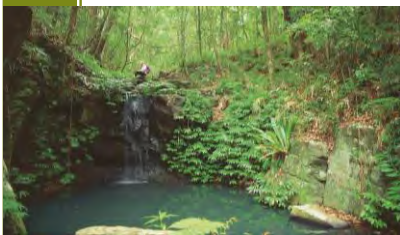




SOUTH BURNETT

REGIONAL COUNCIL

Budget 2019/20
Budget 2019/20



45 Glendon Street | PO Box 336 | Kingaroy Q 4610
Telephone: (07) 4189 9100 | Facsimile: (07) 4162 4806 | Email: info@southburnett.qld.gov.au
www.southburnett.qld.gov.au

Contents

1.	Budget Overview	1
1.1	<i>Legislative Requirement.....</i>	1
1.2	<i>Strategic Planning.....</i>	1
1.2.1	Corporate Plan	1
1.2.2	Asset Management Plans.....	1
1.2.3	Operational Plan.....	2
1.2.4	Revenue Policy	2
1.2.5	Budget.....	2
1.2.6	Revenue Statement.....	2
1.2.7	Long-Term Financial Forecast.....	3
1.3	<i>Budget Inclusion</i>	3
2.	Budget 2019/20	4
2.1	<i>Financial Position 2019/20-2021/22</i>	4
2.2	<i>Cash Flow 2019/20-2021/22</i>	5
2.3	<i>Income and Expenditure Statements 2019/20-2021/22</i>	6
2.4	<i>Changes in Equity 2019/20-2021/22</i>	7
2.5	<i>Capital Works.....</i>	7
2.6	<i>Long-Term Financial Forecast</i>	8
2.6.1	Financial Position 2019/20-2028/29.....	8
2.6.2	Cash Flow 2019/20-2028/29.....	9
2.6.3	Income and Expenditure Statements 2019/20-2028/29	10
2.6.4	Changes in Equity 2019/20-2028/29.....	11
2.7	<i>Financial Sustainability Ratios.....</i>	12
2.7.1	Asset Sustainability Ratio	12
2.7.2	Net Financial Liabilities Ratio.....	13
2.7.3	Operating Surplus Ratio	14
2.8	<i>Revenue Statement</i>	15
2.9	<i>Revenue Policy 2019/2020</i>	56
2.10	<i>Value of Change in Rates and Utility Charges.....</i>	61
3.	Budget Analysis.....	62
3.1	<i>Analysis of 2019/20 to 2021/22 Operating Budgets.....</i>	62
3.1.1	Revenue	62
3.1.1.1	<i>Rates and Charges.....</i>	63
3.1.1.2	<i>User Fees and Charges</i>	64
3.1.1.3	<i>Rental Income</i>	64
3.1.1.4	<i>Other Recurrent Income</i>	64
3.1.1.5	<i>Sales Income.....</i>	64
3.1.1.6	<i>Operational Grants</i>	64
3.1.1.7	<i>Interest Revenue</i>	64
3.1.2	Expenditure	64
3.1.2.1	<i>Employee Costs</i>	66
3.1.2.2	<i>Materials and Services</i>	66
3.1.2.3	<i>Donations</i>	66

3.1.2.4	<i>Finance (Borrowing) Costs</i>	66
3.1.2.5	<i>Depreciation</i>	66
3.2	<i>Analysis of Capital Budget</i>	67
3.2.1	<i>Funding Sources</i>	68
3.2.1.1	<i>Grants - Capital</i>	68
3.2.1.2	<i>Contributions</i>	68
3.2.1.3	<i>Proceeds from Sale of Assets</i>	68
3.2.1.4	<i>Restricted Cash</i>	69
3.2.1.5	<i>Loan Funds</i>	69
3.2.1.6	<i>Use of Depreciation and Surpluses</i>	69
4.	Additional Statements	70
4.1	<i>Schedule of Rates and Charges</i>	70
4.2	<i>Separate Charges Program of Works</i>	72
4.2.1	<i>Community Rescue and Evacuation Levy Program</i>	72
4.2.2	<i>Waste Management Levy Program of Works</i>	73
4.3	<i>Details of Capital Works Programs 2019/20-2021/22</i>	74
4.4	<i>Summary of Expenditure on Road Infrastructure 2019/20</i>	78
4.5	<i>Schedule of Concessions and Exemptions on Rates and Charges</i>	78
4.5.1	<i>Concessions on Rates</i>	78
4.6	<i>Schedule of Restricted Cash</i>	79

Message from South Burnett Regional Council Mayor Keith Campbell

Council is pleased to deliver the 2019/20 Financial Year Budget. It is the last budget for this current term of Council and has maintained our focus of delivering the essential, yet maybe basic, infrastructure and services for our diverse region.



Managing the diverse expectations of all of our residents, meeting the delivery of the essential and taking into account the affordability of the rates is not an easy task yet one that Council works extremely hard to balance.

Council is no different to any other business when it comes to economic downturn, cost increases, finding efficiencies and making sound decisions around its capital investment. In addition to these factors, while the Council is most appreciative of the funding assistance from the Federal and State Government the ongoing nature of that assistance is something that this Council will continue to lobby for along with the Local Government Association of Queensland, as any change in these funds affects both service delivery and capital expenditure.

Preparation of the 2019/20 Budget commenced in late November 2018.

During this time Council held 14 workshops to understand and debate all elements of the budget that is:

- The revenue requirements for General Operations - Including Road Capital and Road Maintenance, the Water and Wastewater Program and the Waste Program.
- Reviewing the operational expenditure for the above key program areas.
- Reviewing the outputs of and the implications of the Rate Models for the above programs.
- Reviewing the key influencers of Council's budget - External Funding, the Borrowing Program and Depreciation as a result of the recent comprehensive revaluation for the Road and Drainage Asset Class.

- Reviewing the Queensland Treasury Corporation's Maximum Allowable Revenue Model which is a full cost pricing approach for the Water and Wastewater Programs.
- Developing three year capital investment programs for all key asset classes - Parks and Recreation, General Buildings, Water, Wastewater, Roads and Drainage, Plant and Fleet and Information Technology.
- Reviewing the effects of the new Valuations for the Region.
- Reviewing the Differential Rating Categories in light of the valuation.

There was a significant information exchange during this time and I can assure our ratepayers that no stone was left unturned in terms of understanding the revenue and expenditure requirements for the coming year.

The result of all of these considerations is a \$66M operational budget and a \$20.8M capital budget which is achievable and affordable. Council aims to invest in projects and services that are in the best interest for our community and region.

The *Local Government Regulation 2012* requires that the budget 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.

Council's total rates and utility charges revenue is projected to increase by 4.04% in 2019/20 compared with the rates and utility charges levied in 2018/19.

The following however is summary of the changes across all rates and charges:

Rate and Charge	Increase
Differential General Rates	1.9%
Water Access Charge	4%
Water Consumption Charge	1.5%
Sewerage Charge	6%
Domestic Refuse Collection	2.5%
Commercial Refuse Collection	29% (to account for the introduction of the State Waste Levy)
Community Rescue and Evacuation Levy	No change
Rural Fire Levy	No change
Waste Management Levy	6%

In addition to the above charges Council will be introducing an Extractive Industry Special Charge for newly approved Extractive Industries in the region. Along with this, a review of the differential rates for Windfarms has also been undertaken. This increase in the differential general rates will not exactly translate to a 1.9% even increase across every property.

This year Council received a new valuation for the South Burnett. The recent revaluations from the Department of Natural Resources, Mines and Energy has resulted in significant variations in valuations for properties in the Council area.

In terms of the rating affect due to the variation, Council fully investigated all options available to smooth this rating affect. The smoothing tools currently utilised by Council and which are utilised to mitigate rating variations are Three Year Valuation Averaging and Rate Capping. Three Year Valuation Averaging of the valuations facilitates an incremental change in rates for affected properties over the next three years. While Rate Capping limits the annual increase which might be applied to properties. Council's current cap is set at 30%. Moreover, as mentioned above Council investigated all options to manage the variations of the recently released unimproved land valuations.

The rating affect is better summarised below and does not account for every variation in each differential rating category: While the differential general rate has been set to achieve an extra 1.9% in each differential rating category, the variation of the rate account to individual properties within each differential rate category will differ depending on the individual properties valuation and how it relates to the average valuation for each differential rate category.

Council has continued to manage its debt and has not predicted any new borrowing this budget year, however there are forward borrowing predictions to renew our Water and Sewerage assets over time. During this budget year, Council will complete a full strategic review of these asset classes which will better inform our forward capital investment and capital funding considerations.

As a sustainable management practice the capital program is largely a renewal program with minor upgrades to our essential assets. More specifically the project program is 87% renewal with 13% as minor upgrade.

A summary of the capital program is:

- Building Assets - \$3.478M
- Plant and Fleet - \$2.745M
- Information Technology - \$873,000
- Road and Drainage - \$10.646M
- Water Supply - \$1.82M
- Wastewater - \$855,000
- Waste - \$401,000

The total spend on the Regions Road Network inclusive of maintenance and State and Federal funded projects is \$20.061M. The spend on road maintenance alone is \$6.885M up from \$6.750M last year.

Exclusive of depreciation, Council has allocated \$33M on operation and maintenance of other essential activities:

- Buildings, Tourist Facilities, VICS, Museums and Caravan Parks - \$1.884M
- Pools and Halls - \$1.134M
- Aerodromes - \$236,000
- Sport, Parks and Public Conveniences - \$3.707M
- NRM, Pest Management, Dips and Sale Yards - \$699,000
- Cemeteries - \$453,000
- Libraries - \$1.341M
- Council Depots and Properties - \$336,000
- Water Supplies \$8.037M
- Wastewater Supplies - \$4.312M,
- Waste Collection and Disposal - \$4.89M
- Plant and Fleet - \$6.123M

Waste Management is another area where there is significant change. Implementation of the State Waste Levy has a flow on effect to Commercial Collection Charges from \$188 to \$243 while households will not be affected by the Levy. Council has issued a press release during the budget preparation process advising of cost of \$75 per tonne from 1 July 2019, the State Waste Levy will apply to the disposal of construction, demolition, commercial, agricultural and contaminated land waste at waste disposal facilities.

Council has also started to budget for surpluses in its Waste Management Program to start to build funds to provide a major waste facility in about 2028/29 as the current landfill sites reach their end of life. The estimated capital expenditure for that new facility is \$7.8M. From 2029/30 the current estimates provide for a further spend over the ensuing seven years of \$13M for the staged closure of the current landfills to the required environmental standard.

While there is a list of all capital expenditure in the budget document and the projects earmarked for the next three financial years, here is a snapshot of some projects showing our commitment to managing assets across the region:

- \$416K to replace roof sheeting, roof tie downs and restumping of Mondure Hall
- \$193K to re-sheet the roof at Ringsfield House
- \$240K for various upgrades at Yallakool Caravan and Recreation Park
- \$350K on the Maidenwell Transfer Station
- \$400K to update scada/cyber security of sites to telemetry, Murgon
- \$325K on Mount Wooroolin Reservoir roof replacement \$165K on water main replacement – Drayton Street (Brisbane to Home), George Street (Drayton to Elk) and Alfred Street (Gipps to Henry), Nanango
- \$65K on water main replacement – Wills Street West (Gipps to Cairns), Nanango
- \$5.026M on gravel re-sheeting as per the Gravel Re-Sheeting Plan
- \$380K to bitumen seal missing link (approximately 2km) on Old Esk Road (Nanango)
- \$154K bitumen seal upgrade to unsealed portion on Niagara Road
- \$140K on bitumen reseal and rehabilitation to Mary Street, Coolabunia State School carpark and bus zone
- \$100K on town entry signage
- \$400K for Brisbane Street (Nanango) Drainage

Council has maintained its support for eligible pensioners by providing a Council rebate to a maximum of \$200 per year matching the State Government support of \$200. This totals \$400 per annum in support for eligible pensioners.

Councillors and I believe that we are delivering an extensive capital investment and service delivery program despite operating at a deficit.

The following are the estimated operating financial results for the current budget year, plus the next two:

- Deficit 2019/2020 - \$1,539M
- Deficit 2020/2021 - \$252,127
- Return to a surplus 2021/2022 - \$218,079.

As a further measure of fiscal responsibility, Council estimates by the end of the 2020 financial year, Council will have reduced the debt level by \$2.4M.

As I have mentioned earlier, this Council has worked extremely hard to meet and respond to community expectations. The budget for this financial year and estimated budgets for the next 9 financial years are within the guidelines for the measures of sustainability for Local Government.

This is a strong result for the South Burnett Regional Council.

It gives me great pleasure to present the 2019/20 South Burnett Regional Council Budget.



Mayor Keith Campbell
South Burnett Regional Council

1. Budget Overview

1.1 Legislative Requirement

Council's Annual Budget is required to be adopted in accordance with the *Local Government Act 2009* and the *Local Government Regulation 2012*.

Section 107A provides that:

1. A local government must consider the budget presented by the mayor and, by resolution, adopt the budget with or without amendment.
2. The Mayor must give a copy of the budget, as proposed to be presented to local government, to each Councillor at least two (2) weeks before the local government is to consider adopting the budget.
3. The local government must adopt a budget before 1 August in the financial year to which the budget relates.

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

1.2 Strategic Planning

1.2.1 Corporate Plan

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

Enhancing Our Community

Building a vibrant, healthy, supportive and inclusive community

Growth and Opportunity

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

Our Environment

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

Organisational Excellence

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

Infrastructure

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

1.2.2 Asset Management Plans

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

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

- Comprehensive Review of the Road and Drainage Asset Class undertaken in 2018/19;

- A comprehensive review of all Property Assets, including a comprehensive valuation in 2019/20;
- A comprehensive review of the Water and Wastewater Asset Class in 2019/20; and
- A complete review of the Asset Management Plans for all Asset Classes by 2020.

1.2.3 Operational Plan

The Operational Plan was adopted by Council on 12 June 2019.

1.2.4 Revenue Policy

The Revenue Policy was adopted by Council on 20 March 2019 and sets out the principles to be used by the South Burnett Regional Council in 2019/20 for the making of rates and charges, the levying of rates, the granting of concessions, the recovery of unpaid rates and charges and the purpose of any concession or deferral of rates and charges under Section 193 of the *Local Government Regulation 2012*.

1.2.5 Budget

The budget must:

- be prepared on an accrual basis
- include the following statements for 2019/20, 2020/21 and 2021/22;
 - Financial Position (Balance Sheet)
 - Cash Flow
 - Income and Expenditure
 - Changes in Equity
- include a Long-Term Financial Forecast
- be accompanied by its Revenue Statement
- include the following measures of financial sustainability;
 - Asset Sustainability Ratio
 - Net Financial Liabilities Ratio
 - Operating Surplus Ratio
- include total value of the change, expressed as a percentage, in the rates and utility charges levied for 2019/20 compared with the rates and utility charges levied in the previous budget
- be consistent with the Corporate Plan and Annual Operational Plan.

1.2.6 Revenue Statement

The document includes the following matters:

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

1.2.7 Long-Term Financial Forecast

A Long-Term Financial Plan for the years 2019/20 to 2028/29 has been developed. The key objective of the Financial Plan is to:

- understand the Council's financial sustainability for the longer term while focusing on seeking to deliver operational surpluses and to achieve the Council's strategic outcomes as specified in the Corporate Plan.

1.3 Budget Inclusion

The budget for the year 1 July 2019 to 30 June 2020 also includes:

- a schedule of the rates and charges to be levied;
- detailed information on the capital works program to be undertaken;
- detailed program of works to be undertaken from separate charges;
- total expenditure on roads maintenance and replacement, including main roads works;
- schedule of concessions on rates;
- schedule of restricted cash;
- revenue statement;
- long-term financial forecast;
- value of change in rates and utility charges;
- Debt Policy;
- Investment Policy; and
- Revenue Policy.

2. Budget 2019/20

2.1 Financial Position 2019/20-2021/22

	Year 1 2019/20	Year 2 2020/21	Year 3 2021/22
ASSETS			
Current Assets			
Cash and cash equivalents	\$ 42,985,357	\$ 41,280,626	\$ 40,409,678
Receivables	\$ 5,024,783	\$ 4,403,549	\$ 4,501,885
Inventories	\$ 966,809	\$ 957,141	\$ 947,570
Total Current Assets	\$ 48,976,949	\$ 46,641,316	\$ 45,859,133
Non-Current Assets			
Receivables - non current	\$ 1,536,684	\$ 1,330,542	\$ 1,126,067
Infrastructure, property, plant and equipment	\$ 895,546,932	\$ 911,432,143	\$ 930,145,629
Intangible Assets	\$ 8,649,939	\$ 8,527,282	\$ 8,361,498
Total Non-Current Assets	\$ 905,733,555	\$ 921,289,967	\$ 939,633,194
Total Assets	\$ 954,710,504	\$ 967,931,283	\$ 985,492,327
LIABILITIES			
Current Liabilities			
Payables	\$ 3,694,630	\$ 3,914,575	\$ 3,930,767
Borrowings	\$ 2,747,723	\$ 2,877,630	\$ 3,429,151
Provisions	\$ 1,801,025	\$ 1,848,195	\$ 1,865,537
Unearned Revenue	\$ 1,646,868	\$ 1,626,662	\$ 1,606,456
Total Current Liabilities	\$ 9,890,246	\$ 10,267,062	\$ 10,831,911
Non-Current Liabilities			
Borrowings - non-current	\$ 32,845,520	\$ 41,477,983	\$ 54,497,311
Provisions -non-current	\$ 14,067,167	\$ 14,291,302	\$ 14,510,199
Unearned Revenue	\$ 1,633,784	\$ 1,431,710	\$ 1,229,636
Total Non-Current Liabilities	\$ 48,546,471	\$ 57,200,995	\$ 70,237,146
Total Liabilities	\$ 58,436,717	\$ 67,468,056	\$ 81,069,056
Net Assets	\$ 896,273,787	\$ 900,463,227	\$ 904,423,270
Equity			
Retained Earnings	\$ 433,636,855	\$ 437,826,295	\$ 441,786,338
Revaluation reserves	\$ 462,636,932	\$ 462,636,932	\$ 462,636,932
Total Equity	\$ 896,273,787	\$ 900,463,227	\$ 904,423,270

2.2 Cash Flow 2019/20-2021/22

	Year 1 2019/20	Year 2 2020/21	Year 3 2021/22
Cash Flows from Operating Activities			
Receipts:			
Receipts from Customers	\$ 68,730,579	\$ 70,984,076	\$ 72,249,612
Interest Received	\$ 855,000	\$ 872,100	\$ 889,542
Rental Income	\$ 478,066	\$ 487,627	\$ 497,379
Non capital grants and contributions	\$ 7,756,779	\$ 7,911,915	\$ 8,070,153
Payments:			
Payment to Suppliers	-\$ 57,472,902	-\$ 58,384,618	-\$ 59,438,338
Borrowing costs	-\$ 1,879,125	-\$ 1,751,220	-\$ 2,062,156
Net Cash Provided (or Used) in Operating Activities	\$ 18,468,397	\$ 20,119,880	\$ 20,206,193
Cash Flows from Investing Activities			
Receipts:			
Proceeds from sale of PPE	\$ 457,202	\$ 466,346	\$ 475,673
Grants, subsidies ,contributions & donations	\$ 4,783,791	\$ 3,975,221	\$ 3,266,291
Payments:			
Payments for PPE	-\$ 20,819,056	-\$ 35,388,548	-\$ 38,389,954
Net Cash Provided (or Used) in Investing Activities	-\$ 15,578,063	-\$ 30,946,981	-\$ 34,647,990
Cash Flows from Financing Activities			
Receipts:			
Proceeds from Borrowings	\$ -	\$ 12,000,000	\$ 17,000,000
Payments:			
Repayments of borrowings	-\$ 2,747,723	-\$ 2,877,630	-\$ 3,429,151
Net Cash Provided (or Used) in Financing Activities	-\$ 2,747,723	\$ 9,122,370	\$ 13,570,849
Net Increase/(Decrease) in Cash and Cash Equivalents	\$ 142,611	-\$ 1,704,731	-\$ 870,949
Cash and Cash Equivalents at Beginning of Period	\$ 42,842,746	\$ 42,985,357	\$ 41,280,626
Cash and Cash Equivalents at End of Period	\$ 42,985,357	\$ 41,280,626	\$ 40,409,678

2.3 Income and Expenditure Statements 2019/20-2021/22

	Year 1 2019/20	Year 2 2020/21	Year 3 2021/22
Income			
Revenue			
Recurrent Revenue			
Rates, Levies and Charges	49,280,421	50,972,676	52,678,871
Fees and Charges	3,820,174	3,896,579	3,974,508
Rental Income	478,066	487,627	497,379
Interest Received	1,071,653	1,093,086	1,114,947
Sales Revenue	3,080,551	3,142,162	3,205,006
Other Income	598,202	686,166	676,288
Grants, Subsidies, Contributions and Donations	7,756,779	7,911,915	8,070,153
	66,085,846	68,190,210	70,217,151
Capital Revenue			
Grants, Subsidies, Contribution and Donations	4,783,791	3,975,221	3,266,291
Total Income	70,869,637	72,165,431	73,483,442
Expenses			
Recurrent Expenses			
Employee Benefits	23,069,167	23,529,020	23,999,595
Materials and Services	23,076,138	23,363,019	23,918,523
Finance Costs	2,048,815	1,924,304	2,238,702
Depreciation and Amortisation	19,431,676	19,625,994	19,842,252
	67,625,796	68,442,337	69,999,072
Capital Expense	(457,202)	(466,346)	(475,673)
Total Expense	67,168,594	67,975,991	69,523,399
Net Result	3,701,043	4,189,440	3,960,043
Net Operating Result	(1,539,950)	(252,127)	218,079

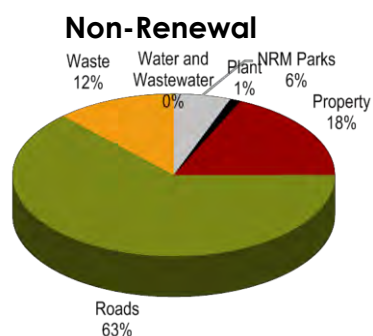
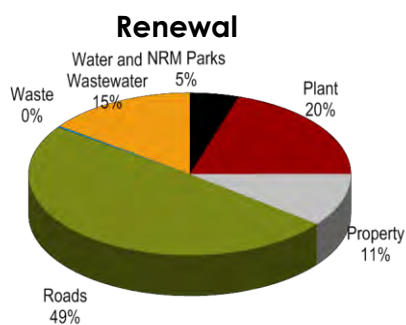
2.4 Changes in Equity 2019/20-2021/22

	Year 1 2019/20	Year 2 2020/21	Year 3 2021/22
Asset Revaluation Surplus			
Opening Balance	\$ 507,673,393	\$ 462,636,932	\$ 462,636,932
Increase/(Decrease) in Asset Revaluation Surplus	-\$ 45,036,461	\$ -	\$ -
Closing Balance	\$ 462,636,932	\$ 462,636,932	\$ 462,636,932
Retained Surplus			
Opening Balance	\$ 429,935,812	\$ 433,636,855	\$ 437,826,295
Net Result	\$ 3,701,043	\$ 4,189,440	\$ 3,960,043
Closing Balance	\$ 433,636,855	\$ 437,826,295	\$ 441,786,338
Total Community Equity	\$ 896,273,787	\$ 900,463,227	\$ 904,423,270

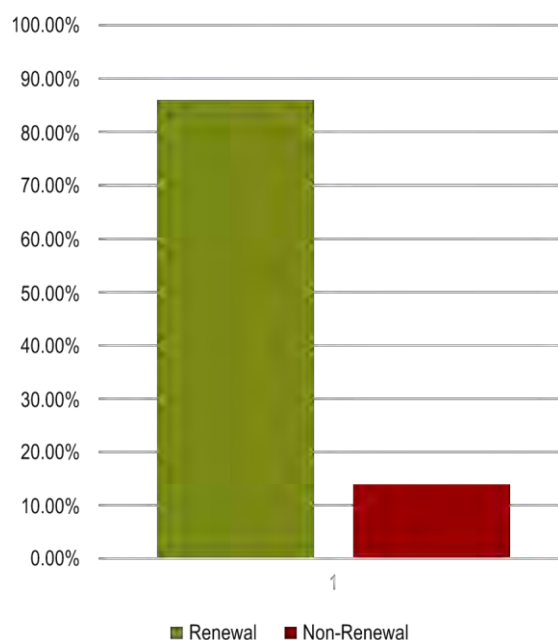
2.5 Capital Works

The Capital Works Program for the next three years is summarised in the table below. A full listing of the 2019/20 program is included at section [4.3 Details of Capital Works Programs 2019/20](#).

Capital Works Areas	Budget 2019/20	Budget 2020/21	Budget 2021/22
Building Assets	\$ 3,478,136	\$ 1,885,109	\$ 4,636,735
Plant and ICT Assets	\$ 3,308,748	\$ 3,323,321	\$ 3,187,332
Intangibles	\$ 310,000	\$ 190,000	\$ 150,000
Roads Infrastructure	\$ 10,646,147	\$ 10,917,704	\$ 10,128,087
Water Supply Assets	\$ 1,820,000	\$ 14,225,000	\$ 18,655,000
Wastewater (Sewerage) Assets	\$ 855,000	\$ 3,772,000	\$ 1,455,000
Waste Management Assets	\$ 401,025	\$ 1,075,408	\$ 177,800
Total	\$ 20,819,056	\$ 35,388,542	\$ 38,389,954



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



2.6 Long-Term Financial Forecast

2.6.1 Financial Position 2019/20-2028/29

	Estimated Financial Position Year 0 2018/19	Year 1 2019/20	Year 2 2020/21	Year 3 2021/22	Year 4 2022/23	Year 5 2023/24
ASSETS						
Current Assets						
Cash and cash equivalents	\$ 42,842,746	\$ 42,985,357	\$ 41,280,626	\$ 40,409,678	\$ 42,190,975	\$ 42,704,509
Receivables	\$ 5,674,076	\$ 5,024,783	\$ 4,403,549	\$ 4,501,885	\$ 4,706,182	\$ 5,006,057
Inventories	\$ 976,575	\$ 966,809	\$ 957,141	\$ 947,570	\$ 938,094	\$ 928,713
Total Current Assets	\$ 49,493,397	\$ 48,976,949	\$ 46,641,316	\$ 45,859,133	\$ 47,835,251	\$ 48,639,279
Non-Current Assets						
Receivables - non current	\$ 1,536,684	\$ 1,536,684	\$ 1,330,542	\$ 1,126,067	\$ 921,592	\$ 717,163
Infrastructure, property, plant and equipment	\$ 894,159,991	\$ 895,546,932	\$ 911,432,143	\$ 930,145,629	\$ 939,092,638	\$ 938,376,081
Intangible Assets	\$ 8,649,500	\$ 8,649,939	\$ 8,527,282	\$ 8,361,498	\$ 8,192,556	\$ 8,020,425
Total Non-Current Assets	\$ 904,346,175	\$ 905,733,555	\$ 921,289,967	\$ 939,633,194	\$ 948,206,786	\$ 947,113,669
Total Assets	\$ 953,839,572	\$ 954,710,504	\$ 967,931,283	\$ 985,492,327	\$ 996,042,037	\$ 995,752,948
LIABILITIES						
Current Liabilities						
Payables	\$ 4,176,559	\$ 3,694,630	\$ 3,914,575	\$ 3,930,767	\$ 3,947,345	\$ 3,963,209
Borrowings	\$ 2,623,849	\$ 2,747,723	\$ 2,877,630	\$ 3,429,151	\$ 4,172,764	\$ 4,593,094
Provisions	\$ 1,774,025	\$ 1,801,025	\$ 1,848,195	\$ 1,865,537	\$ 1,883,052	\$ 1,900,742
Unearned Revenue	\$ 1,667,074	\$ 1,646,868	\$ 1,626,662	\$ 1,606,456	\$ 1,586,250	\$ 1,566,044
Total Current Liabilities	\$ 10,241,507	\$ 9,890,246	\$ 10,267,062	\$ 10,831,911	\$ 11,589,411	\$ 12,023,089
Non-Current Liabilities						
Borrowings - non-current	\$ 35,357,117	\$ 32,845,520	\$ 41,477,983	\$ 54,497,311	\$ 59,577,934	\$ 54,564,510
Provisions -non-current	\$ 13,832,346	\$ 14,067,167	\$ 14,291,302	\$ 14,510,199	\$ 14,718,560	\$ 14,914,619
Unearned Revenue -non-current	\$ 1,835,858	\$ 1,833,784	\$ 1,431,710	\$ 1,229,636	\$ 1,027,562	\$ 825,488
Total Non-Current Liabilities	\$ 51,025,321	\$ 48,546,471	\$ 57,200,995	\$ 70,237,146	\$ 75,324,056	\$ 70,304,617
Total Liabilities	\$ 61,266,828	\$ 58,436,717	\$ 67,468,056	\$ 81,069,056	\$ 86,913,467	\$ 82,327,706
Net Assets	\$ 892,572,744	\$ 896,273,787	\$ 900,463,227	\$ 904,423,270	\$ 909,128,571	\$ 913,425,242
Equity						
Retained Earnings	\$ 429,935,812	\$ 433,636,855	\$ 437,826,295	\$ 441,786,338	\$ 446,491,639	\$ 450,788,310
Revaluation reserves	\$ 462,636,932	\$ 462,636,932	\$ 462,636,932	\$ 462,636,932	\$ 462,636,932	\$ 462,636,932
Total Equity	\$ 892,572,744	\$ 896,273,787	\$ 900,463,227	\$ 904,423,270	\$ 909,128,571	\$ 913,425,242
	Year 6 2024/25	Year 7 2025/26	Year 8 2026/27	Year 9 2027/28	Year 10 2028/29	
ASSETS						
Current Assets						
Cash and cash equivalents	\$ 45,608,114	\$ 47,805,062	\$ 52,192,059	\$ 55,394,883	\$ 57,945,990	
Receivables	\$ 5,397,417	\$ 5,886,582	\$ 6,474,136	\$ 7,162,734	\$ 7,955,125	
Inventories	\$ 919,426	\$ 910,232	\$ 901,130	\$ 892,119	\$ 883,198	
Total Current Assets	\$ 51,924,957	\$ 54,601,876	\$ 59,567,325	\$ 63,449,736	\$ 66,784,313	
Non-Current Assets						
Receivables - non current	\$ 517,859	\$ 318,555	\$ 8,357	\$ -	\$ -	
Infrastructure, property, plant and equipment	\$ 936,159,332	\$ 934,508,542	\$ 946,956,766	\$ 944,339,630	\$ 947,311,680	
Intangible Assets	\$ 7,845,073	\$ 7,666,467	\$ 7,484,575	\$ 7,299,364	\$ 7,110,801	
Total Non-Current Assets	\$ 944,522,264	\$ 942,493,564	\$ 954,449,698	\$ 951,638,994	\$ 954,422,481	
Total Assets	\$ 996,447,221	\$ 997,095,440	\$ 1,014,017,023	\$ 1,015,088,730	\$ 1,021,206,794	
LIABILITIES						
Current Liabilities						
Payables	\$ 3,980,894	\$ 3,997,843	\$ 4,015,140	\$ 4,032,792	\$ 4,050,805	
Borrowings	\$ 4,794,048	\$ 4,654,527	\$ 4,858,401	\$ 5,073,024	\$ 5,290,570	
Provisions	\$ 1,918,609	\$ 1,936,655	\$ 1,954,881	\$ 1,973,290	\$ 1,991,882	
Unearned Revenue	\$ 1,545,838	\$ 1,525,632	\$ 1,505,426	\$ 1,485,220	\$ 1,465,000	
Total Current Liabilities	\$ 12,239,389	\$ 12,114,657	\$ 12,333,848	\$ 12,564,326	\$ 12,798,257	
Non-Current Liabilities						
Borrowings - non-current	\$ 49,569,507	\$ 45,054,501	\$ 54,992,225	\$ 49,704,851	\$ 47,646,735	
Provisions -non-current	\$ 15,094,468	\$ 15,261,141	\$ 15,413,959	\$ 15,548,197	\$ 15,667,495	
Unearned Revenue	\$ 623,414	\$ 421,340	\$ 219,266	\$ 18,065	\$ -	
Total Non-Current Liabilities	\$ 65,287,389	\$ 60,736,982	\$ 70,625,450	\$ 65,271,113	\$ 63,314,230	
Total Liabilities	\$ 77,526,778	\$ 72,851,638	\$ 82,959,298	\$ 77,835,439	\$ 76,112,487	
Net Assets	\$ 918,920,443	\$ 924,243,802	\$ 931,057,725	\$ 937,253,292	\$ 945,094,306	
Equity						
Retained Earnings	\$ 456,283,511	\$ 461,606,870	\$ 468,420,793	\$ 474,616,360	\$ 482,457,374	
Revaluation reserves	\$ 462,636,932	\$ 462,636,932	\$ 462,636,932	\$ 462,636,932	\$ 462,636,932	
Total Equity	\$ 918,920,443	\$ 924,243,802	\$ 931,057,725	\$ 937,253,292	\$ 945,094,306	

2.6.2 Cash Flow 2019/20-2028/29

	Estimated Cash Flow Year 0 2018/19	Year 1 2019/20	Year 2 2020/21	Year 3 2021/22	Year 4 2022/23	Year 5 2023/24
Cash Flows from Operating Activities						
Receipts:						
Receipts from Customers	\$ 56,404,702	\$ 68,730,579	\$ 70,984,076	\$ 72,249,612	\$ 74,275,351	\$ 76,046,770
Interest Received	\$ 1,056,971	\$ 855,000	\$ 872,100	\$ 889,542	\$ 907,333	\$ 925,480
Rental Income	\$ 482,540	\$ 478,066	\$ 487,627	\$ 497,379	\$ 507,327	\$ 517,473
Non capital grants and contributions	\$ 9,048,191	\$ 7,756,779	\$ 7,911,915	\$ 8,070,153	\$ 8,231,556	\$ 8,396,186
Payments:						
Payment to Suppliers	-\$ 48,054,460	-\$ 57,472,902	-\$ 58,384,618	-\$ 59,438,338	-\$ 60,652,826	-\$ 62,106,541
Borrowing costs	-\$ 1,848,229	-\$ 1,879,125	-\$ 1,751,220	-\$ 2,062,156	-\$ 2,536,547	-\$ 2,721,931
Net Cash Provided (or Used) in Operating Activities	\$ 17,089,715	\$ 18,468,397	\$ 20,119,880	\$ 20,206,193	\$ 20,732,194	\$ 21,057,437
Cash Flows from Investing Activities						
Receipts:						
Proceeds from sale of PPE	\$ 544,570	\$ 457,202	\$ 466,346	\$ 475,673	\$ 485,186	\$ 494,889
Grants, subsidies, contributions & donations	\$ 8,029,299	\$ 4,783,791	\$ 3,975,221	\$ 3,266,291	\$ 3,555,221	\$ 3,266,291
Payments:						
Payments for PPE	-\$ 17,481,721	-\$ 20,819,056	-\$ 35,388,548	-\$ 38,389,954	-\$ 28,818,540	-\$ 19,711,990
Net Cash Provided (or Used) in Investing Activities	-\$ 8,907,852	-\$ 15,578,063	-\$ 30,946,981	-\$ 34,647,990	-\$ 24,778,133	-\$ 15,950,810
Cash Flows from Financing Activities						
Receipts:						
Proceeds from Borrowings	\$ -	\$ -	\$ 12,000,000	\$ 17,000,000	\$ 10,000,000	\$ -
Payments:						
Repayments of borrowings	-\$ 2,623,849	-\$ 2,747,723	-\$ 2,877,630	-\$ 3,429,151	-\$ 4,172,764	-\$ 4,593,094
Net Cash Provided (or Used) in Financing Activities	-\$ 2,623,849	-\$ 2,747,723	\$ 9,122,370	\$ 13,570,849	\$ 5,827,236	\$ 4,593,094
Net Increase/(Decrease) in Cash and Cash Equivalents	\$ 5,558,014	\$ 142,611	-\$ 1,704,731	\$ 870,949	\$ 1,781,297	\$ 513,534
Cash and Cash Equivalents at Beginning of Period	\$ 37,284,732	\$ 42,842,746	\$ 42,985,357	\$ 41,280,626	\$ 40,409,678	\$ 42,190,975
Cash and Cash Equivalents at End of Period	\$ 42,842,746	\$ 42,985,357	\$ 41,280,626	\$ 40,409,678	\$ 42,190,975	\$ 42,704,509
		Year 6 2024/25	Year 7 2025/26	Year 8 2026/27	Year 9 2027/28	Year 10 2028/29
Cash Flows from Operating Activities						
Receipts:						
Receipts from Customers		\$ 77,746,647	\$ 79,491,470	\$ 81,399,451	\$ 82,947,627	\$ 85,025,484
Interest Received		\$ 943,990	\$ 962,870	\$ 982,127	\$ 1,001,770	\$ 1,021,806
Rental Income		\$ 527,822	\$ 538,379	\$ 549,147	\$ 560,130	\$ 571,333
Non capital grants and contributions		\$ 8,564,110	\$ 8,735,392	\$ 8,910,100	\$ 9,088,302	\$ 9,270,069
Payments:						
Payment to Suppliers		-\$ 63,122,071	-\$ 64,378,620	-\$ 65,660,128	-\$ 67,259,295	-\$ 68,306,792
Borrowing costs		-\$ 2,523,141	-\$ 2,315,344	-\$ 2,113,723	-\$ 2,459,435	-\$ 2,243,959
Net Cash Provided (or Used) in Operating Activities		\$ 22,137,357	\$ 23,034,147	\$ 24,066,975	\$ 23,879,099	\$ 25,337,941
Cash Flows from Investing Activities						
Receipts:						
Proceeds from sale of PPE		\$ 504,787	\$ 514,884	\$ 525,181	\$ 535,685	\$ 546,399
Grants, subsidies, contributions & donations		\$ 3,466,291	\$ 2,613,493	\$ 3,266,291	\$ 2,613,493	\$ 3,266,291
Payments:						
Payments for PPE		-\$ 18,410,782	-\$ 19,311,048	-\$ 33,613,049	-\$ 18,752,703	-\$ 24,758,954
Net Cash Provided (or Used) in Investing Activities		-\$ 14,439,704	-\$ 16,182,671	-\$ 29,821,577	-\$ 15,603,525	-\$ 20,946,264
Cash Flows from Financing Activities						
Receipts:						
Proceeds from Borrowings		\$ -	\$ -	\$ 15,000,000	\$ -	\$ 3,450,000
Payments:						
Repayments of borrowings		-\$ 4,794,048	-\$ 4,654,528	-\$ 4,858,401	-\$ 5,072,751	-\$ 5,290,570
Net Cash Provided (or Used) in Financing Activities		-\$ 4,794,048	\$ 4,654,528	\$ 10,141,599	-\$ 5,072,751	\$ 1,840,570
Net Increase/(Decrease) in Cash and Cash Equivalents		\$ 2,903,606	\$ 2,196,948	\$ 4,386,997	\$ 3,202,824	\$ 2,551,107
Cash and Cash Equivalents at Beginning of Period		\$ 42,704,509	\$ 45,608,114	\$ 47,805,062	\$ 52,192,059	\$ 55,394,883
Cash and Cash Equivalents at End of Period		\$ 45,608,114	\$ 47,805,062	\$ 52,192,059	\$ 55,394,883	\$ 57,945,990

2.6.3 Income and Expenditure Statements 2019/20-2028/29

	Estimated Income Statement Year 0 2018/19	Year 1 2019/20	Year 2 2020/21	Year 3 2021/22	Year 4 2022/23	Year 5 2023/24
Income						
Revenue						
Recurrent Revenue						
Rates, Levies and Charges	47,864,698	49,280,421	50,972,676	52,678,871	54,524,543	56,105,038
Fees and Charges	4,270,498	3,820,174	3,896,579	3,974,508	4,053,995	4,135,072
Rental Income	482,540	478,066	487,627	497,379	507,327	517,473
Interest Received	1,276,971	1,071,653	1,093,086	1,114,947	1,137,245	1,159,990
Sales Revenue	3,455,165	3,080,551	3,142,162	3,205,006	3,269,105	3,334,487
Other Income	814,342	598,202	686,166	676,288	666,613	657,145
Grants, Subsidies, Contributions and Donations	9,048,191	7,756,779	7,911,915	8,070,153	8,231,556	8,396,186
	67,212,404	66,085,846	68,190,210	70,217,151	72,390,383	74,305,392
Capital Revenue						
Grants, Subsidies, Contribution and Donations	8,029,299	4,783,791	3,975,221	3,266,291	3,555,221	3,266,291
Total Income	75,241,703	70,869,637	72,165,431	73,483,442	75,945,604	77,571,683
Expenses						
Recurrent Expenses						
Employee Benefits	23,062,659	23,069,167	23,529,020	23,999,595	24,479,578	24,969,167
Materials and Services	24,991,801	23,076,138	23,363,019	23,918,523	24,488,816	25,294,448
Finance Costs	1,924,481	2,048,815	1,924,304	2,238,702	2,716,623	2,905,608
Depreciation and Amortisation	16,609,408	19,431,676	19,625,994	19,842,252	20,040,473	20,600,678
	66,588,349	67,625,796	68,442,337	69,999,072	71,725,490	73,769,901
Capital Expense	1,164,216	(457,202)	(466,346)	(475,673)	(485,186)	(494,889)
Total Expense	67,752,564	67,168,594	67,975,991	69,523,399	71,240,304	73,275,012
Net Result	7,489,139	3,701,043	4,189,440	3,960,043	4,705,300	4,296,672
Net Operating Result	624,056	(1,539,950)	(252,127)	218,079	664,893	535,491

	Year 6 2024/25	Year 7 2025/26	Year 8 2026/27	Year 9 2027/28	Year 10 2028/29
Income					
Revenue					
Recurrent Revenue					
Rates, Levies and Charges	57,602,873	59,146,298	60,737,013	62,376,800	64,067,527
Fees and Charges	4,217,773	4,302,130	4,388,176	4,475,941	4,565,464
Rental Income	527,822	538,379	549,147	560,130	571,333
Interest Received	1,183,190	1,206,855	1,230,993	1,255,614	1,280,726
Sales Revenue	3,401,176	3,469,199	3,538,583	3,609,355	3,681,543
Other Income	647,887	638,844	630,023	621,422	613,050
Grants, Subsidies, Contributions and Donations	8,564,110	8,735,392	8,910,100	9,088,302	9,270,069
	76,144,831	78,037,098	79,984,035	81,987,564	84,049,711
Capital Revenue					
Grants, Subsidies, Contribution and Donations	3,466,291	2,613,493	3,266,291	2,613,493	3,266,291
Total Income	79,611,122	80,650,591	83,250,326	84,601,057	87,316,002
Expenses					
Recurrent Expenses					
Employee Benefits	25,468,563	25,977,934	26,497,492	27,027,448	27,568,005
Materials and Services	25,638,772	26,217,297	26,808,733	27,700,426	28,031,162
Finance Costs	2,710,491	2,506,441	2,308,642	2,658,252	2,446,753
Depreciation and Amortisation	20,802,883	21,140,444	21,348,717	21,555,050	21,975,467
	74,620,709	75,842,116	76,961,584	78,941,176	80,021,387
Capital Expense	(504,787)	(514,884)	(525,181)	(535,685)	(546,399)
Total Expense	74,115,922	75,327,232	76,436,403	78,405,491	79,474,988
Net Result	5,495,201	5,323,359	6,813,923	6,195,567	7,841,015
Net Operating Result	1,524,122	2,194,982	3,022,451	3,046,388	4,028,324

2.6.4 Changes in Equity 2019/20-2028/29

	Estimated Changes in Equity					
	Year 0 2018/19	Year 1 2019/20	Year 2 2020/21	Year 3 2021/22	Year 4 2022/23	Year 5 2023/24
Asset Revaluation Surplus						
Opening Balance	\$ 507,673,393	\$ 507,673,393	\$ 462,636,932	\$ 462,636,932	\$ 462,636,932	\$ 462,636,932
Increase/(Decrease) in Asset Revaluation Surplus	-\$ 45,036,461	-\$ 45,036,461	\$ -	\$ -	\$ -	\$ -
Closing Balance	\$ 462,636,932	\$ 462,636,932	\$ 462,636,932	\$ 462,636,932	\$ 462,636,932	\$ 462,636,932
Retained Surplus						
Opening Balance	\$ 422,446,673	\$ 429,935,812	\$ 433,636,855	\$ 437,826,295	\$ 441,786,338	\$ 446,491,639
Net Result	\$ 7,489,139	\$ 3,701,043	\$ 4,189,440	\$ 3,960,043	\$ 4,705,300	\$ 4,296,672
Closing Balance	\$ 429,935,812	\$ 433,636,855	\$ 437,826,295	\$ 441,786,338	\$ 446,491,639	\$ 450,788,310
Total Community Equity	\$ 892,572,744	\$ 896,273,787	\$ 900,463,227	\$ 904,423,270	\$ 909,128,571	\$ 913,425,242

	Year 6 2024/25	Year 7 2025/26	Year 8 2026/27	Year 9 2027/28	Year 10 2028/29
Asset Revaluation Surplus					
Opening Balance	\$ 462,636,932	\$ 462,636,932	\$ 462,636,932	\$ 462,636,932	\$ 462,636,932
Increase/(Decrease) in Asset Revaluation Surplus	\$ -	\$ -	\$ -	\$ -	\$ -
Closing Balance	\$ 462,636,932	\$ 462,636,932	\$ 462,636,932	\$ 462,636,932	\$ 462,636,932
Retained Surplus					
Opening Balance	\$ 450,788,310	\$ 456,283,511	\$ 461,606,870	\$ 468,420,793	\$ 474,616,360
Net Result	\$ 5,495,201	\$ 5,323,359	\$ 6,813,923	\$ 6,195,567	\$ 7,841,015
Closing Balance	\$ 456,283,511	\$ 461,606,870	\$ 468,420,793	\$ 474,616,360	\$ 482,457,374
Total Community Equity	\$ 918,920,443	\$ 924,243,802	\$ 931,057,725	\$ 937,253,292	\$ 945,094,306

2.7 Financial Sustainability Ratios

Section 169 of the *Local Government Regulation 2012* requires the budget to include relevant measures of financial sustainability for the financial year 2019/20 and the next nine (9) financial years. The relevant measures of financial sustainability are the following measures as described in the Financial Management (Sustainability) Guideline.

2.7.1 Asset Sustainability Ratio

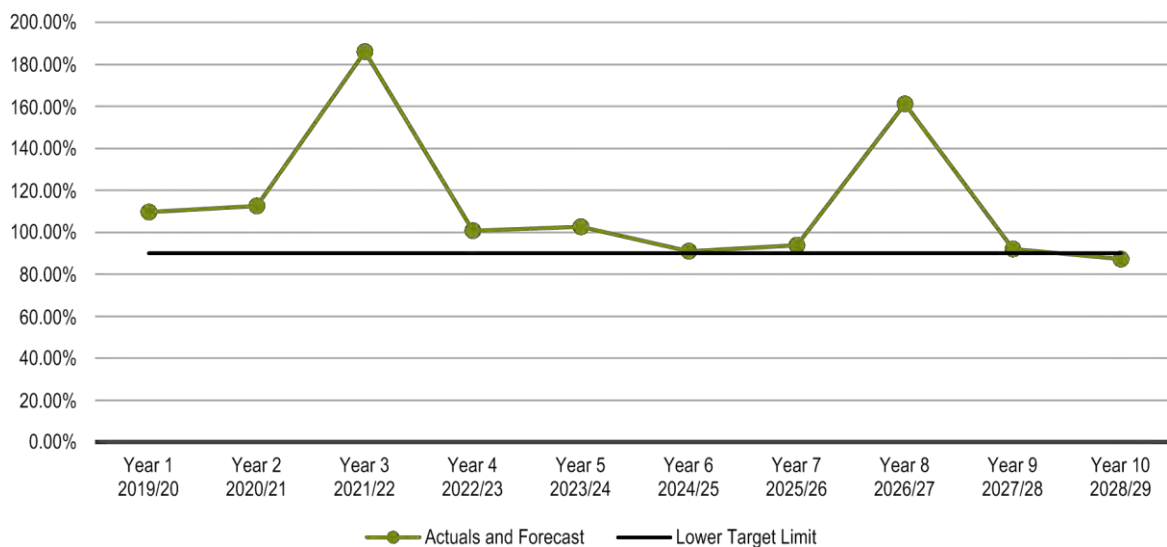
Assets sustainability ratio is amount of capital expenditure on the replacement of assets (renewals) divided by the depreciation expense expressed as a percentage.

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

SBRC Proposed Target	Year 1 2019/20	Year 2 2020/21	Year 3 2021/22	Year 4 2022/23	Year 5 2023/24
Target greater than 90% (on average over the long-term)	109.64%	112.55%	186.07%	100.74%	102.62%
Lower Target Limit	90.00%	90.00%	90.00%	90.00%	90.00%

SBRC Proposed Target	Year 6 2024/25	Year 7 2025/26	Year 8 2026/27	Year 9 2027/28	Year 10 2028/29
Target greater than 90% (on average over the long-term)	90.94%	93.83%	161.18%	92.01%	87.23%
Lower Target Limit	90.00%	90.00%	90.00%	90.00%	90.00%

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



2.7.2 Net Financial Liabilities Ratio

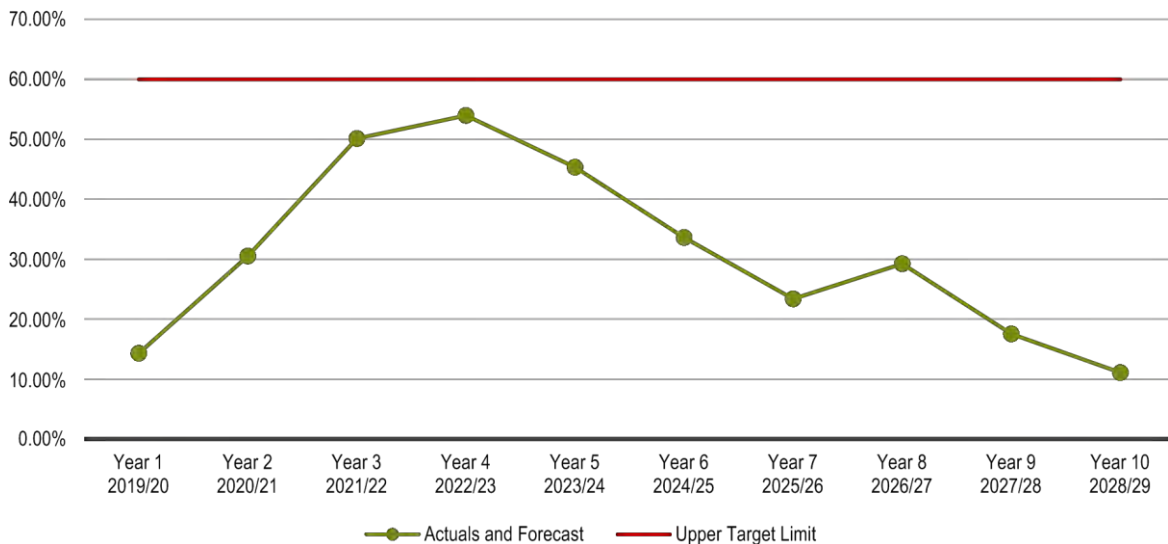
Net financial liabilities ratio measures Council's total liabilities less its current assets divided by its total operating revenue expressed as a percentage.

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

SBRC Proposed Target	Year 1 2019/20	Year 2 2020/21	Year 3 2021/22	Year 4 2022/23	Year 5 2023/24
Target less than 60% (on average over the long-term)	14.31%	30.54%	50.14%	53.98%	45.34%
Upper Target Limit	60.00%	60.00%	60.00%	60.00%	60.00%

SBRC Proposed Target	Year 6 2024/25	Year 7 2025/26	Year 8 2026/27	Year 9 2027/28	Year 10 2028/29
Target less than 60% (on average over the long-term)	33.62%	23.39%	29.25%	17.55%	11.10%
Upper Target Limit	60.00%	60.00%	60.00%	60.00%	60.00%

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



2.7.3 Operating Surplus Ratio

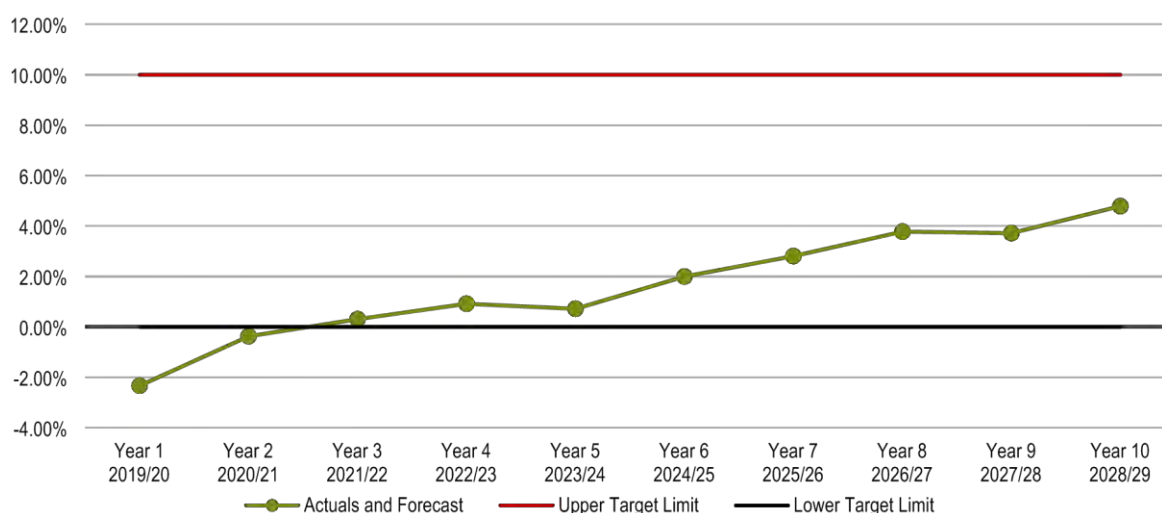
An operating surplus ratio is the net result divided by total operating revenue expressed as a percentage.

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

SBRC Proposed Target	Year 1 2019/20	Year 2 2020/21	Year 3 2021/22	Year 4 2022/23	Year 5 2023/24
Target between 0% and 10% (on average over the long-term)	-2.33%	-0.37%	0.31%	0.92%	0.72%
Upper Target Limit	10.00%	10.00%	10.00%	10.00%	10.00%
Lower Target Limit	0.00%	0.00%	0.00%	0.00%	0.00%

SBRC Proposed Target	Year 6 2024/25	Year 7 2025/26	Year 8 2026/27	Year 9 2027/28	Year 10 2028/29
Target between 0% and 10% (on average over the long-term)	2.00%	2.81%	3.78%	3.72%	4.79%
Upper Target Limit	10.00%	10.00%	10.00%	10.00%	10.00%
Lower Target Limit	0.00%	0.00%	0.00%	0.00%	0.00%

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



2.8 Revenue Statement

South Burnett Regional Council

Revenue Statement 2019/20

Introduction

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

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

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

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

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

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

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

Rates and Charges

1. General Principle

The general principle adopted by Council in determining rates and charges shall be that wherever possible, charges shall relate directly to the services provided, e.g. Water Supply, Waste Water Collection, Refuse Collection. 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) *Reasons*

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

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

Having regard to the above matters, and pursuant to Section 92 of the *Local Government Act 2009* and Chapter 4 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	Description	Identification
1	Residential - Kingaroy	All properties in this category are located within the Kingaroy Urban Locality and are used solely for residential purposes, or if vacant land, is zoned for residential use under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for residential purposes only. Urban Localities are defined in "Individual Urban Locality" maps series. Council will be guided by the Department of Natural Resources and Mines land use codes between 1 and 9 and land use code 72 when determining the properties that fit into this category.	<p>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.</p> <p>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.</p> <p>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.</p>

Category	Differential Category	Description	Identification
			4. Land with land use codes 01, 02, 03, 04, 05, 06, 07, 08, 09 and 72 or as otherwise identified by the CEO.
201	Residential - Nanango	All properties in this category are located within the Nanango Urban Locality and are used solely for residential purposes, or if vacant land, is zoned for residential use under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for residential purposes only. Urban Localities are defined in "Individual Urban Locality" maps series. Council will be guided by the Department of Natural Resources and Mines land use codes between 1 and 9 when determining the properties that fit into this category.	<p>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.</p> <p>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.</p> <p>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.</p> <p>4. Land with land use codes 01, 02, 03, 04, 05, 06, 07, 08, 09 and 72 or as otherwise identified by the CEO.</p>
203	Residential - Blackbutt	All properties in this category are located within the Blackbutt Urban Locality and are used solely for residential purposes, or if vacant land, is zoned for residential use under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for residential purposes only. Urban Localities are defined in "Individual Urban Locality" maps series. Council will be guided by the Department of Natural Resources and Mines land use codes between 1 and 9 when determining the properties that fit into this category.	<p>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.</p> <p>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.</p> <p>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.</p> <p>4. Land with land use codes 01, 02, 03, 04, 05, 06, 07, 08, 09 and 72 or as otherwise identified by the CEO.</p>
301	Residential - Murgon	All properties in this category are located within the Murgon Urban Locality and are used solely for residential purposes,	1. This category will cover all land within the Murgon Urban locality, where the dominant purpose for which

Category	Differential Category	Description	Identification
		or if vacant land, is zoned for residential use under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for residential purposes only. Urban Localities are defined in "Individual Urban Locality" maps series. Council will be guided by the Department of Natural Resources and Mines land use codes between 1 and 9 when determining the properties that fit into this category.	<p>that land is used, or intended for use, is a residential purpose and not included in any other category.</p> <p>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.</p> <p>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.</p> <p>4. Land with land use codes 01, 02, 03, 04, 05, 06, 07, 08, 09 and 72 or as otherwise identified by the CEO.</p>
401	Residential - Wondai	All properties in this category are located within the Wondai Urban Locality and are used solely for residential purposes, or if vacant land, is zoned for residential use under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for residential purposes only. Urban Localities are defined in "Individual Urban Locality" maps series. Council will be guided by the Department of Natural Resources and Mines land use codes between 1 and 9 when determining the properties that fit into this category.	<p>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.</p> <p>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.</p> <p>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.</p> <p>4. Land with land use codes 01, 02, 03, 04, 05, 06, 07, 08, 09 and 72 or as otherwise identified by the CEO.</p>
3	Village	The property is used for any purpose; and located in any of the following villages: - Benarkin, Brooklands, Cloyna, Coolabunia, Crawford, Dandabah, Hivesville, Kumbia, Maidenwell, Memerambi, Moffatdale, Proston, Taabinga, Tingoorra, Winderera, Wooroolin.	<p>1. All land used for any purpose that is situated in any of the villages located in the South Burnett Regional Council area and is not included in any other category.</p> <p>2. Villages are defined in "Individual Village" maps series.</p>
910	Rural Residential - Blackbutt	All properties in this category are situated outside the Blackbutt Urban Locality and	1. This category will cover all land used for rural residential purposes that is

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

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

Category	Differential Category	Description	Identification
		Resources and Mines land use codes between 1 and 9, and 94 when determining the properties that fit into this category.	
2	Commercial - Kingaroy	<p>All properties in this category are located within the Kingaroy Urban Locality and are used for business and commercial purposes, or if vacant land, is zoned for business and commercial purposes under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for business and commercial purposes. Urban Localities are defined in "Individual Urban Locality" maps series.</p> <p>This category includes properties that are used for a combined residential and a business or commercial purpose. Council will be guided by the Department of Natural Resources and Mines land use codes between 10 and 15, 17 and 27, and 41 and 49 when determining the properties that fit into this category.</p>	<p>1. This category will cover all land within the Kingaroy Urban locality, where the property is used for a business and commercial purpose; or</p> <p>2. If vacant land, is zoned for a business and commercial purpose under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for business and commercial purposes; and</p> <p>3. Is not included in any other category.</p> <p>4. Land with land use codes 10, 11, 12, 13, 14, 15, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 41, 42, 43, 44, 45, 46, 47, 48 and 49 or as otherwise identified by the CEO.</p>
202	Commercial - Nanango	<p>All properties in this category are located within the Nanango Urban Localities and are used for business and commercial purposes, or if vacant land, is zoned for business and commercial purposes under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for business and commercial purposes. Urban Localities are defined in "Individual Urban Locality" maps series.</p> <p>This category includes properties that are used for a combined residential and a business or commercial purpose. Council will be guided by the Department of Natural Resources and Mines land use codes between 8 and 15, 17 and 27, and 41 and 49 when determining the properties that fit into this category.</p>	<p>1. This category will cover all land within the Nanango Urban locality, where the property is used for a business and commercial purpose; or</p> <p>2. If vacant land, is zoned for a business and commercial purpose under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for business and commercial purposes; and</p> <p>3. Is not included in any other category.</p> <p>4. Land with land use codes 10, 11, 12, 13, 14, 15, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 41, 42, 43, 44, 45, 46, 47, 48 and 49 or as otherwise identified by the CEO.</p>
204	Commercial - Blackbutt	<p>All properties in this category are located within the Blackbutt Urban Localities and are used for business and commercial purposes, or if vacant land, is zoned for business and commercial purposes under</p>	<p>1. This category will cover all land within the Blackbutt Urban locality, where the property is used for a business and commercial purpose; or</p> <p>2. If vacant land, is zoned for a</p>

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

Category	Differential Category	Description	Identification
		guided by the Department of Natural Resources and Mines land use codes between 10 and 15, 17 and 27, and 41 and 49 when determining the properties that fit into this category.	25, 26, 27, 41, 42, 43, 44, 45, 46, 47, 48 and 49 or as otherwise identified by the CEO.
9	Drive-In Shopping Centre > 10,000m ²	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.
10	Drive-In Shopping Centre 4,001m ² to 10,000m ²	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.
99	Drive-In Shopping Centre 1,500m ² to 4,000m ²	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.
8	Industrial - Kingaroy	All properties in this category are located within the Kingaroy Urban Locality and are used for industrial purposes, or if vacant land, is zoned for industrial purposes under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for industrial purposes. Urban Localities are defined in "Individual Urban Locality" maps series. This category includes properties that are used for a combined residential and an industrial purpose. Council will be guided by the Department of Natural Resources and Mines land use codes between 28 and 39 when determining the properties that fit into this category.	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.
208	Industrial - Nanango	All properties in this category are located within the Nanango Urban Locality and are used	1. This category will cover all land within the Nanango Urban Locality, where the

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

Category	Differential Category	Description	Identification
408	Industrial - Wondai	<p>All properties in this category are located within the Wondai Urban Locality or Wondai Industrial Estate and are used for industrial purposes, or if vacant land, is zoned for industrial purposes under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for industrial purposes. Urban Localities are defined in "Individual Urban Locality" maps series.</p> <p>This category includes properties that are used for a combined residential and an industrial purpose. Council will be guided by the Department of Natural Resources and Mines land use codes between 28 and 39 when determining the properties that fit into this category.</p>	<p>1. This category will cover all land within the Wondai Urban locality or Wondai Industrial Estate, where the property is used for industrial purposes; or</p> <p>2. If vacant land, is zoned for industrial purposes under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for industrial purposes; and</p> <p>3. Is not included in any other category.</p> <p>4. Land with land use codes 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38 and 39 or as otherwise identified by the CEO.</p>
211	Extractive C	<p>All properties in this category are used for extractive industry purposes such as quarries and mining operations with between 51 and 300 workers (employees and/or contractors) and/or extraction volumes of between 1 million and 2 million tonnes per year.</p>	<p>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.</p>
212	Extractive A	<p>All properties in this category are used for extractive industry purposes and include:</p> <ul style="list-style-type: none"> (a) Mining leases with no activity; (b) Gravel Pits that operate only sporadically; and (c) Small extractive operations such as quarries and mines which operate with an employee base of up to and including 5 workers (employees and/or contractors). <p>Council will be guided by the Department of Natural Resources and Mines land use code 40 when determining the properties that fit into this category.</p>	<p>1. This category will cover all land used for the purpose of extracting resources from the ground and include:</p> <ul style="list-style-type: none"> (a) Mining leases with no activity; (b) Gravel Pits that operate only sporadically; and (c) Small extractive operations such as quarries and mines which operate with an employee base of up to and including 5 workers (employees and/or contractors). <p>2. Land with land use code 40 or as otherwise identified by the CEO.</p>
213	Extractive B	<p>All properties in this category are used for extractive industry purposes, and include:</p> <ul style="list-style-type: none"> (a) Operational Gravel Pits; and (b) Extractive operations such as quarries and mining operations with an employee base of between 6 and 50 workers (employees and/or contractors) and/or extraction volumes of less 	<p>1. This category will cover all land used for the purpose of extracting resources from the ground and include:</p> <ul style="list-style-type: none"> (a) Operational Gravel Pits; and (b) Extractive operations such as quarries and mining operations with an employee base of between 6 and 50 workers (employees and/or contractors)

Category	Differential Category	Description	Identification
		<p>than 1 million tonnes per annum.</p> <p>(c) Council will be guided by the Department of Natural Resources and Mines land use code 40 when determining the properties that fit into this category.</p>	<p>and/or extraction volumes of less than 1 million tonnes per annum.</p> <p>2. Land with land use code 40 or as otherwise identified by the CEO.</p>
414	Coal Mine	<p>All properties in this category are used for the purpose of an Integrated Coal Mining operation with more than 300 workers (employees and/or contractors) and/or production greater than 2 million tonnes per year.</p>	<p>1. This category will cover all land used for the purpose of an Integrated Coal Mining operation, with operations that have greater than 300 workers (employees and/or contractors) and/or extraction volumes of greater than 2 million tonnes per year.</p> <p>A Coal Mine is defined as land that is the subject of a coal mining lease (issued pursuant to the <i>Mineral Resources Act 1989</i>) or other form of tenure that was used, is used, or intended to be used:</p> <ul style="list-style-type: none"> as a coal mine (or for purposes ancillary or associated with coal mining such as, for example, washing down, stockpiling, haulage, water storage and rehabilitation); or in conjunction with other land (the subject of a coal mining lease) as part of an integrated coal mining operation. <p>An integrated coal mining operation is defined as land contained in more than one coal mining lease (issued pursuant to the <i>Mineral Resources Act 1989</i>) or other form of tenure which land was used, is used, or intended to be used in an integrated manner for the purposes of coal mining or purposes ancillary or associated with coal mining such as, for example, washing down, stockpiling, haulage, water storage and rehabilitation.</p>
215	Power Generation	<p>All properties in this category are located anywhere within the South Burnett Regional Council area and are used for the purpose of electricity generation by way of coal, gas or a combination of both coal and gas fired power station with a total maximum generating capacity greater than 400 megawatts.</p>	<p>As identified by the CEO.</p>
220	Wind Farm – <20MW	<p>All properties in this category are located anywhere within the South Burnett Regional</p>	<p>A Windfarm is defined as land used in whole or in part to produce electricity by means of</p>

Category	Differential Category	Description	Identification
		<p>Council area, used in whole or in part to produce electricity by means of one or a cluster of wind turbines for which the purpose is to drive electrical generators and is connected to the mains power grid, and</p> <p>(a) the wind turbine(s) are capable of producing output of less than 20 MW in any one hour, or</p> <p>(b) if the wind turbine(s) are not connected to the main power grid, are capable of producing at least 5 M and less than 20 MW of output in any one hour.</p>	<p>one or a cluster of wind turbines that drive electrical generators.</p> <p>As identified by the CEO.</p>
221	Wind Farm – 20MW to <50MW	<p>All properties in this category are located anywhere within the South Burnett Regional Council area, used in whole or in part to produce electricity by means of one or a cluster of wind turbines for which the purpose is to drive electrical generators and is connected to the mains power grid, and</p> <p>(a) the wind turbine(s) are capable of producing output of at least 20 MW, but no more than 50 MW in any one hour</p>	<p>A Windfarm is defined as land used in whole or in part to produce electricity by means of one or a cluster of wind turbines that drive electrical generators.</p> <p>As identified by the CEO.</p>
222	Wind Farm – 50MW to <100MW	<p>All properties in this category are located anywhere within the South Burnett Regional Council area, used in whole or in part to produce electricity by means of one or a cluster of wind turbines for which the purpose is to drive electrical generators and is connected to the mains power grid, and</p> <p>(a) the wind turbine(s) are capable of producing output of at least 50 MW, but no more than 100 MW in any one hour</p>	<p>A Windfarm is defined as land used in whole or in part to produce electricity by means of one or a cluster of wind turbines that drive electrical generators.</p> <p>As identified by the CEO.</p>
223	Wind Farm – 100MW to <150MW	<p>All properties in this category are located anywhere within the South Burnett Regional Council area, used in whole or in part to produce electricity by means of one or a cluster of wind turbines for which the purpose is to drive electrical generators and is connected to the mains power grid, and</p> <p>(a) the wind turbine(s) are capable of producing output of at least 100 MW, but no more than 150 MW in any one hour</p>	<p>A Windfarm is defined as land used in whole or in part to produce electricity by means of one or a cluster of wind turbines that drive electrical generators.</p> <p>As identified by the CEO.</p>

Category	Differential Category	Description	Identification
224	Wind Farm – 150MW to <200MW	<p>All properties in this category are located anywhere within the South Burnett Regional Council area, used in whole or in part to produce electricity by means of one or a cluster of wind turbines for which the purpose is to drive electrical generators and is connected to the mains power grid, and</p> <p>(a) the wind turbine(s) are capable of producing output of at least 150 MW, but no more than 200 MW in any one hour</p>	<p>A Windfarm is defined as land used in whole or in part to produce electricity by means of one or a cluster of wind turbines that drive electrical generators.</p> <p>As identified by the CEO.</p>
225	Wind Farm – >=200MW	<p>All properties in this category are located anywhere within the South Burnett Regional Council area, used in whole or in part to produce electricity by means of one or a cluster of wind turbines for which the purpose is to drive electrical generators and is connected to the mains power grid, and</p> <p>(a) the wind turbine(s) are capable of producing output of at least 200 MW in any one hour</p>	<p>A Windfarm is defined as land used in whole or in part to produce electricity by means of one or a cluster of wind turbines that drive electrical generators.</p> <p>As identified by the CEO.</p>
230	Solar Farm – <20MW	All properties in this category are located anywhere within the South Burnett Regional Council area, and are used in whole or in part as a Solar Farm with a combined output capacity of up to 20 MW.	As identified by the CEO.
231	Solar Farm – 20MW to <50MW	All properties in this category are located anywhere within the South Burnett Regional Council area, and are used in whole or in part as a Solar Farm with a combined output capacity of at least 20 MW, but no more than 50 MW.	As identified by the CEO.
232	Solar Farm – 50MW to <100MW	All properties in this category are located anywhere within the South Burnett Regional Council area, and are used in whole or in part as a Solar Farm with a combined output capacity of at least 50 MW, but no more than 100 MW.	As identified by the CEO.
233	Solar Farm – 100MW to <150MW	All properties in this category are located anywhere within the South Burnett Regional Council area, and are used in whole or in part as a Solar Farm with a combined output capacity of at least 100 MW, but no more than 150 MW.	As identified by the CEO.
234	Solar Farm – 150MW to <200MW	All properties in this category are located anywhere within the South Burnett Regional	As identified by the CEO.

Category	Differential Category	Description	Identification
		Council area, and are used in whole or in part as a Solar Farm with a combined output capacity of at least 150 MW, but no more than 200 MW.	
235	Solar Farm – >=200MW	All properties in this category are located anywhere within the South Burnett Regional Council area, and are used in whole or in part as a Solar Farm with a combined output capacity of at least 200 MW.	As identified by the CEO.
6	Rural	All properties in this category are located anywhere within the South Burnett Regional Council area, and are used for the business of primary production. Council will be guided by the Department of Natural Resources and Mines land use codes between 60 and 71, 73 and 89, and 93 when determining the properties that fit into this category.	1. This category will cover all land in the region that is used for the business of primary production, including agricultural, grazing, horticulture, aquaculture and similar purposes; 2. Is not included in any other category; and 3. Properties in this category must qualify for the Department of Natural Resources and Mines primary producers' concession, and are identified by the land use codes below. 4. Land with land use codes 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89 and 93 or as otherwise identified by the CEO.
419	Water – Pumping & Storage	All properties in this category are used for the purpose of water storage or water pumping. Council will be guided by the Department of Natural Resources and Mines land use code of 95 when determining the properties that fit into this category.	1. This category will cover all land used for the purpose of water storage or water pumping and not included in any other category. 2. Land with land use code 95 or as otherwise identified by the CEO.
7	Other	Any land that cannot be included in any other category.	As identified by the CEO.

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

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

3. Minimum General Rate

(a) Reason

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

(b) Basis on Which Minimum General Rate Calculated

In accordance with Chapter 4, Part 4 of the *Local Government Regulation 2012*, minimum general rates will be determined in each year based on the level of services provided in the budget for that year.

4. Averaging of Land Values Over 3 Years

(a) Reason

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

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

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

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

5. Limitation of Increase in Amount of General Rates

(a) Reason

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

(b) Basis on Which Limitation is Calculated

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

- (i) For land on which the rate levied for the previous financial year was for a full year the amount of the rate levied for the previous financial year plus 30%.
- (ii) For land on which the rate was levied for the previous financial year was for a period less than the full year the corresponding annual amount for the rate levied for the previous financial year plus 30%.

6. Special Charges

6.1 Special Charge – Rural Fire Levy

(a) Reason

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

(b) Basis on Which Special Rural Fire Charge Calculated

In accordance with Section 92(3) of the *Local Government Act 2009* and Chapter 4 Part 6 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, on all rateable land within the region, other than rateable land that is liable to pay an urban fire district levy (pursuant to Section 107 of the *Fire and Emergency Services Act 1990*), to fund the ongoing provision and maintenance of rural fire-fighting equipment for the rural fire brigades that operate throughout the rural areas of the region.

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

- The rateable land to which the plan applies is all rateable land within the region, other than rateable land that is liable to pay an urban district fire levy (pursuant to Section 107 of the *Fire and Emergency Services Act 1990*).
- The service, facility or activity for which the plan is made is the ongoing provision and maintenance of rural fire-fighting equipment for the rural fire brigades that operate throughout the rural areas of the region.
- The time for implementing the overall plan is 1 year commencing 1 July 2019 and ending 30 June 2020.
- The estimated cost of implementing the overall plan is \$218,000.
- The level of contribution each brigade receives will be decided by the Local Area Rural Fire Services Committee.

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

6.2 Special Charge – Road Maintenance Wattlegrove Road Quarry

(a) Reason

In accordance with Section 94(3) of the *Local Government Act 2009* and Chapter 4, Part 6 of the *Local Government Regulation 2012*, the Council has determined that a special charge for a road maintenance, road upgrading and road replacement program will be levied on land described as Lot 459 FY2482 relating to the extractive industry operation located at 1304 Wattlegrove Road, Wattle Grove.

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

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

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

(b) Basis on which Road Maintenance Charges Calculated

In accordance with Section 94 of the *Local Government Regulation 2012*, the special charge for Wattlegrove Road has been established to recover the annualised cost to maintain, upgrade and replace the haulage roads from the Wattlegrove Road 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 \$536,245 or \$26,812.24 annually.

Consultation between Infrastructure, Corporate Services and Finance departments of Council has occurred in order to develop this plan. Consultation with McCullough Robertson Lawyers has been undertaken to ensure that Council adheres to the legal requirements.

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*.

It is anticipated the Road Program will commence on 1st July 2019 and continue to 30th June 2039. Council proposes to start levying special rates and charges on the Extractive Industry Properties at the budget meeting for the 2019/20 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*.

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

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

6.3 Special Charge – Road Maintenance Tim Dwyer Rd Quarry

(a) Reason

In accordance with Section 94(3) of the *Local Government Act 2009* and Chapter 4, Part 6 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 the Tim Dwyer Road 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 \$424,635 or \$21,231.76 annually.

Consultation between Infrastructure, Corporate Services and Finance departments of Council has occurred in order to develop this plan. Consultation with McCullough Robertson Lawyers has been undertaken to ensure that Council adheres to the legal requirements.

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 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.

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

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

6.4 Special Charge – Road Maintenance Wilsons Road Quarry

(a) Reason

In accordance with Section 94(3) of the *Local Government Act 2009* and Chapter 4, Part 6 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 the Wilsons Road Quarry along Wilsons Road to the Memerambi-Gordonbrook Road. The total estimated cost of a 20 year program to undertake these works is \$126,013 or \$6,300.64 annually.

Consultation between Infrastructure, Corporate Services and Finance departments has occurred in order to develop this plan. Consultation with McCullough Robertson Lawyers has been undertaken to ensure that Council adheres to the legal requirements.

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 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.

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

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

6.5 Special Charge – Road Maintenance Burra Burri Road Quarry

(a) Reason

In accordance with Section 94(3) of the *Local Government Act 2009* and Chapter 4, Part 6 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 the Burra Burri Road 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 \$427,876.20 or \$21,393.81 annually.

Consultation between Infrastructure, Corporate Services and Finance departments has occurred in order to develop this plan. Consultation with McCullough Robertson Lawyers has been undertaken to ensure that Council adheres to the legal requirements.

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 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*.

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

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

6.6 Special Charge – Road Maintenance Manar Road Quarry

(a) Reason

In accordance with Section 94(3) of the *Local Government Act 2009* and Chapter 4, Part 6 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 the Manar Road Quarry along Manar Road to the Mundubbera-Durong Road. The total estimated cost of a 20 year program to undertake these works is \$871,848 or \$43,592.41 annually.

Consultation between Infrastructure, Corporate Services and Finance departments has occurred in order to develop this plan. Consultation with McCullough Robertson Lawyers has been undertaken to ensure that Council adheres to the legal requirements.

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 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*.

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

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

7. Separate Rates or Charges

7.1 Separate Charge – Waste Management Levy

(a) Reason

In accordance with Section 92(5) of the *Local Government Act 2009* and Chapter 4, Part 8 of the *Local Government Regulation 2012*, the Council has determined that a separate charge will be levied equally on all rateable lands in the Region to enable Council to fund issues specifically for the provision, improvement and management of waste management facilities.

(b) Basis on Which Waste Management Charge Calculated

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

7.2 Separate Charge – Community Rescue and Evacuation Levy

(a) **Reason**

In accordance with Section 92(5) 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 provide funds for the purpose of sponsoring the aerial emergency rescue and evacuation transport providers that service the South Burnett Region.

(b) **Basis on Which Special Medical Evacuation Calculated**

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

8. Utility Charges

8.1 Wastewater Utility Charges

(a) **Reason**

The Council operates separate waste water and common effluent schemes set out in Schedule A 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 92(4) of the *Local Government Act 2009* and Chapter 4, Part 7 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 wastewater areas set out in Schedule A 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 Wastewater Systems (including common effluent systems):
 - A charge to be fixed by the Council, for each pedestal connected to the wastewater system, other than extra pedestals installed in a private residence for the sole use of the occupier and their family.
- (ii) In respect of each allotment of Vacant Land (land not connected to the wastewater system) rateable under the *Local Government Act 2009* situated within the declared wastewater areas:
 - A charge to be fixed by the Council.
- (iii) Where any premises not connected to the Council's wastewater system, become connected during the year, the charges under Clause (i) shall become operative from the date of connection, with proportionate rebate from that date, of those made under Clause (ii).

8.2 Waste Management Utility Charges – Residential and Commercial

(a) Reason

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

(b) Basis on Which Waste Management Utility Charges Calculated

Until otherwise determined by the Council the basis and principles of assessing charges to be levied under Section 92(4) of the *Local Government Act 2009* and Chapter 4, Part 7 of the *Local Government Regulation 2012*, for the purpose of defraying the cost of supplying waste management services (including the storage, collection and removal of general waste) on all lands and structures to which a waste management service is supplied or, in the case of rateable land which is occupied, made available by Council as defined in the schedule of declared refuse areas set out in Schedule B and those lands and premises outside the declared refuse areas where an optional cleansing service is requested shall be as follows:

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

8.3 Water Supply Charges

(a) Reason

The Council operates separate water supply schemes set out in Schedule C, 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 92(4) of the *Local Government Act*

2009 and Chapter 4, Part 7 of the *Local Government Regulation 2012*, the costs of administration, costs associated with the source of supply and depreciation will be funded by a fixed charge on those lands receiving the service or to which the service is deemed to be available in each scheme.

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

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

This direct correlation is varied as follows:

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

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

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

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

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

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

In the case of the water used by the Proston Rural Water Supply Scheme 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 size connections are shown in the table below.

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

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

9. Discount and Other Benefits for Prompt Payment of Rates

(a) Reason

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

For discount to be allowed, full payment of all rates, (including overdue rates), charges, interest, fees and levies appearing on the rate notice must be received by Council or approved agency by the close of business on or before the due date.

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

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

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

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

(b) Basis on Which Discount Calculated

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

Discount will apply to the following rates and charges:

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

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

- State Emergency (Urban) Fire Levy
- Rural Fire Brigade Levy
- Road Maintenance (Quarry) Special Charges
- Water Consumption 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 Natural Resources and Mines that resulted in the rate notice being incorrectly addressed by Council.

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

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

Administrative Errors

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

Other Errors

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

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

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

10. Interest on Overdue Rates

(a) Reason

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

(b) Basis on Which Interest Calculated

Interest will be charged on all overdue rates in accordance with Section 133 of the *Local Government Regulation 2012*. The interest shall be compound interest, calculated on daily rests. The interest rate shall be determined each year based on the monthly average yield of 90-day bank accepted bills as published by the Reserve Bank of Australia as at the end of March in the financial year immediately before the current financial year, plus 8%. For the 2019/20 financial year, this will be 9.83% (1.83% + 8%).

11. Collection of Outstanding Rates and Charges

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

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

(a) Arrangements to Pay

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

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

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

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

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

12. Payment Methods

Council offers ratepayers a wide and varied range of payment methods to pay rates. This includes Cash, Cheque or Money Order; Credit and Debit Card via EFTPOS at Council's

Administration Offices; Credit Card or Debit Card over the telephone or internet via BPAY, or payment by cash, cheque, Credit Card or Debit Card at any Australia Post outlet in Australia, or payment by Credit Card or Debit Card via Telephone or Internet via Australia Post Bill Pay.

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

12.1 Payments in Advance

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

12.2 Issue of Rate Notices

(a) Half Yearly Rate Notices

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

(b) Monthly Water Consumption Notices

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

(c) Pro Rata/Supplementary Rate Notices

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

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

i. Garbage Services

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

ii. Water Supply Services

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

In the case of an alteration to an existing service to a property situated within a declared water 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 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 wastewater area, the new service shall be charged on a pro rata basis and become operable from the date of connection/connection (final inspection) of the service to the wastewater scheme.

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

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

13. Cost Recovery Fees and Business Activity Fees

13.1 Cost Recovery Fees

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

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

13.2 Business Activity Fees

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

Business activity fees include but are not confined to the following: rents, plant hire, private

works and hire of facilities.

14. Concessions on Rates and Charges

14.1 Pensioner Concession

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

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

For 2019/20, Council will match the State Government approved pensioner subsidy and provide a concession to approved pensioners:

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

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

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

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

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

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

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

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

14.2 Concession on Vacant Water and Wastewater Charges for Developers

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

14.3 Concession on Special, Separate and Utility Charges

The Council has determined that certain rateable land held in the ownership of groups or organizations, which provide a public service or community benefit, will receive a concession

on certain special, separate and utility charges. The categories of organisations that qualify for the concessions are listed in Schedule D. The concession is granted in accordance with the provisions of sections 120, 121 and 122 of the *Local Government Regulation 2012*.

14.4 Waiving of Water Usage Charges – Haemodialysis Machines

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

15. Land Exempted from Rating

15.1 Exemption/Concession on General Rates

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

16. Schedules:

Schedule A – Defined Sewerage Areas

Scheme	Evidence
Nanango	Each parcel of land: i) Contained within the area identified in Figure 2 'South Burnett Sewerage Areas' in the Customer Service Standards, Version 1.1 - November 2014; or ii) Determined by Council resolution from time to time as being within the defined sewerage area for Nanango and being capable of being connected to the relevant sewerage system.
Blackbutt	Each parcel of land: i) Contained within the area identified in Figure 2 'South Burnett Sewerage Areas' in the Customer Service Standards, Version 1.1 - November 2014; or ii) Determined by Council resolution from time to time as being within the defined sewerage area for Blackbutt and being capable of being connected to the relevant sewerage system.
Kingaroy	Each parcel of land: i) Contained within the area identified in Figure 2 'South Burnett Sewerage Areas' in the Customer Service Standards, Version 1.1 - November 2014; or ii) Determined by Council resolution from time to time as being within the defined sewerage area for Kingaroy and being capable of being connected to the relevant sewerage system.
Wondai	Each parcel of land: i) Contained within the area identified in Figure 2 'South Burnett Sewerage Areas' in the Customer Service Standards, Version 1.1 - November 2014; or ii) Determined by Council resolution from time to time as being within the defined sewerage area for Wondai and being capable of being connected to the relevant sewerage system.
Proston CED	Each parcel of land: i) Contained within the area identified in Figure 2 'South Burnett Sewerage Areas' in the Customer Service Standards, Version 1.1 - November 2014; or ii) Determined by Council resolution from time to time as being within the defined CED area for Proston and being capable of being connected to the relevant sewerage system.
Murgon	Each parcel of land: i) Contained within the area identified in Figure 2 'South Burnett Sewerage Areas' in the Customer Service Standards, Version 1.1 - November 2014; or ii) Determined by Council resolution from time to time as being within the defined sewerage area for Murgon and being capable of being connected to the relevant sewerage system.

Schedule B – Defined Refuse Collection Areas

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

Schedule B – Defined Refuse Collection Areas

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

Schedule C – Defined Water Area

Water Area	Evidence
Nanango	Each parcel of land: i) Contained within the area identified in Figure 1 'South Burnett Sewerage Areas' in the Customer Service Standards, Version 1.1 - November 2014; or ii) Determined by Council resolution from time to time as being within the defined water area for Nanango and capable of being connected to the relevant water scheme.
Blackbutt	Each parcel of land: i) Contained within the area identified in Figure 1 'South Burnett Sewerage Areas' in the Customer Service Standards, Version 1.1 - November 2014; or ii) Determined by Council resolution from time to time as being within the defined water area for Blackbutt and capable of being connected to the relevant water scheme.
Kingaroy	Each parcel of land: i) Contained within the area identified in Figure 1 'South Burnett Sewerage Areas' in the Customer Service Standards, Version 1.1 - November 2014; or ii) Determined by Council resolution from time to time as being within the defined water area for Kingaroy and capable of being connected to the relevant water scheme.
Kumbia	Each parcel of land: i) Contained within the area identified in Figure 1 'South Burnett Sewerage Areas' in the Customer Service Standards, Version 1.1 - November 2014; or ii) Determined by Council resolution from time to time as being within the defined water area for Kumbia and capable of being connected to the relevant water scheme.
Wooroolin	Each parcel of land: i) Contained within the area identified in Figure 1 'South Burnett Sewerage Areas' in the Customer Service Standards, Version 1.1 - November 2014; or ii) Determined by Council resolution from time to time as being within the defined water area for Wooroolin and capable of being connected to the relevant water scheme.
Wondai/ Tingoorra	Each parcel of land: i) Contained within the area identified in Figure 1 'South Burnett Sewerage Areas' in the Customer Service Standards, Version 1.1 - November 2014; or ii) Determined by Council resolution from time to time as being within the defined water area for Wondai/Tingoorra and capable of being connected to the relevant water scheme.
Proston/ Proston Rural	Each parcel of land: i) Contained within the area identified in Figure 1 'South Burnett Sewerage Areas' in the Customer Service Standards, Version 1.1 - November 2014; or ii) determined by Council resolution from time to time as being within the defined water area for Proston or Proston Rural Water Supplies and capable of being connected to the relevant water scheme.

Schedule C – Defined Water Area

Water Area	Evidence
Boondooma Dam	<p>Each parcel of land:</p> <ul style="list-style-type: none"> i) Contained within the area identified in Figure 1 'South Burnett Sewerage Areas' in the Customer Service Standards, Version 1.1 - November 2014; or ii) Determined by Council resolution from time to time as being within the defined water area for Boondooma Dam and capable of being connected to the relevant water scheme.
Murgon	<p>Each parcel of land:</p> <ul style="list-style-type: none"> i) Contained within the area identified in Figure 1 'South Burnett Sewerage Areas' in the Customer Service Standards, Version 1.1 - November 2014; or ii) Determined by Council resolution from time to time as being within the defined water area for Murgon and capable of being connected to the relevant water scheme.

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

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

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

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

Schedule E - Exemptions from Minimum Rating

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

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

Assess No	Owner	Property Description and Location
31384	GSR Silburn	Hebbel Drive, Tablelands
31598-1	A Bradley and C Ewart and J and I Hinricks	Bradleys Road, Wooroon
31632	Gympie Timber Company Pty Ltd	Morgans Road, Windera

2.9 Revenue Policy 2019/2020



ECM ID: 2578183
 MINUTE NUMBER: 485
 ADOPTED ON: 20 March 2019

Revenue Policy 2019/2020

Table of Contents

1. POLICY STATEMENT.....	1
2. SCOPE.....	1
3. POLICY OBJECTIVES.....	1
4. BACKGROUND AND/OR PRINCIPLES.....	2
5. GENERAL INFORMATION.....	2
6. DEFINITIONS.....	4
7. LEGISLATIVE REFERENCE.....	4
8. RELATED POLICIES/PROCEDURES.....	4
9. NEXT REVIEW.....	4
10. VERSION CONTROL.....	5

1. POLICY STATEMENT

Under the *Local Government Act 2009*, the Council is required to have a system of financial management that includes a Revenue Policy. Further, under the *Local Government Regulation 2012*, Council must review its Revenue Policy annually in sufficient time to allow an annual budget that is consistent with the Revenue Policy to be adopted for the next financial year. The Revenue Policy is a component of System of Financial Management. Its adoption, in advance of setting the budget, allows Council to set out the principles that it will use to set its budget and to identify in broad terms the general strategy to be used for raising revenue.

Section 193 of the *Local Government Regulation 2012* requires a Local Government to adopt a Revenue Policy for each financial year. The Revenue Policy must state:

- Details of the principles that Council intends to apply for:
 - Levying rates and charges;
 - Granting concessions for rates and charges;
 - Recovering overdue rates and charges; and
 - Cost-recovery methods.
- If the Local Government intends to grant concessions for rates and charges – the purpose for the concessions; and
- The extent to which physical and social infrastructure costs for new development are to be funded by charges for the development.

This Revenue Policy will specifically address the legislative requirements in respect of those policy matters detailed above. The Policy will clearly state the principles used in making, levying and recovery of rates and charges, as well as the principles governing any rebates and concessions provided, and any limitations on these matters.

2. SCOPE

Applies to all revenue raising undertaken by Council.

3. POLICY OBJECTIVES

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

- The making and levying of rates and charges;
- The recovery of rates and charges; and

- Exercising of its power to grant rebates and concessions for rates and charges.

4. BACKGROUND AND/OR PRINCIPLES

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

5. GENERAL INFORMATION

5.1. *Levying of Rates and Charges*

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

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

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

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

Council will also have regard to the principles of:

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

5.1.1. *General Rates*

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

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

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

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

Sections 74 to 76 of the *Local Government Regulation 2012* or by limiting rate increases in accordance with Section 116 of the *Local Government Regulation 2012*.

5.1.2. Separate or Special Rates

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

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

5.1.3. Other Charges

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

5.2. Recovery of Rates and Charges

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

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

5.3. Concessions for Rates and Charges

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

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

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

The predominant purpose for which Council grants concessions is to:

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

5.4. Cost Recovery Fees

Section 97 of the *Local Government Act 2009* allows Council to set cost recovery fees. The Council recognises the validity of fully imposing the user pays principle for its cost recovery fees, unless the imposition of the fee is contrary to its express social, environmental and other

corporate goals. This is considered to be the most equitable and effective revenue approach, and is founded on the basis the Region's rating base cannot subsidise the specific users or clients of Council's regulatory products and services.

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

5.5. Commercial Charges

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

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

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

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

5.6. Funding of Physical and Social Infrastructure Costs

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

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

6. DEFINITIONS

Not applicable.

7. LEGISLATIVE REFERENCE

- *Local Government Act 2009*
- *Local Government Regulation 2012*

8. RELATED POLICIES/PROCEDURES

- Investment Policy
- Debt Policy
- Rate Recovery Policy
- Revenue Statement

9. NEXT REVIEW

1 February 2020.

10. VERSION CONTROL

Version	Revision Description	Approval Date
1	Revenue Policy 2019/2020 created	20 March 2019



Mark Pitt
CHIEF EXECUTIVE OFFICER

20 March 2019

2.10 Value of Change in Rates and Utility Charges

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

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

Council's rates and utility charges revenue is projected to increase through a combination of natural growth and general increase by 4.04% in 2019/20 compared with the rates and utility charges levied in 2018/19.

3. Budget Analysis

3.1 Analysis of 2019/20 to 2021/22 Operating Budgets

This section of the report analyses the expected revenues and expenses of the South Burnett Regional Council for the 2019/20 to 2021/22 year.

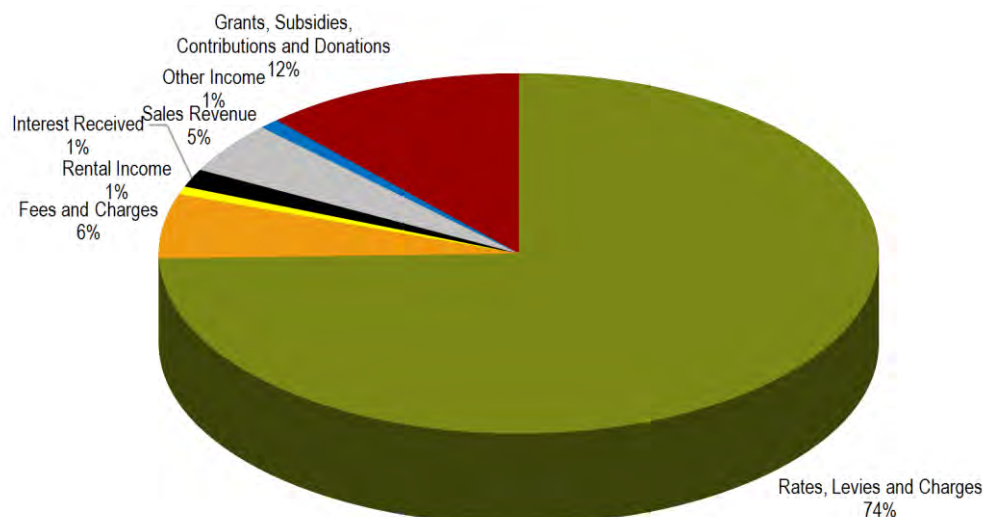
A projection of Council's operating deficit or surpluses for above budget periods is listed in the table below:

Program	Projected Surplus		
	2019/20	2020/21	2021/22
General Operations	-\$ 2,841,956	-\$ 2,099,726	-\$ 1,755,814
Plant and Fleet	\$ 231,735	\$ 219,544	\$ 206,511
Water	\$ 306,325	\$ 664,487	\$ 591,075
Waste Water	\$ 242,718	\$ 300,780	\$ 361,148
Waste Management	\$ 521,228	\$ 662,788	\$ 815,159
Total	-\$ 1,539,950	-\$ 252,127	\$ 218,079

3.1.1 Revenue

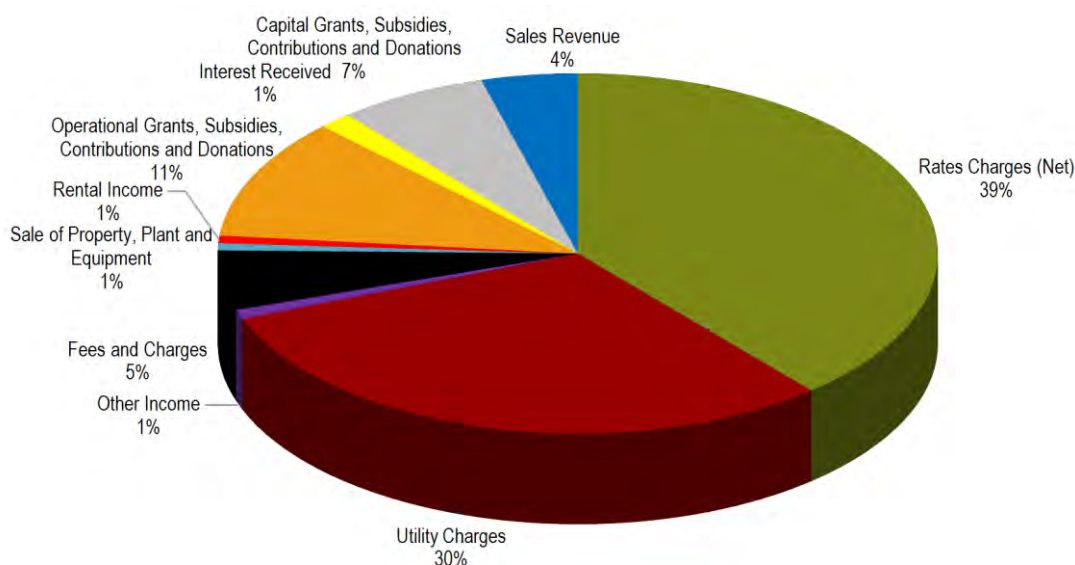
Operating Revenue

Revenue Type	Budget 2019/20	Budget 2020/21	Budget 2021/22
Rates, Levies and Charges	\$ 49,280,421	\$ 50,972,676	\$ 52,678,871
Fees and Charges	\$ 3,820,174	\$ 3,896,579	\$ 3,974,508
Rental Income	\$ 478,066	\$ 487,627	\$ 497,379
Interest Received	\$ 1,071,653	\$ 1,093,086	\$ 1,114,947
Sales Revenue	\$ 3,080,551	\$ 3,142,162	\$ 3,205,006
Other Income	\$ 598,202	\$ 686,166	\$ 676,288
Grants, Subsidies, Contributions and Donations	\$ 7,756,779	\$ 7,911,915	\$ 8,070,153
Total	-\$ 66,085,846	-\$ 68,190,210	-\$ 70,217,151



Total Revenue

Revenue Type	Budget 2019/20	Budget 2020/21	Budget 2021/22
Rates Charges (Net)	\$ 27,653,298	\$ 28,425,663	\$ 29,158,829
Utility Charges	\$ 21,627,123	\$ 22,547,013	\$ 23,520,042
Other Income	\$ 598,202	\$ 686,166	\$ 676,288
Fees and Charges	\$ 3,820,174	\$ 3,896,579	\$ 3,974,508
Sale of Property, Plant and Equipment	\$ 457,202	\$ 466,346	\$ 475,673
Rental Income	\$ 478,066	\$ 487,627	\$ 497,379
Operational Grants, Subsidies, Contributions and Donations	\$ 7,756,779	\$ 7,911,915	\$ 8,070,153
Interest Received	\$ 1,071,653	\$ 1,093,086	\$ 1,114,947
Capital Grants, Subsidies, Contributions and Donations	\$ 4,783,791	\$ 3,975,221	\$ 3,266,291
Sales Revenue	\$ 3,080,551	\$ 3,142,162	\$ 3,205,006



3.1.1.1 Rates and Charges

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

Rate or Charge	2019/20	2020/21	2021/22
General Rates	\$ 28,779,472	\$ 29,574,359	\$ 30,330,497
Water Charges	\$ 9,673,161	\$ 10,221,793	\$ 10,808,085
Sewerage Charges	\$ 5,775,952	\$ 5,893,032	\$ 6,012,493
Waste Collection Charges	\$ 2,136,701	\$ 2,191,295	\$ 2,247,277
Community Rescue and Evacuation Levy	\$ 73,975	\$ 75,454	\$ 76,963
Waste Management Levy	\$ 2,639,086	\$ 2,810,626	\$ 2,993,317
Memerambi Estate Levies	\$ 19,035	\$ 19,416	\$ 19,804
Total	\$ 49,097,381	\$ 50,785,975	\$ 52,488,436

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

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

3.1.1.2 User Fees and Charges

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

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

3.1.1.3 Rental Income

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

3.1.1.4 Other Recurrent Income

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

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

3.1.1.5 Sales Income

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

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

3.1.1.6 Operational Grants

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

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

3.1.1.7 Interest Revenue

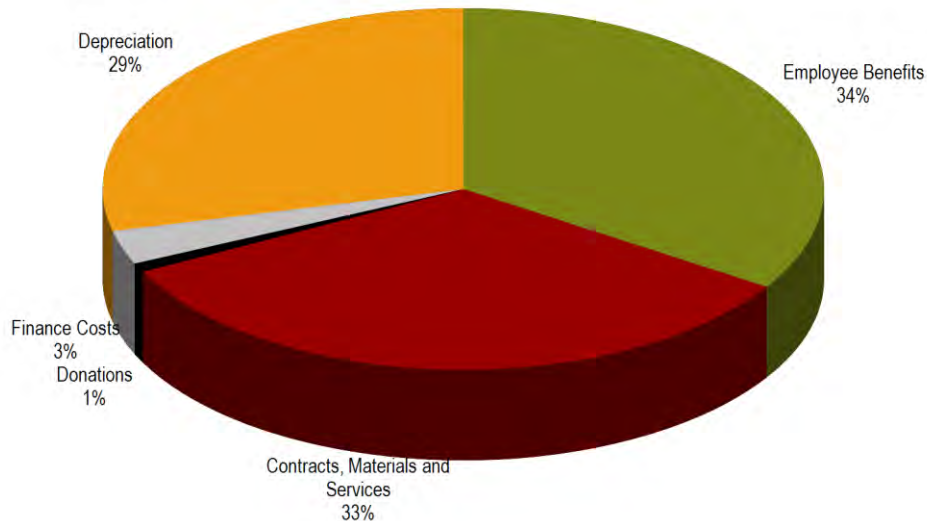
Interest revenue includes interest on investments and rate arrears.

3.1.2 Expenditure

Apart from items which required more detailed review expenses were generally increased by 2%.

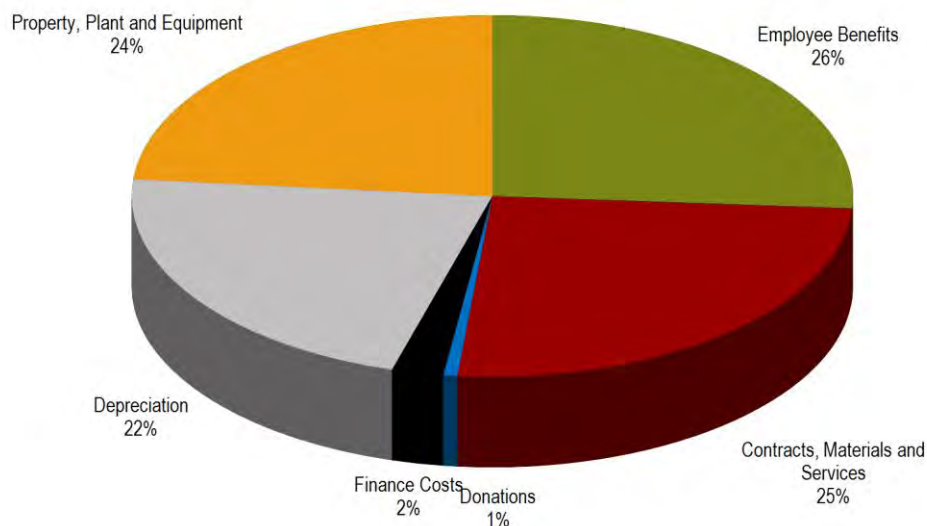
Operating Expenditure

Expenditure Type	Budget 2019/20	Budget 2020/21	Budget 2021/22
Employee Benefits	\$ 23,069,167	\$ 23,529,020	\$ 23,999,595
Contracts, Materials and Services	\$ 22,523,978	\$ 22,799,816	\$ 23,344,057
Donations	\$ 552,160	\$ 563,203	\$ 574,466
Finance Costs	\$ 2,048,815	\$ 1,924,304	\$ 2,238,702
Depreciation	\$ 19,431,676	\$ 19,625,994	\$ 19,842,252
Total	\$ 67,625,796	\$ 68,442,337	\$ 69,999,072



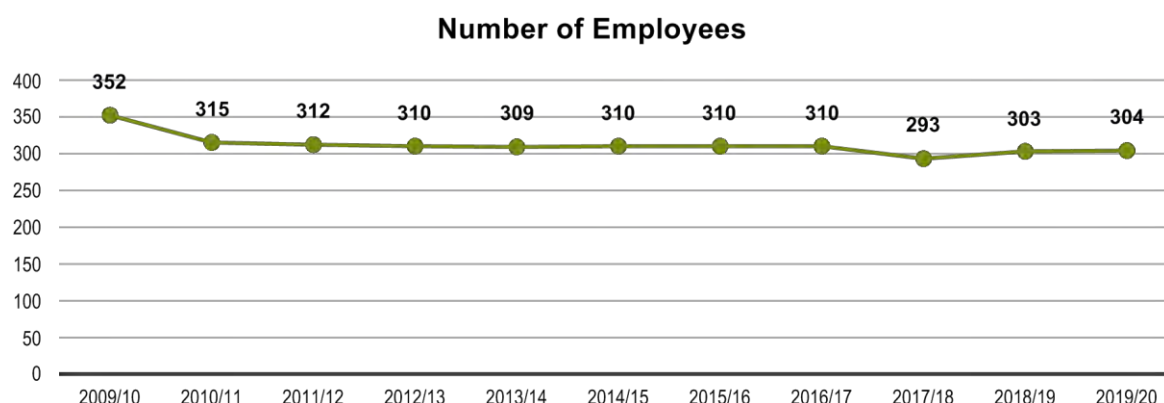
Total Expenditure

Expenditure Type	Budget 2019/20	Budget 2020/21	Budget 2021/22
Employee Benefits	\$ 23,069,167	\$ 23,529,020	\$ 23,999,595
Contracts, Materials and Services	\$ 22,523,978	\$ 22,799,816	\$ 23,344,057
Donations	\$ 552,160	\$ 563,203	\$ 574,466
Finance Costs	\$ 2,048,815	\$ 1,924,304	\$ 2,238,702
Depreciation	\$ 19,431,676	\$ 19,625,994	\$ 19,842,252
Property, Plant and Equipment	\$ 20,819,056	\$ 35,388,548	\$ 38,389,954
Total	\$ 88,444,852	\$ 103,830,885	\$ 108,389,026



3.1.2.1 Employee Costs

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



3.1.2.2 Materials and Services

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

3.1.2.3 Donations

Donations identified in budget:

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

3.1.2.4 Finance (Borrowing) Costs

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

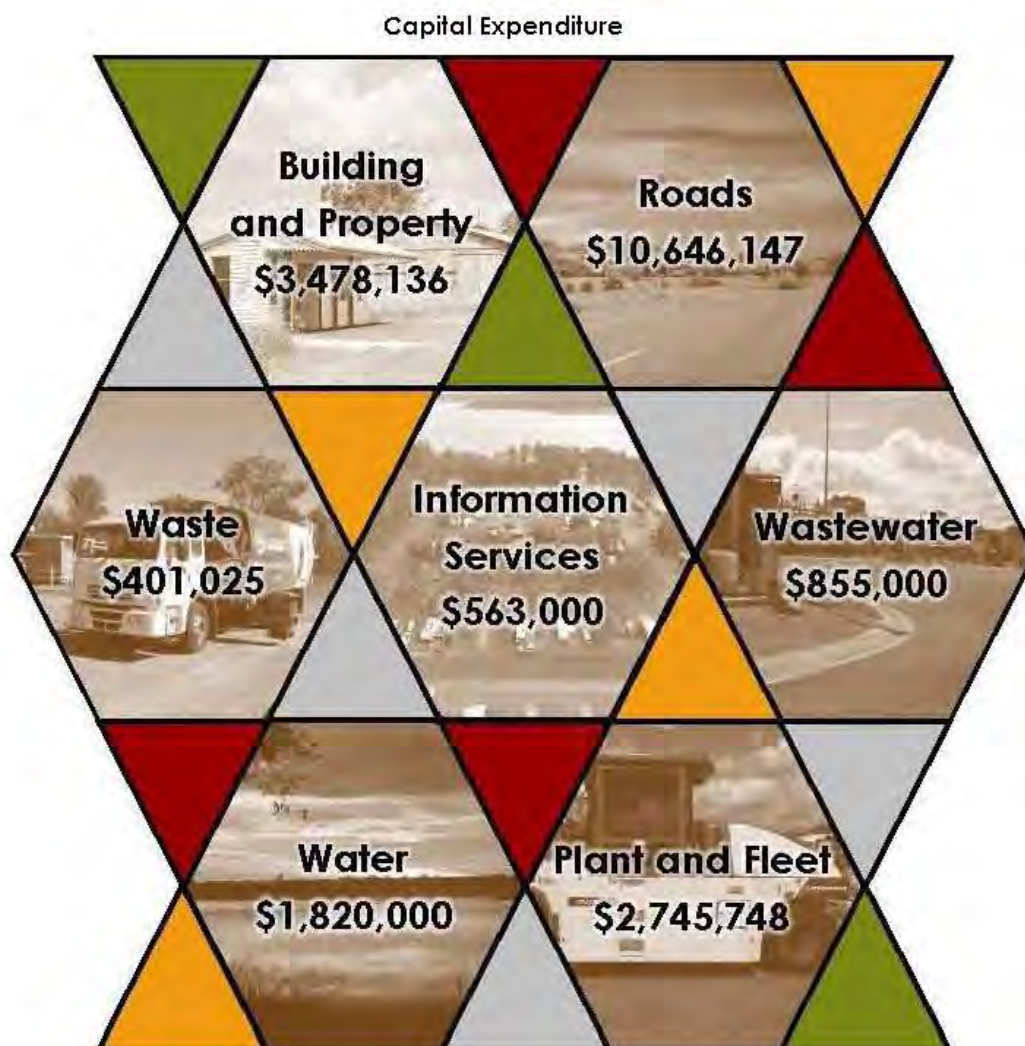
3.1.2.5 Depreciation

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

Asset Class	2019/20	2020/21	2021/22
Buildings	\$ 2,228,710	\$ 2,250,997	\$ 2,273,507
Plant and ICT	\$ 2,367,452	\$ 2,391,127	\$ 2,415,038
Roads	\$ 10,341,743	\$ 10,445,160	\$ 10,549,612
Water	\$ 2,269,135	\$ 2,291,826	\$ 2,334,742
Waste Water (Sewerage)	\$ 1,864,966	\$ 1,883,616	\$ 1,902,452
Waste Management	\$ 50,109	\$ 50,611	\$ 51,117
Intangibles	\$ 309,561	\$ 312,657	\$ 315,784
Total	\$ 19,431,676	\$ 19,625,994	\$ 19,842,252

3.2 Analysis of Capital Budget

This section of the report analyses the planned capital expenditure budgets for the 2019/20 to 2021/22 years and the sources of funding for the capital budget.



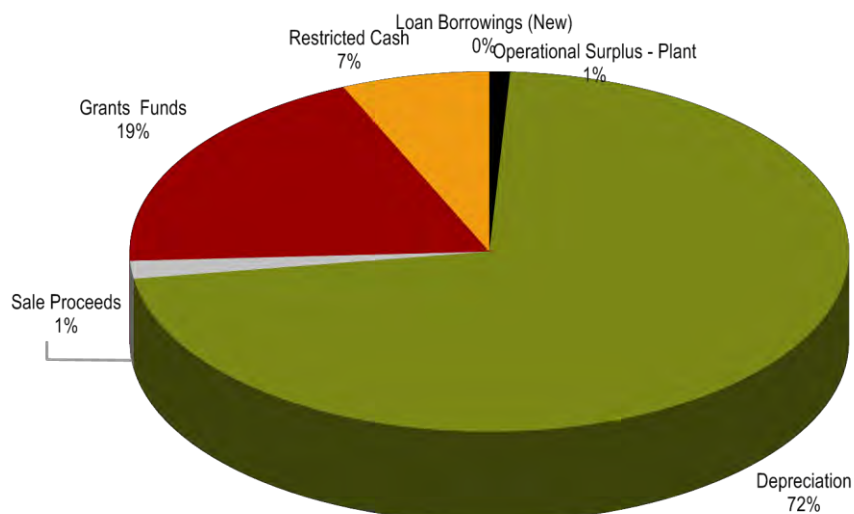
- \$416K to replace roof sheeting, roof tie downs and restumping of Mondure Hall
- \$193K to re-sheet the roof at Ringsfield House
- \$240K for various upgrades at Yallakool Caravan and Recreation Park
- \$135K for computer replacements
- \$2.745M for the replacement of various Council plant and fleet
- \$350K on the Maidenwell Transfer Station
- \$400K to update scada/cyber security to sites to telemetry, *Murgon*
- \$325K on Mount Wooroolin Reservoir roof replacement \$165K on water main replacement – Drayton Street (Brisbane to Home), George Street (Drayton to Elk) and Alfred Street (Gipps to Henry), *Nanango*
- \$65K on water main replacement – Wills Street West (Gipps to Cairns), *Nanango*
- \$5.026M on gravel re-sheeting as per the Gravel Re-Sheeting Plan
- \$380K to bitumen seal missing link (approximately 2km) on Old Esk Road (Nanango)
- \$154K bitumen seal upgrade to unsealed portion on Niagara Road
- \$140K on bitumen reseal and rehabilitation to Mary Street, Coolabunia State School carpark and bus zone
- \$100K on town entry signage

3.2.1 Funding Sources

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

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

Funding Sources	Projected 2019/20	Projected 2020/21	Projected 2021/22
Operational Surplus - Plant	\$ 231,735	\$ 219,544	\$ 206,511
Depreciation	\$ 17,891,726	\$ 19,373,867	\$ 19,842,252
Sale Proceeds	\$ 400,000	\$ 400,000	\$ 400,000
Grants Funds	\$ 4,783,791	\$ 3,975,221	\$ 3,266,291
Restricted Cash	\$ 1,661,372	\$ 2,088,419	\$ 2,179,885
Loan Borrowings (New)	\$ -	\$ 12,000,000	\$ 17,000,000
Total Funding Sources	\$ 24,968,624	\$ 38,057,051	\$ 42,894,939
Principal Payments	\$ 2,545,731	\$ 2,668,509	\$ 3,212,651
Total Available Funding for Capex	\$ 22,422,893	\$ 35,388,542	\$ 39,682,288



3.2.1.1 Grants - Capital

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

- TIDS Funding
- Roads to Recovery
- Work for Queensland

3.2.1.2 Contributions

Contributions are received from various sources to support the delivery of specific projects. There are no contributions in the capital budget for 2019/20.

3.2.1.3 Proceeds from Sale of Assets

Included in the budget for 2019/20 is the following anticipated income from the sale of assets:

- Sale of Plant and Equipment

3.2.1.4 Restricted Cash

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

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

3.2.1.5 Loan Funds

There are no loans proposed to be raised during the 2019/20 budget year, however Council has identified a series of loans for future years mainly to renew water supplies and sewerage facilities.

This forward program will be better informed by the outcomes of the Managing the Infrastructure Pipeline Program (MIPP) which will identify regional priorities for Council's existing and future infrastructure demands.

Purpose	2019/20	2020/21	2021/22
Water Allocation	\$ -	\$ 2,000,000	\$ -
Kingaroy Trunk Infrastructure	\$ -	\$ 10,000,000	\$ 5,000,000
Gordonbrook Dam Wall Upgrade	\$ -	\$ -	\$ 12,000,000
Total	\$ -	\$ 12,000,000	\$ 17,000,000

3.2.1.6 Use of Depreciation and Surpluses

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

4. Additional Statements

4.1 Schedule of Rates and Charges

Differential Minimum General Rates	2018/19	2019/20
Minimum General		
Residential Land – Blackbutt	\$ 952.00	\$ 970.00
Residential Land – Kingaroy	\$ 952.00	\$ 970.00
Residential Land – Murgon	\$ 952.00	\$ 970.00
Residential Land – Nanango	\$ 952.00	\$ 970.00
Residential Land – Wondai	\$ 952.00	\$ 970.00
Village	\$ 952.00	\$ 970.00
Rural Residential Land – Blackbutt	\$ 952.00	\$ 970.00
Rural Residential Land – Kingaroy	\$ 952.00	\$ 970.00
Rural Residential Land – Murgon	\$ 952.00	\$ 970.00
Rural Residential Land – Nanango	\$ 952.00	\$ 970.00
Rural Residential Land – Wondai	\$ 952.00	\$ 970.00
Rural Residential Land – Other	\$ 952.00	\$ 970.00
Commercial Land – Blackbutt	\$ 1,180.00	\$ 1,202.00
Commercial Land – Kingaroy	\$ 1,180.00	\$ 1,202.00
Commercial Land – Murgon	\$ 1,180.00	\$ 1,202.00
Commercial Land – Nanango	\$ 1,180.00	\$ 1,202.00
Commercial Land – Wondai	\$ 1,180.00	\$ 1,202.00
Drive In Shopping Centre > 10,000m ²	\$ 66,655.00	\$ 67,920.00
Drive In Shopping Centre 4,001m ² – 10,000m ²	\$ 27,238.00	\$ 27,756.00
Drive In Shopping Centre 1,500m ² – 4,000m ²	\$ 9,179.00	\$ 9,354.00
Industrial Land – Blackbutt	\$ 1,180.00	\$ 1,202.00
Industrial Land – Kingaroy	\$ 1,180.00	\$ 1,202.00
Industrial Land – Murgon	\$ 1,180.00	\$ 1,202.00
Industrial Land – Nanango	\$ 1,180.00	\$ 1,202.00
Industrial Land – Wondai	\$ 1,180.00	\$ 1,202.00
Extractive A	\$ 952.00	\$ 970.00
Extractive B	\$ 7,369.00	\$ 7,510.00
Extractive C	\$ 12,470.00	\$ 12,707.00
Coal Mine	\$ 96,463.00	\$ 98,296.00
Power Generation	\$ 340,893.00	\$ 347,370.00
Wind Farm – <20MW	\$ 5,000.00	\$ 14,000.00
Wind Farm – 20MW to <50MW	\$ 18,000.00	\$ 38,000.00
Wind Farm – 50MW to <100MW	\$ 43,000.00	\$ 65,000.00
Wind Farm – 100MW to <150MW	\$ 85,000.00	\$ 125,000.00
Wind Farm – 150MW to <200MW	\$ 125,000.00	\$ 180,000.00
Wind Farm – >=200MW	\$ 160,000.00	\$ 240,000.00
Solar Farm – <20MW	\$ 5,000.00	\$ 14,000.00
Solar Farm – 20MW to <50MW	\$ 18,000.00	\$ 38,000.00
Solar Farm – 50MW to <100MW	\$ 43,000.00	\$ 65,000.00
Solar Farm – 100MW to <150MW	\$ 85,000.00	\$ 125,000.00
Solar Farm – 150MW to <200MW	\$ 125,000.00	\$ 180,000.00
Solar Farm – >=200MW	\$ 160,000.00	\$ 240,000.00
Rural Land (Primary Production)	\$ 1,050.00	\$ 1,070.00
Other Land	\$ 952.00	\$ 970.00
Water, Storage and Pumping	\$ 952.00	\$ 970.00

Differential General Rates	2018/19	2019/20
	Rate in Dollar	Rate in Dollar
Residential Land – Blackbutt	\$ 2.57008400	\$ 3.08076000
Residential Land – Kingaroy	\$ 2.26539340	\$ 2.42417200
Residential Land – Murgon	\$ 3.04205440	\$ 3.86166000
Residential Land – Nanango	\$ 2.47654700	\$ 3.12858000
Residential Land – Wondai	\$ 2.46803600	\$ 3.00656000
Village	\$ 1.52063340	\$ 1.55660000
Rural Residential Land – Blackbutt	\$ 1.73345980	\$ 2.32738000
Rural Residential Land – Kingaroy	\$ 1.87498300	\$ 1.90572000
Rural Residential Land – Murgon	\$ 1.58909055	\$ 1.84412000
Rural Residential Land – Nanango	\$ 1.82149520	\$ 2.01916000
Rural Residential Land – Wondai	\$ 1.89027633	\$ 1.92758000
Rural Residential Land – Other	\$ 1.82287960	\$ 1.91788000
Commercial Land – Blackbutt	\$ 2.23880905	\$ 2.62360000
Commercial Land – Kingaroy	\$ 2.79272870	\$ 2.85572000
Commercial Land – Murgon	\$ 4.09545920	\$ 5.20640000
Commercial Land – Nanango	\$ 2.19171850	\$ 2.62520000
Commercial Land – Wondai	\$ 1.59536120	\$ 1.81200000
Drive In Shopping Centre > 10,000m2	\$ 1.36320690	\$ 1.38910800
Drive In Shopping Centre 4,001m2 – 10,000m2	\$ 5.21804945	\$ 5.31720000
Drive In Shopping Centre 1,500m2 – 4,000m2	\$ 3.84752870	\$ 3.87940000
Industrial Land – Blackbutt	\$ 2.77542525	\$ 3.18600000
Industrial Land – Kingaroy	\$ 1.91348870	\$ 1.95404000
Industrial Land – Murgon	\$ 2.96879765	\$ 3.53080000
Industrial Land – Nanango	\$ 2.76872380	\$ 2.75260000
Industrial Land – Wondai	\$ 2.31155945	\$ 2.46160000
Extractive A	\$ 2.47252870	\$ 2.80600000
Extractive B	\$ 2.57472870	\$ 2.58040000
Extractive C	\$ 2.45900000	\$ 2.50572100
Coal Mine	\$ 30.91320000	\$ 29.06080000
Power Generation	\$ 19.56777270	\$ 22.24028000
Wind Farm – <20MW	\$ 7.00000000	\$ 25.00000000
Wind Farm – 20MW to <50MW	\$ 6.50000000	\$ 23.75000000
Wind Farm – 50MW to <100MW	\$ 6.25000000	\$ 22.50000000
Wind Farm – 100MW to <150MW	\$ 6.00000000	\$ 21.25000000
Wind Farm – 150MW to <200MW	\$ 5.75000000	\$ 20.00000000
Wind Farm – >=200MW	\$ 5.50000000	\$ 18.75000000
Solar Farm – <20MW	\$ 7.00000000	\$ 25.00000000
Solar Farm – 20MW to <50MW	\$ 6.50000000	\$ 23.75000000
Solar Farm – 50MW to <100MW	\$ 6.25000000	\$ 22.50000000
Solar Farm – 100MW to <150MW	\$ 6.00000000	\$ 21.25000000
Solar Farm – 150MW to <200MW	\$ 5.75000000	\$ 20.00000000
Solar Farm – >=200MW	\$ 5.50000000	\$ 18.75000000
Rural Land (Primary Production)	\$ 1.33761470	\$ 1.24585200
Other Land	\$ 1.68324870	\$ 1.38120000
Water - Pumping and Storage	\$ 1.54046220	\$ 1.59900000

Separate Charges	2018/19	2019/20
Waste Management Levy	\$ 142.00	\$ 150.50
Community Rescue and Evacuation Levy	\$ 4.00	\$ 4.00

Special Charges	2018/19	2019/20
Rural Fire Levy	\$ 25.00	\$ 25.00
Extractive Industry (Quarry)		
Burra Burri Road	Not Applicable	\$ 21,393.81
Manar Road	Not Applicable	\$ 43,592.41
Tim Dwyer Road	Not Applicable	\$ 21,231.76
Wattlegrove Road	Not Applicable	\$ 26,812.24
Wilsons Road	Not Applicable	\$ 6,300.64

Water Access Charge	2018/19	2019/20
Blackbutt, Kingaroy, Kumbia, Murgon, Nanango, Proston, Wondai and Wooroolin Water Supplies		
Vacant (Available, but Not Connected)	\$ 294.00	\$ 305.76
20mm Meter	\$ 588.00	\$ 611.50
25mm Meter	\$ 940.80	\$ 978.40
32mm and 40mm Meter	\$ 1,470.00	\$ 1,528.80
50mm and 80mm Meter	\$ 3,822.00	\$ 3,974.80
100mm	\$ 8,820.00	\$ 9,172.50
Fire Service	\$ 294.00	\$ 305.76
Additional Rural Service	\$ 294.00	\$ 305.76
Proston Rural Water Supply		
20mm Meter	\$ 509.40	\$ 529.80
25mm Meter	\$ 815.00	\$ 847.70
32mm and 40mm Meter	\$ 1,273.50	\$ 1,324.50
50mm and 80mm Meter	\$ 3,311.10	\$ 3,443.70

Water Usage Charge	2018/19	2019/20
Blackbutt, Kingaroy, Kumbia, Murgon, Nanango, Proston, Wondai and Wooroolin Water Supplies		
- Residential, Rural Residential and Village Rate Categories		
Tier 1	\$ 1.52	\$ 1.54
Tier 2	\$ 2.25	\$ 2.29
Tier 3	\$ 2.65	\$ 2.69
Blackbutt, Kingaroy, Kumbia, Murgon, Nanango, Proston, Wondai and Wooroolin Water Supplies		
- Commercial, Industrial and Primary Production Rate Categories		
Tier 1	\$ 1.64	\$ 1.67
Tier 2	\$ 2.20	\$ 2.24
Tier 3	\$ 2.45	\$ 2.49
Proston Rural Water Supply		
Flat Rate	\$ 1.52	\$ 1.54

Sewerage Charge	2018/19	2019/20
Blackbutt, Kingaroy, Murgon, Nanango and Wondai		
1st Pedestal	\$ 683.70	\$ 724.70
Additional Pedestal (Commercial)	\$ 191.70	\$ 203.20
Vacant (Available, but Not Connected)	\$ 477.70	\$ 506.40
Proston CED		
1st Pedestal Effluent Drainage	\$ 403.00	\$ 427.20
Additional Pedestal Effluent Drainage	\$ 126.00	\$ 133.60
Vacant (Available, but Not Connected)	\$ -	\$ -

Domestic Refuse Collection Charge	2018/19	2019/20
Blackbutt, Kingaroy, Kumbia, Murgon, Nanango, Proston, Proston Rural, Tingoor, Wondai and Wooroolin		
Domestic Refuse Service	\$ 161.00	\$ 165.00
Bunya Mountains Waste Management Utility Charge		
Domestic Refuse Service	\$ 161.00	\$ 165.00

Commercial Refuse Collection Charge	2018/19	2019/20
Blackbutt, Kingaroy, Kumbia, Murgon, Nanango, Proston, Proston Rural, Tingoor, Wondai and Wooroolin		
Commercial Refuse Service	\$ 188.00	\$ 243.00

4.2 Separate Charges Program of Works

4.2.1 Community Rescue and Evacuation Levy Program

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

- RACQ Lifeflight

4.2.2 Waste Management Levy Program of Works

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

Program	Budget 2019/20	Budget 2020/21	Budget 2021/22
Source of Funds			
Use of Restricted Cash	\$ 324,182	\$ 878,970	\$ -
Waste Management Levy	\$ 2,639,086	\$ 2,810,626	\$ 2,993,317
Misc. Revenue - Disp Fees, Sale of Scrap Metal/Batteries	\$ 352,665	\$ 359,718	\$ 366,913
Other Revenue	\$ 73,950	\$ 75,429	\$ 76,938
Depreciation	\$ 50,109	\$ 50,611	\$ 51,117
	\$ 3,439,992	\$ 4,175,354	\$ 3,488,284

Expenditure			
Tip Operating Expenses			
Kingaroy Refuse Tip	\$ 713,535	\$ 724,874	\$ 736,360
Nanango Refuse Tip	\$ 333,676	\$ 340,349	\$ 347,156
Murgon Refuse Tip	\$ 221,065	\$ 224,000	\$ 226,953
Wondai Transfer Station	\$ 202,835	\$ 206,893	\$ 211,031
Management Costs (Wages, Plant, Materials and Depreciation)	\$ 1,504,068	\$ 1,536,530	\$ 1,569,726
Loan Principle Repayment	\$ 63,788	\$ 67,300	\$ 71,006
	\$ 3,038,967	\$ 3,099,946	\$ 3,162,232

Rehabilitation of Tips			
Liquid Waste Sites - Kingaroy	\$ 51,025		
Liquid Waste Sites - Murgon			
Liquid Waste Sites - Nanango		\$ 51,025	
Kumbia Legacy Landfill Rehabilitation			\$ 177,800
	\$ 51,025	\$ 51,025	\$ 177,800

Capital Works			
Maidenwell Transfer Station	\$ 350,000		
Nanango - Leachate Collection Trench		\$ 240,851	
Kingaroy - Leachate Collection Trench		\$ 433,532	
Bulk Waste Transfer Station		\$ 350,000	
	\$ 350,000	\$ 1,024,383	\$ -

Transfer to Restricted Cash for Future Waste Facility	\$ -	\$ -	\$ 148,252
---	------	------	------------

TOTAL REVENUE	\$ 3,439,992	\$ 4,175,354	\$ 3,488,284
TOTAL EXPENDITURE	\$ 3,439,992	\$ 4,175,354	\$ 3,488,284

4.3 Details of Capital Works Programs 2019/20-2021/22

Building and Property Assets	2019/20	2020/21	2021/22
General	\$ 3,478,136	\$ 1,885,109	\$ 4,636,735
Administration Buildings	\$ -	\$ -	\$ 30,000
Internal Painting - Blackbutt Office			✓
Replace Vinyl Floors - Murgon Administration Office			✓
Aerodromes	\$ 50,000	\$ 60,000	\$ 38,000
Wondai Airport Boundary Fencing	\$ 15,000	✓	✓
Kingaroy Airport Boundary Fencing	\$ 35,000	✓	✓
Kingaroy Airport Avgas Tanker Strip, Rust Proof and Paint			✓
Art Galleries	\$ 15,000	\$ -	\$ -
Install Light Bar in Kingaroy Art Gallery	\$ 15,000		
Cemeteries	\$ 40,000	\$ 40,000	\$ 40,000
Wondai Lawn Cemetery - New Plinths	\$ 10,000	✓	✓
Nanango Lawn Cemetery - New Plinths	\$ 10,000	✓	✓
Murgon Lawn Cemetery - New Plinths	\$ 10,000	✓	✓
Taabinga Lawn Cemetery - New Plinths	\$ 10,000	✓	✓
Depots	\$ 30,000	\$ -	\$ -
Install Security Fencing	\$ 30,000		
Halls	\$ 496,600	\$ 500,000	\$ 70,000
Replace Softfall - Maidenwell Town Hall	\$ 20,000		
Replace External Pavers and Footpaths to Kingaroy Town Common Hall	\$ 20,000		
Replace Roof Sheetting, Roof Tie Downs, and Restumping of Mondure Hall	\$ 416,600		
Commercial Oven Replacement - Nanango Cultural Centre	\$ 20,000		
Sound System Upgrade - Nanango Cultural Centre	\$ 20,000		
External Painting of Eaves and Part Walls - Kingaroy Town Hall		✓	
Internal Painting - Murgon Town Hall		✓	
Restumping Timber Stumps - Maidenwell Town Hall		✓	
External Painting - Maidenwell Town Hall		✓	
Design and Construct Carpark - Town Common Hall		✓	
Sound System Upgrade - Wondai Town Hall		✓	
New Tables - Murgon Town Hall			✓
Internal and External Painting - Durong Hall			✓
Housing	\$ 100,000	\$ 100,000	\$ 100,000
Bathroom Refurbishments - 3 Units - Drayton Street	\$ 60,000	✓	✓
Bathroom Refurbishments - 2 Units - Brighthaven Units	\$ 40,000	✓	✓
Museums/Heritage/Tourism	\$ 532,500	\$ -	\$ 100,000
Replace Mortar on Heritage Building - Boondooma	\$ 20,000		
Resheet Roof at Ringsfield House	\$ 193,000		
Lake Boondooma Dam T1-T5 Toilet Upgrades to Urinals and Cisterns	\$ 41,000		
Lake Boondooma Dam Cabin Furniture Replacement	\$ 25,000		
Lake Boondooma Dam - Air-Conditioner Replacement Cabins	\$ 13,500		
Yallakool Caravan and Recreation Park - Pool Area Upgrade - Playground Softball	\$ 19,000		
Yallakool Caravan and Recreation Park - Cabin Furniture Replacement	\$ 25,000		
Yallakool Caravan and Recreation Park - Ensuities Refurbishment	\$ 100,000		
Yallakool Caravan and Recreation Park - Office Screen/Picnic Area	\$ 25,000		
Yallakool Caravan and Recreation Park - Powerheads	\$ 71,000		
Lake Boondooma - as identified by Asset Condition Assessment			✓
NRM Facilities	\$ 50,000	\$ -	\$ -
Boardwalk Renewal - Goodger	\$ 50,000		

Building and Property Assets	2019/20	2020/21	2021/22
Parks	\$ 363,000	\$ 206,000	\$ 205,000
Wooroolin Park Playground - Softfall Replacement	\$ 39,000		
Stuart River Park (Bunya Highway) Refurbish Toilet and Shelter	\$ 18,000		
Pioneer Park Nanango Shade Structure Renewal	\$ 20,000		
Apex Park Kingaroy Lookout Renovations	\$ 20,000		
Mt Wooroolin BBQ Renewal	\$ 7,500		
River Road Park Cricket Pitch Renewal	\$ 7,500		
Wondai Dingo Sculpture Pond Renovations	\$ 10,000		
Benarkin - First Settlers Park - Playground Equipment and Softfall Renewal	\$ 64,000		
Lions Park Murgon - Playground Equipment and Softfall	\$ 88,000		
Les Muller Park Blackbutt - Playground Equipment and Softfall Renewal	\$ 89,000		
Dingo Creek Park Wondai Stage 3 Development		✓	
Butter Factory Park Nanango		✓	
Parks Sign Renewals		✓	
Blackbutt Skate Park Shade Cover		✓	
Lions Park Kingaroy			✓
Pioneer Park Nanango Off Leash Area			✓
Park Sign Renewal			✓
Parks Irrigation Program			✓
Public Conveniences	\$ -	\$ 170,000	\$ 100,000
Murgon Youth Park New Toilet		✓	
Pioneer Park Nanango Toilet Replacement		✓	
Toilet Block Refurbishment - as identified by Asset Condition Assessment			✓
Private Hospital	\$ -	\$ -	\$ 100,000
Electricity Repairs and Switchboard Upgrades - Private Hospital			✓
Sport and Recreation	\$ 116,000	\$ 100,000	\$ 165,000
Replace Roof Cladding - Tea Stall and Cattleman's Bar - Murgon			✓
Rail Trail Crossings - Lamb Street (Murgon) and Youngman Street (Kingaroy)	\$ 22,500		
New Shelter over Murgon Skate Park	\$ 37,500		
Kingaroy Youth Park Skate Park - Run Off/Drop-In Ramps	\$ 15,000		
South Burnett Aquatic Centre	\$ 41,000		
Sports and Recreation Plan Projects		✓	✓
Swimming Pools	\$ 560,000	\$ 500,000	\$ 3,400,000
Solar System - Murgon Pool	\$ 60,000		
Swimming Pool Refurbishment - Kingaroy Pool	\$ 500,000	✓	
New Pool Complex, Kingaroy			✓
Expansion Joints and Repaint - Kingaroy Pool			✓
General	\$ 1,125,036	\$ 209,109	\$ 288,735
Priorities Identified from Building Condition Assessment	\$ 1,013,205	✓	✓
Information Services Assets	2019/20	2020/21	2021/22
General	\$ 563,000	\$ 327,000	\$ 357,000
User Hardware - Computer Replacements	\$ 135,000	✓	✓
Server Hardware - Continue Implementation	\$ 135,000	✓	✓
Photocopiers and Printers	\$ 20,000	✓	✓
Emergency Power Gensets	\$ 31,000	✓	
Wireless Access Points	\$ 15,000	✓	✓
Aerial Imagery	\$ 27,000	✓	✓
Council Chambers Audio Visual	\$ 200,000		

Plant and Fleet Assets	2019/20	2020/21	2021/22
General	\$ 2,745,748	\$ 2,996,327	\$ 2,830,332
Sedans and Utes			
Mowers			
Work Trucks			
Street Sweeper Truck			
Prime Mover Truck			
Tractor			
Meter Truck			
Grader			
Loader			
Compactor (Waste)			
Backhoe			
Compactor Truck			
Loaders			
Excavator 4-7 Tonne			
Skidsteer Loader			

Waste Assets	2019/20	2020/21	2021/22
General	\$ 401,025	\$ 1,075,408	\$ 177,800
Waste Disposal	\$ 401,025	\$ 1,075,408	\$ -
Kingaroy Liquid Waste Facility	\$ 51,025		
Maindenwell Transfer Station	\$ 350,000		
Nanango Liquid Waste Facility		✓	
Nanango - Leachate Collection Trench		✓	
Kingaroy - Leachate Collection Trench		✓	
Bulk Waste Transfer Station		✓	
Legacy Tips	\$ -	\$ -	\$ 177,800
Kumbia Landfill			✓

Wastewater (Sewerage) Supply Assets	2019/20	2020/21	2021/22
General	\$ 855,000	\$ 3,772,000	\$ 1,455,000
Treatment	\$ 725,000	\$ 100,000	\$ -
Regional - Arc Flash Compliance	\$ 175,000		
Update Scada/Cyber Security Sites to Telemetry	\$ 400,000		
WWTP Reconfiguration	\$ 150,000		
Remove AC on Wastewater Infrastructure		✓	
Mains	\$ 130,000	\$ 3,672,000	\$ 1,455,000
SPS No1 Pump Station Electrical Switchboard Replacement - Nanango	\$ 130,000		
Replace and Upgrade River Road SPS		✓	
Replace and Upgrade Douglass Street Sewer PS		✓	
CED Pump Station Replace and Upgrade		✓	
Murgon/Wondai SPS SCADA Connection		✓	
Ivory Street SPS Replace and Upgrade		✓	
Chataway Street Sewer Replace and Upgrade (101/37-101/22)		✓	
Remove AC on Wastewater Infrastructure		✓	
WWTP Reconfiguration		✓	
River Road Trunk Replace and Upgrade (2000/10-STP)			✓
Haly Street Sewer Replace and Upgrade (2156/25-2115/20)			✓

Water Supply Assets	2019/20	2020/21	2021/22
General	\$ 1,820,000	\$ 14,225,000	\$ 18,655,000
Treatment	\$ 205,000	\$ 12,675,000	\$ 12,150,000
Replacement Bore Waterlines for Losses in Wooroolin	\$ 30,000		
Switchboard Replacement AS3000 Wiring Rules Require Safety Assessment on All Switchboards	\$ 175,000		
Decommission Old WTP, Reservoir Pipe Work, Hamilton Road, Nanango. Decommission McCauley Weir Assets		✓	
Update Scada/Cyber Security Sites to Telemetry Install Proston Telemetry System and Connect to Citect		✓	
Update Scada/Cyber Security Sites to Telemetry		✓	
Storage and Trunk Either Raw Gordonbrook or Treated/Filtered		✓	
Remove AC on Water Infrastructure and Replace with Alternative Material - Clearwater Res (Murgon)		✓	
Remove Remaining AC Items from Sheds/Reservoirs, etc. Proston Stuart River PS		✓	
Purchase Additional Water Allocation to Cater for Increasing Demand		✓	
Gordonbrook Dam Spillway Replace and Upgrade			✓
Remove AC on Water Infrastructure			✓
Storage	\$ 745,000	\$ 75,000	\$ 6,200,000
Reservoir Pipe Work Orana, Wooroolin, Hospital (Murgon), Golf Course (Murgon)	\$ 100,000		
Inspect and Asses Reservoirs at Hospital (Nanango), Taabinga Heights, King Heights Reservoir Street, Fisher Street, Wondai Hines, Scott Street (Tingoorra)	\$ 20,000		
Mount Wooroolin Reservoir Roof Replacement	\$ 625,000		
Scott Street Reservoir Old - Demolish		✓	
Kingaroy Heights New Reservoir			✓
Mt Wooroolin New Reservoir			✓
Reservoir Replace Reservoirs - Proston			✓
Distribution	\$ 870,000	\$ 1,475,000	\$ 305,000
Water Main Replacement - Drayton Street, Nanango	\$ 65,000		
Water Main Replacement - George Street, Nanango	\$ 50,000		
Water Main Replacement - Alfred Street, Nanango	\$ 50,000		
Water Main Replacement – West Wooroolin Road Rising Main (Allens road to Reservoir, Wooroolin)	\$ 105,000		
Wickham Street - Water Main Replacement Appin to South	\$ 185,000		
Water Main Replacement Wills Street West (Gipps to Cairns)	\$ 65,000		
Replace 3500 Water Meters to get Fleet Changed over Every 10 Years	\$ 350,000		
Haly Street (Youngman to Kingaory Streets) - TRUNK Replacement		✓	
River Road (Walter to Barron) - TRUNK Replacement		✓	
River Road (Barron to Youngman incl Barron Indust) -TRUNK Replacement		✓	
Water Main Replacement Hart Street (Coulson to Knaggs Crescent)		✓	
Water Main Replacement Allery Street to Chester Street		✓	
Water Main Replacement Haly Street (Haly Street PS to Youngman) - TRUNK		✓	
Replace 1000 Water Meters per Year to get Fleet Changed Over Every 10 Years		✓	
Ivy Street (Fisher to Ian)			✓
Regional Water Meter Replacement			✓

Road Infrastructure Assets	2019/20	2020/21	2021/22
General	\$ 10,646,147	\$ 10,917,704	\$ 10,128,087
Unsealed (Gravel Resheeting)	\$ 6,121,371	\$ 6,979,130	\$ 3,672,360
Gravel Resheeting as per Gravel Resheeting Plan	\$ 5,026,540	✓	✓
Old Esk Road - Bitumen Seal Missing Link approx. 2km	\$ 380,000		
Stehbens Road (Ken Mills Toyota Kingaroy) - Upgrade Unsealed Portion	\$ 200,000		
Niagara Road Bitumen Seal Upgrade - Upgrade Unsealed Portion	\$ 154,831		
Proston Transfer Station Access Road - Upgrade Unsealed Portion	\$ 150,000		
Additional Bitumen Sealing	\$ 210,000		
Sealed (Bitumen Resealing and Rehabilitation)	\$ 2,829,776	\$ 3,738,574	\$ 6,253,727
Bitumen Resealing/Rehabilitation as per Bitumen Resealing/Rehabilitation Plan	\$ 2,689,776	✓	✓
Mary Street, Coolabunia State School, Carpark and Bus Zone	\$ 140,000		
Peterson Drive: Widen and Seal Ch-4.8-5.33km		✓	
Sealed Road Reconstruction			✓
Footpaths	\$ 1,195,000	\$ 100,000	\$ 101,000
Haly Street (Wondai) Footpath	\$ 95,000		
Murgon CBD Footpath Replacement	\$ 1,000,000		
Town Entry Signage	\$ 100,000		
Various Footpath Replacements		✓	✓
Drainage	\$ 500,000	\$ 100,000	\$ 101,000
Various Drainage Replacements	\$ 100,000	✓	✓
Brisbane Street Drainage (Nanango)	\$ 400,000		

4.4 Summary of Expenditure on Road Infrastructure 2019/20

Road Maintenance	
Road and Drainage Administration	\$ 1,178,569
Road and Drainage Maintenance	\$ 6,885,000
Main Roads Maintenance Contract	\$ 2,530,000
Total	\$ 10,593,569

Roads Capital Works	
Capital Program	\$ 10,646,147
	\$ 10,646,147

4.5 Schedule of Concessions and Exemptions on Rates and Charges

4.5.1 Concessions on Rates

Concession Category	Differential General Rates	Separate Rates	Water Access	Sewerage Access	Waste Bin
Queensland Country Women's Association	100%	100%	75.0%	75.0%	0%
Youth Accommodation	100%	100%	0%	0%	0%
Youth Groups – Scouts, Guides	100%	100%	100%	100%	100%
Seniors and Welfare Groups	100%	100%	50%	50%	0%
Kindergartens	100%	100%	0%	0%	0%
Service and Other Clubs	100%	100%	75.0%	75.0%	0%
Show Grounds	100%	100%	50.0%	50.0%	0%
Race Grounds	100%	100%	0%	0%	0%
Museums, Theatres, Heritage	100%	100%	100%	100%	0%
Sporting Groups and Associations	100%	100%	75.0%	75.0%	0%
Aged Care Facilities – Non-Religious	0%	0%	0%	0%	0%
Charitable Organisations	100%	100%	0%	0%	0%
Community Owned Halls	100%	100%	0%	0%	0%

4.6 *Schedule of Restricted Cash*

The projected balance at the 30 June 2019 is as follows:

External and Internal Restricted Cash	Projected Balance			Projected Balance	
	01-Jul-2019	Movement In	Movement Out	30-Jun-2020	
Unspent Government Grants and Subsidies	\$ 5,750,000	\$ 3,500,000	\$ 5,750,000	\$ 3,500,000	
Unspent Development Contributions	\$ 4,566,833	\$ -	\$ -	\$ 4,566,833	
Unspent Loan Monies	\$ 2,175,000		\$ 375,000	\$ 1,800,000	
Future Capital works	\$ 8,137,626	\$ 2,051,271	\$ 438,000	\$ 9,750,897	
Future Recurrent Expenditure	\$ 1,486,645	\$ -	\$ -	\$ 1,486,645	
Total Unspent Restricted Cash	\$ 22,116,104	\$ 5,551,271	\$ 6,563,000	\$ 21,104,375	

