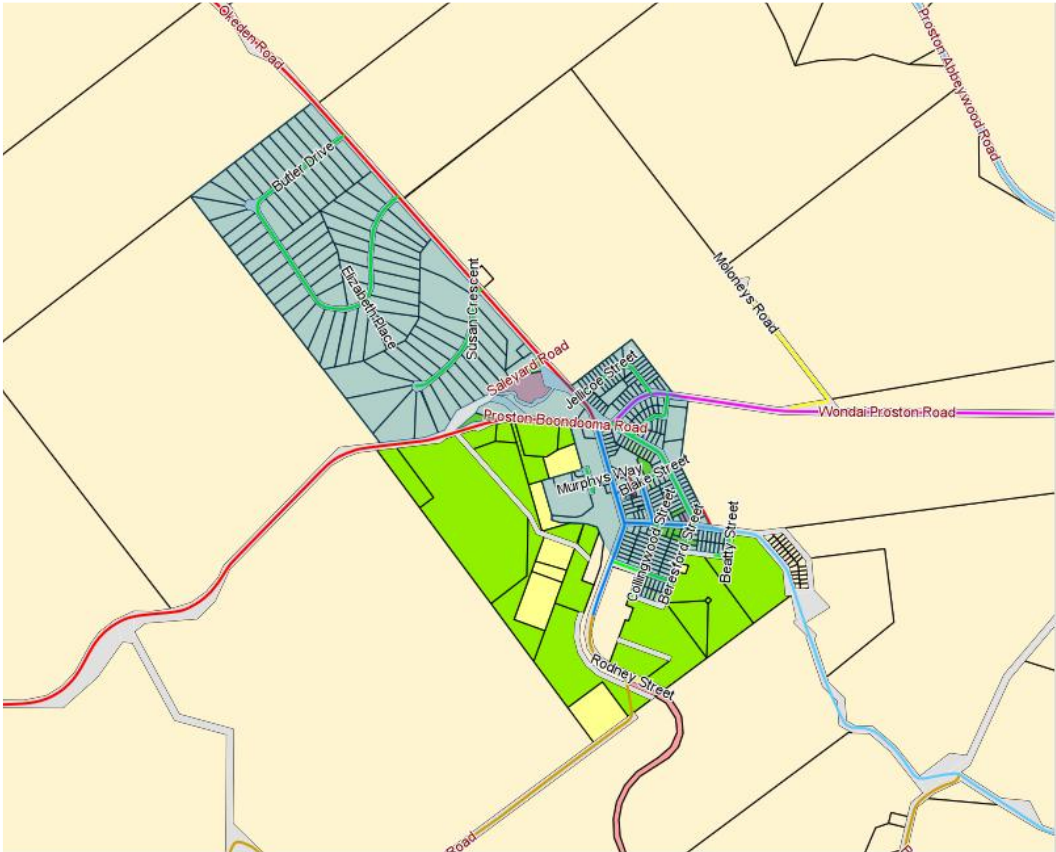
The following definitions apply:

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

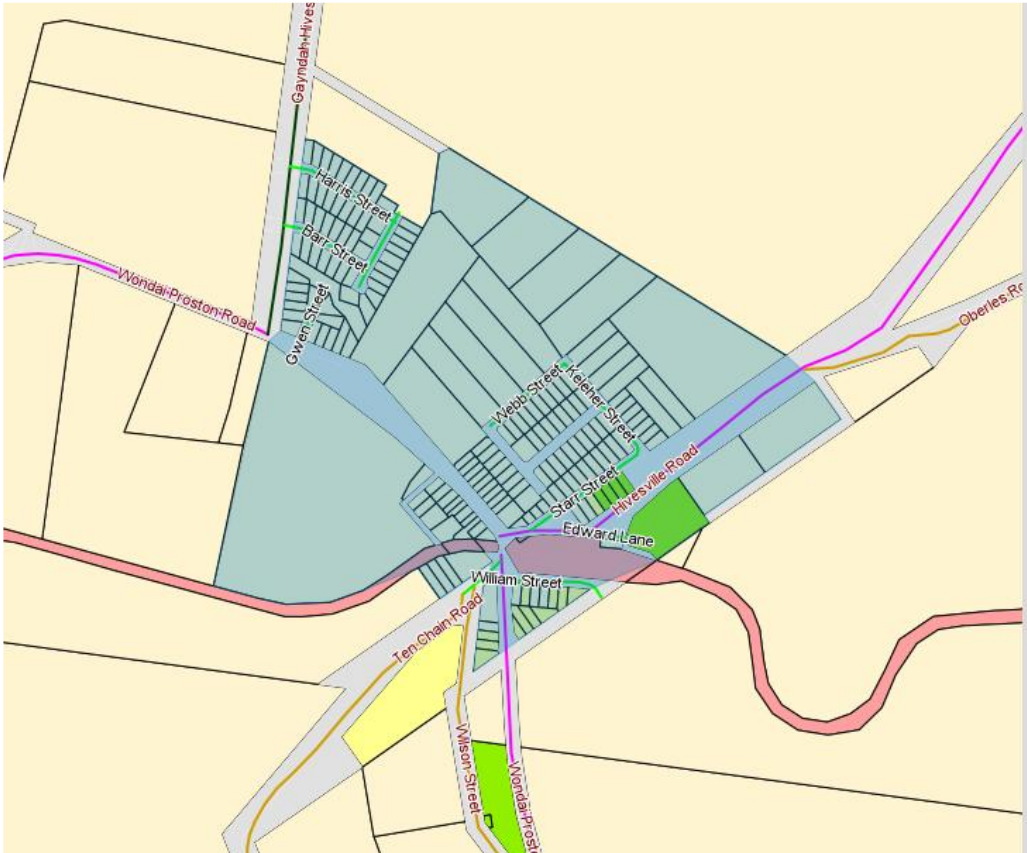
	produced as a result of the ordinary use or occupation of commercial premises.
designated waste collection area	means an area which Council has, by resolution, designated as an area in which Council may conduct general waste or green waste collection. Maps of the designated waste collection areas adopted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

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

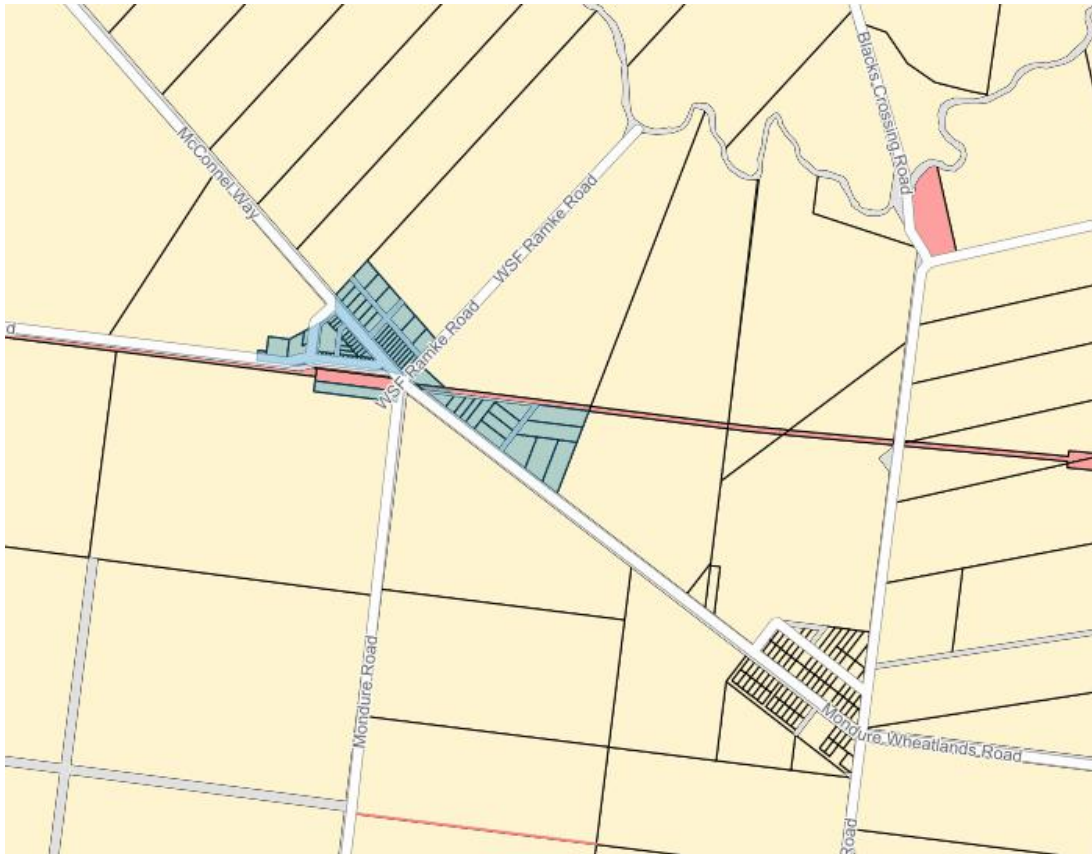
Proston Designated Waste Collection Area



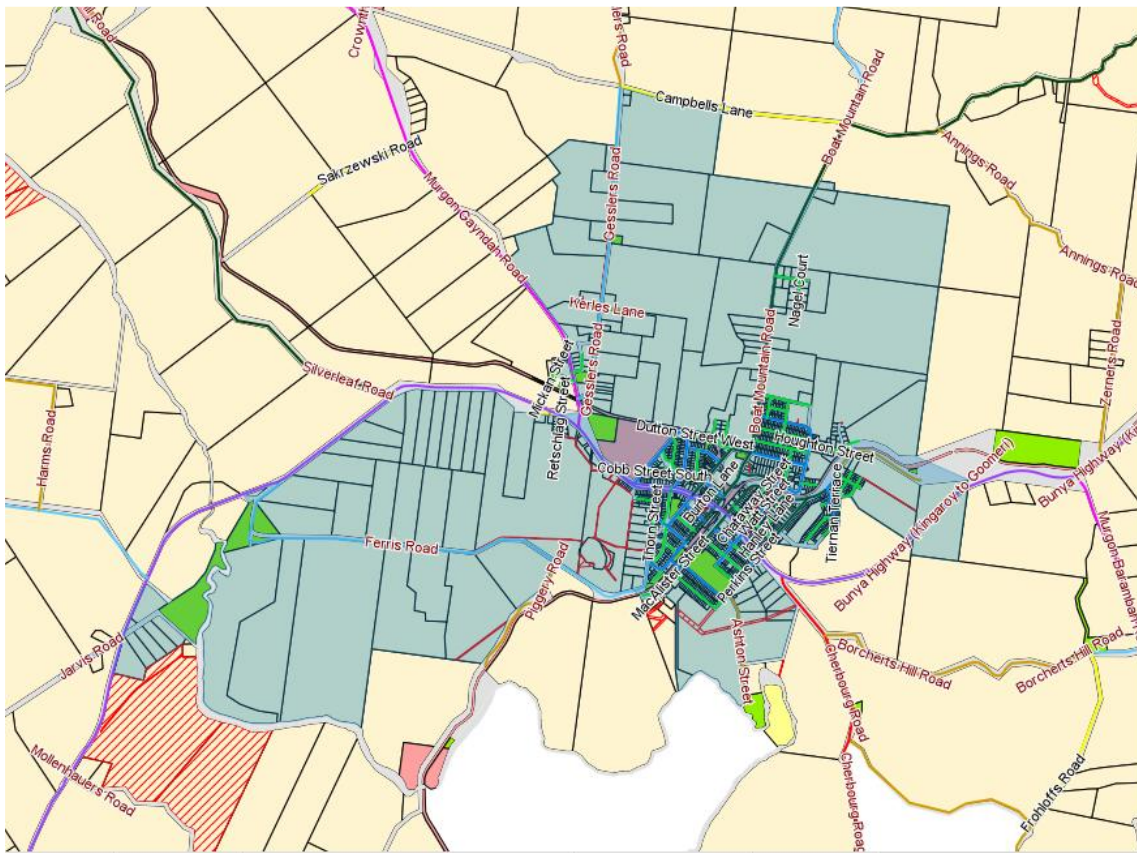
Hivesville Designated Waste Collection Area



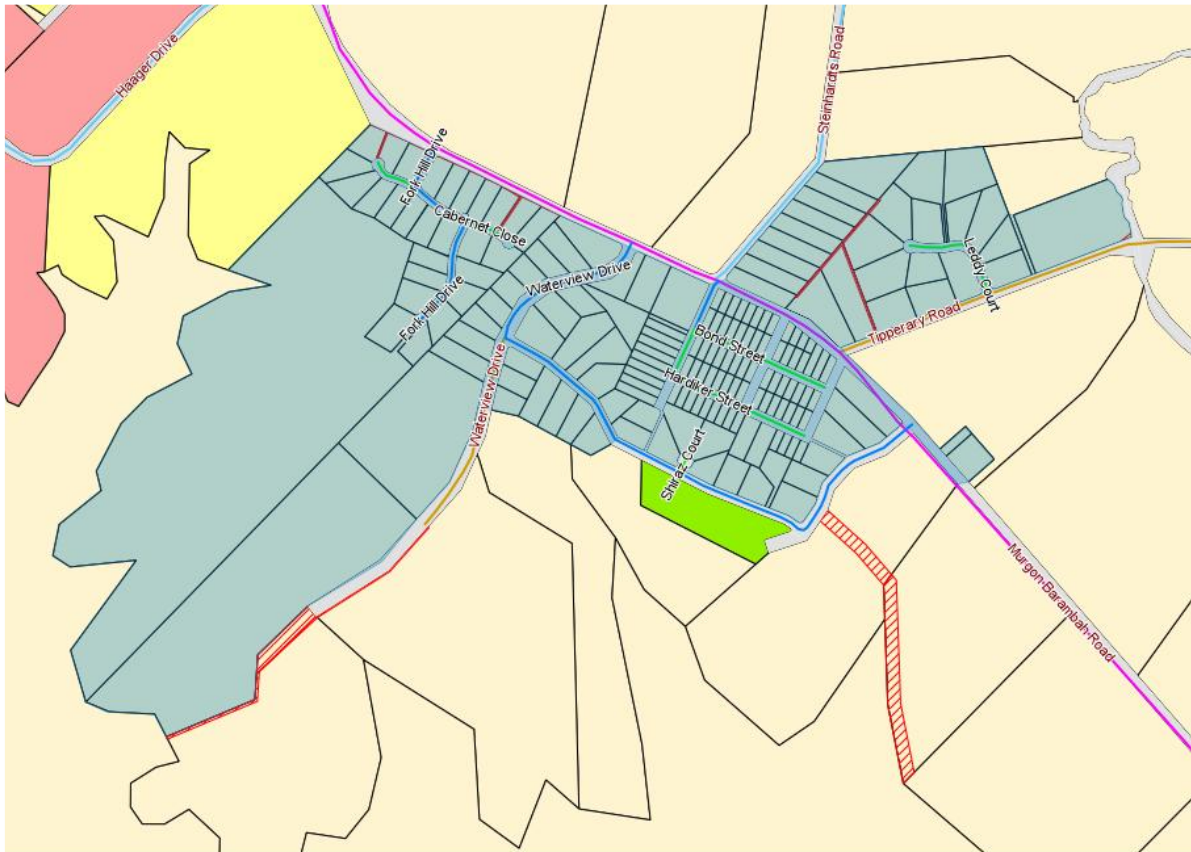
Mondure Designated Waste Collection Area



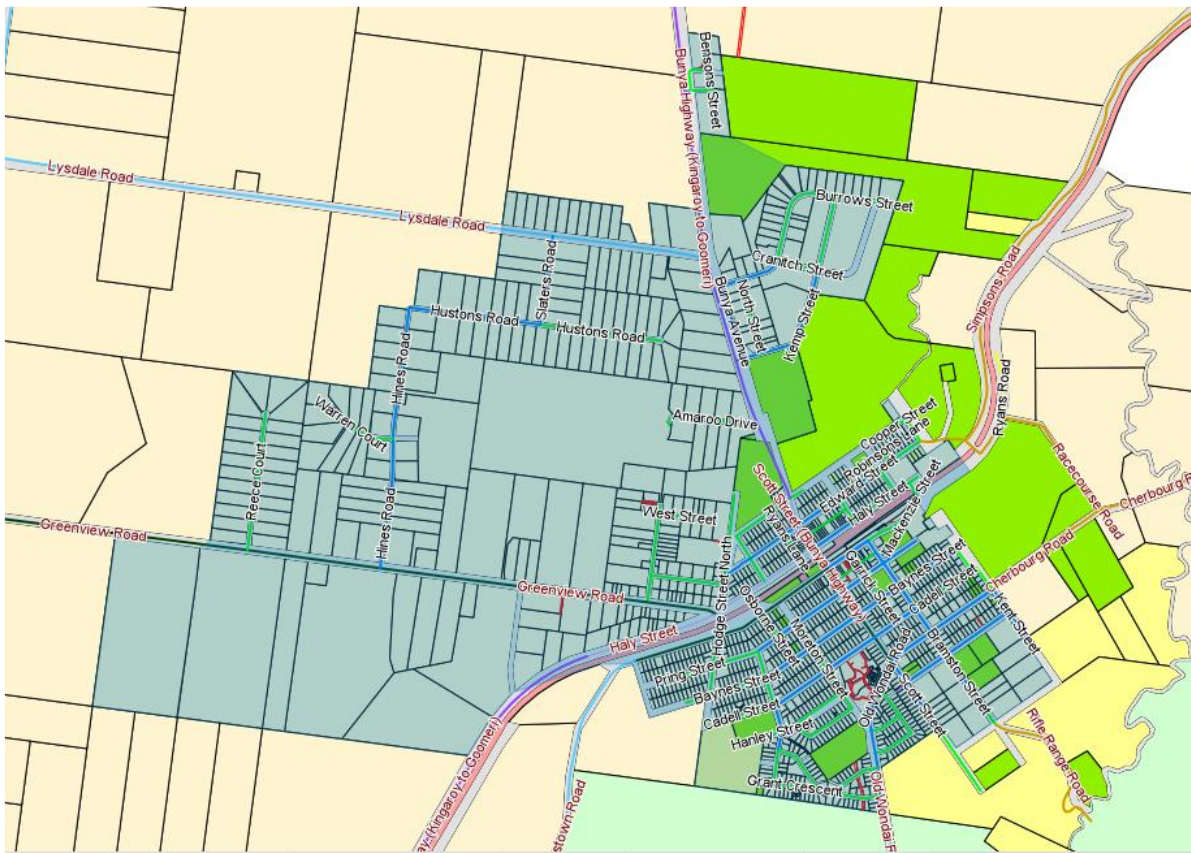
Murgon Designated Waste Collection Area



Moffatdale Designated Waste Collection Area



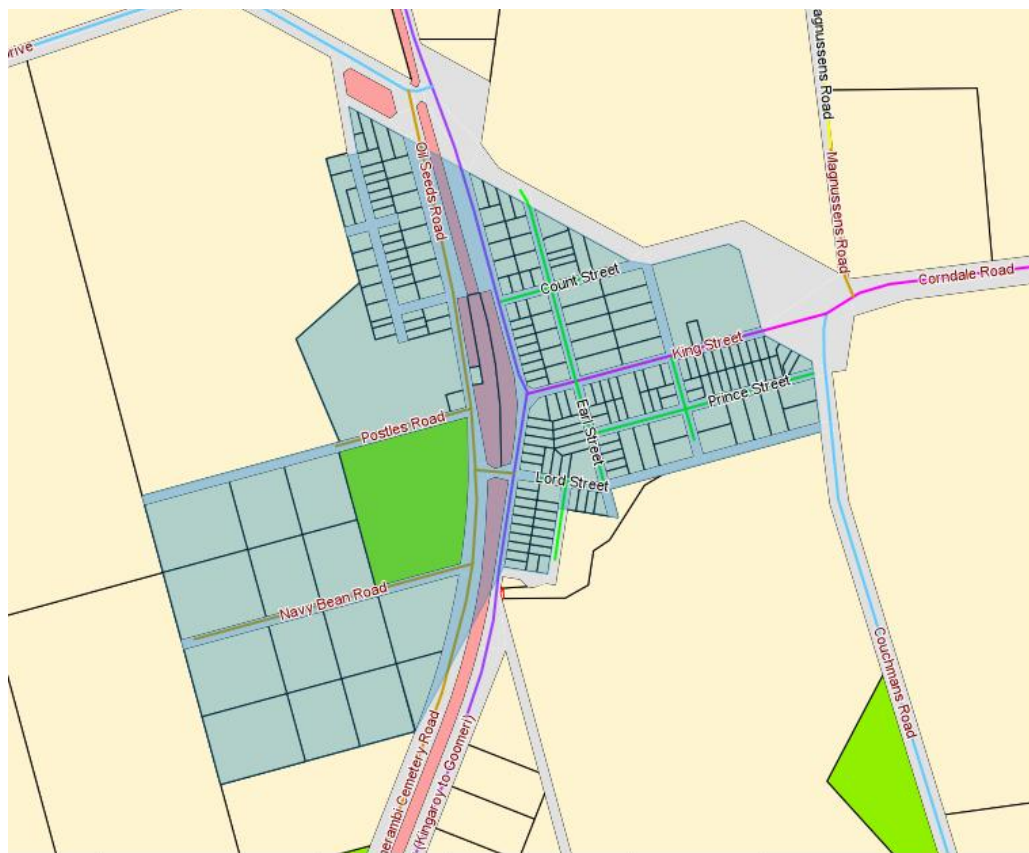
Wondai Designated Waste Collection Area



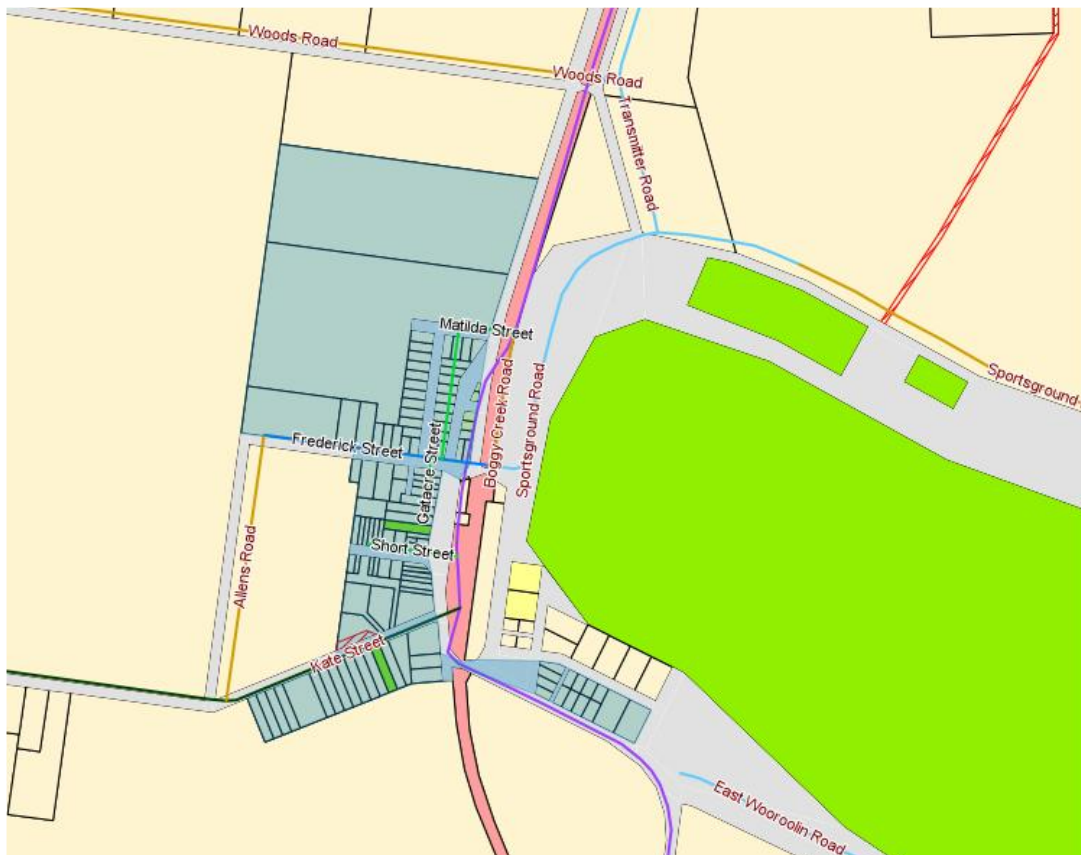
Tingoorra Designated Waste Collection Area



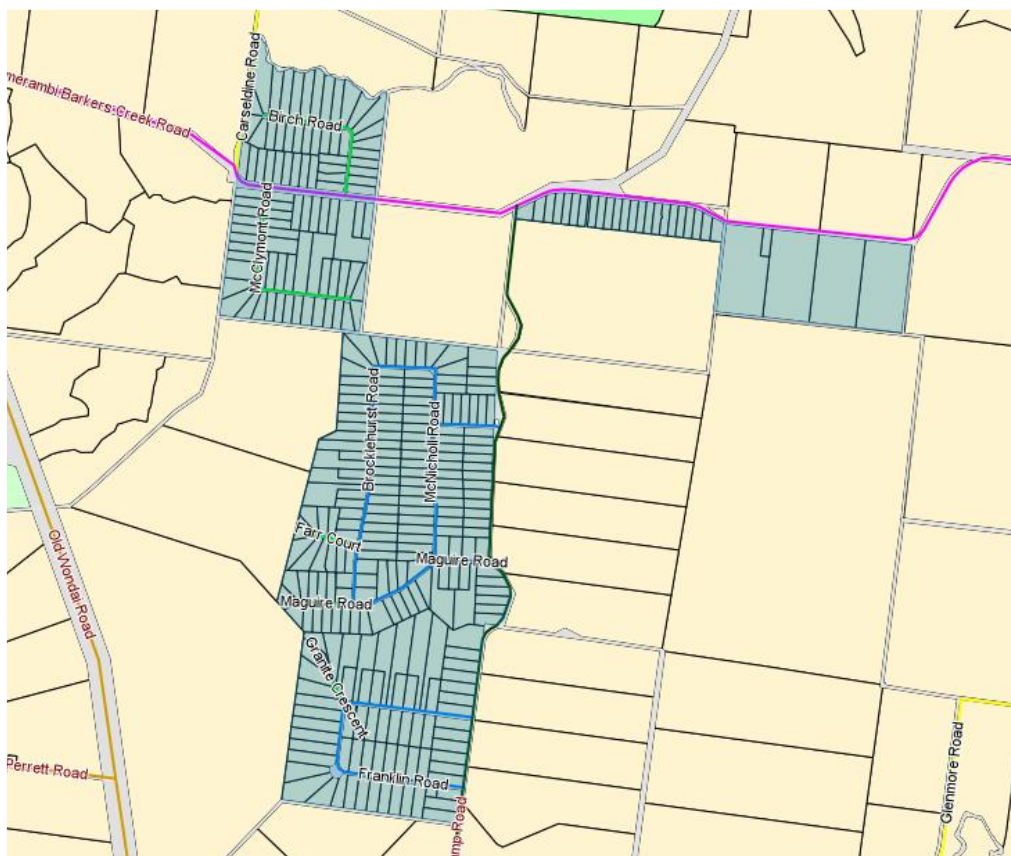
Memerambi Designated Waste Collection Area



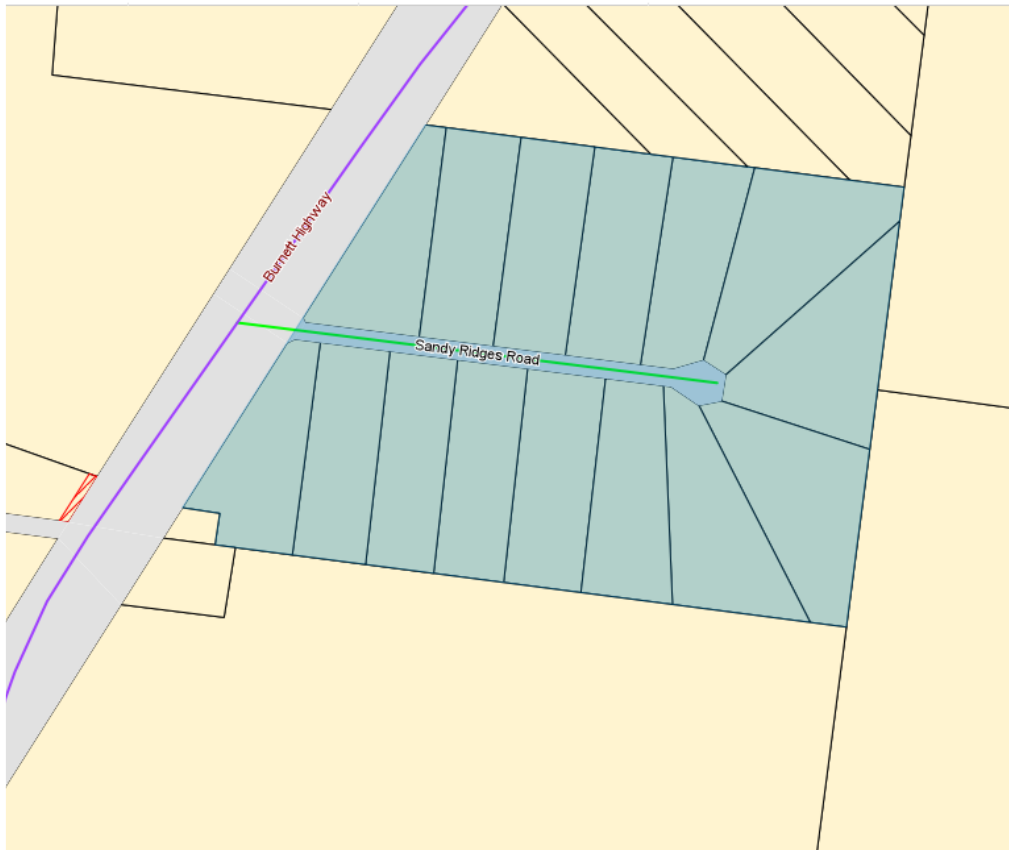
Wooroolin Designated Waste Collection Area



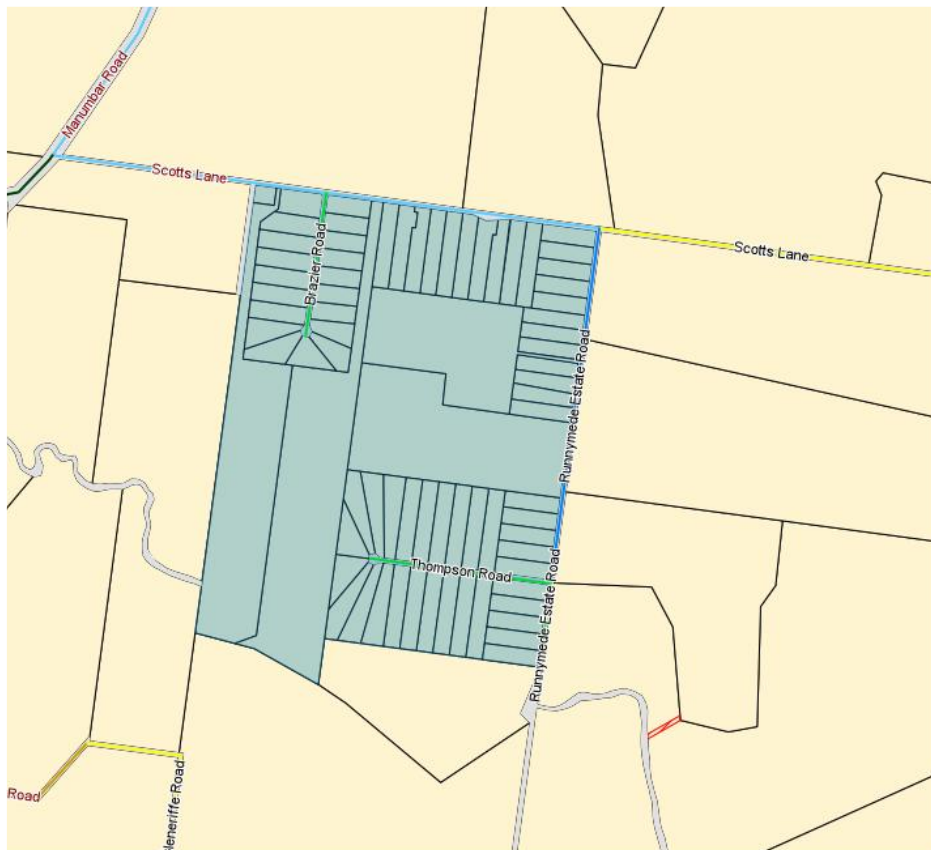
Wattlecamp Designated Waste Collection Area



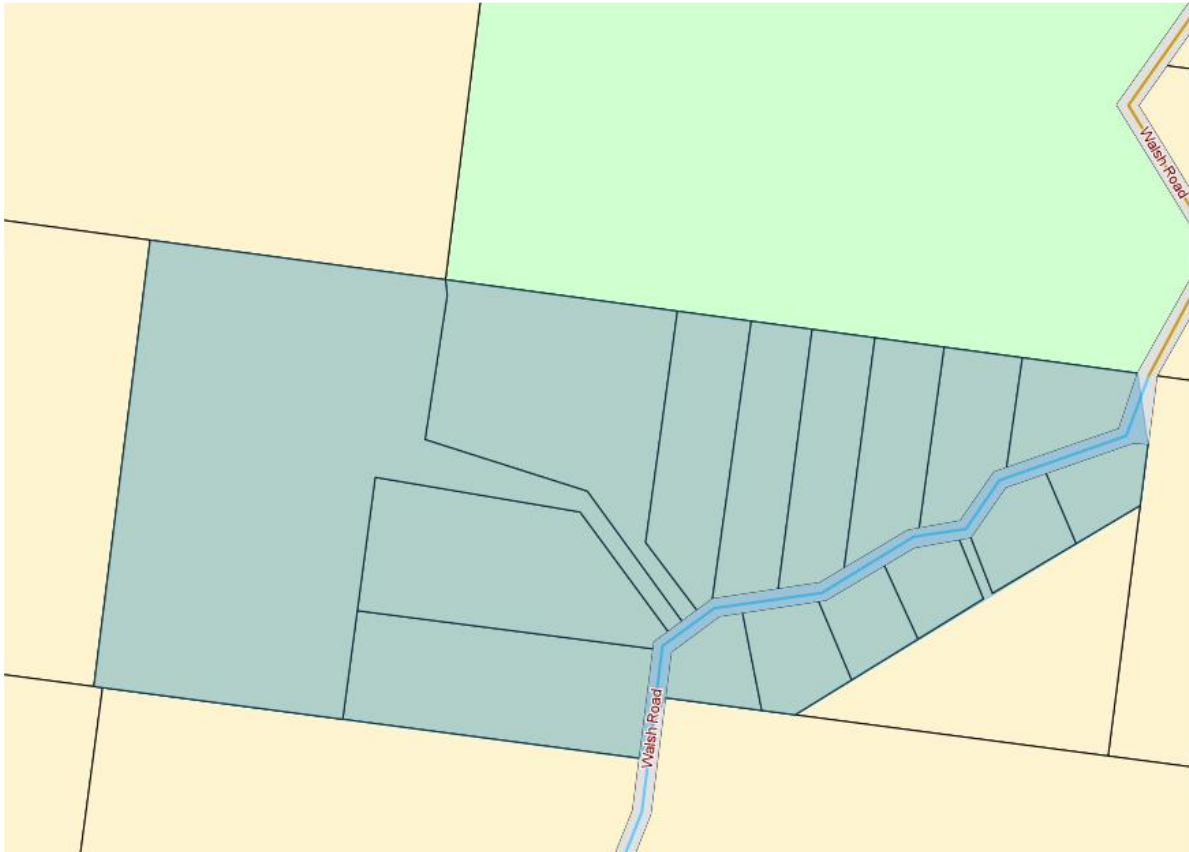
Sandy Ridges Designated Waste Collection Area



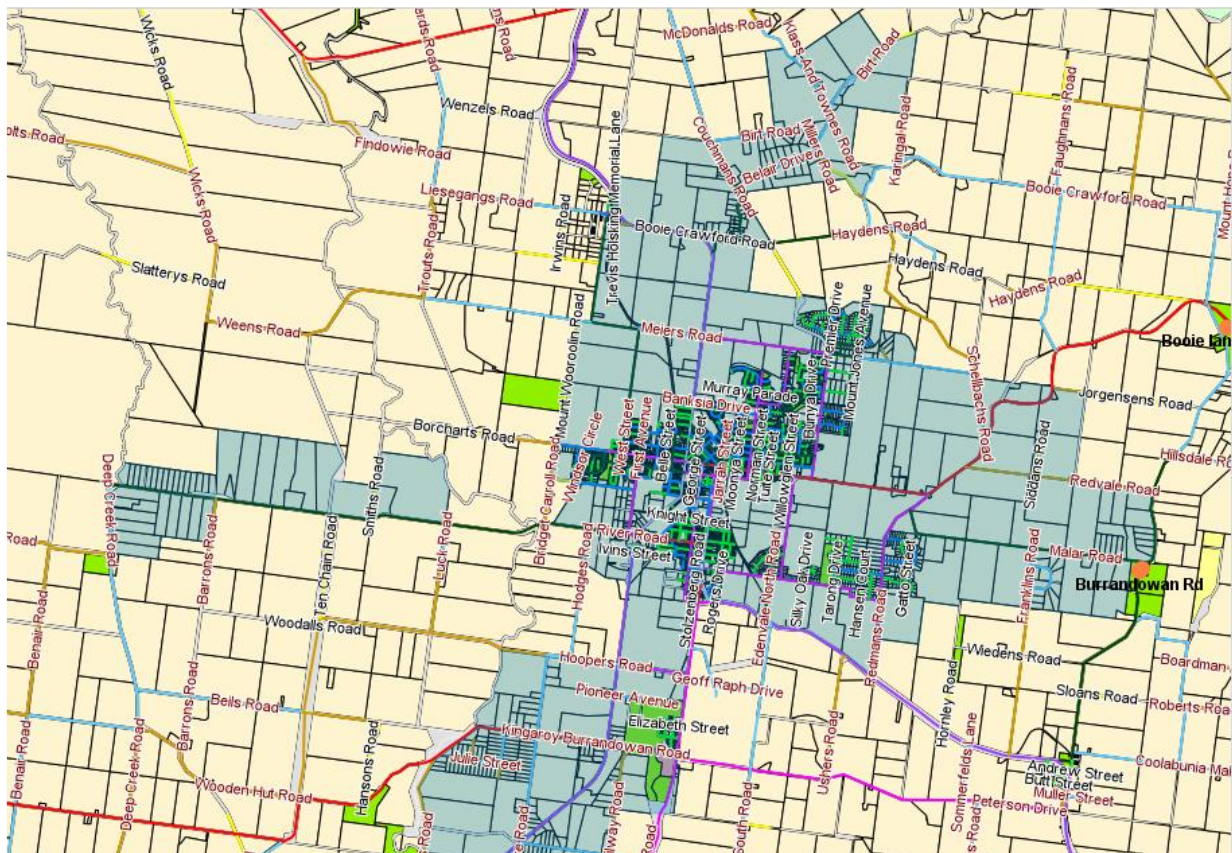
Runnymede North Designated Waste Collection Area



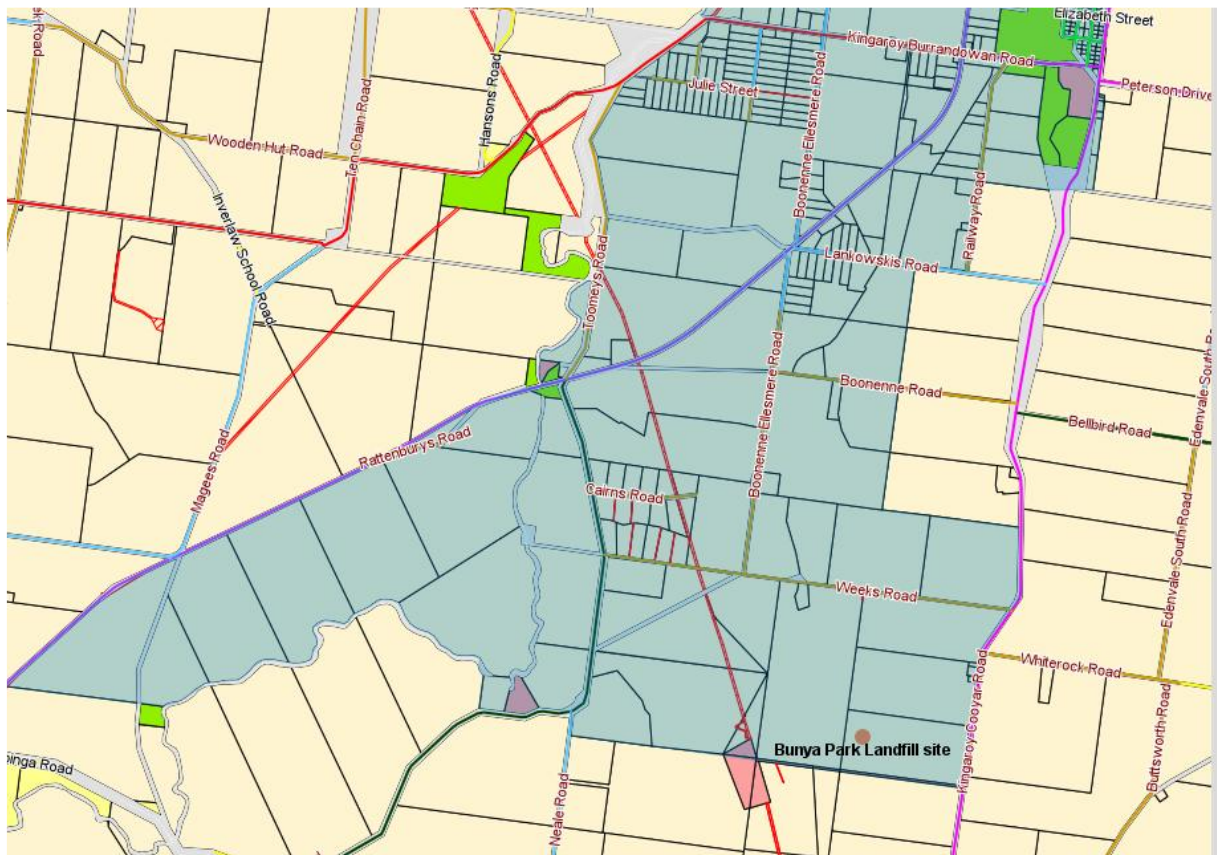
Runnymede South Designated Waste Collection Area



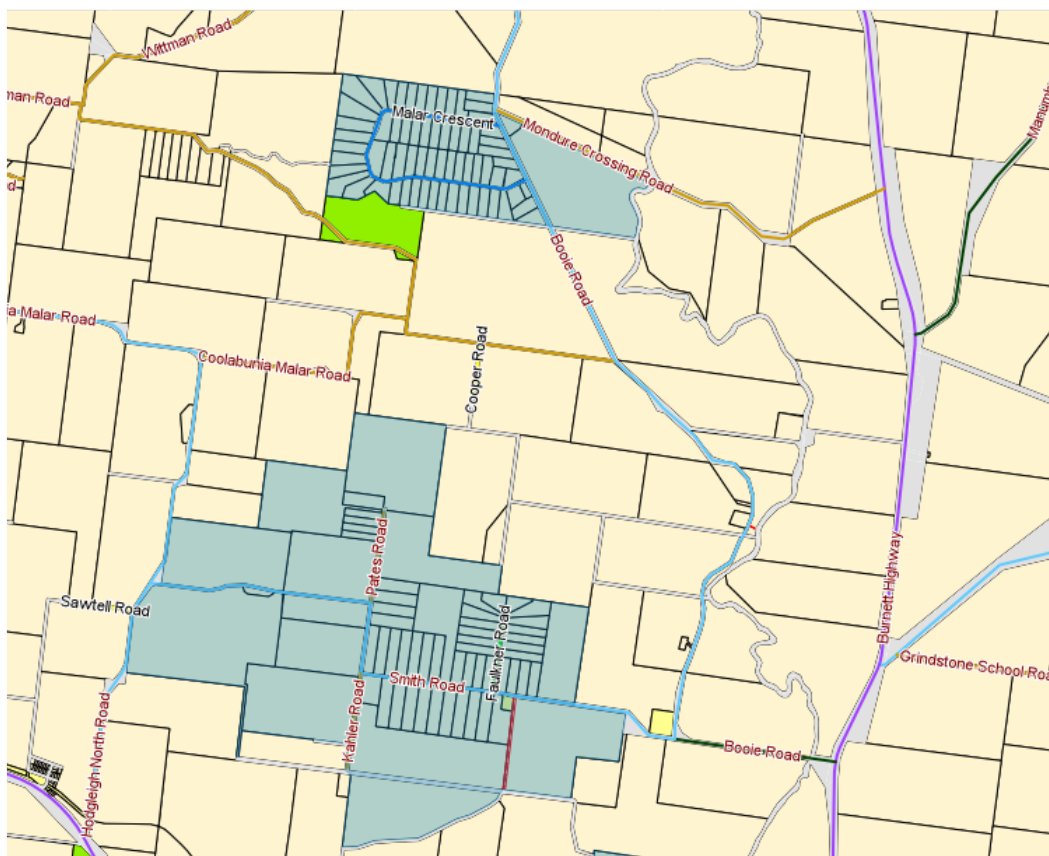
Kingaroy North Designated Waste Collection Area



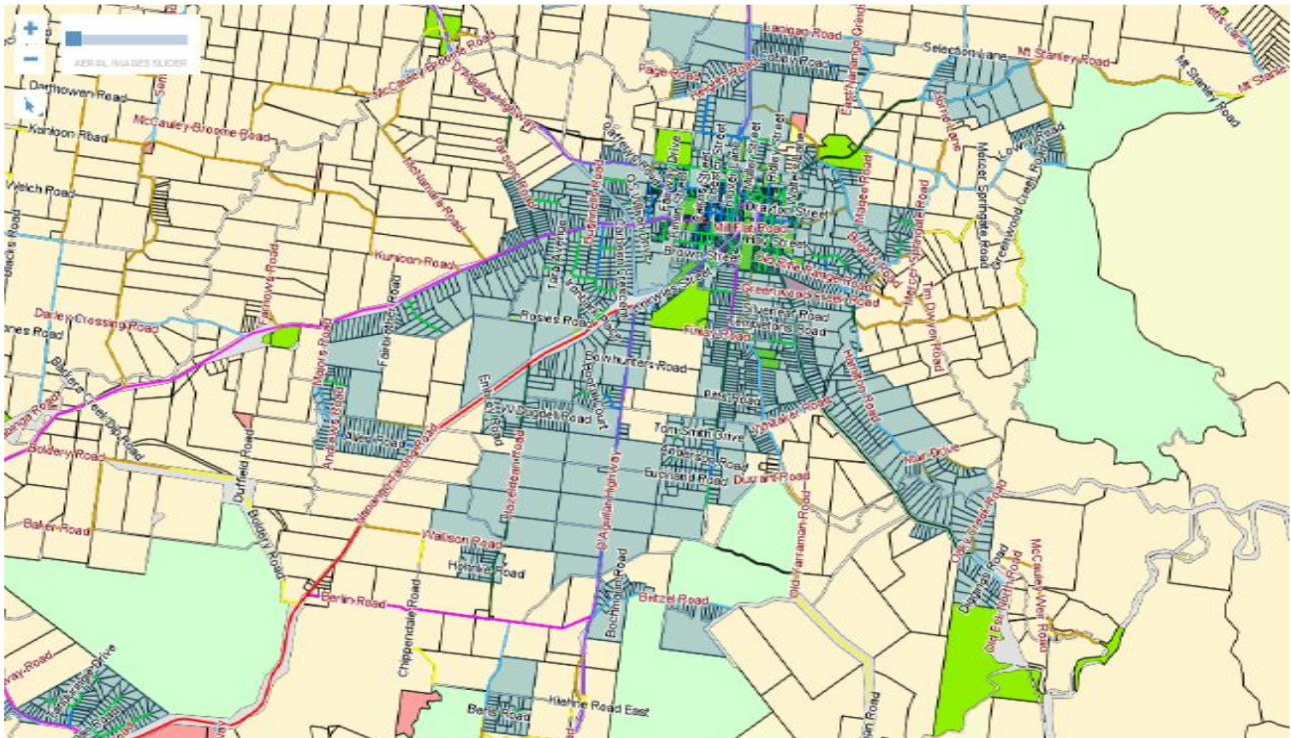
Kingaroy South Designated Waste Collection Area



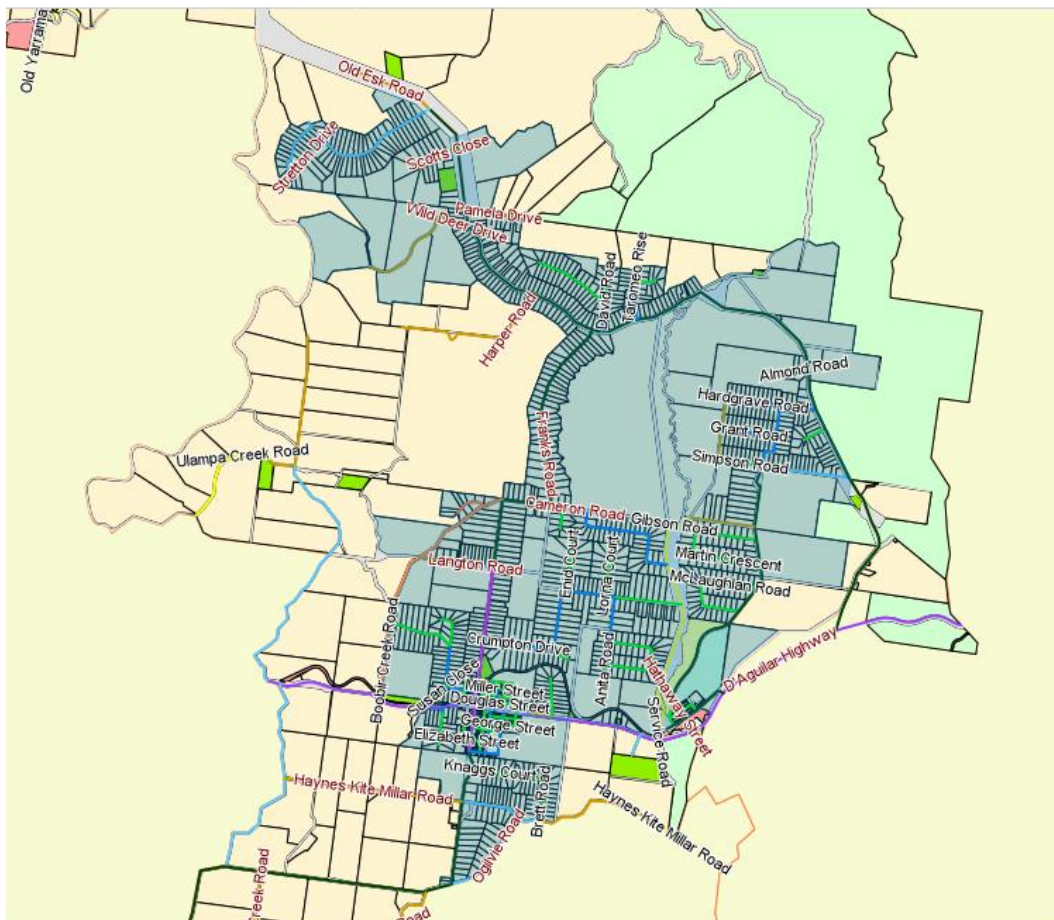
Booie Designated Waste Collection Area



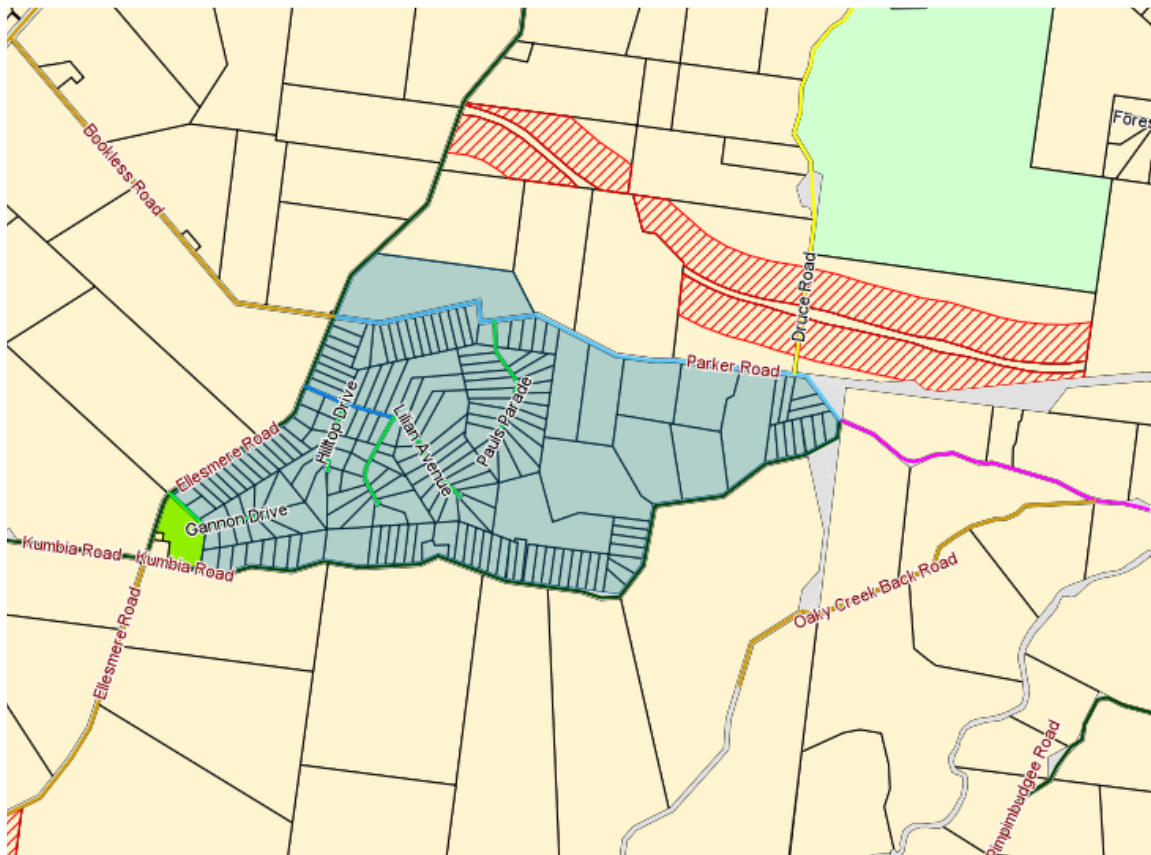
Nanango Designated Waste Collection Area



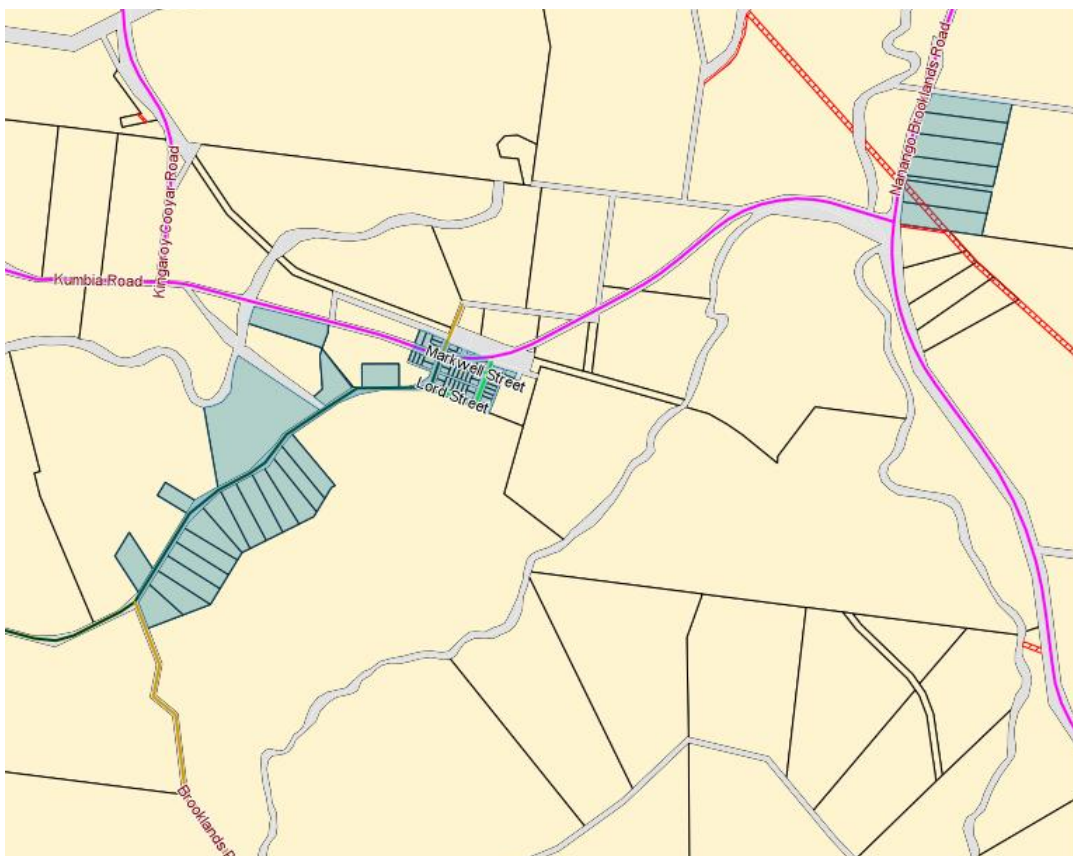
Blackbutt, Benarkin, Teelah and Taromeo Designated Waste Collection Area



Ellesmere Designated Waste Collection Area



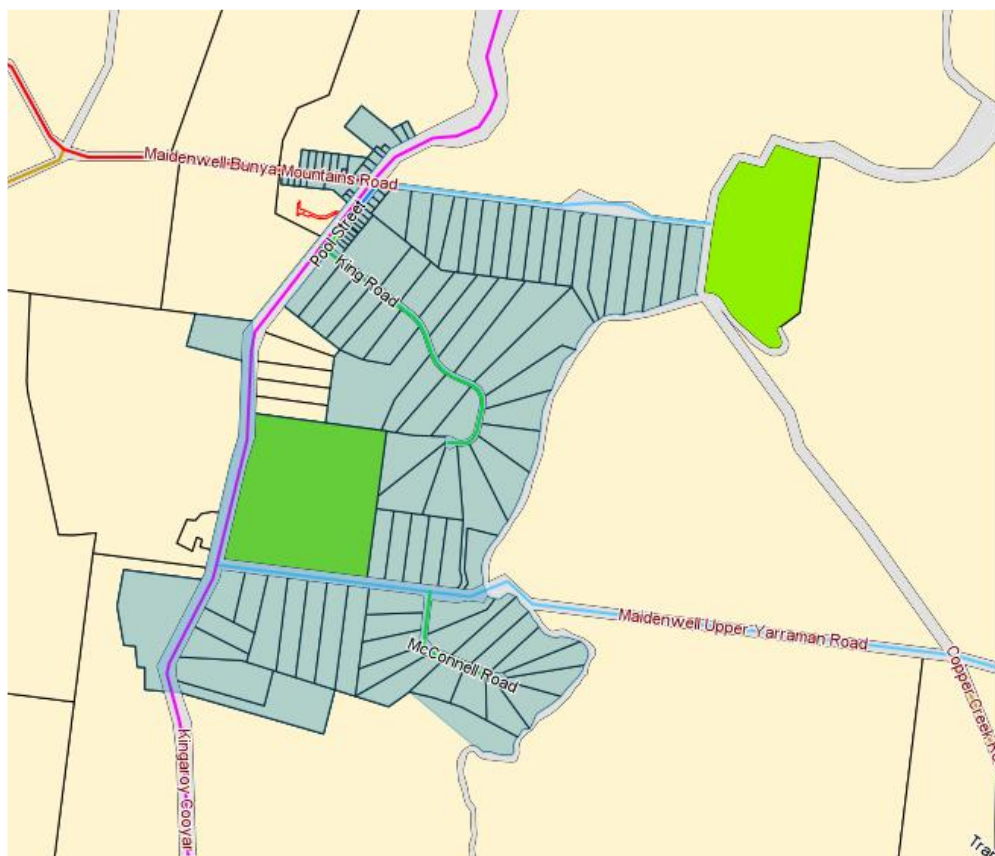
Brooklands Designated Waste Collection Area



Kumbia Designated Waste Collection Area



Maidenwell Designated Waste Collection Area



FINANCIAL AND RESOURCE IMPLICATIONS

The setting of this charge is required to raise revenue to undertake waste collection operations contained within the budget. Total revenue forecasted to be generated by these charges (prior to any remissions, concessions or discounts where applicable) is around \$4.84M.

LINK TO CORPORATE/OPERATIONAL PLAN

Council's current Corporate Plan 2025-2030 supports the actions recommended through a range of key priorities identified below.

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

COMMUNICATION/CONSULTATION (INTERNAL/EXTERNAL)

Rating implications have been discussed with Council during the development of the 2026/2027 budget.

LEGAL IMPLICATIONS (STATUTORY BASIS, LEGAL RISKS)

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

POLICY/LOCAL LAW DELEGATION IMPLICATIONS

In accordance with Council's Revenue Policy.

ASSET MANAGEMENT IMPLICATIONS

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

REPORT

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

ATTACHMENTS

Nil

6.22 SETTING OF WASTEWATER UTILITY CHARGES 2026/2027

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

PRECIS

Wastewater utility charges for the 2026/2027 period.

SUMMARY

Council has gone through several workshops regarding rates modelling. The Wastewater utility charges for 2026/2027 has been proposed to increase by 3%.

OFFICER'S RECOMMENDATION

That for the 2026/2027 financial year, and pursuant to *Section 94* of the *Local Government Act 2009* and *Section 99* of the *Local Government Regulation 2012*, Council make and levy sewerage utility charges, for the supply of sewerage services by the Council, as follows:

In respect of all lands and premises which are connected to, or capable of connection to, Council's reticulated sewerage systems, the following utility charges be made and levied for the provision of wastewater services for the year ended 30 June 2027, except for the Proston Common Effluent Disposal System:

1. In respect of all lands and premises which are connected to Council's wastewater systems:
 - (a) For the first pedestal per building connected to any of Council's wastewater systems, a charge of \$857.00 per annum per pedestal.
 - (b) Other than additional pedestals installed in a private residence for the sole use of the occupier and their family, all additional pedestals per building will be levied a charge of:
 - (i) \$685.00 per annum per additional pedestal for hospital and education facilities
 - (ii) \$685.00 per annum per additional pedestal for all other categories.
 - (c) In respect of each allotment of Vacant Land rateable under the *Local Government Act 2009* situated within the declared wastewater areas defined in "Schedule A of the Revenue Statement" except for the Proston Common Effluent Disposal System, a charge of \$617.00 per annum will apply.
 - (d) Where any premises not connected to the Council's wastewater system, become connected during the year, the charges under *clause (a)(1)* shall become operative from the date of connection to Council's sewer infrastructure, with proportionate rebate from that date, of those made under *Clause (c)(3)*.

FINANCIAL AND RESOURCE IMPLICATIONS

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

LINK TO CORPORATE/OPERATIONAL PLAN

Council's current Corporate Plan 2025-2030 supports the actions recommended through a range of key priorities identified below.

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

COMMUNICATION/CONSULTATION (INTERNAL/EXTERNAL)

Rating implications have been discussed with Council during the development of the 2026/2027 budget.

LEGAL IMPLICATIONS (STATUTORY BASIS, LEGAL RISKS)

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

POLICY/LOCAL LAW DELEGATION IMPLICATIONS

In accordance with Council's Revenue Policy.

ASSET MANAGEMENT IMPLICATIONS

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

REPORT

Not applicable.

ATTACHMENTS

Nil

6.23 WATER SUPPLY ACCESS CHARGE METHODOLOGY 2026/2027

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

PRECIS

Defining the methodology used to set water supply access charges for the South Burnett Region for the year ending 30 June 2027.

SUMMARY

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

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

OFFICER'S RECOMMENDATION

That pursuant to *Section 92(4) of the Local Government Act 2009* and *Section 99 of the Local Government Regulation 2012* Council make and levy water utility charges based on the following methodology to determine water access charges to be levied for the financial year ending the 30 June 2027 as follows:

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

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

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

- (d) In the case of units as defined under the *Body Corporate and Community Management Act 1997* where the complex has a main meter, and individual units do not have an individual meter, then the base water charge for each unit will be levied as if the unit had a 20mm service connected;
- (e) In the case where there are two (2) or more lots and an improvement is constructed across a property boundary, provided that a connected access charge is being levied for one (1) lot, then vacant charges will not apply to the other vacant (land not connected to the water system) lot;
- (f) In the case of properties defined as “Rural”, except for properties connected to the Proston Rural Water Scheme, under Council’s differential rating criteria where multiple services are connected a charge for each additional connection shall be 50% of a single 20mm base charge;
- (g) In the case of properties on the Proston Rural Supply Scheme an access charge for each connection will apply;
- (h) In the case where a specifically dedicated metered service connection is provided for fire-fighting capability a charge for each service shall be 50% of a single 20mm access charge.

FINANCIAL AND RESOURCE IMPLICATIONS

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

LINK TO CORPORATE/OPERATIONAL PLAN

Council’s current Corporate Plan 2025-2030 supports the actions recommended through a range of key priorities identified below.

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

COMMUNICATION/CONSULTATION (INTERNAL/EXTERNAL)

Rating implications have been discussed with Council during the development of the 2026/2027 budget.

LEGAL IMPLICATIONS (STATUTORY BASIS, LEGAL RISKS)

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

POLICY/LOCAL LAW DELEGATION IMPLICATIONS

In accordance with Council’s Revenue Policy.

ASSET MANAGEMENT IMPLICATIONS

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

REPORT

Not applicable.

ATTACHMENTS

Nil

6.24 WATER SUPPLY CHARGES 2026/2027

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

PRECIS

Water supply charges for the financial year ending 30 June 2027.

SUMMARY

Council has gone through several workshops regarding rates modelling. The water supply charges for 2026/2027 have been proposed to increase by 6% on both access and consumption charges apart from high volume which has increased by 3.6%.

OFFICER'S RECOMMENDATION

That:

1. pursuant to *Section 94* of the *Local Government Act 2009* and *Section 99* of the *Local Government Regulation 2012* Council make and levy water utility charges set out in the table hereunder for the provision of water supply services (Access Charges) for the financial year ended 30 June 2027:

Declared Water Supply Service Area	Vacant	20mm	25mm	32mm and 40mm	50mm and 80mm	100mm	Fire Services	Additional Rural Services
Blackbutt	439.00	878.00	1,403.00	2,190.00	5,696.00	13,146.00	439.00	439.00
Boondooma Dam	439.00	878.00	1,403.00	2,190.00	5,696.00	13,146.00	439.00	439.00
Kingaroy	439.00	878.00	1,403.00	2,190.00	5,696.00	13,146.00	439.00	439.00
Kumbia	439.00	878.00	1,403.00	2,190.00	5,696.00	13,146.00	439.00	439.00
Murgon	439.00	878.00	1,403.00	2,190.00	5,696.00	13,146.00	439.00	439.00
Nanango	439.00	878.00	1,403.00	2,190.00	5,696.00	13,146.00	439.00	439.00
Proston	439.00	878.00	1,403.00	2,190.00	5,696.00	13,146.00	439.00	439.00
Proston Rural	N/A	759.00	1,217.00	1,898.00	4,937.00	N/A	N/A	N/A
Wondai/ Tingoora	439.00	878.00	1,403.00	2,190.00	5,696.00	13,146.00	439.00	439.00
Wooroolin	439.00	878.00	1,403.00	2,190.00	5,696.00	13,146.00	439.00	439.00
Bjelke-Petersen Dam	439.00	878.00	1,403.00	2,190.00	5,696.00	13,146.00	439.00	439.00

2. pursuant to *Section 94* of the *Local Government Act 2009* and *Section 99* of the *Local Government Regulation 2012* Council make and levy water utility charges set out in the tables hereunder for the consumption of water for the financial year ended 30 June 2027.

Properties not connected to the Proston Rural Water Supply Scheme will be split into separate tariffs - based on their Differential Rate Category. Residential Tariffs are comprised of Residential (1, 201, 203, 301, 401), Rural Residential (900, 910), Multi-units (100, 101) and Village (3, 4) Rate Categories per the Revenue Statement.

Commercial Tariffs are comprised of Commercial (2, 202, 204, 302, 402, 600, 700), Shopping Centre (9,10,99), Industrial (8, 208, 209, 308, 408), Extractive (211, 212, 213), Coal Mine (414), Power Generation (215, 219, 220, 221, 222, 223, 224, 225, 226), Rural Land – Primary Production (6), Piggery (611, 612, 613, 614), Cattle Feedlots (601, 602, 603, 604), Water Pumping and Storage (419), Heavy Industry (508), and Other (7) Rate Categories per the Revenue Statement.

- (a) In respect of Residential Tariffs (Consumption Charge) for the Potable Water Supply Schemes of Blackbutt, Boondooma Dam, Kingaroy, Parts of Nanango, Tingoorra, Wondai and Bjelke-Petersen Dam and Non-Potable Kumbia, Parts of Nanango and Wooroolin.

Declared Water Supply Service Area	Tier 1	Tier 2	Tier 3
	Charge per Kilolitre	Charge per Kilolitre	Charge per Kilolitre
Blackbutt	2.22	3.31	3.86
Boondooma Dam	2.22	3.31	3.86
Kingaroy	2.22	3.31	3.86
Kumbia	2.17	3.26	3.81
Murgon	2.22	3.31	3.86
Nanango (Potable)	2.22	3.31	3.86
Nanango (Non-potable)	2.17	3.26	3.81
Proston	2.22	3.31	3.86
Wondai	2.22	3.31	3.86
Wooroolin	2.17	3.26	3.81
Bjelke-Petersen Dam	2.22	3.31	3.86

- (b) In respect of Commercial tariffs (Consumption Charge) for the Potable Water Supply Schemes of Blackbutt, Boondooma Dam, Kingaroy, Parts of Nanango, Tingoorra, Wondai and Bjelke-Petersen Dam and Non-Potable Kumbia, Parts of Nanango and Wooroolin

Declared Water Supply Service Area	Tier 1	Tier 2	Tier 3
	Charge per Kilolitre	Charge per Kilolitre	Charge per Kilolitre
Blackbutt	2.41	3.20	3.57
Boondooma Dam	2.41	3.20	3.57
Kingaroy	2.41	3.20	3.57
Kumbia	2.36	3.15	3.52
Murgon	2.41	3.20	3.57
Nanango (Potable)	2.41	3.20	3.57
Nanango (Non-potable)	2.36	3.15	3.52
Proston	2.41	3.20	3.57
Wondai	2.41	3.20	3.57
Wooroolin	2.36	3.15	3.52
Bjelke-Petersen Dam	2.41	3.20	3.57

- (c) In respect of the Proston Rural Water Supply Scheme a flat charge of \$2.22 per Kilolitre of water consumed.

- (d) High Volume Commercial >200,000 Kilolitre per year.

Declared Water Supply Service Area	Tier 1	Tier 2	No Tier 3
	Charge per Kilolitre 0 - 20,000	Charge per Kilolitre >20,000	
Blackbutt	1.99	2.62	
Boondooma Dam	1.99	2.62	
Kingaroy	1.99	2.62	
Kumbia	1.99	2.62	
Murgon	1.99	2.62	
Nanango	1.99	2.62	
Proston	1.99	2.62	
Wondai	1.99	2.62	
Bjelke-Petersen Dam	1.99	2.62	

FINANCIAL AND RESOURCE IMPLICATIONS

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

LINK TO CORPORATE/OPERATIONAL PLAN

Council's current Corporate Plan 2025-2030 supports the actions recommended through a range of key priorities identified below.

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

COMMUNICATION/CONSULTATION (INTERNAL/EXTERNAL)

Rating implications have been discussed with Council during the development of the 2026/2027 budget.

LEGAL IMPLICATIONS (STATUTORY BASIS, LEGAL RISKS)

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

POLICY/LOCAL LAW DELEGATION IMPLICATIONS

In accordance with Council's Revenue Policy.

ASSET MANAGEMENT IMPLICATIONS

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

REPORT

Not applicable.

ATTACHMENTS

Nil

6.25 WATER SUPPLY CONSUMPTION CHARGE METHODOLOGY 2026/2027

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

PRECIS

Defining the methodology used to set Water Consumption Charges for the South Burnett Region for the year ending 30 June 2027.

SUMMARY

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

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

High Volume Commercial provides for a capped two (2) tier system for greater than 200,000KL.

OFFICER'S RECOMMENDATION

That pursuant to *Section 94* of the *Local Government Act 2009* and *Section 99* of the *Local Government Regulation 2012* and on the basis of the principles laid down in Council's Revenue Statement, Council make and levy water utility consumption charges, for the supply of water services, as follows:

The following methodology be adopted to determine water consumption charges for water consumed each six (6) months during the financial year ending the 30 June 2027:

1. In respect of Water Supply Schemes of Blackbutt, Boondooma Dam, Kingaroy, Kumbia, Murgon, Nanango, Proston, Tingoora, Wondai, Wooroolin and Bjelke-Petersen Dam:
 - (a) Council operate a three (3) tier banding system based on the volume of water used in kilolitres (000's of litres) and the capacity of the meter connected.
 - (b) For connections greater than 20mm, the steps are increased proportionally with the capacity factor for each meter size.
 - (c) The tiers or steps that apply to each 6 monthly reading are shown in the table below.

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

2. In respect of Proston Rural Water Supply Scheme:
 - (a) A flat charge to apply for all water consumed.

FINANCIAL AND RESOURCE IMPLICATIONS

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

LINK TO CORPORATE/OPERATIONAL PLAN

Council's current Corporate Plan 2025-2030 supports the actions recommended through a range of key priorities identified below.

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

COMMUNICATION/CONSULTATION (INTERNAL/EXTERNAL)

Rating implications have been discussed with Council during the development of the 2026/2027 budget.

LEGAL IMPLICATIONS (STATUTORY BASIS, LEGAL RISKS)

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

POLICY/LOCAL LAW DELEGATION IMPLICATIONS

In accordance with Council's Revenue Policy.

ASSET MANAGEMENT IMPLICATIONS

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

REPORT

Not applicable.

ATTACHMENTS

Nil

6.26 SPECIAL CHARGE - ANNUAL IMPLEMENTATION PLAN ROAD MAINTENANCE BURRA BURRI ROAD QUARRY 2026/2027

File Number: Special Budget Meeting

Author: Manager Works

Authoriser: Chief Executive Officer

PRECIS

Annual Implementation Plan and setting a Special Charge for a Road Maintenance Program associated with the Burra Burri Road Quarry for the year ending 30 June 2027.

SUMMARY

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

The Annual Implementation Plan specifically relates to the 2026/2027 financial year and sets out the actions or processes that are required to be carried out in the financial year for the services, facilities or activities to which the special rates apply under the Overall Plan.

The purpose of this Annual Implementation Plan is to:

- (a) support the implementation of the Overall Plan, specifically as it relates to the 2026/2027 financial year;
- (b) describe the road maintenance, road upgrading and road replacement works Council will be undertaking in 2026/2027 financial year to implement the Road Program under the Overall Plan; and
- (c) outline the costs of implementing the Road Program under the Overall Plan for the 2026/2027 financial year.

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

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

OFFICER'S RECOMMENDATION

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

1. Council does not levy a special charge on the Burra Burri Road Quarry situated on land described as Lot 67 on BO576 or 1229 Burra Burri Road, Durong in the 2026/2027 financial year, as the quarry has not undertaken recent significant operations; and
2. That Council adopts the Annual Implementation Plan and the proposed special charge for 2026/2027 financial year pursuant to the Revenue Policy 2026/2027 and the Revenue Statement 2026/2027.

FINANCIAL AND RESOURCE IMPLICATIONS

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

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

LINK TO CORPORATE/OPERATIONAL PLAN

Council's current Corporate Plan 2025-2030 supports the actions recommended through a range of key priorities identified below.

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

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

COMMUNICATION/CONSULTATION (INTERNAL/EXTERNAL)

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

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

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

The extractive industry approval was issued on 20 March 2019.

LEGAL IMPLICATIONS (STATUTORY BASIS, LEGAL RISKS)

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

POLICY/LOCAL LAW DELEGATION IMPLICATIONS

In accordance with Council's Revenue Policy.

ASSET MANAGEMENT IMPLICATIONS

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

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

REPORT**Annual Implementation Plan**Road Program

The Road Program as described in the Overall Plan to be undertaken in the 2026/2027 financial year in relation to the haulage route will involve maintenance and reconstruction activities to ensure that haulage route is maintained and continues to perform to the standard outlined in Table One (1).

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

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

Estimated Cost of Carrying out the Road Program in the 2026/2027 Financial Year

The Burra Burri Road Quarry has an overall approval for 10,000 tonnes per year. An assumed 10,000 tonnes have been used to calculate the annualised costs given in Table Two (2) below.

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

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

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

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

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

Description	Expected Cost to Council Without Quarry Operation		Expected Costs from Impact of Quarry Operations		Total
	\$	%	\$	%	
Maintenance Costs	\$998.87	56%	\$776.78	44%	\$1,775.64
Reconstruction Costs	\$18,743.69	68%	\$8,635.89	32%	\$27,379.58
Total	\$19,742.56	68%	\$9,412.67	32%	\$29,155.23

As the quarry is not currently undertaking significant operations no special rate is proposed in the 2026/2027 financial year.

Recovery of Council's Costs of Implementing the Road Program

The Burra Burri Road Quarry is still in its early years of operation, it is expected that more information about the quarry operations will become apparent to Council through the course of the 2026/2027 financial year. These factors will trigger the need to consider if any adjustments are needed to the Overall Plan, the contents of future Annual Implementation Plans and the levying of special rates and charges in future years. Those reviews will occur progressively over the life of the Overall Plan.

For the purposes of this Annual Implementation Plan, the special rates and charges to be levied by the Council at its budget meeting for the 2026/2027 financial year will facilitate the recovery of its estimated costs of implementing the Road Program in the 2026/2027 financial year and the annualised estimate for the future replacement of the haulage route.

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

ATTACHMENTS

Nil

**6.27 SPECIAL CHARGE - ANNUAL IMPLEMENTATION PLAN ROAD MAINTENANCE
MANAR ROAD QUARRY 2026/2027****File Number:** Special Budget Meeting**Author:** Manager Works**Authoriser:** Chief Executive Officer**PRECIS**

Annual Implementation Plan and setting a Special Charge for a Road Maintenance Program associated with the Manar Road Quarry for the year ending 30 June 2027.

SUMMARY

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

The Annual Implementation Plan specifically relates to the 2026/2027 financial year and sets out the actions or processes that are required to be carried out in the financial year for the services, facilities or activities to which the special rates apply under the Overall Plan.

The purpose of this Annual Implementation Plan is to:

- (a) support the implementation of the Overall Plan, specifically as it relates to the 2026/2027 financial year;
- (b) describe the road maintenance, road upgrading and road replacement works Council will be undertaking in 2026/2027 financial year to implement the Road Program under the Overall Plan; and
- (c) outline the costs of implementing the Road Program under the Overall Plan for the 2026/2027 financial year.

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

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

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

OFFICER'S RECOMMENDATION

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

1. Council does not levy a special charge on the Manar Road Quarry situated on land described as Lot 7 on BO179 or 1551 Manar Road, Boondooma in the 2026/2027 financial year, as the quarry has not commenced significant operations; and
2. That Council adopts the Annual Implementation Plan and the proposed special charge for 2026/2027 financial year pursuant to the Revenue Policy 2026/2027 and the Revenue Statement 2026/2027.

FINANCIAL AND RESOURCE IMPLICATIONS

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

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

LINK TO CORPORATE/OPERATIONAL PLAN

Council's current Corporate Plan 2025-2030 supports the actions recommended through a range of key priorities identified below.

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

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

COMMUNICATION/CONSULTATION (INTERNAL/EXTERNAL)

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

Correspondence from the property owner received 30 June 2026 confirmed that the quarry is still in the development stage and is not yet operational.

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

The extractive industry approval was issued on 18 December 2018.

LEGAL IMPLICATIONS (STATUTORY BASIS, LEGAL RISKS)

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

POLICY/LOCAL LAW DELEGATION IMPLICATIONS

In accordance with Council's Revenue Policy.

ASSET MANAGEMENT IMPLICATIONS

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

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

REPORT

Annual Implementation Plan

Road Program

The Road Program as described in the Overall Plan to be undertaken in the 2026/2027 financial year in relation to Manar Road, from the Manar Road Quarry to Mundubbera Durong Road, will involve

maintenance and reconstruction activities to ensure that Manar Road is maintained and continues to perform to the standard of a Class 5A Rural Access Road.

Estimated Cost of Carrying out the Road Program in the 2026/2027 Financial Year

Currently, the Manar Road Quarry has approval for 100,000 tonnes per year averaged over three (3) years with a maximum of 150,000 tonnes in a single year before further upgrades are triggered. Manar Road has an overall approval for 800,000 tonnes per year so this rate will increase once the quarry has become established. Until this trigger has been reached, the special rates and charges will be levied based on an extraction rate of 100,000 tonnes per year.

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

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

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

The annualised cost for Council and the quarry based on the minimal tonnage of 10,000 tonnes are set out in Table Two (2), to indicate possible costs if the quarry did commence significant operation in the 2026/2027 financial year.

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

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

As the quarry has not commenced significant operations no special rate is proposed in the 2026/2027 financial year.

Recovery of Council's Costs of Implementing the Road Program

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

It is expected that more information about the quarry operations will become apparent to Council through the course of the 2026/2027 financial year. These factors will trigger the need to consider if any adjustments are needed to the Overall Plan, the contents of future Annual Implementation Plans and the levying of special rates and charges in future years. Those reviews will occur progressively over the life of the Overall Plan.

For the purposes of this Annual Implementation Plan, the special rates and charges to be levied by the Council at its budget meeting for the 2026/2027 financial year will facilitate the recovery of its estimated costs of implementing the Road Program in the 2026/2027 financial year and the annualised estimate for the future replacement of the haulage route.

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

ATTACHMENTS

Nil

6.28 SPECIAL CHARGE - ANNUAL IMPLEMENTATION PLAN ROAD MAINTENANCE TIM DWYER ROAD QUARRY 2026/2027

File Number: Special Budget Meeting

Author: Manager Works

Authoriser: Chief Executive Officer

PRECIS

Annual Implementation Plan and setting a Special Charge for a Road Maintenance Program associated with the Tim Dwyer Road Quarry for the year ending 30 June 2027.

SUMMARY

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

The Annual Implementation Plan specifically relates to the 2026/2027 financial year and sets out the actions or processes that are required to be carried out in the financial year for the services, facilities or activities to which the special rates apply under the Overall Plan.

The purpose of this Annual Implementation Plan is to:

- (a) support the implementation of the Overall Plan, specifically as it relates to the 2026/2027 financial year;
- (b) describe the road maintenance, road upgrading and road replacement works Council will be undertaking in 2026/2027 financial year to implement the Road Program under the Overall Plan; and
- (c) outline the costs of implementing the Road Program under the Overall Plan for the 2026/2027 financial year.

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

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

OFFICER'S RECOMMENDATION

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

1. Council does not levy a special charge on the Tim Dwyer Road Quarry situated on land described as Lot 169 on CSH697 or 79 Tim Dwyer Road, East Nanango in the 2026/2027 financial year, as the quarry has not commenced significant operations; and
2. That Council adopts the Annual Implementation Plan for the 2026/2027 financial year pursuant to the Revenue Policy 2026/2027 and the Revenue Statement 2026/2027.

FINANCIAL AND RESOURCE IMPLICATIONS

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

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

LINK TO CORPORATE/OPERATIONAL PLAN

Council's current Corporate Plan 2025-2030 supports the actions recommended through a range of key priorities identified below.

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

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

COMMUNICATION/CONSULTATION (INTERNAL/EXTERNAL)

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

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

The extractive industry approval was issued on 21 February 2018.

LEGAL IMPLICATIONS (STATUTORY BASIS, LEGAL RISKS)

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

POLICY/LOCAL LAW DELEGATION IMPLICATIONS

In accordance with Council's Revenue Policy.

ASSET MANAGEMENT IMPLICATIONS

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

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

REPORT**Annual Implementation Plan**Road Program

The Road Program as described in the Overall Plan to be undertaken in the 2026/2027 financial year in relation to the haulage route will involve maintenance and reconstruction activities to ensure that haulage route is maintained and continues to perform to the standard given in Table One (1).

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

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

Estimated Cost of Carrying out the Road Program in the 2026/2027 Financial Year

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

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

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

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

The annualised cost for Council and the quarry based on a minimal tonnage of 10,000 tonnes are set out in Table Three (3), to indicate possible costs if the quarry did commence significant operation in the 2026/2027 financial year.

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

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

As the quarry has not commenced significant operations no special rate is proposed in the 2026/2027 financial year.

Recovery of Council's Costs of Implementing the Road Program

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

It is expected that more information about the quarry operations will become apparent to Council through the course of the 2026/2027 financial year. These factors will trigger the need to consider if any adjustments are needed to the Overall Plan, the contents of future Annual Implementation Plans and the levying of special rates and charges in future years. Those reviews will occur progressively over the life of the Overall Plan.

For the purposes of this Annual Implementation Plan, the special rates and charges to be levied by the Council at its budget meeting for the 2026/2027 financial year will facilitate the recovery of its estimated costs of implementing the Road Program in the 2026/2027 financial year and the annualised estimate for the future replacement of the haulage route.

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

ATTACHMENTS**Nil**

**6.29 SPECIAL CHARGE - ANNUAL IMPLEMENTATION PLAN ROAD MAINTENANCE
WATTLEGROVE ROAD QUARRY 2026/2027**

File Number: Special Budget Meeting

Author: Manager Works

Authoriser: Chief Executive Officer

PRECIS

Annual Implementation Plan and setting a Special Charge for a Road Maintenance Program associated with the Kingaroy Quarry Supplies - Wattlegrove Road for the year ending 30 June 2027.

SUMMARY

In accordance with *Section 92(3) of the Local Government Act 2009* and *Section 94 of the Local Government Regulation 2012*, the Council decided to make a Special Charge on land described as Lot 2 on SP 341268 (previously Lot 459 on FY1925) and situated at 1304 Wattlegrove Road, Wattle Grove.

The Annual Implementation Plan specifically relates to the 2026/2027 financial year and sets out the actions or processes that are required to be carried out in the financial year for the services, facilities or activities to which the special rates apply under the Overall Plan.

The purpose of this Annual Implementation Plan is to:

- (a) support the implementation of the Overall Plan, specifically as it relates to the 2026/2027 financial year;
- (b) describe the road maintenance, road upgrading and road replacement works Council will be undertaking in 2026/2027 financial year to implement the Road Program under the Overall Plan; and
- (c) outline the costs of implementing the Road Program under the Overall Plan for the 2026/2027 financial year.

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

- (a) implement a road maintenance, road upgrading and road replacement program (**Road Program**) for Wattlegrove Road, Minmore Road, Deep Creek Road and River Road which is necessary to mitigate and manage the impacts on those roads caused by the use of the property for extractive industry purposes.
- (b) the rateable land to which the plan applies is Lot 2 on SP 341268 (previously Lot 459 on FY1925).
- (c) the time for implementing the overall plan is 20 years commencing 1 July 2019 and ending 30 June 2039.
- (d) the extractive industry operation being conducted on this land specially contributes to the need for the Wattlegrove Road program.

OFFICER'S RECOMMENDATION

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

1. Council make and levy a special charge (to be known as the Kingaroy Quarry Supplies - Wattlegrove Road Special Charge) of \$27,087.14 on land described as Lot 2 on SP 341268 (previously Lot 459 on FY1925) and situated at 1304 Wattlegrove Road, Wattle Grove to fund road maintenance and reconstruction costs associated with the operation of the extractive industry operation at the site, and

2. That Council adopts the Annual Implementation Plan and the proposed special charge for 2026/2027 financial year pursuant to the Revenue Policy 2026/2027 and the Revenue Statement 2026/2027.

FINANCIAL AND RESOURCE IMPLICATIONS

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

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

LINK TO CORPORATE/OPERATIONAL PLAN

Council's current Corporate Plan 2025-2030 supports the actions recommended through a range of key priorities identified below.

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

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

COMMUNICATION/CONSULTATION (INTERNAL/EXTERNAL)

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

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

The extractive industry approval was issued on 20 March 2019.

Correspondence from the quarry operator, received 6 July 2026, indicates that the quarry is hauling approximately 98,000 tonnes per annum. The operator has also undertaken maintenance activities along Wattlegrove Road and Minmore Road.

LEGAL IMPLICATIONS (STATUTORY BASIS, LEGAL RISKS)

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

POLICY/LOCAL LAW DELEGATION IMPLICATIONS

In accordance with Council's Revenue Policy.

ASSET MANAGEMENT IMPLICATIONS

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

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

REPORT**Annual Implementation Plan**Road Program

The Road Program as described in the Overall Plan to be undertaken in the 2026/2027 financial year in relation to haulage route will involve maintenance and reconstruction activities to ensure that the haulage route is maintained and continues to perform to the standard in Table One (1).

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

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

Estimated Cost of Carrying out the Road Program in the 2026/2027 Financial Year

Kingaroy Quarry Supplies – Wattlegrove Road have an overall approval for 100,000 tonnes per year. An estimated 98,000 tonnes has been used to calculate the annualised costs given in Table Three (3) below.

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

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

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

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

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

Description	Expected Cost to Council Without Quarry Operation		Expected Costs from Impact of Quarry Operations		Total
	\$	%	\$	%	
Maintenance Costs	\$20,919.65	78%	\$5,961.90	22%	\$26,881.55
Reconstruction Costs	\$74,047.24	78%	\$21,125.25	22%	\$95,172.48
Total	\$94,966.89	78%	\$27,087.14	22%	\$122,054.03

Recovery of Council's Costs of Implementing the Road Program

Kingaroy Quarry Supplies – Wattlegrove Road has reached the trigger point threshold, as defined by their development conditions, and has commenced upgrade works to a portion of Minmore Road. It is expected that more information about the quarry operations will become apparent to Council through the course of the 2026/2027 financial year. These factors will trigger the need to consider if any adjustments are needed to the Overall Plan, the contents of future Annual Implementation Plans and the levying of special rates and charges in future years. Those reviews will occur progressively over the life of the Overall Plan.

For the purposes of this Annual Implementation Plan, the special rates and charges to be levied by the Council at its budget meeting for the 2026/2027 financial year will facilitate the recovery of its estimated costs of implementing the Road Program in the 2026/2027 financial year and the annualised estimate for the future replacement of the haulage route.

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

ATTACHMENTS

Nil

6.30 SPECIAL CHARGE - ANNUAL IMPLEMENTATION PLAN ROAD MAINTENANCE WILSONS ROAD QUARRY 2026/2027

File Number: Special Budget Meeting

Author: Manager Works

Authoriser: Chief Executive Officer

PRECIS

Annual Implementation Plan and setting a Special Charge for a Road Maintenance Program associated with the Gordonbrook Sand Quarry - Wilsons Road for the year ending 30 June 2027.

SUMMARY

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

The Annual Implementation Plan specifically relates to the 2026/2027 financial year and sets out the actions or processes that are required to be carried out in the financial year for the services, facilities or activities to which the special rates apply under the Overall Plan.

The purpose of this Annual Implementation Plan is to:

- (a) support the implementation of the Overall Plan, specifically as it relates to the 2026/2027 financial year;
- (b) describe the road maintenance, road upgrading and road replacement works Council will be undertaking in 2026/2027 financial year to implement the Road Program under the Overall Plan; and
- (c) outline the costs of implementing the Road Program under the Overall Plan for the 2026/2027 financial year.

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

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

OFFICER'S RECOMMENDATION

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

1. Council make and levy a special charge (to be known as the Gordonbrook Sand Quarry - Wilsons Road Special Charge) of \$7,291.26 on land described as Lot 49 on BO544 and situated at Wilsons Road, Gordonbrook to fund road maintenance and reconstruction costs associated with the operation of the extractive industry operation at the site, and
2. That Council adopts the Annual Implementation Plan and the proposed special charge for 2026/2027 financial year pursuant to the Revenue Policy 2026/2027 and the Revenue Statement 2026/2027.

FINANCIAL AND RESOURCE IMPLICATIONS

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

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

LINK TO CORPORATE/OPERATIONAL PLAN

Council's current Corporate Plan 2025-2030 supports the actions recommended through a range of key priorities identified below.

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

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

COMMUNICATION/CONSULTATION (INTERNAL/EXTERNAL)

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

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

The extractive industry approval was issued on 10 October 2018.

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

LEGAL IMPLICATIONS (STATUTORY BASIS, LEGAL RISKS)

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

POLICY/LOCAL LAW DELEGATION IMPLICATIONS

In accordance with Council's Revenue Policy.

ASSET MANAGEMENT IMPLICATIONS

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

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

REPORT

Annual Implementation Plan

Road Program

The Road Program as described in the Overall Plan to be undertaken in the 2026/2027 financial year in relation to Wilsons Road, from the Gordonbrook Sand Quarry - Wilsons Road to Memerambi

Gordonbrook Road, will involve maintenance and reconstruction activities to ensure that Wilsons Road is maintained and continues to perform to the standard of a Class 5A Rural Access Road.

Estimated Cost of Carrying out the Road Program in the 2026/2027 Financial Year

The Gordonbrook Sand Quarry - Wilsons Road has approval for 100,000 tonnes per year. From advice provided by the quarry, regarding their 2025/2026 output, an estimated 30,000 tonnes have been used to calculate the annualised costs given in Table Two (2) below.

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

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

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

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

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

Description	Expected Cost to Council Without Quarry Operation		Expected Costs from Impact of Quarry Operations		Total
	\$	%	\$	%	
Maintenance Costs	\$447.24	20%	\$1,834.76	80%	\$2,282.00
Reconstruction Costs	\$5,336.77	49%	\$5,456.50	51%	\$10,793.26
Total	\$5,784.00	44%	\$7,291.26	56%	\$13,075.26

Recovery of Council's Costs of Implementing the Road Program

The Gordonbrook Sand Quarry - Wilsons Road is still in its early years of operation, it is expected that more information about the quarry operations will become apparent to Council through the course of the 2026/2027 financial year. These factors will trigger the need to consider if any adjustments are needed to the Overall Plan, the contents of future Annual Implementation Plans and the levying of special rates and charges in future years. Those reviews will occur progressively over the life of the Overall Plan.

For the purposes of this Annual Implementation Plan, the special rates and charges to be levied by the Council at its budget meeting for the 2026/2027 financial year will facilitate the recovery of its estimated costs of implementing the Road Program in the 2026/2027 financial year and the annualised estimate for the future replacement of the haulage route.

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

ATTACHMENTS

Nil

6.31 ADOPTION OF THE 2026/2027 BUDGET

File Number: Special Budget Meeting

Author: General Manager Finance & Liveability

Authoriser: Chief Executive Officer

PRECIS

Adoption of Council's Budget for 2026/2027 financial year.

SUMMARY

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

The relevant budget documents are presented for adoption.

OFFICER'S RECOMMENDATION

That pursuant to *Sections 169* and *170* of the *Local Government Regulation 2012*, Council's Budget for the 2026/2027 financial year, incorporating:

1. the statements of financial position;
 2. the statements of cash flow;
 3. the statements of income and expenditure;
 4. the statements of changes in equity;
 5. capital budget;
 6. the long-term financial forecast;
 7. the revenue statement;
 8. the revenue policy (adopted on the 17 June 2026)
 9. the relevant measures of financial sustainability; and
 10. the total value of the change, expressed as a percentage, in the rates and utility charges levied for the financial year compared with the rates and utility charges levied in the previous budget,
- as tabled, be adopted.

FINANCIAL AND RESOURCE IMPLICATIONS

Adoption of the budget provides the strategic direction for revenue and expenditure for 2026/2027, 2027/2028 and 2028/2029.

LINK TO CORPORATE/OPERATIONAL PLAN

Council's current Corporate Plan 2025-2030 supports the actions recommended through a range of key priorities identified below.

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

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

COMMUNICATION/CONSULTATION (INTERNAL/EXTERNAL)

Rating implications have been discussed with Council during the development of the 2026/2027 budget.

LEGAL IMPLICATIONS (STATUTORY BASIS, LEGAL RISKS)

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

POLICY/LOCAL LAW DELEGATION IMPLICATIONS

Not applicable.

ASSET MANAGEMENT IMPLICATIONS

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

REPORT

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

- (1) A local government's budget for each financial year must:
 - (a) be prepared on an accrual basis; and
 - (b) include statements of the following for the financial year for which it is prepared and the next two (2) financial years.
 - i. financial position;
 - ii. cash flow;
 - iii. income and expenditure; and
 - iv. changes in equity.
- (2) The budget must also include:
 - (a) a long-term financial forecast;
 - (b) a revenue statement; and
 - (c) a revenue policy.
- (3) The statement of income and expenditure must state each of the following:
 - (a) rates and utility charges excluding discounts and rebates;
 - (b) contributions from developers;
 - (c) fees and charges
 - (d) interest;
 - (e) grants and subsidies;
 - (f) depreciation;
 - (g) finance costs;
 - (h) net result.
- (4) The budget must include each of the following measures of financial sustainability for the financial year for which it is prepared and the next nine (9) financial years:
 - (a) council controlled revenue ratio;
 - (b) population growth ratio;
 - (c) operating surplus ratio;
 - (d) operating cash ratio;
 - (e) unrestricted cash expense cover ratio;
 - (f) asset sustainability ratio;

- (g) asset consumption ratio;
 - (h) asset renewal funding ratio;
 - (i) leverage ratio
- (5) The budget must include the total value of the change, expressed as a percentage, in the rates and utility charges levied for the financial year compared with the rates and utility charges levied in the previous budget.

ATTACHMENTS

1. **Revenue Statement 2026-2027** [↓](#) 
2. **Revenue Policy 2026/2027 - Statutory 005** [↓](#) 
3. **SBRC Long Term Financial Forecasts and 3 Year Schedules** [↓](#) 
4. **Financial Sustainability Ratios** [↓](#) 
5. **3 Year Capex - Commercial Enterprises** [↓](#) 
6. **3 Year Capex - Fleet** [↓](#) 
7. **3 Year Capex - ICT/Office** [↓](#) 
8. **3 Year Capex - Parks** [↓](#) 
9. **3 Year Capex - Property** [↓](#) 
10. **3 Year Capex - Waste** [↓](#) 
11. **3 Year Capex - Water** [↓](#) 
12. **3 Year Capex - WasteWater** [↓](#) 
13. **3 Year Capex - Works** [↓](#) 
14. **3 Year Capex - Total by Asset Class** [↓](#) 



Revenue Statement 2026/2027

Introduction

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

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

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

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

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

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

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

Rates and Charges

1. General Principle

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

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

2. Differential General Rates

(a) Reason

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

- the valuation of the South Burnett Regional Council area which became effective from 1 July 2025 would lead to rating inequities and a distortion of the relativities in the amount of rates paid in the various parts of the local government area if only one general rate were adopted;
- the level of services provided to that land and the cost of providing services compared to the rate burden that would apply under a single general rate; and
- the differing levels of demand that some land uses place on the services which Council is required to provide.

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

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

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

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

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

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

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

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

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

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

Category	Differential Category
3	Village
Description	Identification
The property is used for any purpose; and located in any of the following villages: - Benarkin, Brooklands, Cloyna, Coolabunia, Crawford, Dandabah, Hivesville, Kumbia, Maidenwell, Memerambi, Moffatdale, Proston, Taabinga, Tingoorra, Windera, Wooroolin.	1. All land described as 'village' (excluding Bunya Mountains), where the dominant purpose for which that land is used, or intended for use, is a residential purpose and not included in any other category. 2. Villages are defined in "Individual Village" maps series.

Category	Differential Category
4	Village – Bunya Mountains
Description	Identification
The property is used for any purpose; and located in the village of Bunya Mountains.	1. All land used described as 'village' in and around the Bunya Mountains, where the dominant purpose for which that land is used, or intended for use, is a residential purpose and not included in any other category. 2. Villages are defined in "Individual Village" maps series.

Category	Differential Category
900	Rural Residential
Description	Identification
All properties in this category are situated outside the Nanango, Kingaroy, Wondai, Murgon and Other Urban Localities and nearby village localities (excluding Blackbutt) but are used for residential purposes. Or if vacant land, it is zoned for rural residential use under the Planning Schemes relevant to South Burnett Regional Council and intended for use for rural residential purposes. It includes all land used for rural residential purposes as defined on the relevant map marked Rural Residential. Council will be guided by the Department of Resources land use codes between 1 and 9 (excluding 03), 72 and 94 when determining the properties that fit into this category.	1. This category will cover all land used for rural residential purposes (excluding Blackbutt) that is shown on the relevant map marked Rural Residential and is not included in any other category. 2. Land with land use codes 01, 02, 04, 05, 06, 07, 08, 09, 72 and 94 or as otherwise identified by the CEO.

Category	Differential Category
910	Rural Residential – Blackbutt
Description	Identification
All properties in this category are situated outside the Blackbutt Urban Locality and nearby village localities, but are used for residential purposes. Or if vacant land, it is zoned for rural residential use under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for rural residential purposes. It includes all land used for rural residential purposes as defined on the map marked Rural Residential – Blackbutt. Council will be guided by the Department of Resources land use codes between 1 and 9 (excluding 03), 72 and 94 when determining the properties that fit into this category.	1. This category will cover all land used for rural residential purposes that is shown on the map marked Rural Residential – Blackbutt and is not included in any other category. 2. Land with land use codes 01, 02, 04, 05, 06, 07, 08, 09, 72 and 94 or as otherwise identified by the CEO.

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

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

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

Category	Differential Category
600	Commercial – Rural
Description	Identification
All properties in this category are located anywhere within the South Burnett Regional Council area, This category includes properties that are used for a combined residential and a business or commercial purpose. Council will be guided by the Department of Resources land use codes between 60 and 71, 73 and 89, and 93 when determining the properties that fit into this category.	1. This category will cover all rural land in the region that is used for business of primary production, including agricultural, grazing, horticulture, aquaculture and similar purposes; and where there is an additional business or commercial use. 2. Is not included in any other category; and 3. Properties in this category must qualify for the Department of Resources primary producers' concession, and are identified by the land use codes below. 4. Land with land use codes 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89 and 93 or as otherwise identified by the CEO.

Category	Differential Category
700	Commercial – Village
Description	Identification
All properties in this category are located anywhere within the South Burnett Regional Council area, The property is used for primarily business and commercial purpose; and located in Bunya Mountains or any of the following villages: - Benarkin, Brooklands, Cloyna, Coolabunia, Crawford, Dandabah, Hivesville, Kumbia, Maidenwell, Memerambi, Moffatdale, Proston, Taabinga, Tingoor, Winder, Wooroolin. This category includes properties that are used for a combined a business or commercial purpose. Council will be guided by the Department of Resources land use codes between 10 and 15, 17 and 27, and 41 and 49 when determining the properties that fit into this category.	1. This category will cover all land within the village locality in South Burnett Regional Council, where the property is primarily used for business and commercial purpose. 2. Villages are defined in "Individual Village" maps series. 3. Land with land use codes 10, 11, 12, 13, 14, 15, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 41, 42, 43, 44, 45, 46, 47, 48 and 49 or as otherwise identified by the CEO.

Category	Differential Category
9	Drive-In Shopping Centre > 10,000m²
Description	Identification
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.	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.

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

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

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

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

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

Category	Differential Category
308	Industrial – Murgon
Description	Identification
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. This category includes properties that are used for a combined residential and an industrial purpose. Council will be guided by the Department of Resources land use codes between 28 and 39 when determining the properties that fit into this category.	1. This category will cover all land within the 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
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. This category includes properties that are used for a combined residential and an industrial purpose. Council will be guided by the Department of Resources land use codes between 28 and 39 when determining the properties that fit into this category.	1. This category will cover all land within the 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
All properties in this category are used for extractive industry purposes such as quarries and mining operations with between 51 and 300 workers (employees and/or contractors) and/or extraction volumes of between 1 million and 2 million tonnes per year.	1. This category will cover all land used for the purpose of extracting resources from the ground, with operations that have between 51 and 300 workers (employees and/or contractors) and/or extraction volumes of between 1 million and 2 million tonnes per year.

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

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

Category	Differential Category
414	Coal Mine
Description	Identification
All properties in this category are used for the purpose of an Integrated Coal Mining operation with more than 300 workers (employees and/or contractors) and/or production greater than 2 million tonnes per year.	1. This category will cover all land used for the purpose of an Integrated Coal Mining operation, with operations that have greater than 300 workers (employees and/or contractors) and/or extraction volumes of greater than 2 million tonnes per year. A Coal Mine is defined as land that is the subject of a coal mining lease (issued pursuant to the <i>Mineral Resources Act 1989</i>) or other form of tenure that was used, is used, or intended to be used: as a coal mine (or for purposes ancillary or associated with coal mining such as, for example, washing down, stockpiling, haulage, water storage and rehabilitation); or in conjunction with other land (the subject of a coal mining lease) as part of an integrated coal mining operation. An integrated coal mining operation is defined as land contained in more than one coal mining lease (issued pursuant to the <i>Mineral Resources Act 1989</i>) or other form of tenure which land was used, is used, or intended to be used in an integrated manner for the purposes of coal mining or purposes ancillary or associated with coal mining such as, for example, washing down, stockpiling, haulage, water storage and rehabilitation.

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

Category	Differential Category
219	Renewable Energy <5MW
Description	Identification
All properties in this category are located anywhere within the South Burnett Regional Council area, used in whole or in part as a Solar, Wind or Battery Storage Facility, capable of producing an output capacity of less than 5MW	Land used or has the potential to be used in whole or in part to generate, produce or store electricity from renewable sources such as Solar, Wind and Battery via a large number of solar panels or a cluster of wind turbines that drive electrical generators or by means of one (1) or more battery storage devices that is/are connected to the main power grid or for any purpose ancillary to or associated with the facility. Note: Generation, production or storage of energy for the landowner's own use is not included in this definition. As identified by the CEO

Category	Differential Category
220	Renewable Energy 5MW to <20MW
Description	Identification
All properties in this category are located anywhere within the South Burnett Regional Council area, used in whole or in part as a Solar, Wind or Battery Storage Facility, capable of producing an output capacity of at least 5MW, but no more than 20MW	Land used or has the potential to be used in whole or in part to generate, produce or store electricity from renewable sources such as Solar, Wind and Battery via a large number of solar panels or a cluster of wind turbines that drive electrical generators or by means of one (1) or more battery storage devices that is/are connected to the main power grid or for any purpose ancillary to or associated with the facility. As identified by the CEO

Category	Differential Category
221	Renewable Energy 20MW to <50MW
Description	Identification
All properties in this category are located anywhere within the South Burnett Regional Council area, used in whole or in part as a Solar, Wind or Battery Storage Facility, capable of producing an output capacity of at least 20MW, but no more than 50MW	Land used or has the potential to be used in whole or in part to generate, produce or store electricity from renewable sources such as Solar, Wind and Battery via a large number of solar panels or a cluster of wind turbines that drive electrical generators or by means of one (1) or more battery storage devices that is/are connected to the main power grid or for any purpose ancillary to or associated with the facility. As identified by the CEO

Category	Differential Category
222	Renewable Energy 50MW to <100MW
Description	Identification
All properties in this category are located anywhere within the South Burnett Regional Council area, used in whole or in part as a Solar, Wind or Battery Storage Facility, capable of producing an output capacity of at least 50MW, but no more than 100MW	Land used or has the potential to be used in whole or in part to generate, produce or store electricity from renewable sources such as Solar, Wind and Battery via a large number of solar panels or a cluster of wind turbines that drive electrical generators or by means of one (1) or more battery storage devices that is/are connected to the main power grid or for any purpose ancillary to or associated with the facility. As identified by the CEO

Category	Differential Category
223	Renewable Energy ≥100MW
Description	Identification
All properties in this category are located anywhere within the South Burnett Regional Council area, used in whole or in part as a Solar, Wind or Battery Storage Facility, capable of producing an output capacity of greater than 100MW	Land used or has the potential to be used in whole or in part to generate, produce or store electricity from renewable sources such as Solar, Wind and Battery via a large number of solar panels or a cluster of wind turbines that drive electrical generators or by means of one (1) or more battery storage devices that is/are connected to the main power grid or for any purpose ancillary to or associated with the facility. As identified by the CEO

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Category	Differential Category
6	Rural
Description	Identification
All properties in this category are located anywhere within the South Burnett Regional Council area and are used for the business of primary production. Council will be guided by the Department of Resources land use codes between 60 and 71, 73 and 89, and 93 when determining the properties that fit into this category.	1. This category will cover all land in the region that is used for the business of primary production, including agricultural, grazing, horticulture, aquaculture, and similar purposes; 2. Is not included in any other category; and 3. Properties in this category must qualify for the Department of Resources primary producers' concession and are identified by the land use codes below. 4. Land with land use codes 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89 and 93 or as otherwise identified by the CEO.

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

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

(b) Basis on which Amounts Calculated

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

3. Minimum General Rate**(a) Reason**

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

(b) Basis on which Minimum General Rate Calculated

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

4. Averaging of Land Values Over Three (3) Years**(a) Reason**

The Council recognises that as a result of the land revaluation that recently took place with an effective date of 1 July 2025, some property owners faced large increases in General Rates, as their land valuation increased significantly higher than the average. In order to minimise the impact of significant valuation increases for these property owners, Council decided to utilise the averaging tool set out in *Chapter 4, Part 3* of the *Local Government Regulation 2012*. The 2026/2027 financial year will be the *second* year of the three (3) year averaging cycle.

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

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

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

5. Special Charges**5.1 Special Charge – Rural Fire Levy****(a) Reason**

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

(b) Basis on which Special Rural Fire Charge Calculated

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

maintenance of rural fire-fighting equipment for the rural fire brigades that operate throughout the rural areas of the region.

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

- the rateable land to which the plan applies is all rateable land within the region, other than rateable land that is liable to pay an urban district fire levy (pursuant to *Section 107* of the *Fire and Emergency Services Act 1990*).
- the service, facility, or activity for which the plan is made is the ongoing provision and maintenance of rural fire-fighting equipment for the rural fire brigades that operate throughout the rural areas of the region.
- the time for implementing the overall plan is one (1) year commencing 1 July 2026 and ending 30 June 2027.
- the estimated cost of implementing the overall plan is \$217,325.
- the level of contribution each brigade receives will be decided by the Local Area Rural Fire Services Committee.

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

5.2 Special Charge – Kingaroy Quarry Supplies – Wattlegrove Road

(a) Reason

In accordance with *Section 92(3)* of the *Local Government Act 2009* and *Section 94* of the *Local Government Regulation 2012*, the Council has determined that a special charge for a road maintenance, road upgrading and road replacement program will be levied on land described as Lot 2 on SP 341268 (previously Lot 459 FY1925) relating to the extractive industry operation located at 1304 Wattlegrove Road, Wattle Grove.

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

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

The overall plan represents Council's response to addressing these needs in a financially responsible way as it relates specifically to Wattlegrove Road, Minmore Road, Deep Creek Road and River Road and the extractive industry properties.

(b) Basis on which Road Maintenance Charges Calculated

In accordance with *Section 94* of the *Local Government Regulation 2012*, the special charge for Wattlegrove Road has been established to recover the annualised cost to maintain, upgrade and replace the haulage roads from Crawford's Quarry along Wattlegrove Road, Minmore Road, Deep Creek Road and River Road to the Bunya Highway. The total estimated cost of a 20-year program to undertake these works is \$206,861.20 or \$27,087.14 annually. A tonnage of 30,000 tonnes has been applied for the 2026/2027 financial year, equating to \$27,087.14 annually.

Consultation between Infrastructure and Finance and Liveability departments of Council has occurred in order to develop this plan. Additionally, consultation has occurred between the quarry property owners and operators of the extractive industry properties. The landowners are aware of the special rates charge, as in this instant they are also the applicant (Crawfords).

The extractive industry approval was issued on 20 March 2019.

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

It is anticipated the Road Program will commence on 1 July 2019 and continue to 30 June 2039. Council proposes to levy special rates and charges on the extractive industry properties at the budget meeting for the 2026/2027 financial year.

Under this overall plan, the levying of special rates and charges on the extractive industry properties will occur over an estimated 20-year period. Accordingly, the estimated time for carrying out the overall Plan is 20 years.

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

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

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

5.3 Special Charge – Road Maintenance Tim Dwyer Rd Quarry

(a) Reason

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

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

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

The overall plan represents Council's response to addressing these needs in a financially responsible way as it relates specifically to Tim Dwyer Road, Greenwood Creek Road, Old Esk North Road, South Street and Arthur Street East and the extractive industry properties.

(b) Basis on which Road Maintenance Charges Calculated

In accordance with *Section 94* of the *Local Government Regulation 2012*, the special charge for Tim Dwyer Road has been established to recover the annualised cost to maintain, upgrade and replace the haulage roads from Cassidy's Quarry along Tim Dwyer Road, Greenwood Creek Road, Old Esk North Road, South Street and Arthur Street East to the D'Aguilar Highway. The total estimated cost of a 20-year program to undertake these works is \$200,708.56 or \$3,319.09 annually. To be levied upon commencement of significant operations.

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

The extractive industry approval was issued on 21 February 2018.

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

It is anticipated the Road Program will commence on 1 July 2019 and continue to 30 June 2039. As the quarry has not yet commenced significant operations, Council proposes that no special rates and charges be levied on the extractive industry properties at the Budget Meeting for the 2026/2027 financial year.

Under this overall plan, the levying of special rates and charges on the extractive industry properties will occur over an estimated 20-year period. Accordingly, the estimated time for carrying out the overall plan is 20 years.

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

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

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

5.4 Special Charge – Gordonbrook Sand Quarry – Wilsons Road

(a) Reason

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

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

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

The overall plan represents Council's response to addressing these needs in a financially responsible way as it relates specifically to Wilsons Road and the extractive industry properties.

(b) Basis on which Road Maintenance Charges Calculated

In accordance with *Section 94* of the *Local Government Regulation 2012*, the special charge for Wilsons Road has been established to recover the annualised cost to maintain, upgrade and replace the haulage road from Johnson's Quarry along Wilsons Road to the Memerambi-Gordonbrook Road. The total estimated cost of a 20-year program to undertake these works is \$177,075.31 or \$7,291.26 annually. A tonnage of 30,000 tonnes has been applied for the 2026/2027 financial year, equating to \$7,291.26 annually.

Consultation between Infrastructure and Finance and Liveability departments of Council has occurred in order to develop this plan. Additionally, consultation has occurred between the quarry property owners and operators of the extractive industry properties.

The extractive industry approval was issued on 10 October 2018.

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

It is anticipated the Road Program will commence on 1 July 2019 and continue to 30 June 2039. Council proposes to levy special rates and charges on the extractive industry properties at the budget meeting for the 2026/2027 financial year.

Under this overall plan, the levying of special rates and charges on the extractive industry properties will occur over an estimated 20-year period. Accordingly, the estimated time for carrying out the overall plan is 20 years.

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

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

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

5.5 Special Charge – Road Maintenance Burra Burri Road Quarry

(a) Reason

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

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

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

The overall plan represents Council's response to addressing these needs in a financially responsible way as it relates specifically to Burra Burri Road and Aberdeen Avenue and the extractive industry properties.

(b) Basis on which Road Maintenance Charges Calculated

In accordance with *Section 94* of the *Local Government Regulation 2012*, the special charge for Burra Burri Road has been established to recover the annualised cost to maintain, upgrade and replace the haulage road from Boodles Quarry along Burra Burri Road and Aberdeen Avenue to the Chinchilla-Wondai Road. The total estimated cost of a 20-year program to undertake these works is \$213,935.49 or \$9,412.67 annually. To be levied when significant activities resume in the future.

Consultation between Infrastructure and Finance and Liveability departments of Council has occurred in order to develop this plan. Additionally, consultation has occurred between the quarry property owners and operators of the extractive industry properties.

The extractive industry approval was issued on 20 March 2019.

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

It is anticipated the Road Program will commence on 1 July 2019 and continue to 30 June 2039. Council proposes to levy special rates and charges on the extractive industry properties at the budget meeting for the 2026/2027 financial year.

Under this overall plan, the levying of special rates and charges on the extractive industry properties will occur over an estimated 20-year period. Accordingly, the estimated time for carrying out the overall plan is 20 years.

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

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

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

5.6 Special Charge – Road Maintenance Manar Road Quarry

(a) Reason

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

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

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

The overall plan represents Council's response to addressing these needs in a financially responsible way as it relates specifically to Manar Road and the extractive industry properties.

(b) Basis on which Road Maintenance Charges Calculated

In accordance with *Section 94* of the *Local Government Regulation 2012*, the special charge for Manar Road has been established to recover the annualised cost to maintain, upgrade and replace the haulage road from Sabre's Quarry along Manar Road to the Mundubbera-Durong Road. The total estimated cost of a 20-year program to undertake these works is \$661,331.03 or \$6,431.09 annually. To be levied upon commencement of significant operations.

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

The extractive industry approval was issued on 18 December 2018.

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

It is anticipated the Road Program will commence on 1 July 2019 and continue to 30 June 2039. As the quarry has not yet commenced significant operations, Council proposes that no special rates and charges be levied on the extractive industry properties at the Budget Meeting for the 2026/2027

financial year.

Under this overall plan, the levying of special rates and charges on the extractive industry properties will occur over an estimated 20-year period. Accordingly, the estimated time for carrying out the overall plan is 20 years.

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

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

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

6. Separate Rates or Charges

6.1 Separate Charge – Waste Management Levy

(a) Reason

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

(b) Basis on which Waste Management Charge Calculated

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

6.2 Separate Charge – Community Rescue and Evacuation Levy

(a) Reason

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

(b) Basis on which Special Medical Evacuation Calculated

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

7. Utility Charges

7.1 Wastewater Utility Charges

(a) Reason

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

(b) Basis on which Wastewater Charges Calculated

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

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

7.2 Waste Management Utility Charges – Residential and Commercial

(a) Reason

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

(b) Basis on which Waste Management Utility Charges Calculated

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

Definition:

general waste

means:

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

- (i) In respect of all lands and premises contained within the designated waste collection area:

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

7.3 Water Supply Charges

(a) Reason

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

(b) Basis on which Water Supply Charges Calculated

- (i) Access Charge: In accordance with *Section 94* of the *Local Government Act 2009* and *Section 99* of the *Local Government Regulation 2012*, the net cost associated with the source of supply, administration, technical overhead, depreciation and finance costs will be funded by a fixed charge on those lands receiving the service or to which the service is deemed to be available in each declared water supply service area.

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

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

This direct correlation is varied as follows:

- (a) All connections below 25mm are deemed to be the same capacity;
- (b) Domestic properties which due to low pressure related matters only, require the installation of a larger than normal (20 mm) water meter, are to be charged the equivalent

- of a 20mm connection base charge;
- (c) Domestic properties which due to low pressure related matters only, require the installation of an additional water meter, are to be charged the equivalent of a single 20mm connection base charge only;
 - (d) In the case of units as defined under the Body Corporate and Community Management Act 1997 where the complex has a main meter, and individual units do not have an individual meter, then the base water charge for each unit will be levied as if the unit had a 20mm service connected;
 - (e) In the case where there are two (2) or more lots and an improvement is constructed across a property boundary, provided that a connected access charge is being levied for one (1) lot, then vacant charges will not apply to the other vacant (land not connected to the water system) lot;
 - (f) In the case of properties defined as "Rural" except for properties connected to the Proston Rural Water Scheme under Council's differential rating criteria where multiple services are connected a charge for each additional connection shall be 50% of a single 20mm base charge;
 - (g) In the case of properties on the Proston Rural Supply Scheme an access charge for each connection will apply; and
 - (h) In the case where a specifically dedicated service connection is provided for fire-fighting capability a charge for each service shall be 50% of a single 20mm access charge.
- (ii) **Usage Charge:** In accordance with *Section 92(4) of the Local Government Act 2009* and *Chapter 4, Part 7 of the Local Government Regulation 2012*, the cost of reticulation of water supply will be funded by a per kilolitre charge for every kilolitre of water used as measured by a meter. Meters shall be read as near as practicable to 30 June and 31 December each year. Water Consumption charges will be included on each half yearly Rate Notice.

Properties not connected to the Proston Rural Water Supply Scheme will be split into separate tariffs - based on their Differential Rate Category. Residential Tariffs are comprised of Residential (1, 201, 203, 301, 401), Rural Residential (900, 910), Multi-units (100, 101) and Village (3, 4) Rate Categories per the Revenue Statement.

Commercial Tariffs are comprised of Commercial (2, 202, 204, 302, 402, 600, 700), Shopping Centre (9,10,99), Industrial (8, 208, 209, 308, 408), Extractive (211, 212, 213), Coal Mine (414), Power Generation (215, 219, 220, 221, 222, 223, 224, 225, 226), Rural Land – Primary Production (6), Piggery (611, 612, 613, 614), Cattle Feedlots (601, 602, 603, 604), Water Pumping and Storage (419), Heavy Industry (508), and Other (7) Rate Categories per the Revenue Statement.

This charge for all schemes excluding Proston Rural Water Supply Scheme is based on a tier system, calculated on the volume of water used in kilolitres (1000's of litres) each six (6) months. The step or tier system rewards households with low water usage and penalises households with high water usage. Council believes that the higher consumption charge for higher steps will be a significant incentive for residents to conserve water.

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

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

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

The tiers or steps that apply to all categories and connection sizes are shown in the table below. The tiers or steps apply to each six (6) monthly water meter reading.

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

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

8. Discount and Other Benefits for Prompt Payment of Rates

(a) Reason

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

For discount to be allowed, full payment of all rates, (including overdue rates), charges, interest, fees and levies appearing on the rate notice must be received by Council or approved agency by the close of business on or before the due date.

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

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

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

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

(b) Basis on which Discount Calculated

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

Discount will apply to the following rates and charges:

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

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

- State Emergency Management Levy

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

(c) Approval of Early Payment Discount for Late Payments

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

Payments Made After the Due Date

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

- (a) Illness involving hospitalization and/or incapacitation of the ratepayer at or around the time of the rates being due for discount.
- (b) The death or major trauma (accident/life threatening illness/emergency operation) of the ratepayer and/or associated persons (spouse/children/parents) at or around the time of the rates being due for discount.
- (c) The loss of records resulting from factors beyond their control (fire/flood).

Further, that Council is satisfied that the event is the cause of the applicants' failure to make full payment by the due date.

Late Payments Due to Postal Difficulties

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

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

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

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

Administrative Errors

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

Other Errors

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

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

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

9. Interest on Overdue Rates

(a) Reason

The Council has determined that all rates and charges will be determined as overdue for the charging of interest if they remain unpaid after 60 days from the due date of the relevant rate notice. (i.e. 90 from the issue date of the relevant rate notice).

(b) Basis on which Interest Calculated

Interest will be charged on all overdue rates in accordance with *Section 133* of the *Local Government Regulation 2012*. The interest shall be compound interest, calculated on daily rests. The maximum interest rate is 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 2026/2027 financial year, Council has decided to set the interest rate at 9.00% which is below the maximum rate published by the Department of Local Government, Water and Volunteers.

10. Collection of Outstanding Rates and Charges

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

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

(a) Arrangements to Pay

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

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

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

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

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

11. Payment Methods

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

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

11.1 Payments in Advance

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

11.2 Issue of Rate Notices

(a) Half Yearly Rate Notices

Council will issue separate rate notices (half yearly) for each six (6) months of the year. The rate notice for the first six (6) months of the financial year (July to December) will generally be issued in August each year. The rate notice for the second six (6) months of the financial year (January to June) will be issued in March. Each half yearly notice will also include water consumption charges for the previous six (6) month period.

(b) Monthly Water Consumption Notices

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

(c) Pro Rata/Supplementary Rate Notices

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

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

i. Waste Collection Services

Where the waste collection charge payable in respect of a particular premises is situated inside

a designated waste collection area, then the new service, or alteration/reduction to an existing service, shall be charged (or refunded as the case may be) on a pro rata basis and become operative from the date of commencement/alteration to the service.

ii. **Water Supply Services**

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

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

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

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

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

iii. **Wastewater Services**

In the case of a new building constructed on a property situated within a declared sewerage service area, the new service shall be charged on a pro rata basis and become operable from the date of connection to Council's sewer infrastructure.

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 service or Council's sewer infrastructure.

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

12. Cost Recovery Fees and Business Activity Fees

12.1 Cost Recovery Fees

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

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

12.2 Business Activity Fees

Council has the power to conduct business activities and make business activity fees for services and facilities it provides on this basis. Business activity fees are made where Council provides a service and the other party to the transaction can choose whether or not to avail itself of the service.

Business activity fees are a class of charge, which are purely commercial in application and are subject to the Commonwealth's Goods and Services Tax.

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

13. Concessions on Rates and Charges

13.1 Pensioner Concession

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

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

For 2026/2027, Council will match the State Government approved pensioner subsidy and provide a concession to approved pensioners:

- (a) A general concession of 20% of the rate to a maximum of \$200 per annum.
- (b) An additional concession of 50% of the waste recycling collection charge be allowed for eligible pensioners who pay for a recycling service
- (c) Eligibility will be based on the below criteria in accordance with Policy and Procedures for the Queensland Government Pensioner Rate Subsidy Scheme.
 - 1. The pensioner must hold an eligible Pensioner Concession Card or DVA Gold Card (for all conditions)
 - 2. Property where the subsidy is applied for must be the pensioners principle place of residence
 - 3. The pensioner must be listed on the Certificate of Title of the property

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

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

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

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

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

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

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

13.2 Concession on Vacant Water and Wastewater Charges for Developers

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

13.3 Concession on Special, Separate and Utility Charges

The Council has determined that certain rateable land held in the ownership of groups or organizations, which provide a public service or community benefit, will receive a concession on

certain special, separate, and utility charges. The categories of organisations that qualify for the concessions are listed in *Schedule D*. The concession is granted in accordance with the provisions of *Sections 120, 121 and 122 of the Local Government Regulation 2012*.

13.4 Waiving of Water Usage Charges – Haemodialysis Machines

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

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

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

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

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

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

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

14. Land Exempted from Rating

14.1 Exemption/Concession on General Rates

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

15. Schedules:

Schedule A – Declared Sewerage Service Areas

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

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

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

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

Schedule B – Designated Waste Collection Areas

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

Schedule B – Designated Waste Collection Areas

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

Schedule C – Declared Water Supply Service AreaPursuant to *Section 161* and *Section 163 of the Water Supply (Safety and Reliability) Act 2008*

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

Schedule C – Declared Water Supply Service AreaPursuant to *Section 161* and *Section 163 of the Water Supply (Safety and Reliability) Act 2008*

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

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

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

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

***Definition: Revenue Policy 2026/2027 – 3.3 Concessions for Rates & Charges**

“• assist various Religious Organisations, Community Groups and Sporting Organisations who provide a public service or community benefit throughout the region in meeting their obligations to pay Council's rates and charges. The organisation or group must be an entity whose objects do not include making a profit and provides assistance or encouragement for arts or cultural development and must demonstrate how it will directly benefit the residents of the South Burnett region;”

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

Schedule E - Exemptions from Minimum Rating

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

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

Assess No	Owner	Property Description and Location
31598-1	A Bradley and C Ewart and J and I Hinricks	Bradleys Road, Wooroonden



POLICY CATEGORY - NUMBER: Statutory005
POLICY OWNER: Finance & Liveability

ECM ID: 3195773
ADOPTED: 17 June 2026

Revenue Policy 2026/2027

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

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1. POLICY STATEMENT

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

2. SCOPE

This policy applies to all Council representatives.

3. GENERAL INFORMATION

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

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

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

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

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

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

3.1. Levying of rates and charges

Rates and charges are determined after consideration of the following:

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

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

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

Council will also have regard to the principles of:

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

3.1.1. General rates

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

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

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

The unimproved value/site value for each property is the basis for determining the amount of the general rates levied. Council recognises that significant valuation fluctuations may have an adverse effect on customers and considers that this impact should be smoothed so that the impact in any one year is reduced. Council may achieve this by establishing new differential rating categories, averaging the valuation or limiting rate increases in accordance with the Regulation.

3.1.2. Separate or special rates

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

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

3.1.3. Other charges

Council will be guided by the principle of user pays where it can easily identify the cost associated with supplying a particular service and may use this principle for water supply, wastewater, refuse collection, and the like. Where Council considers that moving to full cost recovery for a particular service may cause undue hardship Council will phase in the full cost recovery over a period of time.

3.2. Recovery of rates and charges

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

- transparency – by making clear the obligations of ratepayers and the processes used by Council in assisting them meet their financial obligations;
- simplicity – by making the processes used to recover outstanding rates and charges clear, simple to administer and cost effective;
- capacity to pay – by determining appropriate arrangements for different sectors of the community;
- equity – by providing the same treatment for ratepayers with similar circumstances; and
- flexibility – by responding where necessary to changes in the local economy.

3.3. Concessions for rates and charges

Statutory provision exists for the Council to rebate or postpone rates in certain circumstances and are detailed in the Regulation.

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

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

The predominant purpose for which Council grants concessions is to:

- assist pensioners in meeting their obligations to pay Council's rates and charges;
- assist various religious organisations, community groups and sporting organisations who provide a public service or community benefit throughout the region in meeting their obligations to pay Council's rates and charges. The organisation or group must be an entity whose objects do not include making a profit and provides assistance or encouragement for arts or cultural development and must demonstrate how it will directly benefit the residents of the South Burnett region;
- assist ratepayers who have experienced high water charges due to undetected water leaks in meeting their obligations to pay Council's rates and charges;
- assist developers that are required to provide reticulated water and wastewater to a subdivision in meeting their obligations to pay Council's rates and charges; and
- assist ratepayers who are receiving home haemodialysis in meeting their obligations to pay Council's rates and charges.

3.4. Cost recovery fees

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

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

3.5. Commercial charges

Sections 9 and 262 of the Act provides the Council, with powers to charge for services and facilities it supplies other than a service or facility for which a cost recovery fee may be fixed.

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

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

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

3.6. Funding of physical and social infrastructure costs

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

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

4. DEFINITIONS

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

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

Code of competitive conduct means referenced within *Section 47* of the Act.

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

Cost recovery fee means as referenced in *Section 97(2)* of the Act.

Differential general rates means as referenced within *Section 80(2)* of the Regulation.

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

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

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

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

5. LEGISLATIVE REFERENCE

Local Government Act 2009 (Qld)

Local Government Regulation 2012 (Qld)

Social Security Act 1991 (Cth)

Veterans' Entitlements Act 1986 (Cth)

6. RELATED DOCUMENTS

South Burnett Regional Council Debt Policy 2026/2027 – Statutory010

South Burnett Regional Council Financial Hardship Policy – Statutory012

South Burnett Regional Council Investment Policy 2026/2027 – Statutory009

South Burnett Regional Council Rate Collection Policy – Statutory041

South Burnett Regional Council Revenue Statement

7. NEXT REVIEW

As prescribed by legislation – May 2027

8. VERSION CONTROL

Version	Revision Description	Adopted Date	ECM Reference
1	Development of policy	13 August 2008	407991
17	Review of policy	24 April 2024	3153699
18	Review of policy	21 May 2025	3195773
19	Review of policy	17 June 2026	3195773


Mark Pitt PSM
CHIEF EXECUTIVE OFFICER

Date: 17 June 2026

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3 Year Financials

Income Statement

	Year 1 2026/2027	Year 2 2027/2028	Year 3 2028/2029
Income			
Revenue			
Recurrent Revenue			
Rates, Levies and Charges	\$ 67,275,790	\$ 70,275,369	\$ 72,968,869
Fees and Charges	\$ 6,751,759	\$ 6,981,319	\$ 7,225,665
Rental Income	\$ 600,042	\$ 620,443	\$ 642,159
Interest Received	\$ 4,328,000	\$ 3,322,500	\$ 3,136,058
Sales Revenue	\$ 4,100,000	\$ 3,103,400	\$ 3,107,019
Other Income	\$ 1,244,700	\$ 1,287,020	\$ 1,332,065
Grants, Subsidies, Contributions and Donations	\$ 8,270,641	\$ 8,133,848	\$ 8,283,256
	\$ 92,570,932	\$ 93,723,899	\$ 96,695,091
Capital Revenue			
Grants, Subsidies, Contribution and Donations	\$ 18,848,058	\$ 6,428,194	\$ 7,603,194
Total Income	\$111,418,990	\$100,152,093	\$104,298,285
Expenses			
Recurrent Expenses			
Employee Benefits	\$ 29,819,928	\$ 30,571,515	\$ 31,342,799
Materials and Services	\$ 34,714,853	\$ 34,478,712	\$ 35,048,582
Finance Costs	\$ 1,344,203	\$ 1,217,525	\$ 1,467,402
Depreciation and Amortisation	\$ 30,216,491	\$ 30,676,107	\$ 31,185,418
	\$ 96,095,475	\$ 96,943,859	\$ 99,044,201
Capital Expense	-\$ 495,000	-\$ 502,000	-\$ 505,000
Total Expense	\$ 95,600,475	\$ 96,441,859	\$ 98,539,201
Net Result	\$ 15,818,515	\$ 3,710,234	\$ 5,759,082
Net Operating Result	(\$ 3,524,543)	(\$ 3,219,960)	(\$ 2,349,110)

Balance Sheet

	Year 1 2026/2027	Year 2 2027/2028	Year 3 2028/2029
Assets			
Current Assets			
Cash and Cash Equivalents	\$ 82,144,638	\$ 55,615,427	\$ 50,779,468
Receivables	\$ 14,875,259	\$ 14,221,957	\$ 14,358,481
Inventories	\$ 999,802	\$ 999,802	\$ 999,802
Total Current Assets	\$ 98,019,699	\$ 70,837,186	\$ 66,137,751
Non-Current Assets			
Receivables - Non-Current	\$ -	\$ -	\$ -
Infrastructure, Property, Plant and Equipment	\$ 1,244,069,094	\$ 1,251,790,613	\$ 1,262,924,659
Intangible Assets	\$ 6,234,639	\$ 6,234,639	\$ 6,234,639
Right Of Use Assets	\$ 719,665	\$ 687,511	\$ 655,357
Total Non-Current Assets	\$ 1,251,023,398	\$ 1,258,712,763	\$ 1,269,814,655
Total Assets	\$ 1,349,043,097	\$ 1,329,549,949	\$ 1,335,952,406
Liabilities			
Current Liabilities			
Payables	\$ 41,447,679	\$ 17,636,843	\$ 17,716,024
Borrowings	\$ 3,039,672	\$ 3,320,878	\$ 3,502,526
Provisions	\$ 6,552,138	\$ 6,361,686	\$ 9,032,081
Unearned Revenue	\$ 3,303,957	\$ 3,308,957	\$ 3,313,957
Other Liabilities	\$ 1,545,784	\$ 1,590,807	\$ 1,620,822
Total Current Liabilities	\$ 55,889,230	\$ 32,219,171	\$ 35,185,410
Non-Current Liabilities			
Payables - Non-Current	\$ 760,053	\$ 733,411	\$ 706,003
Borrowings - Non-Current	\$ 10,659,864	\$ 12,338,987	\$ 13,836,472
Provisions - Non-Current	\$ 12,828,572	\$ 13,233,575	\$ 11,061,456
Other Liabilities - Non-Current	\$ 3,211,629	\$ 1,620,822	\$ -
Total Non-Current Liabilities	\$ 27,460,118	\$ 27,926,795	\$ 25,603,931
Total Liabilities	\$ 83,349,348	\$ 60,145,966	\$ 60,789,341
Net Assets	\$ 1,265,693,749	\$ 1,269,403,983	\$ 1,275,163,065
Equity			
Retained Earnings	\$ 484,562,927	\$ 488,273,161	\$ 494,032,243
Revaluation Reserve	\$ 781,130,822	\$ 781,130,822	\$ 781,130,822
Total Equity	\$ 1,265,693,749	\$ 1,269,403,983	\$ 1,275,163,065

Cashflows

	Year 1 2026/2027	Year 2 2027/2028	Year 3 2028/2029
Cash Flows from Operating Activities			
<i>Receipts:</i>			
Receipts from Customers	\$ 92,126,512	\$ 86,700,787	\$ 89,004,228
Interest Received	\$ 4,328,000	\$ 3,322,500	\$ 3,136,058
Rental Income	\$ 600,042	\$ 620,443	\$ 642,159
Non capital grants and contributions	\$ 8,270,641	\$ 8,133,848	\$ 8,283,256
<i>Payments:</i>			
Payment to Suppliers	(\$ 96,948,831)	(\$ 95,161,396)	(\$ 72,574,859)
Borrowing costs	(\$ 807,950)	(\$ 670,445)	(\$ 826,818)
Net Cash Provided (or Used) in Operating Activities	\$ 7,568,414	\$ 2,945,737	\$ 27,664,024
Cash Flows from Investing Activities			
<i>Receipts:</i>			
Proceeds from sale of PPE	\$ 495,000	\$ 502,000	\$ 505,000
Grants, subsidies ,contributions & donations	\$ 18,848,058	\$ 6,428,194	\$ 7,603,194
<i>Payments:</i>			
Payments for PPE	(\$ 59,426,091)	(\$ 38,365,471)	(\$ 42,287,310)
Net Cash Provided (or Used) in Investing Activities	(\$ 40,083,033)	(\$ 31,435,277)	(\$ 34,179,116)
Cash Flows from Financing Activities			
<i>Receipts:</i>			
Proceeds from Borrowings	\$ -	\$ 5,000,000	\$ 5,000,000
<i>Payments:</i>			
Repayments of borrowings	(\$ 3,415,838)	(\$ 3,039,671)	(\$ 3,320,867)
Net Cash Provided (or Used) in Financing Activities	(\$ 3,415,838)	\$ 1,960,329	\$ 1,679,133
Net Increase/(Decrease) in Cash and Cash Equivalents	(\$ 35,930,457)	(\$ 26,529,211)	(\$ 4,835,959)
Cash and Cash Equivalents at Beginning of Period	\$ 118,075,095	\$ 82,144,638	\$ 55,615,427
Cash and Cash Equivalents at End of Period	\$ 82,144,638	\$ 55,615,427	\$ 50,779,468

Statement of Changes in Equity

	Year 1 2026/2027	Year 2 2027/2028	Year 3 2028/2029
Asset Revaluation Surplus			
Opening Balance	\$ 781,130,822	\$ 781,130,822	\$ 781,130,822
Increase/(Decrease) in Asset Revaluation Surplus	\$ -	\$ -	\$ -
Closing Balance	\$ 781,130,822	\$ 781,130,822	\$ 781,130,822
Retained Surplus			
Opening Balance	\$ 468,744,412	\$ 484,562,927	\$ 488,273,161
Net Result	\$ 15,818,515	\$ 3,710,234	\$ 5,759,082
Closing Balance	\$ 484,562,927	\$ 488,273,161	\$ 494,032,243
Total Community Equity	\$ 1,265,693,749	\$ 1,269,403,983	\$ 1,275,163,065

Long Term Financial Forecast

Income Statement

	Estimate					
	Year 0	Year 1	Year 2	Year 3	Year 4	Year 5
	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031
Income						
Revenue						
Recurrent Revenue						
Rates, Levies and Charges	\$ 64,352,596	\$ 67,275,790	\$ 70,275,369	\$ 72,968,869	\$ 75,845,067	\$ 78,857,775
Fees and Charges	\$ 7,440,561	\$ 6,751,759	\$ 6,981,319	\$ 7,225,665	\$ 7,413,532	\$ 7,598,871
Rental Income	\$ 624,742	\$ 600,042	\$ 620,443	\$ 642,159	\$ 658,855	\$ 675,326
Interest Received	\$ 2,867,966	\$ 4,328,000	\$ 3,322,500	\$ 3,136,058	\$ 3,165,567	\$ 3,192,756
Sales Revenue	\$ 3,664,672	\$ 4,100,000	\$ 3,103,400	\$ 3,107,019	\$ 3,109,802	\$ 3,112,547
Other Income	\$ 1,095,149	\$ 1,244,700	\$ 1,287,020	\$ 1,332,065	\$ 1,366,699	\$ 1,400,866
Grants, Subsidies, Contributions and Donations	\$ 38,672,095	\$ 8,270,641	\$ 8,133,848	\$ 8,283,256	\$ 8,335,986	\$ 8,382,045
	\$ 118,717,780	\$ 92,570,932	\$ 93,723,899	\$ 96,695,091	\$ 99,895,508	\$ 103,220,186
Capital Revenue						
Grants, Subsidies, Contribution and Donations	\$ 11,248,958	\$ 18,848,058	\$ 6,428,194	\$ 7,603,194	\$ 7,678,194	\$ 5,939,253
Total Income	\$ 129,966,738	\$ 111,418,990	\$ 100,152,093	\$ 104,298,285	\$ 107,573,702	\$ 109,159,439
Expenses						
Recurrent Expenses						
Employee Benefits	\$ 33,802,244	\$ 29,819,928	\$ 30,571,515	\$ 31,342,799	\$ 32,127,093	\$ 32,930,271
Materials and Services	\$ 59,576,275	\$ 34,714,853	\$ 34,478,712	\$ 35,048,582	\$ 35,801,565	\$ 36,720,055
Finance Costs	\$ 779,492	\$ 1,344,203	\$ 1,217,525	\$ 1,467,402	\$ 1,536,419	\$ 1,324,420
Depreciation and Amortisation	\$ 28,142,796	\$ 30,216,491	\$ 30,676,107	\$ 31,185,418	\$ 31,859,248	\$ 32,414,450
	\$ 122,300,807	\$ 96,095,475	\$ 96,943,859	\$ 99,044,201	\$ 101,324,325	\$ 103,389,196
Capital Expense	\$ 629,241	\$ 495,000	\$ 502,000	\$ 505,000	\$ 501,000	\$ 510,000
Total Expense	\$ 122,930,047	\$ 96,600,475	\$ 96,441,859	\$ 98,539,201	\$ 100,823,325	\$ 102,879,196
Net Result	\$ 7,036,691	\$ 15,818,515	\$ 3,710,234	\$ 5,759,082	\$ 6,750,377	\$ 6,280,243
Net Operating Result	-\$ 3,583,026	-\$ 3,524,543	\$ 3,219,960	-\$ 2,349,110	-\$ 1,428,817	-\$ 169,010

	Year 6 2031/2032	Year 7 2032/2033	Year 8 2033/2034	Year 9 2034/2035	Year 10 2035/2036
Income					
Revenue					
Recurrent Revenue					
Rates, Levies and Charges	\$ 80,556,241	\$ 82,528,642	\$ 85,023,251	\$ 88,152,239	\$ 91,418,348
Fees and Charges	\$ 7,788,842	\$ 7,983,563	\$ 8,183,153	\$ 8,387,731	\$ 8,597,425
Rental Income	\$ 692,209	\$ 709,515	\$ 727,253	\$ 745,434	\$ 764,070
Interest Received	\$ 3,220,625	\$ 3,249,191	\$ 3,278,470	\$ 3,308,482	\$ 3,339,244
Sales Revenue	\$ 3,115,360	\$ 3,118,244	\$ 3,121,200	\$ 3,124,230	\$ 3,127,336
Other Income	\$ 1,435,888	\$ 1,471,785	\$ 1,508,580	\$ 1,546,294	\$ 1,584,952
Grants, Subsidies, Contributions and Donations	\$ 8,429,256	\$ 8,477,647	\$ 8,527,247	\$ 8,578,087	\$ 8,630,199
	<u>\$ 105,238,421</u>	<u>\$ 107,538,587</u>	<u>\$ 110,369,154</u>	<u>\$ 113,842,497</u>	<u>\$ 117,461,574</u>
Capital Revenue					
Grants, Subsidies, Contribution and Donations	\$ 6,228,194	\$ 6,228,194	\$ 6,228,194	\$ 6,228,194	\$ 6,228,194
	<u>\$ 6,228,194</u>	<u>\$ 6,228,194</u>	<u>\$ 6,228,194</u>	<u>\$ 6,228,194</u>	<u>\$ 6,228,194</u>
Total Income	<u>\$ 111,466,615</u>	<u>\$ 113,766,781</u>	<u>\$ 116,597,348</u>	<u>\$ 120,070,691</u>	<u>\$ 123,689,768</u>
Expenses					
Recurrent Expenses					
Employee Benefits	\$ 33,753,528	\$ 34,597,366	\$ 35,462,300	\$ 36,348,857	\$ 37,257,579
Materials and Services	\$ 37,801,506	\$ 38,353,744	\$ 39,156,038	\$ 40,158,389	\$ 41,325,799
Finance Costs	\$ 1,133,132	\$ 1,114,321	\$ 1,111,697	\$ 1,088,441	\$ 1,059,508
Depreciation and Amortisation	\$ 32,707,551	\$ 32,607,923	\$ 32,714,200	\$ 32,930,245	\$ 33,253,347
	<u>\$ 105,395,717</u>	<u>\$ 106,673,354</u>	<u>\$ 108,444,235</u>	<u>\$ 110,525,932</u>	<u>\$ 112,896,233</u>
Capital Expense	(\$ 504,000)	(\$ 508,000)	(\$ 517,000)	(\$ 577,000)	(\$ 576,000)
Total Expense	<u>\$ 104,891,717</u>	<u>\$ 106,165,354</u>	<u>\$ 107,927,235</u>	<u>\$ 109,948,932</u>	<u>\$ 112,320,233</u>
Net Result	<u>\$ 6,574,898</u>	<u>\$ 7,601,427</u>	<u>\$ 8,670,113</u>	<u>\$ 10,121,759</u>	<u>\$ 11,369,535</u>
Net Operating Result	<u>-\$ 157,296</u>	<u>\$ 865,233</u>	<u>\$ 1,924,919</u>	<u>\$ 3,316,565</u>	<u>\$ 4,565,341</u>

Balance Sheet

	Estimate Year 0 2025/2026	Year 1 2026/2027	Year 2 2027/2028	Year 3 2028/2029	Year 4 2029/2030	Year 5 2030/2031
Assets						
Current Assets						
Cash and Cash Equivalents	\$ 118,075,095	\$ 82,144,638	\$ 55,615,427	\$ 50,779,468	\$ 42,794,525	\$ 39,802,723
Receivables	\$ 19,920,234	\$ 14,875,259	\$ 14,221,957	\$ 14,358,481	\$ 14,624,343	\$ 14,627,382
Inventories	\$ 999,801	\$ 999,802	\$ 999,802	\$ 999,802	\$ 999,802	\$ 999,802
Total Current Assets	\$ 138,995,130	\$ 98,019,699	\$ 70,837,186	\$ 66,137,751	\$ 58,418,670	\$ 55,429,907
Non-Current Assets						
Receivables - Non-Current	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure, Property, Plant and Equipment	\$ 1,214,827,201	\$ 1,244,069,094	\$ 1,251,790,613	\$ 1,262,924,659	\$ 1,270,102,401	\$ 1,272,698,811
Intangible Assets	\$ 751,958	\$ 6,234,639	\$ 6,234,639	\$ 6,234,639	\$ 6,234,639	\$ 6,234,639
Right Of Use Assets	\$ 6,234,639	\$ 719,665	\$ 687,511	\$ 655,357	\$ 623,202	\$ 591,048
Total Non-Current Assets	\$ 1,221,813,798	\$ 1,251,023,398	\$ 1,258,712,763	\$ 1,269,814,655	\$ 1,276,960,242	\$ 1,279,524,498
Total Assets	\$ 1,360,808,928	\$ 1,349,043,097	\$ 1,329,549,949	\$ 1,335,952,406	\$ 1,335,378,912	\$ 1,334,954,405
Liabilities						
Current Liabilities						
Payables	\$ 67,601,274	\$ 41,447,679	\$ 17,636,843	\$ 17,716,024	\$ 17,785,099	\$ 17,857,757
Borrowings	\$ 3,415,839	\$ 3,039,672	\$ 3,320,878	\$ 3,502,526	\$ 3,670,727	\$ 430,273
Provisions	\$ 6,323,906	\$ 6,552,138	\$ 6,361,686	\$ 9,032,081	\$ 9,813,016	\$ 6,443,194
Unearned Revenue	\$ 3,298,957	\$ 3,303,957	\$ 3,308,957	\$ 3,313,957	\$ 3,318,957	\$ 3,323,957
Other Liabilities	\$ 1,540,243	\$ 1,545,784	\$ 1,590,807	\$ 1,620,822	\$ -	\$ -
Total Current Liabilities	\$ 82,180,219	\$ 55,889,230	\$ 32,219,171	\$ 35,185,410	\$ 34,587,799	\$ 28,055,181
Non-Current Liabilities						
Payables - Non-Current	\$ 785,951	\$ 760,053	\$ 733,411	\$ 706,003	\$ 677,807	\$ 648,798
Borrowings - Non-Current	\$ 13,699,535	\$ 10,659,864	\$ 12,338,987	\$ 13,836,472	\$ 10,165,745	\$ 9,735,474
Provisions - Non-Current	\$ 12,722,205	\$ 12,828,572	\$ 13,233,575	\$ 11,061,456	\$ 8,034,119	\$ 8,321,267
Other Liabilities - Non-Current	\$ 1,545,784	\$ 3,211,629	\$ 1,620,822	\$ -	\$ -	\$ -
Total Non-Current Liabilities	\$ 28,753,474	\$ 27,460,118	\$ 27,926,795	\$ 25,603,931	\$ 18,877,671	\$ 18,705,539
Total Liabilities	\$ 110,933,693	\$ 83,349,348	\$ 60,145,966	\$ 60,789,341	\$ 53,465,470	\$ 46,760,720
Net Assets	\$ 1,249,875,234	\$ 1,265,693,749	\$ 1,269,403,983	\$ 1,275,163,065	\$ 1,281,913,442	\$ 1,288,193,685
Equity						
Retained Earnings	\$ 468,744,412	\$ 484,562,927	\$ 488,273,161	\$ 494,032,243	\$ 500,782,620	\$ 507,062,863
Revaluation Reserve	\$ 781,130,822	\$ 781,130,822	\$ 781,130,822	\$ 781,130,822	\$ 781,130,822	\$ 781,130,822
Total Equity	\$ 1,249,875,234	\$ 1,265,693,749	\$ 1,269,403,983	\$ 1,275,163,065	\$ 1,281,913,442	\$ 1,288,193,685

	Year 6 2031/2032	Year 7 2032/2033	Year 8 2033/2034	Year 9 2034/2035	Year 10 2035/2036
Assets					
Current Assets					
Cash and Cash Equivalents	\$ 44,765,842	\$ 51,866,580	\$ 61,044,032	\$ 68,557,227	\$ 55,818,363
Receivables	\$ 14,912,127	\$ 14,991,587	\$ 15,286,087	\$ 15,523,656	\$ 15,807,975
Inventories	\$ 999,802	\$ 999,802	\$ 999,802	\$ 999,802	\$ 999,802
Total Current Assets	\$ 60,677,771	\$ 67,857,969	\$ 77,329,921	\$ 85,080,685	\$ 72,626,140
Non-Current Assets					
Receivables - Non-Current	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure, Property, Plant and Equipment	\$ 1,273,818,764	\$ 1,274,029,534	\$ 1,272,998,095	\$ 1,274,649,917	\$ 1,298,234,756
Intangible Assets	\$ 6,234,639	\$ 6,234,639	\$ 6,234,639	\$ 6,234,639	\$ 6,234,639
Right Of Use Assets	\$ 558,893	\$ 526,739	\$ 495,652	\$ 466,061	\$ 436,470
Total Non-Current Assets	\$ 1,280,612,296	\$ 1,280,790,912	\$ 1,279,728,386	\$ 1,281,350,617	\$ 1,304,905,865
Total Assets	\$ 1,341,290,067	\$ 1,348,648,881	\$ 1,357,058,307	\$ 1,366,431,302	\$ 1,377,532,005
Liabilities					
Current Liabilities					
Payables	\$ 17,928,219	\$ 17,999,604	\$ 18,070,174	\$ 18,148,315	\$ 18,226,428
Borrowings	\$ 453,029	\$ 476,991	\$ 502,287	\$ 528,973	\$ 557,150
Provisions	\$ 6,428,077	\$ 6,434,108	\$ 6,901,738	\$ 6,387,967	\$ 6,380,507
Other Liabilities	\$ 3,328,957	\$ 3,333,957	\$ 3,338,957	\$ 3,343,957	\$ 3,348,957
Total Current Liabilities	\$ 28,138,282	\$ 28,244,660	\$ 28,813,156	\$ 28,409,212	\$ 28,513,042
Non-Current Liabilities					
Payables - Non-Current	\$ 618,957	\$ 589,593	\$ 561,282	\$ 532,208	\$ 502,350
Borrowings - Non-Current	\$ 9,282,445	\$ 8,805,455	\$ 8,303,169	\$ 7,774,197	\$ 7,217,048
Provisions - Non-Current	\$ 8,481,801	\$ 8,639,163	\$ 8,340,577	\$ 8,553,803	\$ 8,768,148
Other Liabilities - Non-Current	\$ -	\$ -	\$ -	\$ -	\$ -
Total Non-Current Liabilities	\$ 18,383,203	\$ 18,034,211	\$ 17,205,028	\$ 16,860,208	\$ 16,487,546
Total Liabilities	\$ 46,521,485	\$ 46,278,871	\$ 46,018,184	\$ 45,269,420	\$ 45,000,588
Net Assets	\$ 1,294,768,583	\$ 1,302,370,010	\$ 1,311,040,123	\$ 1,321,161,882	\$ 1,332,531,417
Equity					
Retained Earnings	\$ 513,637,761	\$ 521,239,188	\$ 529,909,301	\$ 540,031,060	\$ 551,400,595
Revaluation Reserve	\$ 781,130,822	\$ 781,130,822	\$ 781,130,822	\$ 781,130,822	\$ 781,130,822
Total Equity	\$ 1,294,768,583	\$ 1,302,370,010	\$ 1,311,040,123	\$ 1,321,161,882	\$ 1,332,531,417

Cashflows

	Estimate Year 0 2025/2026	Year 1 2026/2027	Year 2 2027/2028	Year 3 2028/2029	Year 4 2029/2030	Year 5 2030/2031
Cash Flows from Operating Activities						
<i>Receipts:</i>						
Receipts from Customers	\$143,153,936	\$ 92,126,512	\$ 86,700,787	\$ 89,004,228	\$ 92,072,255	\$ 95,689,443
Interest Received	\$ 2,867,966	\$ 4,328,000	\$ 3,322,500	\$ 3,136,058	\$ 3,165,567	\$ 3,192,756
Rental Income	\$ 624,742	\$ 600,042	\$ 620,443	\$ 642,159	\$ 658,855	\$ 675,326
Non-Capital Grants and Contributions	\$ 38,672,095	\$ 8,270,641	\$ 8,133,848	\$ 8,283,256	\$ 8,335,986	\$ 8,382,045
<i>Payments:</i>						
Payment to Suppliers	(\$110,771,209)	(\$ 96,948,831)	(\$ 95,161,396)	(\$ 72,574,859)	(\$ 76,916,919)	(\$ 77,923,776)
Borrowing Costs	(\$ 960,379)	(\$ 807,950)	(\$ 670,445)	(\$ 826,818)	(\$ 972,522)	(\$ 807,417)
Net Cash Provided (or Used) in Operating Activities	\$ 73,587,150	\$ 7,568,414	\$ 2,945,737	\$ 27,664,024	\$ 26,343,222	\$ 29,208,377
Cash Flows from Investing Activities						
<i>Receipts:</i>						
Proceeds from Sale of PPE	\$ 3,306,850	\$ 495,000	\$ 502,000	\$ 505,000	\$ 501,000	\$ 510,000
Grants, Subsidies, Contributions and Donations	\$ 11,248,958	\$ 18,848,058	\$ 6,426,194	\$ 7,603,194	\$ 7,678,194	\$ 5,939,253
<i>Payments:</i>						
Payments for PPE	(\$ 32,255,980)	(\$ 59,426,091)	(\$ 38,365,471)	(\$ 42,287,310)	(\$ 39,004,835)	(\$ 34,978,705)
Net Cash Provided (or Used) in Investing Activities	(\$ 17,700,173)	(\$ 40,083,033)	(\$ 31,435,277)	(\$ 34,179,116)	(\$ 30,825,641)	(\$ 28,529,452)
Cash Flows from Financing Activities						
<i>Receipts:</i>						
Proceeds from Borrowings	\$ -	\$ -	\$ 5,000,000	\$ 5,000,000	\$ -	\$ -
<i>Payments:</i>						
Repayments of Borrowings	(\$ 3,262,364)	(\$ 3,415,838)	(\$ 3,039,671)	(\$ 3,320,867)	(\$ 3,502,525)	(\$ 3,670,726)
Net Cash Provided (or Used) in Financing Activities	(\$ 3,262,364)	(\$ 3,415,838)	\$ 1,960,329	\$ 1,679,133	(\$ 3,502,525)	(\$ 3,670,726)
Net Increase/(Decrease) in Cash and Cash Equivalents	\$ 52,624,613	(\$ 35,930,457)	(\$ 26,529,211)	(\$ 4,835,959)	\$ 7,984,945	(\$ 2,991,802)
Cash and Cash Equivalents at Beginning of Period	\$ 65,450,482	\$118,075,095	\$ 82,144,638	\$ 55,615,427	\$ 50,779,468	\$ 42,794,525
Cash and Cash Equivalents at End of Period	\$118,075,095	\$ 82,144,638	\$ 55,615,427	\$ 50,779,468	\$ 42,794,525	\$ 39,802,723

	Year 6 2031/2032	Year 7 2032/2033	Year 8 2033/2034	Year 9 2034/2035	Year 10 2035/2036
Cash Flows from Operating Activities					
Receipts:					
Receipts from Customers	\$ 97,438,151	\$ 99,958,332	\$ 102,579,710	\$ 106,133,985	\$ 109,721,906
Interest Received	\$ 3,220,625	\$ 3,249,191	\$ 3,278,470	\$ 3,308,482	\$ 3,339,244
Rental Income	\$ 692,209	\$ 709,515	\$ 727,253	\$ 745,434	\$ 764,070
Non capital grants and contributions	\$ 8,429,256	\$ 8,477,647	\$ 8,527,247	\$ 8,578,087	\$ 8,630,199
Payments:					
Payment to Suppliers	(\$ 76,566,117)	(\$ 78,052,509)	(\$ 79,834,273)	(\$ 82,307,494)	(\$ 83,988,233)
Borrowing costs	(\$ 757,577)	(\$ 738,065)	(\$ 717,484)	(\$ 695,732)	(\$ 672,677)
Net Cash Provided (or Used) in Operating Activities	\$ 32,456,547	\$ 33,604,111	\$ 34,560,923	\$ 35,762,762	\$ 37,794,509
Cash Flows from Investing Activities					
Receipts:					
Proceeds from sale of PPE	\$ 504,000	\$ 508,000	\$ 517,000	\$ 577,000	\$ 576,000
Grants, subsidies ,contributions & donations	\$ 6,228,194	\$ 6,228,194	\$ 6,228,194	\$ 6,228,194	\$ 6,228,194
Payments:					
Payments for PPE	(\$ 33,795,350)	(\$ 32,786,538)	(\$ 31,651,675)	(\$ 34,552,475)	(\$ 56,808,595)
Net Cash Provided (or Used) in Investing Activities	(\$ 27,063,156)	(\$ 26,050,344)	(\$ 24,906,481)	(\$ 27,747,281)	(\$ 50,004,401)
Cash Flows from Financing Activities					
Receipts:					
Proceeds from Borrowings	\$ -	\$ -	\$ -	\$ -	\$ -
Payments:					
Repayments of borrowings	(\$ 430,272)	(\$ 453,029)	(\$ 476,990)	(\$ 502,286)	(\$ 528,973)
Net Cash Provided (or Used) in Financing Activities	(\$ 430,272)	(\$ 453,029)	(\$ 476,990)	(\$ 502,286)	(\$ 528,973)
Net Increase/(Decrease) in Cash and Cash Equivalents	\$ 4,963,119	\$ 7,100,738	\$ 9,177,452	\$ 7,513,195	(\$ 12,738,865)
Cash and Cash Equivalents at Beginning of Period	\$ 39,802,723	\$ 44,765,842	\$ 51,866,580	\$ 61,044,032	\$ 68,557,227
Cash and Cash Equivalents at End of Period	\$ 44,765,842	\$ 51,866,580	\$ 61,044,032	\$ 68,557,227	\$ 55,818,363

Statement of Changes in Equity

	Estimate Year 0 2025/2026	Year 1 2026/2027	Year 2 2027/2028	Year 3 2028/2029	Year 4 2029/2030	Year 5 2030/2031
Asset Revaluation Surplus						
Opening Balance	\$ 746,130,822	\$ 781,130,822	\$ 781,130,822	\$ 781,130,822	\$ 781,130,822	\$ 781,130,822
Increase/(Decrease) in Asset Revaluation Surplus	\$ 35,000,000	\$ -	\$ -	\$ -	\$ -	\$ -
Closing Balance	\$ 781,130,822	\$ 781,130,822	\$ 781,130,822	\$ 781,130,822	\$ 781,130,822	\$ 781,130,822
Retained Surplus						
Opening Balance	\$ 461,707,720	\$ 468,744,412	\$ 484,562,927	\$ 488,273,161	\$ 494,032,243	\$ 500,782,620
Net Result	\$ 7,036,691	\$ 15,818,515	\$ 3,710,234	\$ 5,759,082	\$ 6,750,377	\$ 6,280,243
Closing Balance	\$ 468,744,412	\$ 484,562,927	\$ 488,273,161	\$ 494,032,243	\$ 500,782,620	\$ 507,062,863
Total Community Equity	\$ 1,249,875,234	\$ 1,265,693,749	\$ 1,269,403,983	\$ 1,275,163,065	\$ 1,281,913,442	\$ 1,288,193,685

	Year 6 2031/2032	Year 7 2032/2033	Year 8 2033/2034	Year 9 2034/2035	Year 10 2035/2036
Asset Revaluation Surplus					
Opening Balance	\$ 781,130,822	\$ 781,130,822	\$ 781,130,822	\$ 781,130,822	\$ 781,130,822
Increase/(Decrease) in Asset Revaluation Surplus	\$ -	\$ -	\$ -	\$ -	\$ -
Closing Balance	\$ 781,130,822	\$ 781,130,822	\$ 781,130,822	\$ 781,130,822	\$ 781,130,822
Retained Surplus					
Opening Balance	\$ 507,062,863	\$ 513,637,761	\$ 521,239,188	\$ 529,909,301	\$ 540,031,060
Net Result	\$ 6,574,898	\$ 7,601,427	\$ 8,670,113	\$ 10,121,759	\$ 11,369,535
Closing Balance	\$ 513,637,761	\$ 521,239,188	\$ 529,909,301	\$ 540,031,060	\$ 551,400,595
Total Community Equity	\$ 1,294,768,583	\$ 1,302,370,010	\$ 1,311,040,123	\$ 1,321,161,882	\$ 1,332,531,417

Percentage Change in Rates Levied from 2025-2026

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

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

Council's rates and utility charges revenue is projected to increase through a combination of natural growth and general increase by 5.56% in 2026/2027 compared with the rates and utility charges levied in the previous budget for 2025/2026.

Single Year Result

Type	Measure	Target (Tier 4)	2026/2027 Budget	Forecasted 2027/2028	Forecasted 2028/2029	Forecasted 2029/2030	Forecasted 2030/2031	Forecasted 2031/2032	Forecasted 2032/2033	Forecasted 2033/2034	Forecasted 2034/2035	Forecasted 2035/2036
Financial Capacity	Council-Controlled Revenue	N/A	79.97%	82.43%	82.94%	83.35%	83.76%	83.95%	84.17%	84.45%	84.80%	85.15%
	Population Growth	N/A	1.48%	1.48%	1.48%	1.48%	1.48%	1.48%	1.48%	1.48%	1.48%	1.48%
Operating Performance	Operating Surplus Ratio	Greater than 0%	-3.75%	-3.38%	-2.38%	-1.38%	-0.11%	-0.10%	0.85%	1.79%	2.95%	3.92%
	Operating Cash Ratio	Greater than 0%	29.55%	29.85%	30.52%	31.28%	31.87%	31.49%	31.66%	31.88%	32.30%	32.62%
Liquidity	Unrestricted Cash Expense Cover Ratio	Greater than 4 months	14.7 times	N/A for long-term sustainability statement								
Asset Management	Asset Sustainability Ratio	Greater than 80%	104.64%	83.90%	79.52%	70.60%	77.67%	90.70%	79.34%	72.45%	73.38%	98.29%
	Asset Consumption Ratio	Greater than 60%	69.47%	68.51%	67.66%	66.75%	65.75%	64.74%	63.73%	62.71%	61.78%	61.33%
Debt Servicing Capacity	Leverage Ratio	0 to 3 times	0.50 times	0.56 times	0.59 times	0.44 times	0.31 times	0.29 times	0.27 times	0.23 times	0.23 times	0.20 times

5 Year Average Result

Type	Measure	Target (Tier 4)	2026/2027 Budget	Forecasted 2027/2028	Forecasted 2028/2029	Forecasted 2029/2030	Forecasted 2030/2031	Forecasted 2031/2032	Forecasted 2032/2033	Forecasted 2033/2034	Forecasted 2034/2035	Forecasted 2035/2036
Financial Capacity	Council-Controlled Revenue	N/A	65.33%	69.51%	71.52%	77.06%	82.53%	83.31%	83.65%	83.95%	84.24%	84.52%
	Population Growth	N/A	1.40%	1.47%	1.48%	1.48%	1.48%	1.48%	1.48%	1.48%	1.48%	1.48%
Operating Performance	Operating Surplus Ratio	Greater than 0%	-4.64%	-4.46%	-2.93%	-2.76%	-2.15%	-1.42%	-0.58%	0.24%	1.12%	1.94%
	Operating Cash Ratio	Greater than 0%	21.59%	23.40%	25.83%	28.21%	30.65%	31.03%	31.38%	31.64%	31.85%	32.00%
Liquidity	Unrestricted Cash Expense Cover Ratio	Greater than 4 months	N/A for long-term sustainability statement									
Asset Management	Asset Sustainability Ratio	Greater than 80%	81.05%	85.32%	79.80%	80.91%	83.04%	80.50%	79.61%	78.18%	78.69%	82.85%
	Asset Consumption Ratio	Greater than 60%	70.49%	69.87%	69.22%	68.45%	67.59%	66.65%	65.69%	64.70%	63.71%	62.83%
Debt Servicing Capacity	Leverage Ratio	0 to 3 times	0.91 times	0.76 times	0.63 times	0.55 times	0.47 times	0.43 times	0.38 times	0.31 times	0.27 times	0.25 times

Community and Lifestyle	2026/2027	2027/2028	2028/2029
Total	\$ 2,718,125	\$ 1,115,000	\$ 1,422,500
Aerodromes	\$ 475,330	\$ 350,000	\$ 347,500
Kingaroy Airport Asset Refurb (patching repairs, drainage)	\$ 300,000		
Wondai Airport - extension to taxiway	\$ 65,000		
Kroy A/port Asset Refurb (Met BD&toilet)	\$ 39,864		
Kroy Aerodrome - Aerodrome Masterplan	\$ 28,177		
Kingaroy Aerodrome - Flush markers	\$ 42,288		
Kingaroy Airport Asset Refurbishment (Taxiway C)		\$ 100,000	
Firefighting centralised water design and construct		\$ 150,000	
Survey and Design Airpark and hanagar sites		\$ 100,000	
Kingaroy Airport Asset Line Marking			\$ 60,000
Security Cameras			\$ 15,000
Signage			\$ 7,500
Underground service connection and off grid power design (to hangar sites, electricity and water)			\$ 200,000
Kingaroy Airport Asset Refurb Fuel tank			\$ 25,000
Kingaroy Chemical Sump (decommision)			\$ 40,000
Cemeteries	\$ 260,000	\$ 65,000	\$ 415,000
Taabinga - Plinths	\$ 25,000		
Nanango - Toilet refurbishment	\$ 200,000		
Murgon - Murgon Cemetery Survey & design new area	\$ 10,000		
SBRC Cemeteries - Signage	\$ 25,000		
Land investigation Murgon and Nanango		\$ 25,000	
Murgon - lawn cemetery plinths		\$ 30,000	
Nanango - Vault development		\$ 10,000	
Taabinga Internal Road and gardens (new expansion)			\$ 150,000
Cemetery works - Cemetery Plinths			\$ 100,000
Land development - Reserve land (Nanango)			\$ 15,000
Nanango Cemetery Internal Road			\$ 150,000
Saleyards	\$ 296,155	\$ 100,000	\$ 100,000
Coolabunia Saleyards - Replacement yards	\$ 200,000		
Coolabunia Saleyards - Refurb toilet	\$ 96,155		
Coolabunia Saleyards - Asset Upgrades, yard replacement		\$ 100,000	
Coolabunia Saleyards - Yard Replacement			\$ 100,000
Tourist Facilities	\$ 1,686,640	\$ 600,000	\$ 560,000
BP Dam - Garage and driveway - contribution to (W4Q)	\$ 170,000		
BP Dam - Paint cabin roof (9)	\$ 45,000		
BP Dam - Pool repairs	\$ 120,000		
BP Dam - 1 * Cabin 6 berth	\$ 379,651		
BPDam Refurb-paint toilets/BDs&kioskroof	\$ 13,871		
BDam-Bunkhouse area Rec space upgrade	\$ 211,521		
Boondooma - Camp Kitchen/ensuites - Co-contribution to W4Q	\$ 320,000		
Boondooma - Establish ensuites and concrete slabs (W4Q)	\$ 356,462		
BoondoomaDamCabins-repair/paint eave&arc	\$ 70,135		
BP Dam - painting and renovation - external kiosk and laundry		\$ 100,000	
BP Tourist Park - Refurbishment of powered ensuits		\$ 150,000	
Boondooma Dam installlation of new Powered Sites - main park (20)		\$ 150,000	
Boondooma Recreation Facilities (half court/replace tennis court)		\$ 200,000	
BP - Family Villa refurbishment			\$ 160,000
Boondooma - Look Out cabin refurbishment			\$ 120,000
Boondooma - New camp kitchen at new powered sites			\$ 80,000
Boondooma - Lakeside Cabins *5 - Bathroom Fitout			\$ 200,000

Fleet	Qty	2026/2027	Qty	2027/2028	Qty	2028/2029
Total	36	\$ 4,380,940	62	\$ 5,491,000	46	\$ 4,951,000
Van - Transporting Animals (Advert Wrap)	1	\$ 75,000				
Tandem Trailer P&G Murgon	1	\$ 45,000				
Dual Cab 4x4	1	\$ 52,000				
8x5 Cage Trailer for Burial Equipment	1	\$ 20,000				
Mitsubishi Triton Club Cab 4 X 4	1	\$ 52,000				
Mower Toro 42" Z Master 8000 Direct coll	1	\$ 30,000				
Mower Trimax Stealth S3	1	\$ 25,000				
Tractor New Holland T5.95 Dual Command	1	\$ 150,000				
Iseki SF310 Front Deck	2	\$ 84,000				
Nissan Navara Extra Cab 4x2	1	\$ 50,000				
Truck Mitsubishi Fuso Fighter	1	\$ 180,000				
Vermeer Vacuum Excavation Unit	1	\$ 170,000				
Jetwave Sewage Jetting Trailer	1	\$ 120,000				
Tandem Trailer for Plant 1526 W&WW	1	\$ 60,000				
Excavator Hitachi ZX55U-5A	1	\$ 190,000				
Kerb Machine	1	\$ 80,000				
Ammann ASC130D Single Drum Vibrating Rol	1	\$ 210,000				
Komatsu Grader GD655-5	1	\$ 780,000				
Isuzu Crew Cab	1	\$ 250,000				
Truck Isuzu Giga 455	2	\$ 770,000				
Trailer Quad Dog Tipping Trailer	1	\$ 175,000				
Trailer Quad Dog Shepard Trailer	1	\$ 175,000				
Nissan Navara 4X4 Dual Cab	1	\$ 52,000				
Nissan Navara Extra Cab 4 X 2	3	\$ 156,000				
Ford Ranger Extra Cab 4x2	1	\$ 52,000				
Pressure Cleaner Equipment	1	\$ 20,000				
Skid Steer Profiler	1	\$ 35,000				
Site Office	2	\$ 120,000				
Broom Trailer (Tractor)	1	\$ 120,000				
Toyota Troop Carrier	1	\$ 74,655				
New Canopy	1	\$ 8,285				
Mitsubishi Triton Dual Cab 4X4			1	\$ 54,000		
Mitsubishi Triton Dual Cab 4X4 Auto			1	\$ 54,000		
Generator Linz Electric			1	\$ 50,000		
Alloy Tipper Truck 4.495 T			1	\$ 110,000		
Mower Berti TA/P 200 Left hand			1	\$ 50,000		
Kubota FS3690 Out Front			1	\$ 42,000		
Iseki SF310FH Front Deck			1	\$ 42,000		
Mitsubishi Triton Dual Cab 4 X 4			1	\$ 52,000		
Nissan Navara Dual Cab 4X2			3	\$ 156,000		
Nissan Navra Extra Cab 4X2			5	\$ 260,000		
Mitsubishi Triton Dual Cab 4X4			1	\$ 54,000		
Nissan Navara Extra Cab 4X2 Tipper			1	\$ 75,000		
Trailer Tandem Axle P&G Murgon			1	\$ 30,000		
Ford Ranger Extra Cab 4X2			1	\$ 52,000		
Mitsubishi Fuso Figther			1	\$ 290,000		
Toyota Rav 4			1	\$ 48,000		
Toyota Hilux Single Cab 4X4			1	\$ 54,000		
Nissan UD Truck PK16280H6L			1	\$ 290,000		
Iseki SF310 Front Deck			1	\$ 42,000		
Ford Ranger Extra Cab 4X2			8	\$ 416,000		
Nissan Navara Extra Cab 4X2 Tail Gate Lifter			1	\$ 75,000		
Mitsubishi Triton Extra Cab 4X2			2	\$ 104,000		
Roller Ammann ARX 26			1	\$ 65,000		
Ammann ASC150D Single Drum Vibrating Rol			1	\$ 210,000		
Roller Bomag BW211D-4			1	\$ 220,000		
Truck Hino FY 2848			1	\$ 330,000		
Truck Fuso Canter 815 Crew Cab			1	\$ 140,000		
Truck Fuso Fighter 1024, Crew Cab			1	\$ 240,000		
Truck Hino FY 2848			2	\$ 660,000		
Tipping Dog Trailer 10M			1	\$ 140,000		

Fleet	Qty	2026/2027	Qty	2027/2028	Qty	2028/2029
3 Axle Dog			1	\$ 140,000		
Ross Allen Quad Tipping Dog 12M3			1	\$ 140,000		
Ross Allen Quad Tipping Dog Trailer 12M3			1	\$ 140,000		
Slasher Howard EHD210E			1	\$ 22,000		
Slasher Howard EDH 180S2			1	\$ 22,000		
Mitsubishi Triton Extra Cab 4X4			5	\$ 270,000		
Mitsubishi Triton Dual Cab 4X4			3	\$ 162,000		
Tandem Trailer (1510)			1	\$ 30,000		
Rapid Spray Trailer			2	\$ 40,000		
Broom Sewell Tow Behind			1	\$ 120,000		
Truck Mitsubishi Fuso Hooklift					1	\$ 400,000
Trailer Hook Lift					1	\$ 150,000
Extra Cab Utility 4X4					10	\$ 540,000
Iseki Front Deck 72"					1	\$ 45,000
Nissan Navara Dual Cab 4X2					1	\$ 50,000
Extra Cab 4X2					1	\$ 50,000
Toyota Hilux Single Cab 4X2					1	\$ 100,000
Stores Van Ford Transit					1	\$ 70,000
Truck Freightliner Coronado 114					1	\$ 300,000
Toyota Hilux Dual Cab					1	\$ 54,000
Extra Cab 4X4 Soil Lab					1	\$ 75,000
Toyota Rav 4					2	\$ 100,000
Extra Cab 4X2					1	\$ 60,000
Toyota Rav 4					1	\$ 52,000
Heli Forklift					1	\$ 50,000
Extra Cab 4X2					1	\$ 54,000
Extra Cab 4X2					5	\$ 260,000
Single Cab 4X4					1	\$ 54,000
Roller Dynapac CP2100AOR					1	\$ 250,000
New Hollan B110B Backhoe					1	\$ 250,000
Truck Fuso Sign					1	\$ 250,000
Isuzu GIGA CSYAA-B18 Truck					1	\$ 360,000
Truck Isuzu FXY 1500 PaveLine					1	\$ 750,000
Noremat Reach Mower					1	\$ 105,000
Extra Cab 4X4 Central Grading					1	\$ 54,000
Dual Cab 4X4					4	\$ 216,000
Racas Rav 4					1	\$ 52,000
Trailer Quad Dog Tipping Trailer					1	\$ 170,000
Pressure Washer Equipment					1	\$ 30,000

Information Communication Technology - Office		2026/2027	2027/2028	2028/2029
Total		\$ 270,000	\$ 277,750	\$ 295,888
General		\$ 270,000	\$ 277,750	\$ 295,888
User Hardware		\$ 155,000	\$ 162,750	\$ 170,888
Server Hardware		\$ 50,000	\$ 50,000	\$ 50,000
Photocopiers & Printers		\$ 20,000	\$ 25,000	\$ 30,000
Teams Rooms Devices		\$ 20,000		\$ 20,000
Chambers Upgrade		\$ 25,000	\$ 25,000	

Parks	2026/2027	2027/2028	2028/2029
Total	\$ 2,920,522	\$ 1,510,000	\$ 970,691
Parks	\$ 2,115,522	\$ 1,310,000	\$ 850,691
Regional Playground & Parks asset replacement program (what Parks and what items)	\$ 150,000		
Regional Softfall Patching and Repairs	\$ 80,000		
Sport & Infrastructure Infrastructure Project - EOI for Shade salis across the region and Pioneer Park	\$ 400,000		
Blackbutt Skate Park Toilet & Benarkin Footpath	\$ 256,589		
Kingaroy Apex Park lookout fencing and paths	\$ 35,000		
Nanango Pioneer Park Replace Bollards	\$ 12,000		
Nanango Lions Playground Equipment, softfall and concrete edging.	\$ 140,000		
Nanango Butter Factory Park Repair Cycle Track	\$ 30,000		
Maidenwell replace bollards and fencing next to amenities and war memorial	\$ 50,000		
Memerambi Mouse Wheel and softfall (as per Council resolution)	\$ 24,292		
Climbing Wall x 3 (\$40,000 per wall) Murgon, Nanango, Kingaroy	\$ 80,000		
Memerambi Playground - Mouse Wheel	\$ 93,999		
Wooroolin Dalton Park - replace playground equipment	\$ 2,325		
Nanango Pioneer Track and Lighting	\$ 5,199		
Wondai Playground - Coronation Park	\$ 548,783		
Blackbutt Les Muller Park Signage	\$ 15,000		
All towns replace playground gates	\$ 41,206		
W4Q5-D&C-APEX Park Project	\$ 107,911		
Softfall Replacement - Nanango	\$ 18,218		
Softfall Replacement - Wondai	\$ 25,000		
Regional Parks Refurbishments - Undertake asset replacement program		\$ 150,000	
Softfall Repairs and relacement		\$ 100,000	
Sport & Infrastructure Infrastructure Project - EOI for Shade salis across the region and Pioneer Park		\$ 600,000	
Proston Railway Park Football goal posts		\$ 10,000	
River Road replacement of playground equipment and softfall		\$ 300,000	
Renewals/Upgrades as per safety Audit		\$ 150,000	
Regional Parks Refurbishments - Undertake asset replacement program			\$ 154,691
Softfall repairs			\$ 80,000
Renew picnic shelters, BBQs, seating			\$ 100,000
War Memorials to be washed and repaired			\$ 10,000
Wondai Bore Park Bench seat and slab			\$ 6,000
Picnic Shelter and seating			\$ 200,000
Renewals/Upgrades as per safety Audit			\$ 300,000
Public Amenities	\$ 805,000	\$ 200,000	\$ 120,000
Reg McCallum Park - Amenities	\$ 500,000		
Crawford Amenities - New	\$ 200,000		
Murgon Kapernick Park	\$ 55,000		
Maidenwell - Amenities refurb	\$ 50,000		

Property	2026/2027	2027/2028	2028/2029
Total	\$ 3,613,002	\$ 2,248,000	\$ 2,655,000
Halls	\$ 195,000	\$ 940,000	\$ 250,000
Nanango Cultural Centre sliding door for disable toilet.	\$ 5,000		
Wondai Hall Reroof	\$ 190,000		
Murgon Hall - Archives/shed - remove & replace asbestos cement sheeting		\$ 80,000	
Murgon Town Hall - Ext paint and re stump		\$ 600,000	
Town Common Hall - Replace evaporative cooling units		\$ 110,000	
Wondai Hall - Replace ventilation system		\$ 150,000	
Cloyna Hall - Reroof			\$ 200,000
Maidenwell Hall - Ext paint			\$ 50,000
Housing	\$ 50,000	\$ 90,000	\$ 165,000
Nanango Brighthaven-replace Kitchen and bathroom	50,000		
8 Tiernan St, Murgon - Paint		\$ 35,000	
8 Tiernan St, Murgon - Floorcoverings		\$ 30,000	
Nanango Brighthaven - Kitchen		\$ 25,000	
Appin Street Units Nanango - Refurb			\$ 100,000
Scotthaven Units Blackbutt - Entry Roofs			\$ 40,000
Drayton St units - Kitchen refurb			\$ 25,000
Libraries	\$ 100,000	\$ 90,000	\$ 100,000
Kingaroy Library / Forecourt - Replace decking, joists and tact tiles	\$ 100,000		
Wondai Library-Patch and Paint		\$ 50,000	
Kingaroy Library Floor coverings		\$ 40,000	
Kingaroy Library Counter Renewal			\$ 100,000
Depots	\$ -	\$ 208,000	\$ -
Nanango Depot - Tyre Store. Remove asbesto's sheeting - Low density		\$ 50,000	
Nanango Workshop - reroofing		\$ 108,000	
Proston Depot - Crib room		\$ 50,000	
Administration Buildings	\$ 149,167	\$ 65,000	\$ 100,000
Blackbutt Customer Service/Library/Office	\$ 120,000		
Proston Admin/Library- Ceiling & Drainage	\$ 29,167		
Wondai - Upstairs Offices replace Air Conditioning		\$ 15,000	
Kingaroy Admin-External Repaint		\$ 50,000	
Murgon - Construct rear carpark			\$ 100,000
Museums/Heritage/Tourism	\$ 220,000	\$ 125,000	\$ 100,000
Boondooma Homestead Caretakers Kitchen	\$ 50,000		
Boondooma Homestead Caretakers residence-Laundry and Bathroom	\$ 70,000		
Ringsfield School House - Re roof	\$ 70,000		
Refurbish Town Clock - Murgon	\$ 20,000		
Refurbish Town Clock - Wondai	\$ 10,000		
Wondai VIC and Timber Museum-Paint		\$ 45,000	
Boondooma Homestead Caretakers - Floor coverings		\$ 30,000	
Boondooma Homestead-Restoration		\$ 50,000	
Ringsfield House - Handrails			\$ 100,000
Sport & Recreation	\$ 105,000	\$ 110,000	\$ 690,000
Proston Showground Pavillion - replace back roof area	\$ 30,000		
Murgon PCYC Stadium - Replace box gutters	\$ 75,000		
Murgon Showgrounds - New Perimeter Fence		\$ 110,000	
Mondure Tennis Courts Amenities			\$ 190,000
Wondai Cattle Stalls - Replace			\$ 500,000
Swimming Pools	\$ 650,000	\$ 155,000	\$ 1,000,000
Wondai Pool Vacuum	\$ 22,500		
CCTV Upgrades (South Burnett Aquatic, Wondai Swimming Pool, Kingaroy)	\$ 87,500		
Kingaroy Swimming Pool Shower Cubicles	\$ 20,000		
Kingaroy Swimming Pool - Detailed Design	\$ 500,000		
Replace safety signage - Regional Pools	\$ 20,000		
Nanango Pool Vacuum		\$ 45,000	
NanangoSouth Burnett Aquatic Centre - perimeter fence to be replaced		\$ 30,000	
Nanango South Burnett Aquatic Centre - Replace Kitchen		\$ 80,000	
Murgon Swimming Pool Rehab			\$ 1,000,000
SES	\$ 160,000	\$ 20,000	\$ -
Kingaroy SES - Toilet Refurb and Internal Painting	\$ 60,000		
Blackbutt SES - Toilet refurb	\$ 100,000		
Kingaroy SES Kitchen Refurb		\$ 20,000	
Other	\$ 1,983,835	\$ 445,000	\$ 250,000
Advanced Building Design	\$ 150,000		
Regional Painting Program (Murgon VIC, Wondai VIC, Nanango Units,	\$ 300,000		

Property	2026/2027	2027/2028	2028/2029
Maidenwell Sportsground Replace Amenities	\$ 240,000		
Kingaroy Memorial Park Stage	\$ 955,000		
Weed Seed Wash Down Planning & Design	\$ 50,000		
Ringsfield House Shade Sails and Lighting	\$ 11,513		
Hivesville Dump Point	\$ 48,750		
Kumbia Dump Point/Footpath	\$ 42,481		
CEUF - Kingaroy Council Office Solar Panels (Prop)	\$ 43,636		
CEUF - Kingaroy Council Office Solar Panels (Prop)	\$ 14,182		
CEUF - Kingaroy Depot Solar Panels (Prop)	\$ 43,636		
SBRC Animal Housing - Repairs to Kennels	\$ 15,000		
SBRC Animal Housing - Carpark/Driveway	\$ 20,000		
W4Q5-KRoy-PublicArt	\$ 49,636		
Murgon Caravan Park		\$ 400,000	
Kingaroy Memorial Park Stage		\$ 45,000	
Lions Park Murgon - Replace			\$ 250,000

Waste	2026/2027	2027/2028	2028/2029
Total	\$ 2,195,000	\$ 5,675,000	\$ 8,950,000
Waste Management Facilities	\$ 1,400,000	\$ 5,000,000	\$ 8,100,000
Resource Recovery Centre (Kingaroy) - shed, conveyor lines & solar	\$ 850,000		
DA for new landfill	\$ 550,000		
Kingaroy New Landfil Cell - stage 2 - cell construction		5,000,000	
Nanango Leachate			\$ 350,000
Kingaroy New Landfil Cell - stage 2 - cell construction			\$ 5,000,000
Resource Recovery Centre (Kingaroy) - stage 2			\$ 2,750,000
Transfer Stations	\$ 795,000	\$ 675,000	\$ 850,000
Fencing and Electronic Gate for Hivesville	\$ 250,000		
Wattlecamp - Electronic Gate	\$ 110,000		
Replacement of RORO Bins (Skip)	\$ 40,000		
Nanango Waste Transfer Station	\$ 200,000		
Kumbia Transfer station - camera, upgrade pin pad	\$ 45,000		
Proston Transfer Station - Cameras and upgrade gate	\$ 45,000		
Home creek - Camera only	\$ 20,000		
Memerambi - Camera only	\$ 20,000		
Maidenwell - Camera only	\$ 20,000		
Blackbutt Cameras- theft deterrance	\$ 45,000		
Murgon - establish Transfer Station		\$ 500,000	

Water	2026/2027	2027/2028	2028/2029
Total	\$ 17,598,934	\$ 6,867,526	\$ 8,686,338
Treatment	\$ 13,519,265	\$ 4,375,000	\$ 4,862,500
Gordonbrook Dam Diversion Tunnel Assessment	\$ 93,750		
Boondooma Dam - WTP upgrade to package plant	\$ 970,000		
Murgon WTP Media Replacement	\$ 262,500		
Gordonbrook WTP Potassium Permanganate Dosing	\$ 525,000		
Analyser replacement program	\$ 40,000		
Blackbutt Pot Perm install and pre dose CL2	\$ 220,000		
Gordonbrook WTP Raw Water Off Stream Sto	\$ 8,524,849		
GBrookDam Safety Haz Action-Fencing	\$ 52,500		
GBrookDam Safety Hazard Action-Pipework	\$ 87,500		
Gordonbrook Dam Survey for Dredging	\$ 315,502		
CEUF - Gordonbrook WTP Solar Panels (W&WW)	\$ 167,164		
Gordonbrook WTP Clear water pump 3	\$ 55,700		
LGGSP-D&C Mt Wooroolin Reservoir No.3	\$ 2,204,800		
Gordonbrook Dam - Filter Blanket Construction Downstream Slope		\$ 3,500,000	
Gordonbrook Dam - Riprap Installation Upstream Dam Wall		\$ 875,000	
Purchase additional water allocation			\$ 2,500,000
Gordonbrook Dam - Seepage Monitoring Design			\$ 1,925,000
Gordonbrook Dam Filter Media Replacement			\$ 437,500
Distribution	\$ 4,079,669	\$ 2,492,526	\$ 3,823,838
Rose Street (Thorn to end)	\$ 78,750		
Hivesville Main Line Stage 4 Wondai Proston Road (Nodes 408A -410)	\$ 350,000		
Decommission 100DN Main 33 Bramston	\$ 26,250		
WMR - Rae Street (Kingaroy St to Walter Road)	\$ 117,250		
Main Reservoir Switchboard renewal and Process Control/SCADA	\$ 175,000		
Range WPS Switchboard renewal and Process Control/SCADA	\$ 262,500		
Wooroolin Borefield WPS Switchboard renewal and Process Control/SCADA	\$ 218,750		
WMR- KINGAROY ST (Cornish Street - Stolzenberg Rd) -Renewal Age	\$ 63,000		
WMR - RAILWAY TERRACE (Knight to Rae Street) -Renewal Age	\$ 52,500		
WMR - DRAYTON STREET (Gipps Street-Chester Street) -Renewal Age	\$ 127,750		
Murgon CBD Water Main	\$ 300,000		
Kingaroy Golf Course Pump Station Switchboard renewals and Process Control/SCADA	\$ 218,750		
Kingaroy WMR Railway Rd	\$ 80,000		
Conroy St, new water services for new main	\$ 35,000		
Mathews St Kingaroy			
Analyser replacement program	\$ 20,000		
Water Meter replacement	\$ 125,000		
YallakoolWTP Process Cntrl/SCADA renewal	\$ 70,000		
S3 - PC, SCADA & Telemetry WATER	\$ 350,000		
Kingaroy Ivy St (Fisher to Campbell)	\$ 179,426		
K'roy Taabinga Heights Res Switchboard	\$ 52,500		
Premier drive storage reline	\$ 625,000		
Murgon Garrick Street - Water Main	\$ 155,534		
Murgon LambSt(BunyaHwy Xing-StephensSt)	24510.66		
Murgon Town Pumps WPS Switchboard renew	\$ 262,500		
Regional Water Meter Replacement	\$ 109,698		
Drayton St (Burnett to George)		\$ 75,000	
WMR - First Av (Haly St to Logan Rd) 150DN		\$ 234,000	
WMR - Kingaroy Street (River Road to Rae Street)		\$ 192,500	
Drive In WPS Switchboard renewals and Process Control/SCADA		\$ 175,000	
Reedy Creek Borefield WPS Switchboard renewals and Process Control/SCADA		\$ 218,750	
Kinleymoore WPS Switchboard renewal and Process Control/SCADA		\$ 175,000	
Greenvue Road WPS Switchboard renewal and Process Control/SCADA		\$ 245,000	
WMR- CARINYA ST (Fisher Street - Moonya Street)		\$ 172,200	
WMR- CARINYA ST (Moonya Street - Jarrah Street)		\$ 155,400	
WMR - KING STREET (John St to Youngman)		\$ 63,000	
WMR - ELK STREET (School-Lee Court-Normanby Street)		\$ 111,300	
WMR - NELSON STREET (Beatty Street - Rodney Street)		\$ 231,000	
Stuart River WPS Pump/Motor renewal and Process Control/SCADA renewal		\$ 175,000	
Water Meter replacement		\$ 125,000	
WMR-Murgon Hospital Res&Macalister		\$ 144,376	
Wooroolin Reservoir Switchboard renewal and Process Control/SCADA			\$ 125,000
WMU- Haly St (PS to William) DN450 - S1 year one of project			\$ 725,000
WMU- Haly St (PS to William) DN450 - S1 year two of project			\$ 1,533,588

Water	2026/2027	2027/2028	2028/2029
XHL Pressure Zone Realignment and Closed Valve Bill PI			\$ 93,750
WMR -Jarrah St (Haly to Somerset)			\$ 262,500
WMR-Somerset St (Alford to Knight)			\$ 472,500
WMR - Mount Stanley Road (Home Street-Brisbane Street)			\$ 189,000
WMR - MURPHYS WAY (Rodney Street - End)			\$ 73,500
WMR -BRAMSTON ST - (Baynes Street - South Street) - minus McCord to			\$ 75,250
WMR -OSBORNE ST - (Mackenzie Street - Pring Street)			\$ 148,750
Water Meter replacement			\$ 125,000

WasteWater	2026/2027	2027/2028	2028/2029
Total	\$ 7,777,225	\$ 1,912,500	\$ 950,000
Treatment	\$ 3,111,243	\$ 525,000	\$ -
Cyber Security Assessment - Wastewater	\$ 87,500		
Kingaroy Recycling Plant - Replacement	\$ 2,804,909		
CEUF - Kingaroy STP Solar Panels (W&WW)	\$ 182,324		
CEUF - Nanango STP Solar Panels (W&WW)	\$ 36,510		
Wondai WTP Switchboard renewal and Process Control/SCADA		\$ 437,500	
Wondai RWTP Process Control/SCADA		\$ 87,500	
Mains	\$ 4,665,982	\$ 1,387,500	\$ 950,000
Sewer for vacant connections	\$ 90,000		
Sewer Relining	\$ 1,200,000		
Yallakool SPS1 Switchboard Renewal	\$ 262,500		
Yallakool SPS2 Switchboard Renewal	\$ 262,500		
S3- PC, SCADA & Telemetry WASTEWATER	\$ 262,500		
Kingaroy SPS2 Tessmanns Rd Switchboard	\$ 175,000		
Kingaroy SPS3 Logan St SCADA renewal	\$ 70,000		
Kingaroy SPS6 Barron Pk Dr SCADA renewal	\$ 70,000		
Sewer Main Extension - Williams St Kinga	\$ 21,437		
W4Q5-Construct-KRoyNorthDevFirstAve	\$ 1,121,958		
SBRC Inflow/Infiltration Assessment WW	\$ 175,000		
Nanango SPS2 Switchboard renewal, etc.	\$ 210,000		
Nanango SPS3 Switchboard renewal, etc.	\$ 140,000		
Ngo STP-Switchboard renew&Process Cntrl	\$ 395,087		
Proston CED Pump Station Replace & Renew	\$ 210,000		
Sewer Relining		\$ 950,000	
North Street SPS Switchboard renewal and Process Control/SCADA		\$ 218,750	
Sports field SPS Switchboard renewal and Process Control/SCADA		\$ 218,750	
Sewer Relining			\$ 950,000

Works	2026/2027	2027/2028	2028/2029
Total	\$ 16,577,894	\$ 13,268,695	\$ 13,405,893
Unsealed (Gravel Resheeting)	\$ 100,000	\$ 5,057,443	\$ 5,194,641
Regional Asset Renewals	\$ 100,000	\$ 5,057,443	\$ 5,194,641
Sealed (Bitumen Resealing & Rehabilitation)	\$ 10,665,284	\$ 7,941,252	\$ 7,941,252
Bitumen resealing/rehabilitation various roads	\$ 5,448,284		
Major Mechanical Repairs	\$ 1,000,000		
Complimentary Works	\$ 700,000		
Shoulder Resheeting Program	\$ 200,000		
Kingaroy Rd/River Rd roundabout	\$ 700,000		
Memerambi Barkers Ck Rd upgrade to seal	\$ 1,823,000		
Cairns St/Appin St intersection	\$ 494,000		
Advance Design	\$ 300,000		
Bitumen resealing/rehabilitation various roads		\$ 2,332,748	\$ 2,332,748
Sealed road reconstruction		\$ 532,000	\$ 532,000
TIDS LRRS - Program		\$ 2,076,504	\$ 2,076,504
W4Q Funding		\$ 3,000,000	\$ 3,000,000
Footpaths	\$ 262,000	\$ 270,000	\$ 270,000
Various footpath replacements	\$ 100,000	\$ 270,000	\$ 270,000
Fisher Street (Coral to Moore) - Footpath	\$ 132,000		
IGA Footpath Wondai	\$ 30,000		
Bridges	\$ 200,000	\$ -	\$ -
Webbers Bridge Rd	\$ 200,000		
Drainage	\$ 1,863,000	\$ -	\$ -
Brisbane Street (Hospital Terrace-Gully) Drainage	\$ 136,500		
Kerb & Channel Renewal	\$ 606,000		
Markwell St (Parkside - Barwick) - Kerb & Channel	\$ 101,500		
Olsens Rd culvert replacement	\$ 100,000		
Watt Street (Lamb-Stephen) - Kerb & Channel	\$ 119,000		
Tingoorra Streets - Muller - Drainage	\$ 800,000		
Other Projects	\$ 3,487,610	\$ -	\$ -
Replace regions entry signage	\$ 150,000		
Scott St, Benarkin State School	\$ 220,000		
Council depot modifications	\$ 1,000,000		
Brown St Nanango lighting	\$ 35,000		
Nanango town entry sign replacement x 2	\$ 50,000		
Blackbutt-Crows Nest Rd widening	\$ 400,000		
W4Q5-D&C-NngoCBD-(Fitzroy-Palace) FP	\$ 45,861		
W4Q5-D&CKroyYoungmanSt(AlbertEmgcyAccss)	\$ 185,740		
Emulsion tanks	\$ 250,000		
Murgon CBD Stormwater upgrade - Kerb&C	\$ 586,356		
W4Q5-D&C-Kingaroy-GeorgeSt-Drainage	\$ 30,000		
IGA Footpath Wondai	\$ 30,000		
Safe St (TIDS)-Tessmanns Rd Kingaroy - New FTPath 25/26	\$ 300,000		
W4Q5-D&C-Nngo-BurnettSt-AlanDownieFields	\$ 153,251		
W4Q5-D&C-Kingaroy-MoodynaSt-Kerb&Channel	\$ 51,402		

Capital Works Areas	Budget 2026/2027	Budget 2027/2028	Budget 2028/2029
Property/Building Assets	\$ 3,613,002	\$ 2,248,000	\$ 2,655,000
Parks Assets	\$ 2,920,522	\$ 1,510,000	\$ 970,691
Commercial Enterprises	\$ 2,718,125	\$ 1,115,000	\$ 1,422,500
Fleet	\$ 5,755,390	\$ 5,491,000	\$ 4,951,000
ICT	\$ 270,000	\$ 277,750	\$ 295,888
Roads Infrastructure	\$ 16,577,894	\$ 13,268,695	\$ 13,405,893
Water Supply Assets	\$ 17,598,934	\$ 6,867,526	\$ 8,686,338
Wastewater (Sewerage) Assets	\$ 7,777,225	\$ 1,912,500	\$ 950,000
Waste Management Assets	\$ 2,195,000	\$ 5,675,000	\$ 8,950,000
Total	\$ 59,426,092	\$ 38,365,471	\$ 42,287,310

7 CLOSURE OF MEETING