



# **ATTACHMENTS TO MINUTES SPECIAL COUNCIL MEETING**

**22 JULY 2020**



## TABLE OF CONTENTS

ITEM	SUBJECT	PAGE NO
<b>4.2</b>	<b>Adoption of Investment Policy and Debt Policy for the 2020/2021 Financial Year</b>	
	Attachment 1 Investment Policy .....	3
	Attachment 2 Debt Policy .....	9
<b>4.3</b>	<b>Adoption of the Budget, Revenue Statement and Revenue Policy for the 2020/2021 Financial Year</b>	
	Attachment 1 Budget 2020/21 .....	13
	Attachment 2 Revenue Statement.....	71
	Attachment 3 Statement of Estimated Financial Position.....	117
	Attachment 4 Revenue Policy .....	119
<b>4.6</b>	<b>Policies Review</b>	
	Attachment 1 Discount Policy .....	131
	Attachment 2 Supplementary Rates Policy.....	137
	Attachment 3 Rates Exemption by Resolution Policy .....	143
	Attachment 4 Debt Recovery Policy .....	151
	Attachment 5 Rate Concession Policy.....	163
	Attachment 6 Private and Minor Works Credit Policy.....	183
	Attachment 7 Procurement Policy .....	187
<b>4.7</b>	<b>2020-2021 Operational Plan</b>	
	Attachment 1 2020-2021 Operational Plan.....	195







# Investment Policy

Policy Number:	PL-FS018
Department:	Finance & Information Technology
Section:	Finance
Responsible Manager:	Manager Finance & Information Technology
Date Adopted:	8 October 2009
Date to be Reviewed:	Within 6 months of the quadrennial election
Date Reviewed:	22 July 2020
Date Rescinded:	N/A

## REVISION RECORD

Date	Version	Revision description
30/07/2012	1	Annual Review
07/11/2013	2	Annual Review. Format changed to reflect new Southern Downs Regional Council Policy template. Legislative references updated. Definition amended.
02/02/2015	3	Annual Review
25/05/2016	4	Annual Review
28/08/2018	5	Annual Review
18/05/2019	6	Annual Review
22/07/2020	7	Annual Review

Investment Policy

Policy no: PL-FS018

Updated: 22 July 2020

Page 1 - 5

© Southern Downs Regional Council

CONTENTS

1 Policy Background..... 3

2 Purpose..... 3

3 Scope ..... 3

4 Legislative Context ..... 3

5 Policy Details..... 4

6 Definitions..... 5

7 Related Documents..... 5

8 References..... 5

## 1 Policy Background

Under section 191 of the *Local Government Regulation 2012*, Council is required to prepare and adopt an Investment Policy.

Council has a low risk philosophy on investments. Council's investment portfolio typically consists of low risk, short term investments offering the highest rate of return for that type of investment.

As well as having responsibilities under the *Local Government Regulation 2012*, Council also has responsibilities under the *Statutory Bodies Financial Arrangements Act 1982* and its associated regulation, the *Statutory Bodies Financial Arrangements Regulation 2019*.

Section 47 of the *Statutory Bodies Financial Arrangements Act 1982* requires that:

- (1) A statutory body must use its best efforts to invest in funds:
  - a) at the most advantageous interest rate available to it at the time of the investment for an investment of the proposed type; and
  - b) in a way it considers most appropriate in all the circumstances.
- (2) The statutory body must keep records that show it has invested in the way most appropriate in all the circumstances.

## 2 Purpose

To provide Council with a contemporary investment policy based on an assessment of market and liquidity risk within the legislative framework of the *Statutory Bodies Financial Arrangements Act 1982* and *Regulations 2019*.

## 3 Scope

This policy applies to the investment of all funds held by the Southam Downs Regional Council.

## 4 Legislative Context

- *Local Government Regulation 2012*
- *Statutory Bodies Financial Arrangements Act 1982*
- *Statutory Bodies Financial Arrangements Regulation 2019*

## 5 Policy Details

All investments are to be denominated in Australian dollars.

Whenever an investment is proposed, a minimum of three (3) quotes will be obtained from authorised institutions achieving a Standard & Poors or Moody rating of "B+" or better. The QTC Cash Fund must be included as one of these quotes.

The institution offering the best quote, net of costs, will generally be successful in attracting Council's investment. Council may deviate from this arrangement in situations where it wishes to support local institutions whose investment interest rate may not exactly match its larger competitors.

The maximum amount invested in any one institution will not exceed thirty (30) percent of the total of Council funds invested annually. The purpose of this requirement is to minimise Council's risk exposure. Queensland Treasury Corporation is exempt from the thirty (30) percent maximum investment limit.

For Building Societies and Credit Unions that are unrated by Standard & Poors or Moody and are included in the Council's pool of potential institutions, the Manager Finance and Information Technology is to conduct a financial analysis of these institutions upon receiving those institutions' financial statements, which are normally received on an annual basis. A record shall be kept of the calculations prepared in this regard, with said calculations used as a basis for any decision to invest. Examples of local Building Societies and Credit Unions that may benefit from this policy are: Heritage Building Society, Warwick Credit Union, and Queensland Country Credit Union.

A monthly report shall be provided to Council detailing the current investment portfolio and its performance. The report will also detail investment income generated compared to the budget estimate of interest income.

For audit purposes, certificates must be obtained from the financial institution holding the funds, confirming the amounts of investment held on Council's behalf at June 30 each year.

If an investment is downgraded below the rating prescribed under this policy, it is to be divested as soon as possible.

### 6 Definitions

Term	Meaning
Investments	Arrangements prescribed under Section 44 of the Statutory Bodies Financial Arrangements Act 1992 and that are acquired or undertaken for the purpose of producing income and/or capital gain.

#### Investment Terms

Council's investment portfolio should be realisable, without penalty, in a reasonable time frame. The term to maturity of Council's investments must not exceed one year.

Authorised investments include:

- Deposits with an Authorised Deposit taking Institution (ADI);
- Investment arrangements accepted, guaranteed or issued by or on behalf of the Commonwealth Government, the Queensland Government, or a financial institution;
- Investments with the Queensland Investment Corporation (QIC) Cash Funds, Queensland Treasury Corporation (QTC) Cash Funds or 11am Fund;
- An investment arrangement with a minimum of "B+" rating according to Standard & Poors or Moody that is at call or has a fixed term of no greater than one year.

### 7 Related Documents

- Revenue Policy

### 8 References

- N/A





## Debt Policy

Policy Number:	PL-FS005
Department:	Finance and Information Technology
Section:	Finance
Responsible Manager:	Manager Finance and Information Technology
Date Adopted:	2 July 2015
Date to be Reviewed:	June 2021
Date Reviewed:	22 July 2020
Date Rescinded:	N/A

### REVISION RECORD

Date	Version	Revision description
25/04/2018	2.0	Reviewed
13/08/2018	3.0	Reviewed
18/05/2019	4.0	Reviewed
22/07/2020	5.0	Reviewed

Debt Policy

Policy no: PL-FS005

Updated: 22 July 2020

Page 1

Southern Downs Regional Council

CONTENTS

1 Policy Background ..... 3

2 Purpose..... 3

3 Scope..... 3

4 Legislative Context ..... 3

5 Policy Details ..... 3



## 1 Policy Background

The purpose of this Policy is to announce Council's proposed borrowing program for the budgeted year, and the nine years beyond the budget year, as required by Section 192 of the *Local Government Regulation 2012*.

## 2 Purpose

Each year, Council is required to prepare a Debt Policy which outlines the extent of proposed borrowings for the budget year and nine years beyond the budget year, and the time over which the local government plans to repay existing and new borrowings.

## 3 Scope

This Policy applies to all loan borrowings of Council during the 2020/2021 financial year.

## 4 Legislative Context

- Section 192 of the *Local Government Regulation 2012*.

## 5 Policy Details

The timing and amount of future loans is anticipated as follows:

### Proposed Loan Borrowings

2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
0	0	0	0	0	0	0	0	0	0

Existing loans will continue to be discharged at the initial repayment terms and interest rates, unless the repayment terms are altered by the Queensland Treasury Corporation.

Council policy is to minimise reliance on debt and to fund normal capital works from revenue streams wherever possible.

Council will not borrow to fund operational activities.





*Southern Downs Regional Council*

**ANNUAL  
BUDGET  
2020-2021**

## Contents

Budget Statement 2020/2021.....	3
Executive Summary.....	6
1. Budget Process.....	15
2. Analysis of Operating Budget.....	16
3. Analysis of Capital Budget.....	25
4. Analysis of Budgeted Balance Sheet.....	29
Appendix A Statement of Comprehensive Income.....	31
Appendix B Statement of Financial Position.....	32
Appendix C Statement of Cash Flows.....	33
Appendix D Statement of Changes in Equity.....	34
Appendix E Statement of Financial Performance of Activities Subject of Competition Reforms for the year ended 30 June 2021.....	35
Appendix F 10 Year Statement of Comprehensive Income.....	36
Appendix G 10 Year Statement of Financial Position.....	38
Appendix H 10 Year Statement of Cash Flows.....	40
Appendix I 10 Year Statement of Changes in Equity.....	41
Appendix J Budgeted Capital Program 2020/21.....	42
Appendix K Budgeted 10 Year Capital Program.....	43

## Budget Statement 2020/2021

It is with a great amount of pride and humility that Council presents its first budget for the new term of what is being referred to as the "next generation Council". This Council, made of Generation X or Baby Boomer Councillors, will be one of the first making changes for an additional group of residents, Generation Z, who are just starting out their journey as adults. Similarly, this budget is the first in a series of budgets that will guide Council's choices. As the 3<sup>rd</sup> decade of the 21<sup>st</sup> Century begins, it is also the first budget in a 'new normal' that we all are struggling to understand and adapt to.



Under recent Local Government legislative changes it is no longer the Mayor's budget, but rather the Council's budget. Councillors and staff have worked together to deliver as soft a budget as we can and I commend each and every one on their tireless and selfless contribution in unprecedented and challenging times. They have been without a doubt my inspiration and I admire their loyalty to you and this organisation.

This budget has been built on a genuine understanding of the difficult times being experienced within the community. The highlight for me is the work that has been done to deliver a zero net rate rise across all general rates, and utility charges whilst maintaining, albeit small, but none the less, a surplus. Every ratepayer in Southern Downs will benefit from this strategy set by your local representatives.

Our COVID 2 Recovery Stimulus will focus on relieving pressure within the region with some targeted support, with the aim to give as much relief as we can. I know that we have a war chest of sorts and there is potential and a temptation to access the funds within this vault. We have succeeded in not giving into temptation by simply focusing on not going backwards not adding as much as we would like to reserves for this year, to deliver a Zero rate rise and a surplus. A clean, no-nonsense soft, and without frills, budget.

We are unaware of the future in relation to the pandemic spiking again, and we are acutely aware that we will need much more into the future as the looming infrastructure cliff gets some long needed attention. We will need every cent we can find to maintain one billion dollars' worth of assets into the future, and we are acutely aware that it's your money that has been saved, your money that gets spent, and your money we will need to replace what is spent.

### Rates

COVID has been in the front of mind for Councillors whilst developing this budget, and in response Council is proposing that for the first 6 months of the new financial year ratepayers will receive a rate increase that equates to 0%. There are some mechanics behind doing this, and as such Council

will levy a 1.9% rate rise but then will apply a corresponding concession to balance that rise back to nil. This initiative will provide financial support to our residents through these trying times.

Council will also be changing the way in which we levy the general rates and the utility rates. Previously these have been levied at different times of the year with the general rates all in advance at the start of the financial year and then two separate utility levies. We've listened to the feedback that this is somewhat confusing and messy for our ratepayers so we will be introducing the issuing of two half year levies for general rates and utility charges. Please note that the water consumption notices will still be issued separately as these charges are based on the amount of water a property uses.

We recognise that our community has experienced a number of challenges over the past several years with a harsh and prolonged drought, the bushfires and now the COVID pandemic. To help support our ratepayers Council will continue to offer a 7.5% discount on general rates and provide an extended discount period of 60 days for the half yearly rate notice.

#### Capital Expenditure Budget

Council provides a wide range of services to residents and businesses throughout the region, including roads, water, sewerage, waste management, parks, libraries, and saleyards, just to name a few. In recent years Council has invested in critical infrastructure such as roads, water, facilities and buildings, and this will continue in 2020/21. The Draft Budget has dedicated significant funds towards upgrading and renewing our water infrastructure as Council continues to develop long-term strategies for water security.

This Budget sees the largest Capital Works Program in many years, totalling \$42.18M. Having said that, the bucket is never big enough so the information in the capital budget has been presented by way of priority. At the time of preparing this Budget, we are mindful that there are a number of projects that Council has lodged funding applications for and these remain unannounced at this point in time.

As I said earlier and like many other Councils across the State, Southern Downs has significant amounts of aging infrastructure across the region. It is critical that adequate funds are allocated to upgrading and maintaining these assets.

Excluding the projects that are awaiting funding decisions, the Budget includes investment in the following assets:

- o \$14.1m in Water and Sewerage projects
- o \$16.8m in Works projects
- o \$2.5m in Parks & Operations projects
- o \$6.5m in Waste projects
- o With the remainder for other smaller projects



This includes highlights such as:

- o Maryvale Town Centre Upgrades & Layburn Streetscaping – \$325k
- o Addition of a New Group Fitness Room at WIRAC - \$435k
- o Rosa City FM new Building - \$250k
- o Warwick Saleyards Effluent Treatment Plant for the Truckwash - \$650k
- o Warwick Recycled Water Main Extension - \$4.4m
- o Stanthorpe Waste Transfer Station – \$750k
- o Innverramsay Road Widening - \$600k
- o Construction of a new cell at the Warwick Waste Facility \$3.1m

We are also taking the opportunity to undertake some important feasibility studies to progress infrastructure in our region and these include:

- o Stanthorpe Sewerage Treatment Plant
- o Smart Meters

#### Public Consultation

Our consultation under COVID rules meant that we all had to leave our comfort zones and adapt to dealing with the situation caused by an invisible enemy. Albeit a little clumsy, we did manage to deliver to the public the opportunity to give us feedback on the Draft Budget and all submissions were considered. Some submissions were already in train, some we were able to adjust, others we included and some will begin to inform the 21/22 budget. Thank you to all for your feedback.

So in conclusion, I sincerely thank Councillors and staff for their contribution to this budget cycle, which has been a challenge as a result of the complexities that we have faced. I also sincerely thank you, our ratepayers, we exist to deliver for you those things that you cannot deliver for yourself such as roads, water and sewerage infrastructure.

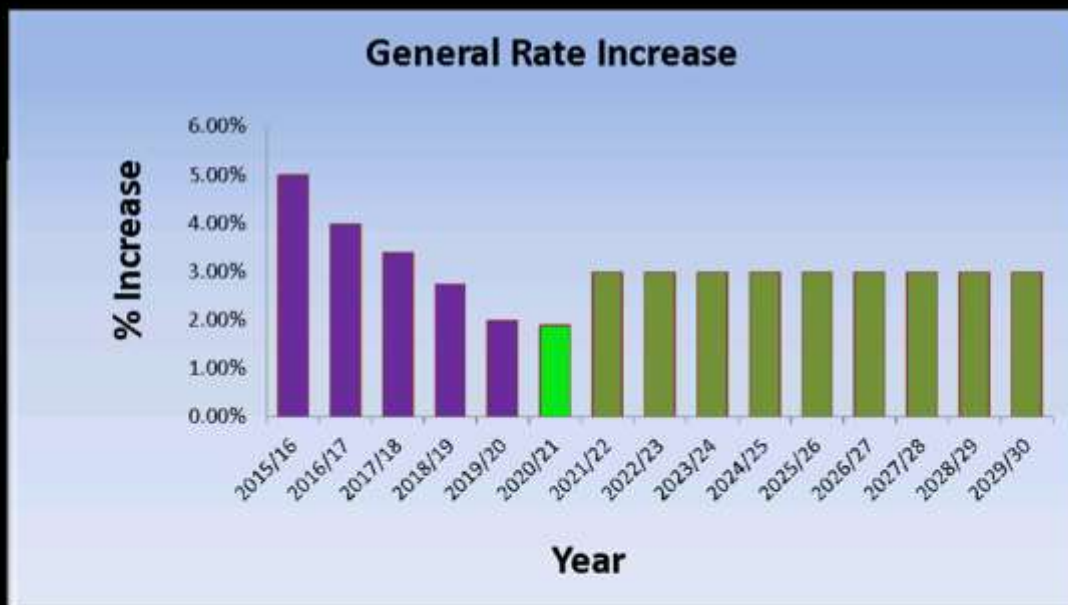
Yours sincerely

Mayor, Cr Vic Pennisi

## Executive Summary

Council has prepared a Budget for the 2020/21 financial year, which seeks a balance between the demand for economic recovery, quality services and the provision of infrastructure. Key budget information is provided below about the rate increase, operating result, cash position, cash from operations, capital expenditure, borrowings and financial sustainability of the Council.

### Rates



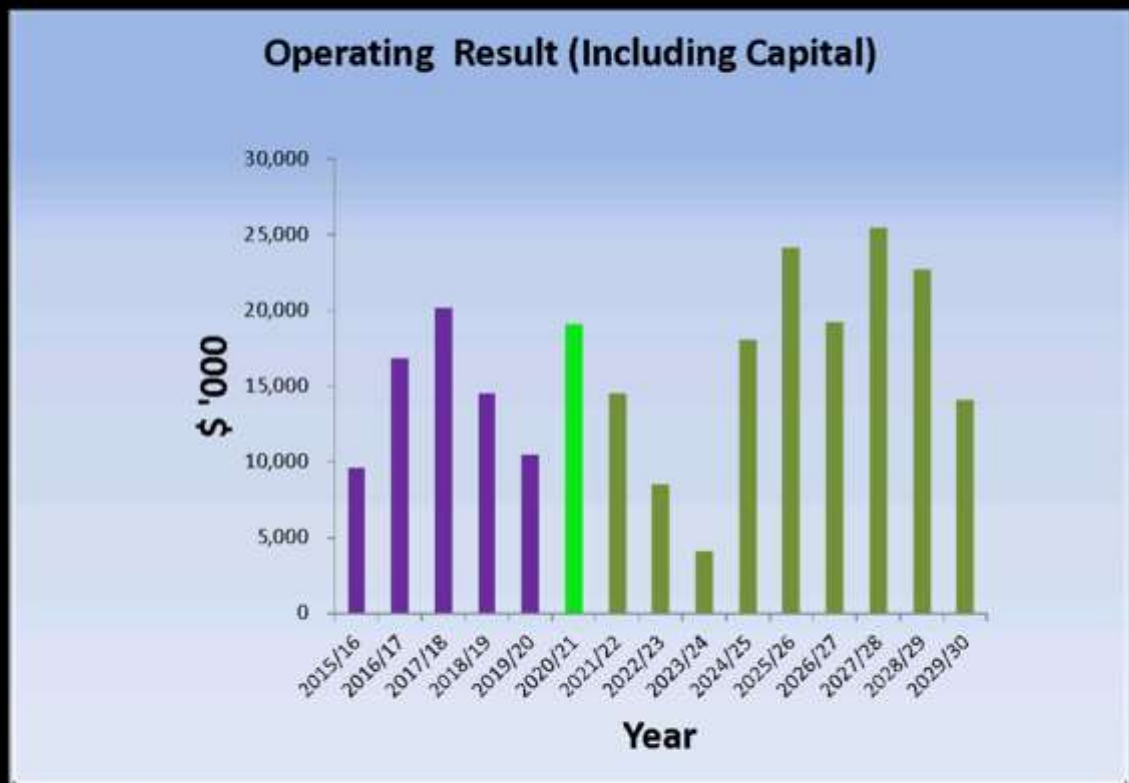
The General Rate, Waste, Water and Sewerage charges for the 2020/21 financial year will increase by 1.9%. A COVID-19 concession of 1.9% will be applied to this increase effectively ensuring a 0% rate rise being applied by Council. By consolidating the general rate and utility charges, it is projected that total rates and charges income will increase by 2.8% over the base that was raised last year to \$58.95 million. This increase is due to the urban water tank rebate being finalised and general growth within the region.

The General Rate Increase for the 2019/20 financial year was 2.00% with all other rates and charges increasing by 2.75%.

Council has budgeted for a standard 3% increase from 2020/21 going forward in its Long Term Financial Forecast.



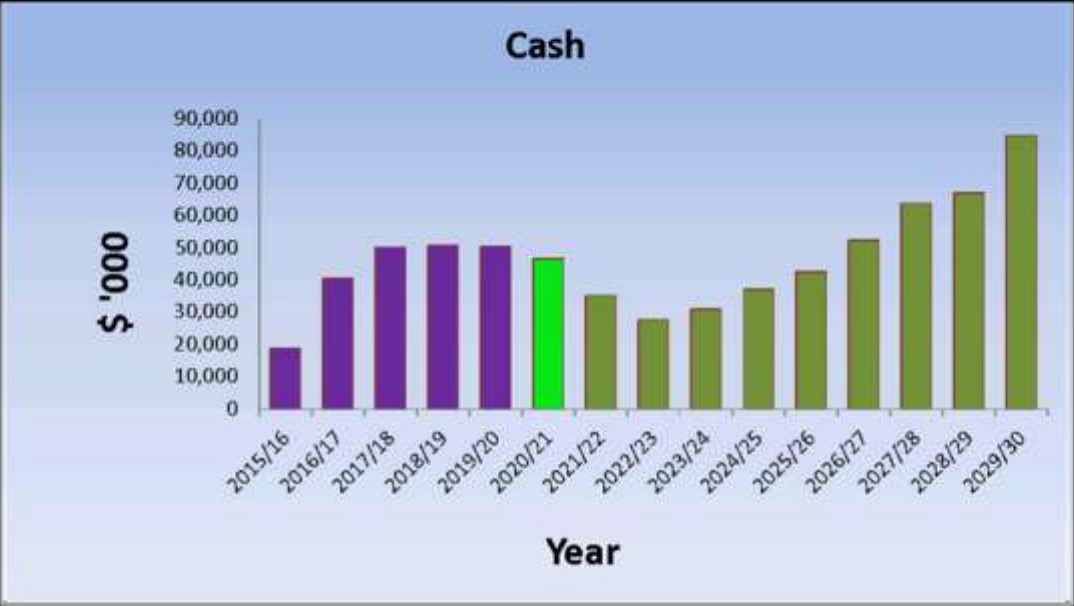
### Operating Result



The expected operating result (including capital) for the 2020/21 year is a surplus of \$19.11m which is more than the projected \$10.51m surplus result for 2019/20. Please note that Council is still to finalise its year end result.

The projected operating results in the forward budget remain relatively stable for a number of years.

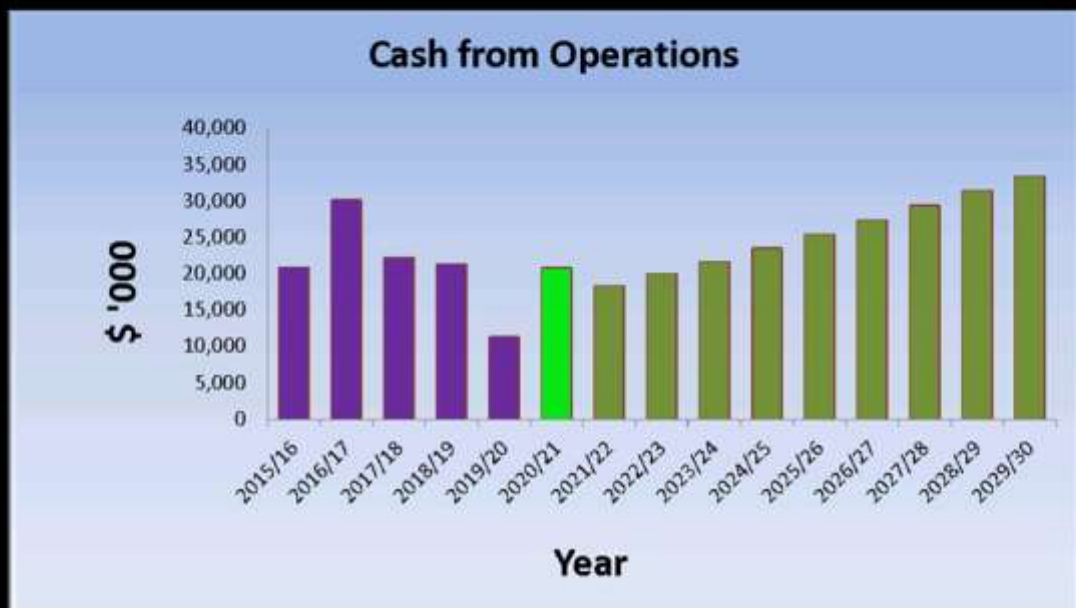
Cash Position



The cash position is expected to decrease during the year to \$46.68m as at 30 June 2021. It is projected to be \$50.52m as at 30 June 2020. Of this cash as at 30 June 2021, \$15.05m is restricted to meet Council's short term commitments. This consists of \$4.20m for staff provisions, \$9.15m for trade creditors payable and \$1.70m to meet Council's loan repayments.

The slight decrease in the cash level in the 2020/21 budget year is directly related to Council's budgeted Capital Works Program within that year. The strengthening of cash in the future years is in line with Council's Long Term Financial Strategies. It provides funding capacity that is periodically released for capital works requirements in later years. It also provides some financial capacity for unavoidable cost events and strategic opportunities that may occur or present in the later years of the plan.

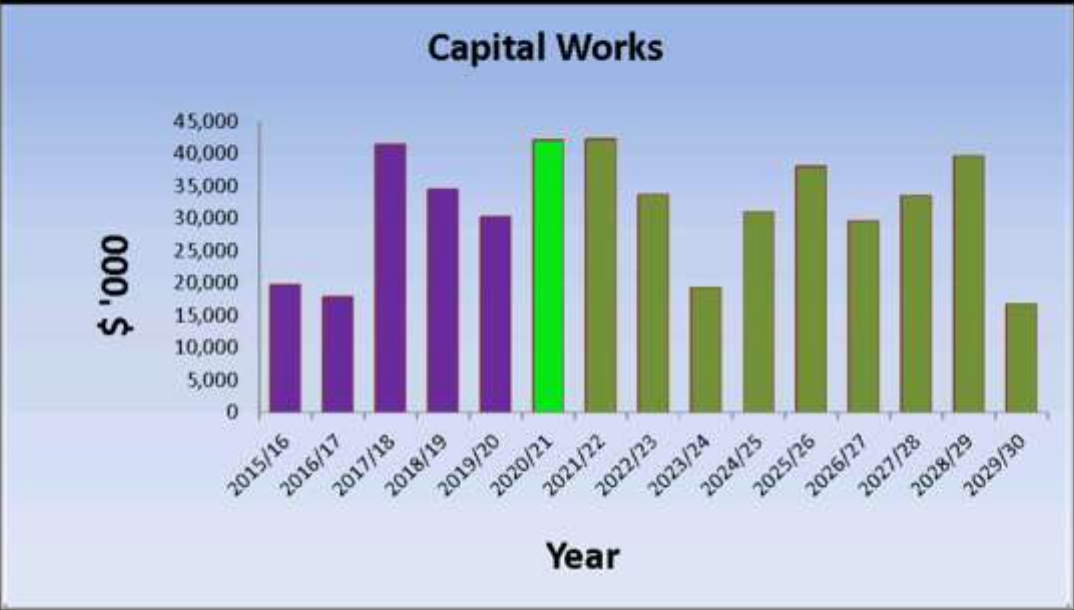
*Cash from Operations*



Net cash from operations for 2020/21 is forecast to be \$20.85m. It is higher than the previous year's projection of \$11.33m.

*Cash from operations provides funding for future years' capital works renewal programs.*

Capital Expenditure



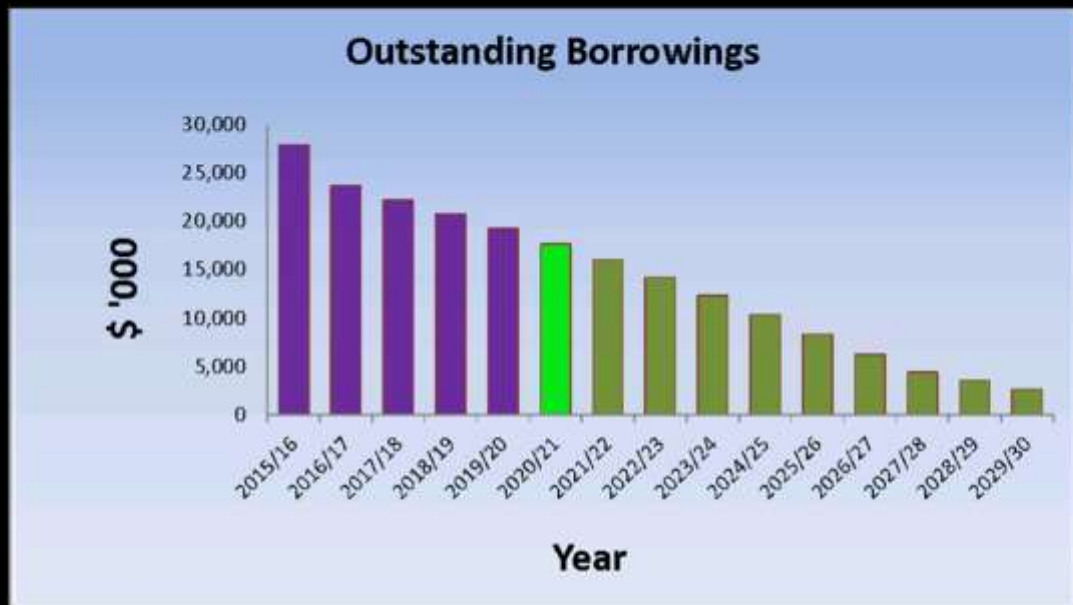
The capital expenditure program for the 2020/21 year is \$42.18m which is \$11.88m more than 2019/20. The projected capital expenditure for the previous financial year is \$30.29m.

The previous 2019/20 year’s capital expenditure includes \$2.18m for projects that were budgeted for, but not completed in 2018/19. The carried forward component was fully funded from the 2018/19 Budget.

The capital works program for 2020/21 has been set and prioritised based on a rigorous process that has enabled Council to assess needs and develop sound business cases for each project, as well as renewal of assets.

Council is continuing to develop its Asset Management Plans which will support the capital program going forward. These documents will also feed into Council’s Long Term Financial Forecast.

### *Borrowings*

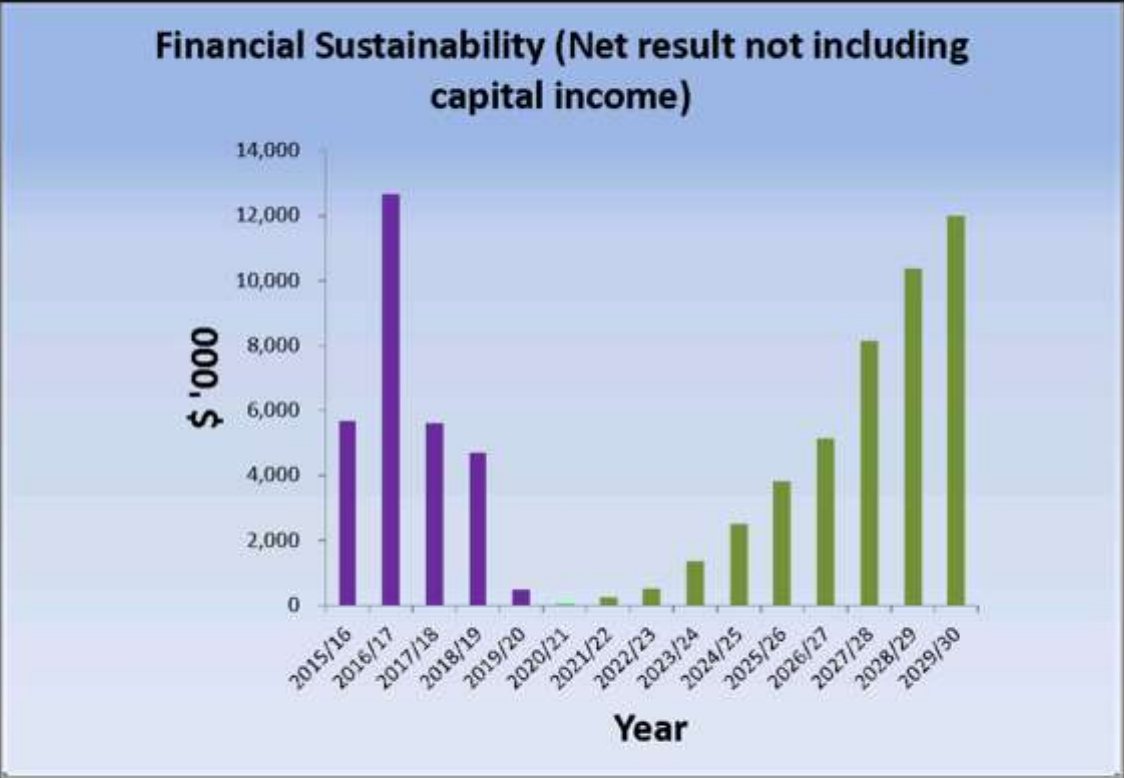


Council has not borrowed since 2013/14 when it borrowed \$5.0m for the Allora Water Pipeline.

Council has not included any borrowings in the Long Term Financial Forecast and Council intends to pay off these loans in line with its obligations with the Queensland Treasury Corporation.

During the 2020/21 financial year Council will continue to reduce its debt liability by an amount of \$1.70m.

Financial Sustainability



A detailed Long Term Financial Forecast for the years 2020/21 to 2029/30 has been developed to assist Council in adopting an annual Budget within a longer term prudent financial framework. The key objective of the plan is to achieve financial sustainability in the medium to long term, whilst still achieving the Council's strategic objectives as specified in the Corporate Plan. Council's financial history has shown a strong financial position of which it intends to build on into the future.

The immediate forward years project a series of stable underlying surpluses. In the mid to later years of the plan the projected underlying operating result has a gradual upward trend. This is due to Council maintaining its commitment to control spending in these later years.



### Longer Term Key Performance Indicators

The table below shows a series of key performance indicators that are used to assess the financial integrity of the budgeted financial statements in the Long Term Financial Forecast.

Key financial sustainability indicator	Target	Budget		Forecast								
		2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
Operating surplus ratio	0% to 10%	0.60%	0.00%	0.30%	0.60%	1.90%	2.70%	4.00%	5.30%	6.20%	10.30%	11.70%
Cash expense cover ratio	> 3 months	10.1	8.1	5.2	4.8	5.4	6.5	7.4	9.1	11.1	11.7	14.8
Asset sustainability ratio	> 90%	74.20%	100.90%	86.90%	80.80%	53.40%	87.10%	85.80%	89.80%	76.00%	86.20%	85.10%
Net financial liabilities ratio	≤ 60%	-29.50%	-19.00%	-7.80%	-1.90%	-7.20%	-15.60%	-23.70%	-35.70%	-49.90%	-51.80%	-69.20%
Council controlled revenue ratio	> 80%	78.60%	71.70%	71.80%	71.90%	71.40%	71.30%	71.10%	71.00%	70.80%	70.60%	70.90%
Total debt service cover ratio	> 2 times	11	6.9	7.3	7.8	8.5	9.4	10.1	11.4	14.2	30.7	32.6

Ratios coloured green denote low risk, yellow medium risk and red indicate either short term / immediate sustainability concerns.

The 'Operating Surplus Ratio' compares recurrent income and recurrent expenditure. The underlying result is forecast to be in the yellow zone in 2019/20. This is a very good improvement over the previous year's where Council has been in the red.

For 2020/21 and subsequent 2 years in the Financial Forecast the underlying result is within the yellow zone, this then enters into the green zone. Council's programming into the future allows for the continued delivery of an operating surplus to ensure sustainability.

The 'Cash Expense Cover Ratio' assesses Council's ability to meet its short term expenditure. Council's ability here is within the performance of where it needs to be.

The 'Asset Sustainability Ratio' measures asset renewal and upgrade expenditure spend effort over a period of time. It is forecast to be in the green zone for 2020/21 however it does trend in the red zone for a number of years where new assets are being constructed. For these new assets being constructed future grant opportunities are still to be investigated of which if successful will allow Council to expend more funds on the renewal of assets and therefore improving this ratio going forward. However this does mean that more work is still required to be undertaken in relation to implementation of Asset Management Plans and their linkage to this ratio.

The 'Net Financial Liabilities Ratio' is an indicator of the extent to which the net financial liabilities can be serviced by operating revenue.

The 'Council Controlled Revenue Ratio' assesses the amount of income that Council has control over. Such revenue items include rates and charges, rent etc.

The 'Total Debt Service Cover Ratio' assesses Council's ability to meet its debt service arrangements for existing and any future debt.

The key financial performance indicators in the Long Term Financial Forecast serve as very important lead indicators to identify future years' financial ramifications of decisions that are made in the present period.

The proposed 2020/21 Budgeted Long Term Financial Forecast is financially sustainable and will allow for the delivery of consistent surpluses which may allow Southern Downs Regional Council to be removed from the State Government's watch list of local government authorities that are not financially sustainable.



## 1. Budget Process

This section lists the processes to be undertaken in order to adopt the Budget in accordance with the *Local Government Act 2009* (the Act) and *Local Government Regulations 2012* (the Regulations).

Under the Act, Council is required to prepare and adopt an annual Budget for each financial year. The Budget is required to include certain information about the rates and charges that Council intends to levy as well as a range of other information required by the Regulations which support the Act.

The 2020/21 Budget, which is included in this report, is for the year 1 July 2020 to 30 June 2021. The Budget includes financial statements being a budgeted Comprehensive Income Statement, Balance Sheet and details of Capital Works. These statements have been prepared for the year ending 30 June 2021 in accordance with the Act and Regulations, and are consistent with the annual financial statements which are prepared in accordance with Australian Accounting Standards.

The Budget also includes information about the rates and charges to be levied, the capital works program to be undertaken, the human resources required, and other financial information Council requires in order to make an informed decision about the adoption of the budget.

In advance of preparing the Budget, officers review and update Council's long term financial projections. Financial projections for 10 years are included in Council's Long Term Financial Forecast which is produced on a rolling annual basis.

The preparation of the Budget, within this broader context, began with officers preparing the operating and capital components of the annual Budget during December to April. A draft consolidated Budget was then prepared and various iterations were considered by Council at Information Sessions during May and June. A 'proposed or draft' Budget was prepared in accordance with the Act and Regulations and submitted to Council in May for approval in principle. Council then decided to give 'public notice' that it intends to adopt the Budget. Council gave 14 days' notice of its intention to adopt the proposed Budget and made the Budget available for inspection at its offices and on its internet web site. A person had a right to make a submission on any proposal contained in the Budget and any submission must be considered before the formal adoption of the Budget by Council.

The final step is for Council to adopt the Budget after receiving and considering any submissions from interested parties. There were 55 submissions received for the 20/21 budget.

The Budget is required to be adopted by 1 August 2020.

## 2. Analysis of Operating Budget

This section of the Annual Budget report analyses the expected revenues and expenses of the Council for the 2020/21 year.

### 2.1 Budgeted Income Statement

	Reference	Forecast 19/20 \$'000	Budget 20/21 \$'000	Variance Increase / (Decrease) \$'000
Total Income	2.2	98,516	113,993	15,477
Total expenses	2.3	88,005	94,884	6,879
Surplus (deficit) for the year		10,512	19,109	8,598
Grants - capital		13,084	20,388	7,304
Capital contributions (Donated Assets)		2,100	630	(1,472)
Developer Contributions		718	404	(315)
Profit / (Loss) on disposal of assets		(5,884)	(2,346)	3,538
Adjusted surplus (deficit)		481	34	(447)

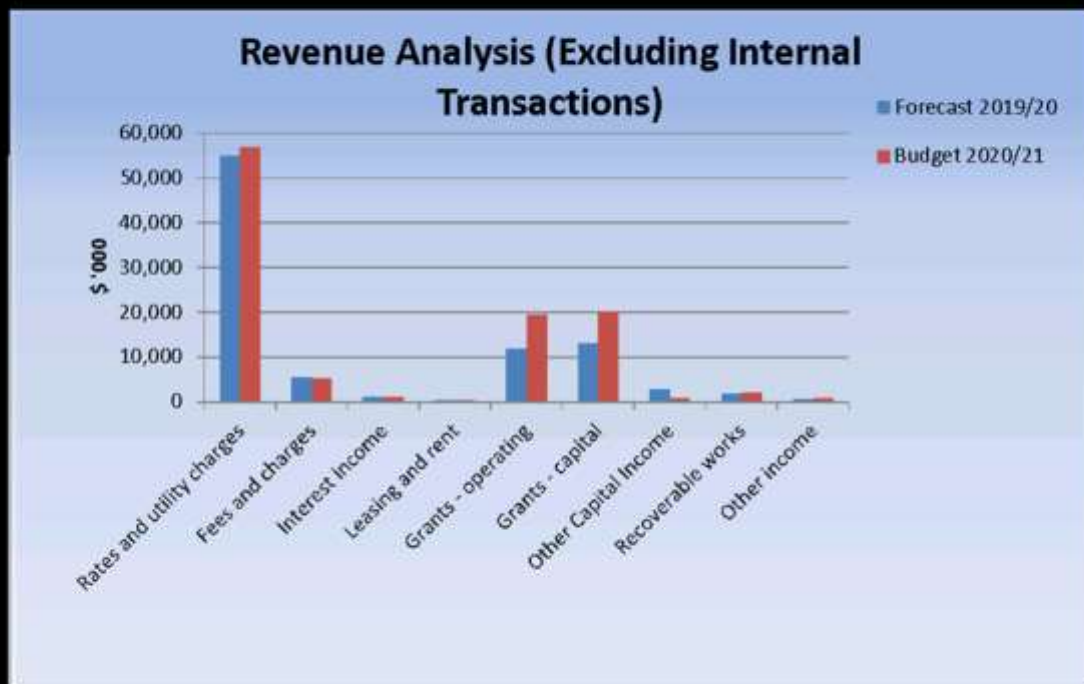
#### 2.1 Adjusted Surplus (\$447,000 decrease)

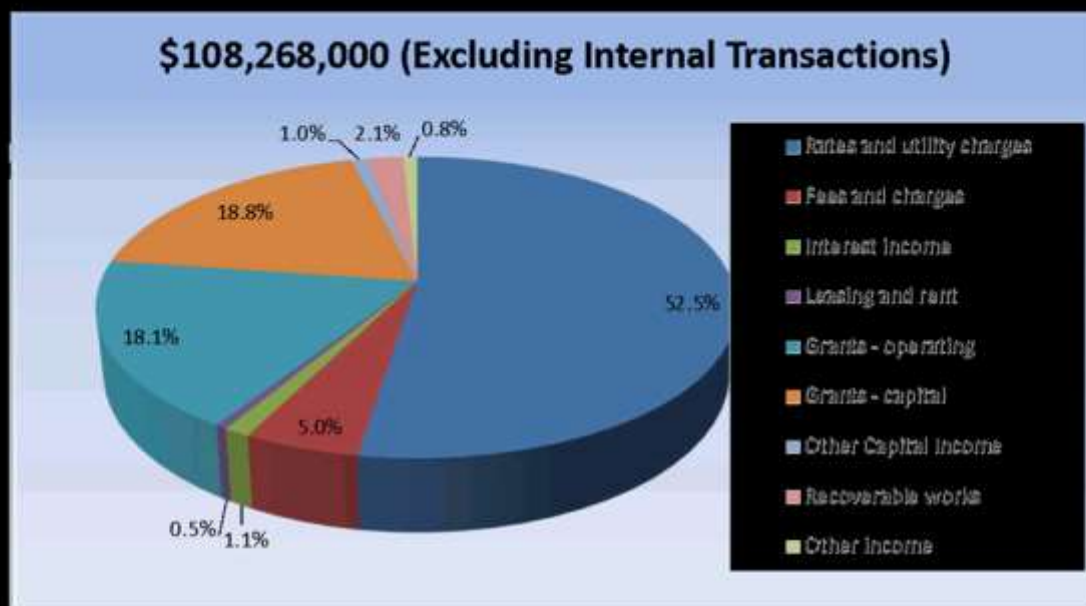
The adjusted underlying result is the net surplus or deficit for the year adjusted for capital grants, contributions of non-monetary assets and capital contributions from other sources. It is a measure of financial sustainability and Council's ability to achieve its service delivery objectives.

The adjusted underlying result for the 2020/21 year is a surplus of \$34,000 which is a reduction of \$447,000 compared to the 2019/20 interim result for the year. In calculating the result, Council has excluded capital grants and capital contributions. Contributions of non-monetary assets are also excluded as the value of assets assumed by Council is dependent on the level of development activity each year.

## 2.2 Income

	Reference	Forecast 2019/20 \$'000	Budget 2020/21 \$'000	Variance Increase /(Decrease) \$'000
Rates and utility charges	2.2.1	55,081	56,851	1,820
Fees and charges	2.2.2	5,551	5,377	(175)
Interest income	2.2.3	1,177	1,209	32
Leasing and rent	2.2.4	528	550	22
Grants - operating	2.2.5	11,998	19,645	7,647
Grants - capital		13,095	20,388	7,293
Other Capital income		1,601	1,034	(1,767)
Sales (including recoverable works)	2.2.5	1,824	2,298	374
Other income		607	917	310
Total Revenue Excluding Internal Transactions		92,868	108,268	15,400
Internal Revenue		5,563	5,563	(0)
Community Service Obligation		0	162	162
Total Revenue		98,431	113,993	15,562





#### 2.2.1 Rates and Charges (\$1.54m increase)

It is projected that general rates and charges income will increase by 3.31% over the base that was raised last year to \$55.03m. This is due to natural growth and the discontinuing of the urban tank rebate.

The General Rate and all other utility charges for water, sewerage and charges for garbage collection and recycling will increase by 1.9%. Council will also apply a Covid-19 concession on these charges of 1.9% therefore effectively increasing rates and charges by 0%.

#### 2.2.2 Fees and Charges (\$175,000 decrease)

There is an anticipated decrease of \$175,000 or 3.15% for fees and charges. Fees and charges relate to fees and fines levied in accordance with State Government legislation and include Planning, Health Act Registrations and Parking Fines. The reduction is due to COVID-19 economic support for the region.

#### 2.2.3 Interest Income (\$32,000 increase)

It is anticipated that investment income will increase by \$32,000 or 2.71%. This has come about due to Council maintaining a healthy cash balance. Interest income relates to interest being received on Council's investments and on overdue rates.



#### 2.2.4 Leasing and Rent (\$22,000 increase)

There is an anticipated increase of \$22,000 or 4.10% in leasing and rental income. Leasing and rental income comes from Council leasing land and buildings (etc.) and rent comes from Council's housing stock. This income primarily relates to Community Housing.

#### 2.2.5 Sales Including Recoverable Work (\$374,000 increase)

There is an anticipated increase of \$374,000 or 19.42% in sales and recoverable work income. Sales and recoverable work income comes from Council undertaking private works for the public and the sales of items. This forecasted increase highlights Council's commitment to source other revenue streams.

#### 2.2.6 Grants - Operating (\$7.65m increase)

Operating grants include all monies received from State and Federal sources for the purposes of funding the delivery of Council's services to ratepayers, as well as one-off funding for projects undertaken on behalf of community organisations. Overall, the level of grants has increased by \$7.65m or 53.74% compared to 2019/20.

A list of operating grants by type and source, is included below.

Operating Grant Funding	Forecast	Budget 2020/21	Variance Increase / (Decrease)
	\$	\$	\$
<i>Federal Grants</i>			
Financial Assistance Grant	6,758,341	6,520,622	(237,719)
Fuel Grant	221,558	170,000	(51,558)
Building Better Regions	18,080	20,000	810
Transport Assistance Grant	75,000	150,000	75,000
Pest Animal Control	20,000	0	(20,000)
Managing Pests During Drought Program	0	390,520	390,520
Drought Assistance	58,894	875,250	815,416
<b>Federal Grants Total</b>	<b>7,153,818</b>	<b>8,126,392</b>	<b>972,574</b>
<i>State Grants</i>			
Library Book Purchase	175,878	173,000	(2,878)
Tourism & Economic Development	18,442	0	(18,442)
Pest Animal Control	178,488	393,000	214,512
Pest Plant Control	56,000	56,000	0
Staff Training	1,450	0	(1,450)
Trainee Subsidies	219,000	0	(219,000)
First 5 Forever	28,007	28,000	(7)
Regional Skills Investment Strategy	175,000	0	(175,000)

<i>RACF Program</i>	55,000	55,000	0
<i>Fire Trail Development and Maintenance</i>	0	7,500	7,500
<i>Get Ready Queensland Project</i>	17,138	27,500	10,062
<i>Bushfire Recovery Assistance</i>	0	1,050,000	1,050,000
<i>Department of Natural Resources, Mines &amp; Energy</i>	2,388,411	6,400,000	4,006,589
<i>Mental Health Resilience</i>	0	30,000	30,000
<i>Community Recovery</i>	0	300,000	300,000
<i>Maturing Infrastructure Pipeline Program</i>	88,126	89,476	1,040
<i>Tech Savvy Seniors Queensland Grant</i>	8,000	10,000	2,000
<i>Asset Management</i>	85,530	250,669	165,139
<i>Waste Disposal Levy</i>	1,302,506	1,302,506	0
<i>Tourism Bushfire Recovery Grant</i>	0	1,220,000	1,220,000
<i>Environmental Local Laws</i>	0	75,000	75,000
<i>Natural Disaster Response &amp; Recovery</i>	15,119	0	(15,119)
<i>Warwick State Emergency Services</i>	16,214	36,551	20,337
<i>Stanthorpe State Emergency Services</i>	9,869	14,000	4,131
<b>State Grants Total</b>	<b>4,848,788</b>	<b>11,518,202</b>	<b>6,674,414</b>
<b>Total Operating Grants</b>	<b>11,997,506</b>	<b>19,544,521</b>	<b>7,546,988</b>

#### 2.2.7 Grants - Capital (\$7.29m Increase)

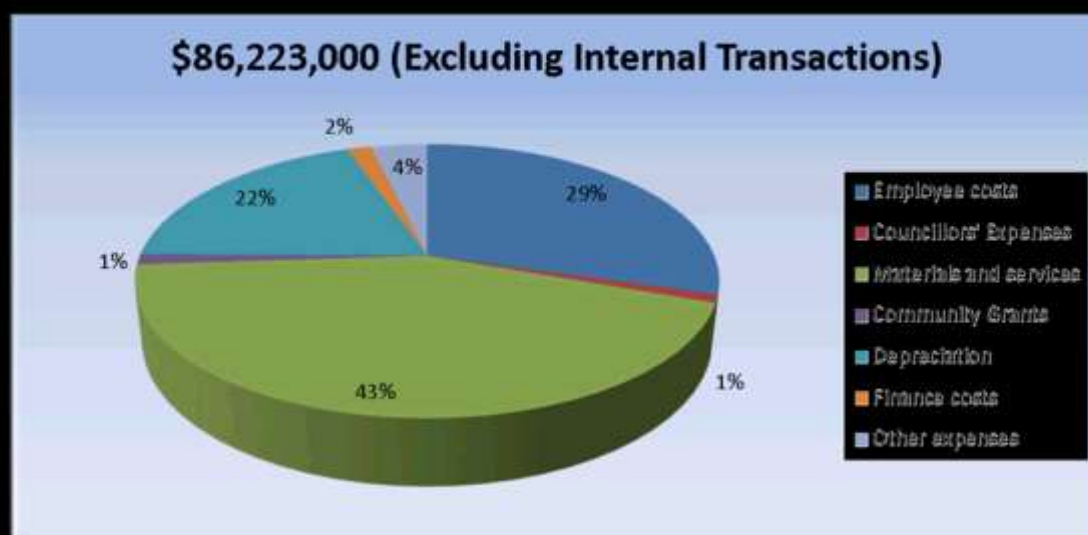
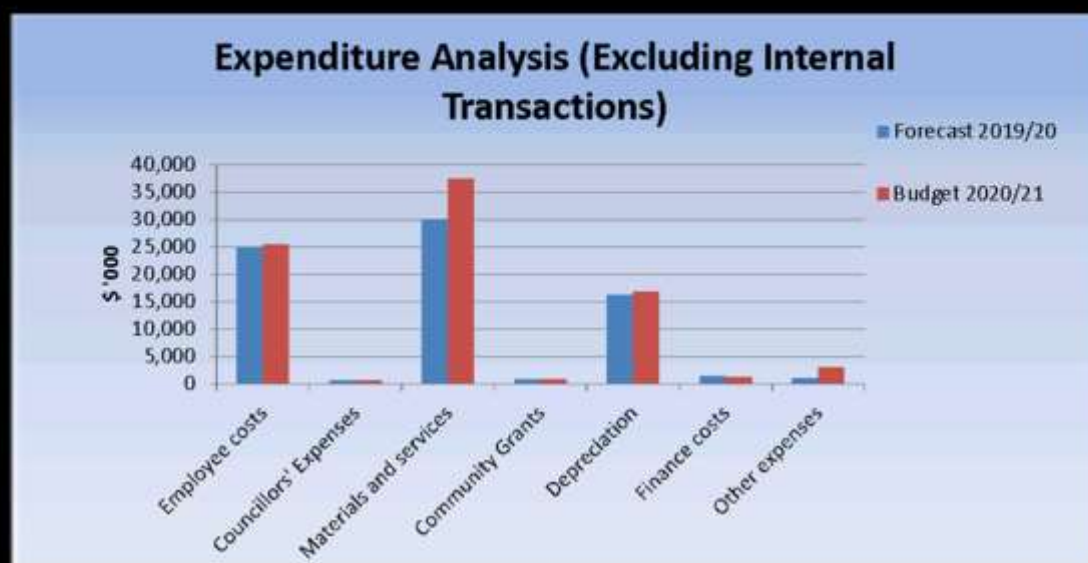
Capital grants include all monies received from State and Federal sources for the purposes of funding the capital works program. Overall the level of grants has increased by \$7.29m or 55.70% compared to 2019/20. A list of capital grants by type is included below.

Capital Grant Funding	Forecast	Budget 2020/21	Variance Increase /(Decrease)
<i>Roads to Recovery</i>	1,272,000	2,411,000	1,139,000
<i>Transport Infrastructure Development Scheme (TIDS)</i>	1,108,000	1,099,371	(3,629)
<i>Blackspot Funding</i>	0	419,500	419,500
<i>Principal Cycle Network</i>	1,090,000	0	(1,090,000)
<i>Bridge Renewal Program</i>	1,350,000	0	(1,350,000)
<i>Works for Queensland</i>	1,658,000	3,972,237	2,313,237
<i>Building Our Regions</i>	0	1,766,078	1,766,078
<i>Transport &amp; Tourism Connections Program</i>	0	237,500	237,500
<i>Heavy Vehicle Safety and Productivity</i>	295,000	370,000	75,000
<i>Local Government Grants &amp; Subsidy</i>	2,472,464	103,177	(2,319,287)

Bushfire Recovery Exceptional Assistance Immediate Support	0	200,000	200,000
Queensland Reconstruction Authority	0	8,000,000	8,000,000
Natural Disaster Relief and Recovery Arrangements	1,045,000	0	(1,045,000)
SD Fire Trails	129,000	0	(129,000)
Emergency Water Supply	2,572,000	0	(2,572,000)
Local Roads and Community Infrastructure Program	0	1,577,000	1,577,000
National Water Infrastructure Development	0	231,880	231,880
Natural Disaster Resilience Program	21,000	0	(21,000)
Drought Communities	97,000	0	(97,000)
LG Levy Ready Grants Program	98,000	0	(98,000)
<b>Total Capital Grants</b>	<b>13,094,484</b>	<b>20,387,743</b>	<b>7,293,279</b>

### 2.3 Expenditure

Expenditure types	Reference	Forecast 2019/20	Budget 2020/21	Variance Increase /(Decrease)
		\$'000	\$'000	\$'000
Employee costs	2.3.1	24,881	25,437	505
Councillors' Expenses		815	810	(5)
Waterfalls and services	2.3.2	30,118	37,533	7,415
Community Grants	2.3.3	880	1,005	125
Depreciation	2.3.4	16,661	16,848	187
Finance costs	2.3.5	1,449	1,382	(67)
Other expenses		1,181	3,207	2,026
<b>Total Expenditure Excluding Internal Transactions</b>		<b>75,957</b>	<b>86,223</b>	<b>10,266</b>
Rates on Council Properties		590	590	0
Internal Expenses		5,568	5,563	(5)
Community Service Obligation		0	162	162
<b>Total Operating Expenses</b>		<b>82,121</b>	<b>92,538</b>	<b>10,417</b>



#### 2.3.1 Employee Costs (\$505,000 increase)

Employee costs include all labour related expenditure including wages and salaries and on-costs such as allowances, leave entitlements, employer superannuation and fringe benefits tax.

Employee costs are forecast to increase by \$505,000 when compared to the 2019/20 forecast result.

In delivering services to the community, Council may choose to use in-house or outsourced resources. The efficiency of Council's service delivery relies on a combination of both to achieve best value for the community.



### 2.3.2 Materials and Services (\$7.41m increase)

Materials and services are forecast to increase by \$7.41m or 24.62% compared to 2019/20. The increased expenditure on materials and services in 2020/21 can mainly be attributed to an increase in external contracts for the carting of water to Stanthorpe.

### 2.3.3 Community Grants (\$125,000 increase)

The small increase in the Community Grants relates to Council's ongoing commitment to support the community through this program.

Community grants relate to the follow specific items:

Community Grants	Amount within the 2020/21 Budget
Warwick Art Gallery	190,000
Stanthorpe Art Gallery	220,000
RADF	125,000
Community Grant	200,000
Adhoc Tourism Community Grants	10,000
Warwick Rodeo	10,000
Jumpers & Jazz	15,000
Layburn Sprints	5,000
Snowflakes	20,000
Apple & Grape Harvest Festival	10,000
Granite Belt Wine & Tourism	50,000
River Improvements Trusts	150,000
Total Community Grants	1,005,000

### 2.3.4 Depreciation and Amortisation (\$157,000 increase)

Depreciation relates to the usage of Council's property, plant and equipment including infrastructure assets such as roads and drains. Depreciation systematically allocates the cost of the 'consumption of the service potential' over the useful life of the asset to the Income Statement.

Periodic revaluation of infrastructure asset classes, the completion of the 2019/20 Capital Works Program and the full year effect of depreciation on the 2019/20 Capital Works Program impacts upon the depreciation charges. Refer to Section 3 'Analysis of Capital Budget' for a more detailed analysis of Council's Capital Works Program for the 2020/21 year.

### *2.3.5 Borrowing Cost Expenses (\$57,000 decrease)*

Borrowing cost expenses represent the interest cost associated with borrowed funds. Borrowing costs are forecast to decrease by \$57,000 from 2019/20.

### 3. Analysis of Capital Budget

This section of the Budget report analyses the planned capital expenditure for the 2020/21 year and the sources of funding for the Budget.

#### 3.1 Capital Works

Capital Works Areas	Ref	Budget
		2020-21
		\$'000
Land & Land Improvements	3.1.1	600
Buildings	3.1.2	1,055
Plant & Equipment	3.1.3	1,736
Roads, Drainage, Bridges and Footpaths	3.1.4	17,148
Water	3.1.5	4,621
Sewerage	3.1.6	9,476
Other Assets	3.1.7	995
Waste Management	3.1.8	6,550
Total capital works expenditure		42,181

#### Represented by:

New asset expenditure	13,722
Asset renewal / upgrade expenditure	28,459
Total capital works expenditure	42,181

#### 3.1.1 Land & Land Improvements (\$600,000)

The property class comprises land and building improvements including community facilities, sports facilities and pavilions.

For the 2020/21 year, \$600,000 will be expended on land and land improvement projects.

### *3.1.2 Buildings (\$1.05m)*

Buildings includes all works carried out on Council's building stock.

For the 2020/21 year, \$1.05m will be expended on building projects. The more significant projects include the group fitness room at WIRAC (\$435,000) and other building works throughout the region.

### *3.1.3 Plant and Equipment (\$1.74m)*

Plant and equipment includes plant, machinery and equipment.

For the 2020/21 year, \$1.74m will be expended on plant, equipment and other projects. The more significant projects include ongoing cyclical replacement of the plant and vehicle fleet (\$1.56m) and other small purchases of plant to address work health & safety concerns.

### *3.1.4 Roads, Drainage, Bridges & Footpaths (\$17.15m)*

For the 2020/21 year, \$17.15m will be expended on roads, bridges, drainage and footpaths. The main projects include \$8.00m for the repairs to Council's road network due to natural disasters, Depot, Ogilvie, East street upgrade (\$740,000), Inverramsay Road widening (\$600,000), O'Deas Road Wildash (\$600,000), Gravel re-sheeting (\$800,000) and reseal program (\$1m).

### *3.1.5 Water (\$4.62m)*

Water infrastructure works is budgeted for \$4.62m for 2020/21. The major project is the Leslie Dam Raw water pumps renewal (\$550,000), plus other capital projects.

### *3.1.6 Sewerage (\$9.47m)*

Sewerage works is budgeted for \$9.47m for 2020/21. The major project is the extension of the Recycled water pipe line (\$4.43m).

### *3.1.7 Other Assets (\$395,000)*

Other Assets includes all software, cemetery improvements and artworks.

The main expenditure is in relation to software and system improvements of \$359,500.

### 3.1.8 Waste Management (\$5.55m)

Waste facilities budget for 2020/21 is \$5.55m of which the major project is to construct a new cell at Warwick for (\$3.11m) and the construction of a transfer station at Stanthorpe for (\$2.47m). Other small capital items at both the Warwick and Stanthorpe facilities will also be undertaken.

### 3.1.9 Asset Renewal/ Upgrade (\$23.45m), and New (\$13.72m).

A distinction is made between expenditure on new assets and asset renewal and upgrade. Expenditure on asset renewal is expenditure on an existing asset, or on replacing an existing asset that returns the service of the asset to its original capability. Expenditure on new assets does not have any element of renewal or upgrade of existing assets but will result in an additional burden for future operation, maintenance and capital renewal.

## 3.2 Funding Sources

	Reference	Forecast 2019/20	Budget 2020/21	Variance Increase /(Decrease)
		\$'000	\$'000	\$'000
Grants	3.2.1	13,094	20,388	7,294
Contributions	3.2.2	719	403	(315)
Borrowings	3.2.3	0	0	0
Council Cash				
-Operations	3.2.4	12,408	16,612	4,204
-Proceeds from sale of assets	3.2.5	794	346	(448)
-Reserves	3.2.6	3,124	3,857	733
-Provisions		150	575	425
Total Funding Sources		30,293	42,181	11,888

### 3.2.1 Grants (\$20.38m)

Capital grants include all monies received from State and Federal sources for the purposes of funding the capital works program. Significant grants are budgeted to be received for the Roads to Recovery funding (\$2.41m), Transport Infrastructure Development Scheme (\$1.10m), Building Our Regions (\$1.76m), and Queensland Reconstruction Authority (\$8.00m).

### *3.2.2 Contributions (\$403,000)*

Capital contributions include infrastructure charges utilized within the capital budget.

### *3.2.3 Borrowing (\$Nil)*

There are no borrowings budgeted for in the 2020/21 financial year for capital projects.

### *3.2.4 Council Cash - Operations (\$15.51m)*

During the year Council generates cash from its operating activities, which is used as a funding source for the capital works program. It is forecast that \$15.51m will be generated from operations to fund the 2020/21 capital works program (after allowing for capital grants and contributions).

### *3.2.5 Council Cash - Proceeds from Sale of Assets (\$345,000)*

Proceeds from sale of assets include motor vehicle sales in accordance with Council's fleet renewal policy of \$345,000.

### *3.2.6 Council Cash - Reserve Cash (\$3.85m)*

Council has cash reserves, which will be used to fund areas of its annual Capital Works Program. For 2020/21, \$3.85m will be used to fund new capital works where appropriate.

## 4 Analysis of Budgeted Balance Sheet

This section of the budget report analyses the movements in assets, liabilities and equity between 2019/20 and 2020/21.

### Budgeted Balance Sheet

	Reference	Forecast 2019/20 \$'000	Budget 2020/21 \$'000	Variance Increase / (Decrease) \$'000
<b>Current</b>				
Assets	4.1.1	51,267	54,473	(7,794)
Liabilities	4.1.2	16,951	15,051	(1,900)
Net-current assets		45,316	39,422	(5,894)
<b>Non-Current</b>				
Assets	4.1.3	817,474	842,807	25,333
Liabilities	4.1.4	22,500	22,930	330
Net non-current assets		794,974	819,877	25,003
<b>Community Equity</b>				
Asset revaluation reserve	4.1.5	233,811	233,811	0
Retained Surplus	4.1.6	606,379	625,488	19,109
Total Community Equity		840,190	859,299	19,109

#### 4.1.1 Current Assets (\$7.79m decrease)

The current assets are projected to decrease by \$7.79m due to the utilisation of cash during the 2020/21 period.

#### 4.1.2 Current Liabilities (\$1.90m decrease)

There is a projected decrease of \$1.90m in current liabilities (obligations that Council must pay within the next 12 months). This is predominantly due to a decrease in projected payments towards staff provisions during the period.



#### *4.1.3 Non-Current Assets (\$25.33m increase)*

The increase in non-current assets is due to the net result of the Capital Works Program.

#### *4.1.4 Non-Current Liabilities (\$530,000 increase)*

The small increase is in relation to an increase in Council's long term provisions.

#### *4.1.5 Asset Revaluation Reserve (No movement)*

The Asset Revaluation reserve is the balance of all movements within each asset class in relation to revaluations undertaken by Council. This balance will offset any negative revaluations in the future if needed.

#### *4.1.6 Retained Surplus (\$19.11m increase)*

The increase in the accumulated surplus is impacted by the budgeted comprehensive surplus.

### *4.2 Key assumptions*

In preparing the budgeted Balance Sheet for the year ended 30 June 2021 it was necessary to make a number of assumptions about key assets, liabilities and equity balances. The key assumptions are as follows:

- The collection level of rates and charges in 2020/21 will be at similar levels to that of previous years;
- Trade creditors increase slightly while other creditors and debtors are to remain consistent with 2019/20 levels;
- Proceeds from the sale of property in 2020/21 will be received in full in 2020/21 if applicable;
- Employee entitlements are to slightly increase. No increase in the average rate of leave taken is expected however the provisions for such have been amended;
- Total capital expenditure is to be \$42.13m.
- A Covid 19 concession to be applied to all rates and utilities charges of 1.9%.



## Appendix A

### 2020/21 Budget Statement of Comprehensive Income (Income and Expenditure)

	Anticipated 2019/20 Actual	2020/21 Budget	Forward Estimate 21/22	Forward Estimate 22/23
<b>Revenue</b>				
Opening revenue				
General rates	32,599	33,342	34,214	35,110
Separate rates	115	0	0	0
Water	8,447	6,883	8,881	8,889
Water consumption, rental and sundries	3,387	3,891	3,885	3,800
Sewerage	8,530	9,756	9,787	9,778
Garbage charges	4,817	4,702	4,707	4,713
Other rates, levies and charges	270	275	275	278
Less discounts	-1,814	-1,998	-1,988	-1,988
Net rates, levies and charges	55,030	56,851	57,753	58,877
Fees and charges	5,582	5,377	5,480	5,808
Rental income	628	550	582	574
Interest received	1,178	1,209	1,178	1,989
Sales revenue	1,924	2,298	2,349	2,400
Other income	827	917	837	958
Grants, subsidies, contributions and donations	11,998	19,644	20,100	20,588
Total opening revenue	77,037	86,846	88,389	89,891
Capital revenue				
Grants, subsidies, contributions and donations	15,815	21,421	14,317	7,883
Total revenue	92,852	108,267	102,706	97,774
<b>Total income</b>	92,852	108,267	102,706	97,774
<b>Expenses</b>				
Opening expenses				
Employee benefits	25,848	26,248	28,248	28,248
Materials and services	32,770	42,335	42,335	42,335
Finance costs	1,448	1,382	1,200	1,173
Depreciation and amortisation	18,882	16,848	18,282	19,594
Other expenses	0	0	0	0
Total opening expenses	78,948	86,813	88,125	89,350
Capital expenses				
Total capital expenses	5,884	2,345	0	0
Total expenses	84,832	89,158	88,125	89,350
<b>Total comprehensive income for the year</b>	10,020	19,109	14,581	8,424
<b>Opening result</b>				
Opening revenue	77,037	86,846	88,389	89,891
Opening expenses	78,948	86,813	88,125	89,350
Opening result	480	33	244	531

## Appendix B

### 2020/21 Budget Statement of Financial Position (Balance Sheet)

	Anticipated 2019/20 Actual	2020/21 Budget	Forward Estimate 21/22	Forward Estimate 22/23
<b>Assets</b>				
<b>Current assets</b>				
Cash and cash equivalents	50,519	46,661	35,309	27,771
Trade and other receivables	10,921	6,985	7,112	7,243
Inventories	827	827	827	827
<b>Total current assets</b>	<b>62,267</b>	<b>54,473</b>	<b>43,248</b>	<b>35,841</b>
<b>Non-current assets</b>				
Trade and other receivables	58	58	58	58
Investments	742	742	742	742
Property, plant & equipment	815,509	840,869	885,307	879,831
Other non-current assets	1,185	1,138	785	384
<b>Total non-current assets</b>	<b>817,494</b>	<b>842,807</b>	<b>886,892</b>	<b>880,015</b>
<b>Total assets</b>	<b>879,761</b>	<b>897,280</b>	<b>930,140</b>	<b>915,856</b>
<b>Liabilities</b>				
<b>Current liabilities</b>				
Trade and other payables	8,121	9,150	8,150	8,150
Borrowings	1,505	1,701	1,808	1,880
Provisions	8,325	4,200	4,200	4,200
<b>Total current liabilities</b>	<b>18,951</b>	<b>15,051</b>	<b>15,158</b>	<b>15,230</b>
<b>Non-current liabilities</b>				
Borrowings	17,818	16,023	14,215	12,335
Provisions	4,782	6,907	8,907	8,907
<b>Total non-current liabilities</b>	<b>22,600</b>	<b>22,930</b>	<b>21,122</b>	<b>19,242</b>
<b>Total liabilities</b>	<b>39,551</b>	<b>37,981</b>	<b>36,280</b>	<b>34,472</b>
<b>Net community assets</b>	<b>840,190</b>	<b>859,299</b>	<b>893,860</b>	<b>881,384</b>
<b>Community equity</b>				
Asset revaluation surplus	233,811	233,811	233,811	233,811
Retained surplus	606,379	625,488	660,049	647,573
<b>Total community equity</b>	<b>840,190</b>	<b>859,299</b>	<b>893,860</b>	<b>881,384</b>

## Appendix C

### 2020/21 Budget Statement of Cash Flows

	Anticipated 2019/20 Actual	2020/21 Budget	Forward Estimate 21/22	Forward Estimate 22/23
<b>Cash flows from operating activities</b>				
Receipts from customers	85,863	68,444	85,440	87,550
Payments to suppliers and employees	-70,238	-68,849	-88,878	-88,878
Interest received	1,253	1,209	1,178	1,090
Rental income	519	575	581	573
Non-capital grants and contributions	15,344	20,554	20,082	20,529
Borrowing costs	-1,188	-1,087	-885	-878
Net cash inflow from operating activities	11,335	20,847	18,378	19,994
<b>Cash flows from investing activities</b>				
Payments for property, plant and equipment	-38,884	-41,876	-42,398	-33,718
Payments for intangible assets	-125	-305	-40	0
Grants, subsidies, contributions and donations	18,805	21,421	14,317	7,888
Other cash flows from investing activities	874	-2,345	0	0
Net cash inflow from investing activities	-22,370	-23,105	-28,030	-25,724
<b>Cash flows from financing activities</b>				
Proceeds from borrowings	0	0	0	0
Repayment of borrowings	-1,487	-1,599	-1,701	-1,808
Net cash inflow from financing activities	-1,487	-1,599	-1,701	-1,808
<b>Total cash flows</b>				
Net increase in cash and cash equivalent held	-12,672	-3,858	-11,352	-7,538
Opening cash and cash equivalents	50,798	50,519	48,881	35,308
Closing cash and cash equivalents	50,519	46,661	35,309	27,771

## Appendix D

### 2020/21 Budget Statement of Changes in Equity

Line item	Anticipated 2018/20 Actual	2020/21 Budget	Forward Estimate 21/22	Forward Estimate 22/23
<b>Asset revaluation surplus</b>				
Opening balance		233,811	233,811	233,811
Increase in asset revaluation surplus		0	0	0
Closing balance	233,811	233,811	233,811	233,811
<b>Retained surplus</b>				
Opening balance		606,379	625,488	640,049
Net result		19,109	14,581	3,525
Closing balance	606,379	625,488	640,049	643,573
<b>Total</b>				
Opening balance		840,190	859,299	873,380
Net result		19,109	14,581	3,525
Closing balance	840,190	859,299	873,380	882,394

## Appendix E

### Budgeted Statement of Financial Performance of Activities Subject to Competition Reforms For the year ended June 2021

Statement of Significant Business Activities carried on using a full cost pricing basis (s169(3)(f) of the Local Government Regulation 2012)

	Water and Sewerage \$ 000's
Revenues for services provided to the Council	505
Revenues for services provided to external clients	28,699
Community Service Obligations	162
Total Revenue	29,366
Less: Expenditure	25,805
Surplus / (deficit)	3,561

#### Community Service Obligations (CSO)

The CSO value is determined by Council and represents the activity's cost, which would not be incurred if the activity's primary objective was to make a profit. The Council provides funding from general revenue to the business activity to cover the cost of providing non-commercial community services or costs deemed to be CSO's by the Council.

Value of CSO's	\$ 000's
Concessions Given	162

**Appendix F**  
**2020/21 Budget**  
**Statement of Comprehensive Income**  
**(Income and Expenditure)**

	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
<b>Income</b>											
<b>Revenue</b>											
Operating revenue											
General rates	32,598	33,342	34,214	35,110	36,028	36,971	37,941	38,933	39,952	40,997	42,069
Separate rates	115	0	0	0	0	0	0	0	0	0	0
Water	8,447	8,888	8,861	8,888	8,907	8,914	8,923	8,930	8,938	8,948	8,954
Water consumption, rental and sundries	3,387	3,891	3,895	3,900	3,904	3,909	3,913	3,918	3,922	3,927	3,931
Sewerage	9,530	9,758	9,787	9,778	9,788	9,800	9,812	9,823	9,834	9,848	9,857
Garbage charges	4,817	4,702	4,707	4,713	4,718	4,723	4,729	4,734	4,740	4,745	4,751
Other rates, levies and charges	270	275	275	278	278	278	277	277	277	278	278
Less: discounts	-1,814	-1,888	-1,888	-1,888	-1,888	-1,888	-1,888	-1,888	-1,888	-1,888	-1,888
Net rates, levies and charges	55,030	58,851	57,753	58,577	58,825	58,588	58,587	58,818	58,888	58,740	58,841
Fees and charges	5,552	5,377	5,400	5,808	5,725	5,848	5,970	6,098	6,225	6,357	6,492
Rental income	528	550	582	574	587	600	613	627	640	655	669
Interest received	1,178	1,208	1,178	1,089	1,057	1,108	1,187	1,282	1,375	1,503	1,584
Sales revenue	1,824	2,288	2,349	2,400	2,453	2,507	2,582	2,619	2,678	2,735	2,785
Other income	827	817	837	858	878	1,000	1,022	1,045	1,088	1,081	1,115
Grants, subsidies, contributions and donations	11,988	18,844	20,100	20,588	21,044	21,532	22,032	22,543	23,087	23,802	24,150
<b>Total operating revenue</b>	<b>77,037</b>	<b>88,845</b>	<b>88,389</b>	<b>89,881</b>	<b>91,438</b>	<b>93,190</b>	<b>94,982</b>	<b>96,810</b>	<b>98,717</b>	<b>100,883</b>	<b>102,828</b>
<b>Capital revenue</b>											
Grants, subsidies, contributions and donations	15,815	21,421	14,317	7,993	2,750	15,539	20,230	14,100	17,325	12,350	2,100

Total income	92,852	100,267	102,898	97,874	94,218	100,729	115,232	110,810	118,042	113,033	104,728
Expenses											
Operating expenses											
Employee benefits	25,345	28,248	28,248	28,248	28,248	28,248	28,248	28,248	28,248	28,248	28,248
Materials and services	32,770	42,335	42,335	42,335	42,335	42,335	42,335	42,335	42,335	42,335	42,335
Finance costs	1,440	1,382	1,280	1,173	1,080	940	817	838	581	488	447
Depreciation and amortisation	18,892	18,848	18,282	18,584	20,455	21,150	21,750	22,388	21,433	21,233	21,804
Total operating expenses	78,557	89,813	89,125	89,350	90,098	90,674	91,150	91,858	90,577	90,304	90,834
Capital expenses											
Total capital expenses	5,884	2,345	0	0	0	0	0	0	0	0	0
Total expenses	84,441	92,158	89,125	89,350	90,098	90,674	91,150	91,858	90,577	90,304	90,834
Net result	10,511	19,109	14,581	8,525	4,121	18,055	24,112	19,252	25,465	22,730	14,992
Operating result											
Operating revenue	77,037	88,848	88,388	88,881	81,488	88,180	94,882	88,810	88,717	100,888	102,828
Operating expenses	78,557	88,813	88,125	88,350	90,098	90,674	91,150	91,858	90,577	90,304	90,834
Operating result	480	33	244	531	1,371	2,517	3,832	5,152	8,140	10,380	11,992



**Appendix G**  
**2020/21 Budget**  
**Statement of Financial Position**  
**(Balance Sheet)**

	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
<b>Assets</b>											
Current assets											
Cash and cash equivalents	50,519	48,881	35,300	27,771	30,944	37,080	42,636	52,414	63,770	67,077	84,820
Trade and other receivables	10,821	8,085	7,112	7,243	7,357	7,514	7,555	7,709	7,925	8,007	8,252
Inventories	827	827	827	827	827	827	827	827	827	827	827
Total current assets	62,287	54,473	43,248	35,941	39,128	45,401	51,118	61,030	72,521	78,002	94,000
Non-current assets											
Trade and other receivables	58	58	58	58	58	58	58	58	58	58	58
Investments	742	742	742	742	742	742	742	742	742	742	742
Property, plant & equipment	815,509	840,889	865,307	879,831	878,899	888,825	885,315	812,589	824,718	843,149	838,351
Other non-current assets	1,185	1,138	785	384	148	77	8	0	0	0	0
Total non-current assets	817,474	842,807	866,892	881,015	879,644	888,602	888,123	813,339	825,518	843,849	838,151
Total assets	879,741	897,280	910,140	916,956	918,773	935,203	957,241	974,429	998,039	1,018,851	1,033,150
<b>Liabilities</b>											
Current liabilities											
Trade and other payables	8,121	8,150	8,150	8,150	8,125	8,150	8,150	8,150	8,125	8,150	8,150



Borrowings	1,505	1,701	1,808	1,880	1,851	2,074	2,085	1,820	843	884	827
Provisions	8,325	4,200	4,200	4,200	4,200	4,200	4,200	4,200	4,200	4,200	4,200
Total current liabilities	18,951	15,951	15,150	15,230	15,278	15,425	15,415	15,180	14,183	14,235	14,278
Non-current liabilities											
Borrowings	17,818	18,023	14,215	12,836	10,385	8,310	8,248	4,418	3,573	2,800	1,782
Provisions	4,782	8,907	8,907	8,907	8,907	8,907	8,907	8,907	8,907	8,907	8,907
Total non-current liabilities	22,600	22,630	21,122	18,242	17,292	15,217	13,153	11,323	10,480	8,505	8,889
Total liabilities	38,551	37,981	36,260	34,672	32,587	30,642	28,568	26,503	24,663	22,831	22,968
Net community assets	840,190	858,298	873,880	882,384	888,505	904,581	928,873	947,825	973,390	988,120	1,010,212
Community equity											
Asset revaluation surplus	233,811	233,811	233,811	233,811	233,811	233,811	233,811	233,811	233,811	233,811	233,811
Retained surplus	808,379	825,488	840,069	848,573	852,894	870,750	894,882	714,114	739,579	782,309	776,401
Total community equity	840,190	858,298	873,880	882,384	888,505	904,581	928,873	947,825	973,390	988,120	1,010,212

## Appendix H

### 2020/21 Budget

#### Statement of Cash Flows

Cash flows from operating activities	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
Receipts from customers	85,863	88,444	88,440	87,550	88,703	88,838	71,052	72,277	73,548	74,801	78,135
Payments to suppliers and employees	-70,288	-88,848	-88,878	-88,878	-88,803	-88,853	-88,878	-88,878	-88,888	-88,883	-88,878
Interest received	1,253	1,208	1,178	1,088	1,057	1,108	1,187	1,282	1,375	1,503	1,584
Rental income	518	575	581	573	588	588	812	828	840	853	888
Non-capital grants and contributions	15,344	20,554	20,082	20,528	21,008	21,487	21,881	22,501	23,028	23,553	24,105
Borrowing costs	-1,188	-1,087	-885	-878	-785	-845	-522	-383	-288	-183	-152
Net cash inflow from operating activities	11,335	20,867	18,378	18,984	21,887	23,535	25,442	27,384	28,422	31,485	33,442
Cash flows from investing activities											
Payments for property, plant and equipment	-38,884	-41,878	-42,308	-38,718	-18,384	-31,007	-38,072	-38,852	-38,582	-38,884	-18,808
Payments for intangible assets	-125	-305	-40	0	0	0	0	0	0	0	0
Grants, subsidies, contributions and donations	18,805	21,421	14,317	7,883	2,750	15,538	20,288	14,100	17,325	12,350	2,100
Other cash flows from investing activities	874	-2,345	0	0	0	0	0	0	0	0	0
Net cash inflow from investing activities	-22,310	-23,105	-28,030	-25,724	-18,834	-15,468	-17,782	-15,552	-18,237	-27,314	-14,708
Cash flows from financing activities											
Proceeds from borrowings	0	0	0	0	0	0	0	0	0	0	0
Repayment of borrowings	-1,487	-1,588	-1,701	-1,808	-1,880	-1,851	-2,074	-2,085	-1,828	-843	-884
Net cash inflow from financing activities	-1,487	-1,588	-1,701	-1,808	-1,880	-1,851	-2,074	-2,085	-1,828	-843	-884
Total cash flows											
Net increase in cash and cash equivalent held	-12,472	-3,858	-11,352	-7,538	3,173	8,118	5,578	8,777	11,358	3,388	17,852
Opening cash and cash equivalents	50,798	50,518	48,881	35,308	27,771	30,844	37,880	42,838	52,414	83,770	87,077
Closing cash and cash equivalents	50,518	48,881	35,308	27,771	30,844	37,880	42,838	52,414	83,770	87,077	84,928

# Appendix I

## 2020/21 Budget

### Statement of Changes in Equity

	2010/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
<b>Asset revaluation surplus</b>											
Opening balance		233,811	233,811	233,811	233,811	233,811	233,811	233,811	233,811	233,811	233,811
Increase in asset revaluation surplus		0	0	0	0	0	0	0	0	0	0
Closing balance	233,811	233,811	233,811	233,811	233,811	233,811	233,811	233,811	233,811	233,811	233,811
<b>Retained surplus</b>											
Opening balance		808,376	825,488	840,040	848,573	862,884	870,750	884,882	714,114	738,579	752,300
Net result		18,108	14,581	8,525	4,121	18,058	24,112	18,252	25,485	22,730	14,882
Closing balance	808,376	825,488	840,040	848,573	862,884	870,750	884,882	714,114	738,579	762,309	778,401
<b>Total</b>											
Opening balance		840,190	859,299	873,880	882,384	888,505	904,581	928,873	847,925	873,380	888,120
Net result		18,108	14,581	8,525	4,121	18,058	24,112	18,252	25,485	22,730	14,882
Increase in asset revaluation surplus		0	0	0	0	0	0	0	0	0	0
Internal payments made		0	0	0	0	0	0	0	0	0	0
Closing balance	840,190	859,298	873,880	882,384	888,505	904,581	928,873	847,925	873,380	888,120	1,010,212

## Appendix J

### Budgeted Capital Program 2020/21

Project Name	Project Type	Expenditure	General Funds Required	Grants and other Funding	Reserves
Warwick Salayards Infrastructure Design	New	200,000	200,000	0	0
Warwick Salayards Safety Improvements	Upgrade	300,000	0	0	300,000
Rosa City FM Relocation (W4Q)	New	250,000	0	250,000	0
Warwick projects to be decided (W4Q)	New	300,000	0	300,000	0
Group Fitness Room WIRAC	New	435,000	0	435,000	0
<b>TOTAL CORPORATE &amp; COMMERCIAL SERVICES</b>		<b>1,485,000</b>	<b>200,000</b>	<b>985,000</b>	<b>300,000</b>
New Stanthorpe Art Gallery	New	70,000	70,000	0	0
<b>TOTAL COMMUNITY &amp; CULTURAL SERVICES</b>		<b>70,000</b>	<b>70,000</b>	<b>0</b>	<b>0</b>
Technology One Mobility Modules	Upgrade	100,000	100,000	0	0
Network Capacity Upgrades	Renewal	205,000	205,000	0	0
Chambers Meeting Streaming Fitout	New	16,500	16,500	0	0
<b>TOTAL FINANCE &amp; INFORMATION TECHNOLOGY</b>		<b>321,500</b>	<b>321,500</b>	<b>0</b>	<b>0</b>
Mitchner Shelter Restoration	Renewal	80,000	80,000	0	0
Maryvale Town Centre Upgrade (W4Q)	Upgrade	149,500	0	149,500	0
Layburn-streetscape & sports precinct(W4Q)	New	125,000	0	125,000	0
Playground Renewal	Renewal	100,000	100,000	0	0

Project Name	Project Type	Expenditure	General Funds Required	Grants and other Funding	Reserves
Relocation of Cemeteries Office	Renewal	50,000	0	0	50,000
Cemetery Concrete Beams	New	25,000	25,000	0	0
Plant & Fleet Replacement Program	Renewal	1,566,000	1,220,000	346,000	0
Cemetery Database	New	38,000	38,000	0	0
Shade Structures in Parks and Villages (BREAS)	New	200,000	0	200,000	0
Interment Device	Upgrade	130,000	130,000	0	0
Cemetery Loader	New	40,000	40,000	0	0
<b>TOTAL PARKS &amp; OPERATIONS</b>		<b>2,509,500</b>	<b>1,633,000</b>	<b>820,500</b>	<b>50,000</b>
New Security Fencing and Signage	New	61,500	0	61,500	0
Extension Recycled Water Warwick (BOR)	New	2,882,157	1,441,079	1,441,079	0
Allora Reservoir Roof Replacement	Renewal	253,671	253,671	0	0
Connolly Dam Spillway Options	Upgrade	121,984	121,984	0	0
Safe Access to Reservoirs-Design and Construction	Upgrade	226,177	76,177	0	150,000
Connolly Dam Remediation Works	Renewal	287,525	0	0	287,525
Market Square WWPS Upgrade	Upgrade	346,285	0	0	346,285
Dalveen Bore Rehabilitation	Renewal	32,711	32,711	0	0
Dalveen Reservoir Remediation Works (W4Q)	Renewal	235,613	117,806	117,807	0
Sewerage Rising Main Renewal O'Leary Street	Renewal	350,000	0	0	350,000
Harrie Street Sewerage Pump Station Upgrade	Upgrade	110,720	110,720	0	0
Storm King Dam Remediation Works	Renewal	420,000	0	420,000	
Stanthorpe STP Upgrade	Upgrade	280,000	280,000	0	0
Warwick WTP Upgrade - Reservoir	Upgrade	99,500	0	99,500	0



Project Name	Project Type	Expenditure	General Funds Required	Grants and other Funding	Reserves
Valve and Hydrant Renewals	Renewal	100,000	100,000	0	0
Relining of Sewer Mains	Renewal	250,000	250,000	0	0
Warwick STP Retaining Walls Remediation	Renewal	400,000	0	0	400,000
Stanthorpe Fitness Centre Water Supply	Upgrade	185,000	0	0	185,000
Bore Investigation & Rejuvenation (LGCSF)	Renewal	171,961	58,784	103,177	0
Stage 2 Recycled Water Main Extension (N/WID)	New	1,543,868	541,054	231,880	772,834
McEvoy Street pump station upgrade	Upgrade	151,488	0	0	151,488
Warwick WTP chlorine analyser	New	25,000	0	25,000	0
Warwick WTP lagoons refurbishment	Upgrade	100,000	0	100,000	0
Condamine Street pump station upgrade	Upgrade	268,551	0	0	268,551
Cleary Street pump station upgrade	Upgrade	1,271,428	1,152,893	0	118,535
Pump station emergency bypass designs	Upgrade	50,000	0	50,000	0
Warwick WTP Replace the aerator plates	Upgrade	90,000	0	90,000	0
Warwick WTP renewal Clarifier upgrade	Upgrade	280,000	0	0	280,000
Sewer Rising Main Renewal Shared RM	Renewal	500,000	500,000	0	0
Southern Water Main Renewals	Renewal	200,000	200,000	0	0
Warwick Salayside Effluent Treatment (BOR)	New	550,000	325,000	325,000	0
Smart Water Metering	Upgrade	60,000	60,000	0	0
Killarnay Water Main Renewals	Renewal	200,000	200,000	0	0
Sewer Rising Main Replacement	Renewal	350,000	350,000	0	0
Septic Recharge Unit Construction	New	300,000	0	300,000	0
Leslie Dam Online Analyser	New	30,000	0	0	30,000
Stanthorpe STP Feasibility Study	Upgrade	120,000	120,000	0	0
Leslie Dam Raw Water Pumps Renewal	Renewal	550,000	130,000	0	420,000

Project Name	Project Type	Expenditure	General Funds Required	Grants and other Funding	Reserves
Water Main Renewals Northern	Renewal	100,000	100,000	0	0
Water Meter Renewals	Renewal	100,000	100,000	0	0
Refurbishment of Kanihworth Reservoir	Upgrade	200,000	200,000	0	0
Bowls Club Recycled Water Connect (W4C)	New	19,930	0	19,930	0
Rainline of Allora reservoir	Upgrade	110,000	0	110,000	0
<b>TOTAL WATER &amp; SEWERAGE</b>		<b>14,097,069</b>	<b>5,241,879</b>	<b>3,494,873</b>	<b>3,760,313</b>
Donnelly's Castle Road Rehab (RTR)	Renewal	50,000	0	50,000	0
Depot/Ogilvie/East Street upgrade (HVSP)	Upgrade	740,000	370,000	370,000	0
Connolly Dam Road Sealing (TTCP)	Upgrade	237,500	0	237,500	0
Mapes Road Intersection (safety)	Upgrade	300,000	0	300,000	0
Upper Forest Springs Road Widen/Rehab(RTR)	Upgrade	225,000	0	225,000	0
Seal Link Brunckhorst Ave Wallangarra Road	Upgrade	200,000	0	200,000	0
Churchill Dr-Park Road (B520-21)	Upgrade	288,000	38,000	250,000	0
Pratten St-William Street (B520-21)	Upgrade	45,150	2,150	43,000	0
Freestone-Charltons Gully-Peters (B520-21)	Upgrade	22,575	1,075	21,500	0
Victoria Street Rehabilitation RTR 20/21	Renewal	141,000	0	141,000	0
Myrtle Hill Road Rehab RTR 20/21	Upgrade	200,000	0	200,000	0
Talgai West Road Rehab RTR 20/21	Upgrade	200,000	0	200,000	0
Forest Springs Road Rehab RTR 20/21	Upgrade	270,000	0	270,000	0
Upper Forest Springs Road Rehab RTR 20/21	Upgrade	320,000	0	320,000	0
Forest Plain Road Rehab RTR 19/20	Upgrade	20,000	0	20,000	0
Cliffords Road Rehab RTR 20/21	Upgrade	70,000	0	70,000	0

Project Name	Project Type	Expenditure	General Funds Required	Grants and other Funding	Reserves
Peters Road Major Repairs RTR 20/21	Renewal	94,000	0	94,000	0
School of Arts Road Rehab RTR 20/21	Upgrade	115,000	0	115,000	0
Arbutus Road Rehabilitation RTR 20/21	Upgrade	72,000	0	72,000	0
Lyndhurst Lane Shoulder Seal RTR 20/21	Upgrade	120,000	0	120,000	0
Invermay Road Widening (TIDS) FY 20/21	Upgrade	600,000	300,000	300,000	0
O'Deas Road Wildash (TIDS)	Upgrade	600,000	300,000	300,000	0
Jack Smith Gully Road (TIDS) 20/21	Upgrade	439,748	219,874	219,874	0
Maryvale Village Sealing RTR 20/21	Upgrade	200,000	0	200,000	0
Wickhams Road, Elbow Valley Sealing (RTR) 20-21	Upgrade	240,000	0	240,000	0
Town Street, Karara Sealing RTR 20/21	Upgrade	24,000	0	24,000	0
Jubb & Raff Street Allora Sealing RTR 20/21	Upgrade	50,000	0	50,000	0
Freestone Creek Road (2020-21)	Upgrade	85,000	0	85,000	0
Mardon Road & Schock Road (2020-21)	Upgrade	30,000	10,000	20,000	0
Invermay Road (TIDS) FY20/21	Upgrade	558,994	279,497	279,497	0
Railway Street Parking Bays	New	180,000	0	180,000	0
Rashaet Gravel Roads (ex LARS)	Renewal	600,000	600,000	0	0
Major Pavement Repairs Various 20-21	Renewal	100,000	100,000	0	0
Emergent repairs to Stormwater	Renewal	75,000	75,000	0	0
Rasael Program	Renewal	1,000,000	1,000,000	0	0
Flood Recovery 19_20 Feb20 Event (QRA)	Renewal	8,000,000	0	8,000,000	0
Aerodrome Road	New	361,000	0	361,000	0
<b>TOTAL WORKS</b>		<b>16,873,967</b>	<b>3,296,596</b>	<b>13,578,371</b>	<b>0</b>
Laneway public art & power install (W40)	New	30,000	0	30,000	0



Project Name	Project Type	Expenditure	General Funds Required	Grants and other Funding	Reserves
Warwick Pound Improvements	Upgrade	100,000	0	100,000	0
Warwick SES refurbishment	Upgrade	150,000	0	0	150,000
<b>TOTAL ENVIRONMENTAL &amp; REGULATORY SERVICES</b>		<b>280,000</b>	<b>0</b>	<b>100,000</b>	<b>150,000</b>
Stanthorpe Waste Profile & Capping	Upgrade	287,500	0	0	287,500
Waste - Warwick Cell	New	3,110,000	3,110,000	0	0
Waste - Stanthorpe Waste Transfer Station	New	2,475,000	750,000	1,725,000	0
Warwick Waste Landfill Cell - Capping	New	287,500	0	0	287,500
Legacy Landfill Assessment	New	90,000	90,000	0	0
Minor CAPEX - Warwick & Stanthorpe Waste	Renewal	300,000	300,000	0	0
<b>TOTAL WASTE SERVICES</b>		<b>6,550,000</b>	<b>4,250,000</b>	<b>1,725,000</b>	<b>575,000</b>
<b>TOTAL OF ALL PROJECTS INCLUDED IN THE 20/21 BUDGET</b>		<b>\$42,181,036</b>	<b>\$16,611,975</b>	<b>\$20,733,744</b>	<b>\$4,835,313</b>

## Appendix K

### Budgeted 10 Year Capital Program

Project Name	FY20/21 (\$000's)	FY21/22 (\$000's)	FY22/23 (\$000's)	FY23/24 (\$000's)	FY24/25 (\$000's)	FY25/26 (\$000's)	FY26/27 (\$000's)	FY27/28 (\$000's)	FY28/29 (\$000's)	FY29/30 (\$000's)
3rd Water Supply for Southern Downs (Elbow Valley) - Feasibility Study						500				
Aerodrome Road	361									
Aircraft Tarmac				19						
Allora Council Chambers - Restoration and Activation						300				
Allora Library Carpet Replacement				33						
Allora Outdoor Pool Minor Renewal				200						
Allora Pool Upgrade		155	155							
Allora Reservoir Roof Replacement	254									
Allora Wastewater Project		100	250	3,300						
Avilens Rd Bapuma Rd Xn Upgrade (BS20-21)		31								
Avilens Road Milford Ln Xn Upgrade (BS20-21)		39								
Arbutus Road Reskillington KTR 20/21	72									
Arcoola Park, Warwick- Minor upgrade					23					
Asbestos Fence - Warwick Cemetery			76							
Backup/DR System							45			
Billey Street Widen Rehab			450							
Billey Street - between Wallace Street and Baguley Street, widen pavement and construct new kerb								432		
Bore Investigation & Rejuvenation(LG&SP)	172									
Bowls Club Recycled Water Connect (W40)	20									
Bronson Bridge					500					
Browns Falls Park, Killarney- Stage 1, Upgrade including facilities for all abilities						192	192			

Building - Combined projects					1,828	3,798	4,068	2,178	1,788	1,788
Project Name	FY20/21 (\$000's)	FY21/22 (\$000's)	FY22/23 (\$000's)	FY23/24 (\$000's)	FY24/25 (\$000's)	FY25/26 (\$000's)	FY26/27 (\$000's)	FY27/28 (\$000's)	FY28/29 (\$000's)	FY29/30 (\$000's)
Business Incubator			25							
Cemetery Concrete Basins	25	25	25	25						
Cemetery Database	38									
Cemetery Loader	40									
Chambers Winding Steaming Rigor	17									
Churchill Dr-Park Rd (B520-21)	288									
Clarry Street Pump Station Upgrade	1,271									
Cliffords Road Rehab RTR 20/21	70									
Condomine Street Pump Station Upgrade	268									
Connolly/ Washpool Camping Upgrades									1,000	
Connolly Dam New Labyrinth Spillway						1,820				
Connolly Dam Rd Culvert Replacement Widen (BRP)		404								
Connolly Dam Rd Sealing R2R	288									
Connolly Dam Remediation Work	288	1,000	1,000							
Connolly Dam Spillway Options	122									
Construction of New Warwick Landfill Cell								5,000		
Cooroo La Sealing HVSP		1,800								
Council Facility Security Review					318					
Cox Bridge Victoria St, Warwick (BRP)		1,810								
Crematorium								800		
Darlin Rd Widen Reconstruct (HVSP)		1,170								
Dalveen Bore Rehabilitation	88									
Dalveen Reservoir Remediation Works	286									
Dalveen UDF projects			50	50						
Dovell Street- from Railway Street to 40m east of Baker Street, Widen								850		

Deck Replacement Stanthorpe VIC

11

Project Name	FY20/21 (\$000's)	FY21/22 (\$000's)	FY22/23 (\$000's)	FY23/24 (\$000's)	FY24/25 (\$000's)	FY25/26 (\$000's)	FY26/27 (\$000's)	FY27/28 (\$000's)	FY28/29 (\$000's)	FY29/30 (\$000's)
Depot/Ogilvie/East St upgrade (HVSP6)	740									
Design 14x Condomine River Crossings			100							
Design future area Stanthorpe Cemetery			32							
Light Road Widening and Seal KTR 20/21		105								
Downsells Cardie Road Rehab (KTR)	50									
Essey Street D&C(L&IP)		400	400	2,235						
Emergency repairs to Stormwater	75									
Recruitment Module		40								
Extension of Recycled Water Network Stanthorpe				1,200						
Extension Recycled Water Warwick LGSSP	2,882									
Federation Park, Warwick- Major Upgrade						92				
Harvey Street- between Alden Street to Corning Street, construct footpath								101		
Road Recovery 19_20 Feb20 Event	2,000	7,000								
Forest Hain Road Rehab KTR 19/20	20									
Forest Springs Road Rehab KTR 20/21	270									
Fred Rogers Camping Upgrades									1,500	
Freestone Creek Rd (3520-21)	85									
Freestone-Chinleys Gully-Peters(3520-21)	29									
Glen Road/Willie Street Intersection Improvement								144		
Gravelle Belt UDF Projects		100	100	100						
Group Fitness Room WIRAC	435									
Harvey St WWPS Upgrade	111									
Honestand Road Bridge Construction		990								
Install 10 Street Lights Per Annum		100	100	100						
Interment Device	130									

Page 50

Inventory Road (TIDS) FY20/21										
558										
Project Name	FY20/21 (\$000's)	FY21/22 (\$000's)	FY22/23 (\$000's)	FY23/24 (\$000's)	FY24/25 (\$000's)	FY25/26 (\$000's)	FY26/27 (\$000's)	FY27/28 (\$000's)	FY28/29 (\$000's)	FY29/30 (\$000's)
Inverness Road Widening (TIDS) FY 20/21	600									
Jack Smith Gully Road (TIDS) FY 20/21	440									
Jubb & Raff St Allens Sealing KTR 20/21	50									
Killmoy Harbours Centre - Restoration and Activation						500				
Killmoy Pool Upgrade		115								
Killmoy Water Main Renewals	200									
Killmoy WTP Automation			100	50						
Kingsleigh Rd, Rossmore Heights Sealing		180								
Lands Bridge - Rebuild							850			
Land - Combined Projects					268	125	125	157	125	125
Land Improvements - Combined projects					156	150	162	150	150	150
Land Purchase for Stanthorpe Art Gallery		500								
Laneway Public Art and Power Install (W4C)	80									
Legacy Landfill Assessment	80	80	80	80						
Leslie Dam Online Analyser	80									
Leslie Dam Raw Water Pumps Renewal	550									
Leyburn Camping								500		
Leyburn UDF Projects			50	50						
Leyburn - Streetscape & Sprinklers Predict (W4C)	125									
Lions Park, Wallongarra - Stage 2, Major Upgrade					92					
Lyndhurst Lane Shoulder Seal KTR 20/21	120									
Major Pavement Repairs Various 20-21	100									
Mogies Road Intersection(Safety)	300									
Mordon Rd & Schoch Rd (8820-21)	80									
Market Sq WWPS Upgrade	848									

Marysville Town Centre Upgrade (W4C)	150	50								
Project Name	FY20/21 (\$000's)	FY21/22 (\$000's)	FY22/23 (\$000's)	FY23/24 (\$000's)	FY24/25 (\$000's)	FY25/26 (\$000's)	FY26/27 (\$000's)	FY27/28 (\$000's)	FY28/29 (\$000's)	FY29/30 (\$000's)
Marysville UDF Projects				50						
Marysville Village Sealing RTR 20/21	200									
McEvoy Street Pump Station Upgrade	152									
McGregor Park, Stanthorpe - Upgrade including facilities for all abilities						138				
Millie End Park, Warwick- Stage 2, Minor upgrade						29				
Minor CAPEX - Warwick & Stanthorpe Waste	300	100	100	100						
Miscellaneous - Combined projects					4,145	4,212	3,873	2,799	3,060	3,060
Mitchiner Shelter Restoration	30									
Morgan Park - Communications tower & infrastructure works								750		
Myrtle Hill Road Rehab RTR 20/21	200									
Network Capacity Upgrades	205									
Network Renewals						55				
New Christmas Tree for Warwick		48								
New Footpath Locke Street (LGP)		90								
New Security Fencing and Storage	52	30								
New Stanthorpe Art Gallery (BOR)	70	3,668	5,887							
Nundubbenware Road Roadway widen		30								
O'Donnell Rd Widening (TDS)	500									
On-premise Server Infrastructure								90		
Palmerin Street/Albert Street Intersection - construct roundabout and approaches								432		
Park Road/Palmerin Street/Alice Street Intersection - improve Intersection								144		
Percy Street- between McEvoy Street and Hamilton Street, upgrade to trunk standard								108		
Peters Road Major Repairs RTR 20/21	34									



Pioneer Park, Swanfels - Stage 1, Major upgrade										
28										
Project Name	FY20/21 (\$000's)	FY21/22 (\$000's)	FY22/23 (\$000's)	FY23/24 (\$000's)	FY24/25 (\$000's)	FY25/26 (\$000's)	FY26/27 (\$000's)	FY27/28 (\$000's)	FY28/29 (\$000's)	FY29/30 (\$000's)
Pipeline connecting Connolly Dam to Stanhope - Construct						200				
Plant Replacement Program	1,586	3,115	3,407	3,407						
Playground Equipment upgrade - Milpa		200								
Playground Renewal	100	100	50	50						
Pratten St Bus Shelter		35								
Pratten St-William St (AS20-21)	45									
Pratten UDF Projects		50	50	50						
Pump Station Emergency Bypass Design	50									
Queue Management Project		70								
Quick Hitch Hydraulic Brooms		50								
Railway St Parking		30								
Railway St Parking Bays	180		300	300						
Refurbishment of amenities at WIRAC										
Refurbishment of Kerkwirth Reservoir	200									
Rehabilitate Warwick Streetcar			200	200						
Relining of Allorn reservoir	110									
Relining of Sewer mains	250	250	250	250						
Relocation of Cemeteries Office	50									
Replace Freestone Reservoir				200						
Replacement of Photocopiers			335							
Reseal Program	1,000									
Resheet Gravel Roads (ex LRRS)	500									
Re-zamping of community housing units			136							
Roads, Drainage & Bridge Network - Combined Projects					14,075	14,075	13,875	13,875	9,225	9,225
Rose City Pyl Relocation (VW4C)	250									



Safe Access to Reservoirs-Design Construct	226	100	100	100						
<b>Project Name</b>	<b>FY20/21 (\$000's)</b>	<b>FY21/22 (\$000's)</b>	<b>FY22/23 (\$000's)</b>	<b>FY23/24 (\$000's)</b>	<b>FY24/25 (\$000's)</b>	<b>FY25/26 (\$000's)</b>	<b>FY26/27 (\$000's)</b>	<b>FY27/28 (\$000's)</b>	<b>FY28/29 (\$000's)</b>	<b>FY29/30 (\$000's)</b>
Solaryds - Design and Construct						7,500				
SCADA and Instrumentation Upgrade				300						
School of Arts Road Rishab RTR 20/21	115									
Seal High Molest Unsated Network FY21/22		200								
Seal Link Brundhorst Av-Wallangarra Rd	200	400								
Seal Parking Area Pratten Street		28								
Sealing of Unsated Roads - AMP based		200	200	200						
Security Concerns Bin Compounds			80							
Septic Receptal Unit construction	300									
Sewer Rising Main Renewal Shared Rvl	500	856								
Sewer Rising Main Replacement	360	300	300	300						
Sewerage - Combined projects					981	941	941	941	941	941
Sewerage Rising Main Renewal OLeary St	950									
Shade Structures in Parks and Villages	200									
Smart Water Metering	60	1,365	1,200	300						
Southern Water Main Renewals	200	200	200	200						
St Marks Park, Warwick - Upgrade facilities					12					
Stage 2 Recycled Water Main Extension	1,546									
Ston WWTP Replace Generator & Load Bank		100								
Stonhorpe Admin Building Security System								24		
Stonhorpe Aerodrome		650								
Stonhorpe CBD CCTV					176					
Stonhorpe Community Hub - Feasibility and development								250		
Stonhorpe Fitness Centre Water Supply	185									
Stonhorpe Library - Replacement of Air-conditioning							150			

Stanhope STP Feasibility Study	120									
Project Name	FY20/21 (\$000's)	FY21/22 (\$000's)	FY22/23 (\$000's)	FY23/24 (\$000's)	FY24/25 (\$000's)	FY25/26 (\$000's)	FY26/27 (\$000's)	FY27/28 (\$000's)	FY28/29 (\$000's)	FY29/30 (\$000's)
Stanhope Streetscape				300						
Stanhope Wading Pool		31								
Stanhope Waste Profile & Capping	280	2,700	1,500							
Stanhope Water Network Improvement - Texas Rd to North of Quartz Pot Creek - Industrial Area								405		
Stanhope Water Network Improvement - West and Texas Rd Connection - Industrial Area							215			
Stanhope Water Network Improvement - West Rd - Industrial Area						205				
Stanhope Water Network Improvement - West Rd Quartz Pot Creek crossing - Industrial Area						45				
Stanhope Water Network Improvement Ansatz St / Monarchs Parade - Mt Wintley Pressure Zone					180					
Stanhope Water Network Improvement Ansatz St Stream Crossing - Mt Wintley Pressure Zone					45					
Stanhope WW Pumping Station upgrades - Palerway Crescent - emergency storage					60					
Stanhope WW Pumping Station upgrades - Palerway Crescent pumps					17					
Stanhope WW Pumping Station upgrades - Industrial Park Stage 2 - emergency storage					77					
Stanhope WW Pumping Station upgrades - Texas Road - emergency storage						62				
Stanhope WW Pumping Station upgrades - Wallingarra Road - emergency storage						33				
Stanhope WW Pumping Station upgrades - Wallingarra Road - Pumps						13				
Stanhope WWTP Upgrade	280	2,100	10,150	500						
Storm King Dam Remediation Works	420									
Stormwater Connection Old Allora Office		20								

Significant Road/Gravel Street Intersection - Intersection Improvements										
								108		
Project Name	FY20/21 (\$000's)	FY21/22 (\$000's)	FY22/23 (\$000's)	FY23/24 (\$000's)	FY24/25 (\$000's)	FY25/26 (\$000's)	FY26/27 (\$000's)	FY27/28 (\$000's)	FY28/29 (\$000's)	FY29/30 (\$000's)
Switchboard upgrades Warwick		101								
Talgai West Road Rehab KTR 20/21	200									
Technology One Mobility Modules	100									
Telephone System							120			
Total Water Cycle Management Plan - Water Harvesting					2,000					
Town Street, Karara Sealing KTR 20/21	20	290								
Truck Trailer and BT Excavator (Windradyne)										
Upgrade Amosfield Road SPS			450							
Upgrade to Automatic Water Meter System			90	1,520						
Upgrade Towial Terrace SPS			960							
Upgrade Tyrell Street SPS 2.35			960							
Upper Forest Springs Rd Rehab KTR 20/21	920									
Upper Forest Springs Rd Widening/Rehab(KTR)	225									
Valve and Hydrant Renewals	100	120	120							
Victoria Park, Warwick - stage 1 Upgrade to facilities for all abilities, stage 2, Major Upgrade							144	96		
Victoria Street Rehabilitation KTR 20/21	141									
Video Conference Facility Upgrades						100				
Volume Scanning Software					175					
Whillangona UDF Projects			50	50						
WAR Sleyrards Effluent Treatment Upgrade			95	155						
WAR WTP Disinfection Centre Upgrade				20						
Warwick Admin Building Security System								50		
Warwick Aerodrome Access				40						
Warwick Art Gallery - Feasibility & concept development for new Art							500			

Gallery										
Warwick CBD CCTV										
250										
300										
Project Name	FY20/21 (\$000's)	FY21/22 (\$000's)	FY22/23 (\$000's)	FY23/24 (\$000's)	FY24/25 (\$000's)	FY25/26 (\$000's)	FY26/27 (\$000's)	FY27/28 (\$000's)	FY28/29 (\$000's)	FY29/30 (\$000's)
Warwick CBD Irrigation										
Warwick CBD Master Plan				50						
Warwick Community Hub - Feasibility and development								250		
Warwick Hospital Ped Crossing L&IP 20/21			100							
Warwick Library - Replace roof A/C units		100								
Warwick Outdoor Burial Wall					220				220	
Warwick Pound Improvements	100									
Warwick Pound Shed and Tanks				50						
Warwick Saleyards Effluent Treatment	850									
Warwick Saleyards Infrastructure Design	200									
Warwick Saleyards Safety Improvements	900									
Warwick Senior Citizens Centre - Upgrade & Streetscape						250				
Warwick SES refurbishment	150									
Warwick STP Retaining Walls Remediation	400									
Warwick Town Hall Upgrades		250	250							
Warwick Waste Landfill Cell - Capping	288	2,768	2,500							
Warwick Water Main upgrade - Canningdale Rd - 290m						85				
Warwick Water Main upgrade - Canningdale Rd - 427m					88					
Warwick Water Main upgrade - East St - 211m								46	46	
Warwick Water Main upgrade - Harry Joppich Park Rd - 321m								53	53	
Warwick Water Main upgrade - Low Rd - 231m								39	39	
Warwick Water Main upgrade - Wentworth St - 329m							54			
Warwick WTP - Filter Upgrade		200	200	100						
Warwick WTP Chlorine Analyser	25									

Warwick WTP Lagoons Refurbishment	100										
Warwick WTP renewal Clarifier Upgrade	280										
<b>Project Name</b>	<b>FY20/21 (\$000's)</b>	<b>FY21/22 (\$000's)</b>	<b>FY22/23 (\$000's)</b>	<b>FY23/24 (\$000's)</b>	<b>FY24/25 (\$000's)</b>	<b>FY25/26 (\$000's)</b>	<b>FY26/27 (\$000's)</b>	<b>FY27/28 (\$000's)</b>	<b>FY28/29 (\$000's)</b>	<b>FY29/30 (\$000's)</b>	
Warwick WTP Replace the Aerator Motors	80										
Warwick WTP Upgrade - Reservoir	100	3,520									
Waste - Stonehouse Waste Transfer Station	2,475										
Waste - Warwick Cell	3,110	750		250							
Waste Reduction & Recycling Plan Review			75	125							
Water - Combined Projects					4,013	2,513	4,513	3,305	2,513	2,513	
Water Main Extension Stonehouse		220									
Water Main New Extension Talk St - Connor St Stonehouse							50				
Water Main Renewals Northern	100	200	200	200							
Water Meter Renewals	100										
Water Pump Station New Kenilworth St, Warwick					90						
Wick Waste Facility Water Main Relocation			450								
Weather Cameras - Stonehouse Aerodrome			7								
Website & Intranet Redevelopment						175					
West Warwick extension of Warwick Recycled Water Scheme					1,000						
Widensons Rd, Elbow Valley Sealing(KTR)20-21	240										
WMF - Stonehouse and Warwick CBDs		60	60	60							
WIRAC Camera Rebuild								20,000			
WIRAC project to be decided (WVIC)	300										
WW Raising Main Renewal Market Square			520								
Yongon Waste Transfer Station Design		65	250								
	42,181	42,346	33,718	19,384	31,007	38,072	29,352	39,562	39,364	15,906	



## Revenue Statement 2020/2021

Department:	Finance & Information Technology
Section:	Revenue
Responsible Manager:	Manager Finance & Information Technology
Date Adopted:	22 July 2020
Date to be Reviewed:	Annually – prior to the budget meeting
Date Reviewed:	22 July 2020
Date Rescinded:	

### REVISION RECORD

Date	Version	Revision description
1 June 2018	2	Updated with new format
3 June 2018	3	Updated for 2018/2020 financial information
22 July 2020	4	Updated for 2020/2021 financial information

Revenue Statement 2020/2021

Updated: 22 July 2020

Page 1 - 45

© Southern Downs Regional Council

## CONTENTS

1	Background .....	4
2	Purpose .....	4
3	Scope .....	4
4	Legislative Context .....	4
5	Revenue Raising Measures Adopted In The Budget Concerning The Making And Levying Of Rates And Charges .....	5
5.1	Overview .....	6
5.2	Differential General Rate .....	7
5.2.1	Differential Rating Categories .....	7
5.2.2	Differential General Rate and Minimum General Rate .....	12
5.3	Objection against Categorisation .....	13
5.4	Minimum Differential General Rate .....	14
5.5	Separate Charges .....	14
5.6	Special Rates and Charges .....	14
5.7	Utility Charges .....	15
5.7.1	Water Charges.....	15
5.7.2	Sewerage Charges.....	21
5.7.3	Waste Management Charges .....	26
5.7.4	Trade Waste Charges.....	31
5.8	Payment Terms .....	32
5.9	Discount .....	32
5.10	Interest .....	32
5.11	Levy and Payment.....	32
5.12	Cost - Recovery Fees.....	33
5.13	Business Activity Fees.....	33
8	Remission of Rates/Concessions .....	34

Revenue Statement 2020/2021

Updated: 22 July 2020

Page 2 - 45

© Southern Downs Regional Council



6.1	Unapparent Plumbing Failures .....	34
6.2	Home Haemodialysis Treatment.....	34
6.3	Not-For-Profit/Charitable Organisations.....	34
6.4	Permits to Occupy Pump Sites and Separate Pump Site Assessments.....	35
6.5	Leased Council Vacant Land.....	35
6.6	Financial Hardship .....	35
6.7	Water charges - base access charge.....	36
6.8	Covid-19 Rebate.....	36
6.9	Other remissions and deferrals.....	37
7	Limitation On Increases In Rates And Charges .....	37
8	Other Matters Concerning Rates And Charges.....	38
8.1	Collection of Outstanding Rates and Charges .....	38
8.2	Payments In Advance .....	38
8.3	Payment Agreements .....	38
9	Related Documents.....	39
10	Attachments .....	40
10.1	Appendix A.....	40
10.2	Appendix B.....	41

Revenue Statement 2020/2021

Updated: 22 July 2020

Page 3 - 45

© Southam Downs Regional Council

## 1 Background

The Council is required to raise an appropriate amount of revenue to maintain assets and provide services to the Southern Downs region as a whole. In deciding how revenue is raised Council has regard to the following principles:

- **Equity:** defined as ensuring the fair and consistent application of lawful rating and charging principles, without bias, taking account of all relevant considerations.
- **Effectiveness/Efficiency:** defined as meeting the financial, social, economic and environmental or other corporate objectives of the Council as stated in its long term plans or policies.
- **Simplicity:** to ensure widespread community or stakeholder understanding, and minimise perceived inequities and hidden costs, of a complex system.
- **Sustainability:** revenue decisions support the financial strategies for the delivery of infrastructure and services identified in Council's long term planning.

## 2 Purpose

A Revenue Statement is required to accompany the budget each year. The *Local Government Regulation 2012* outlines the matters that a local government must include in its Revenue Statement.

The Revenue Statement is an explanatory statement outlining and explaining the revenue measures adopted in the budget.

## 3 Scope

This Revenue Statement applies to the financial year ending 30 June 2021.

## 4 Legislative Context

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

- 1) A local government must adopt its budget for a financial year.
  - a) After 31 May in the year before the financial year, but
  - b) Before –
    - i) 1 August in the financial year, or
    - ii) A later day decided by the Minister.
- 2) If the budget does not comply with section 169 when it is adopted, the adoption of the budget is of no effect.

Revenue Statement 2020/2021

Updated: 22 July 2020

Page 4 - 45

© Southern Downs Regional Council

- 3) The local government may, by resolution, amend the budget for a financial year at any time before the end of the financial year.
- 4) If the budget does not comply with the following when it is amended, the amendment of the budget is of no effect –
  - a) Section 169;
  - b) The local government's decision about the rates and charges to be levied for the financial year made at the budget meeting for the financial year.

Section 172 of the *Local Government Regulation 2012* provides:

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

## 5 Revenue Raising Measures Adopted In The Budget Concerning The Making And Levying Of Rates And Charges

### 5.1 Overview

Council identifies certain services in respect of which the consumer of the service will be expected to meet all or the greater part of the total cost of providing the specific service. In such cases, the cost of providing the service will include the cost of acquiring the commodity or service, the cost of providing the infrastructure or organisation to process and/or deliver the commodity or service and any overheads associated with these cost components.

However, it is acknowledged that individual consumers of a commodity or service cannot always be separately identified. For this reason there is a need for specific user charges to be supplemented by other general revenue sources.

The relevant components of Council's Revenue Statement are therefore based on a combination of specific user charges, separate charges, a special charge and differential general rates (made and levied on the value of land) to provide the most equitable and rational basis for raising revenue.

In summary, rates and charges are determined after due consideration of the foregoing and the following -

- I) Council's legislative obligations;
- II) The needs and expectations of the general community;
- III) The expected cost of providing services; and
- IV) Equity - namely, 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.

Revenue Statement 2020/2021

Updated: 22 July 2020

Page 8 - 45

© Southern Downs Regional Council

## 5.2 Differential General Rate

General rates are for services, facilities and activities that are supplied or undertaken for the benefit of the community in general (rather than a particular person).

The Council is required to raise an appropriate amount of revenue to maintain assets and provide services to the Region as a whole. In deciding how the revenue is raised Council's consideration include (without limitation):

- The rateable value of the land.
- Relative valuation as between different types of land.
- The approach to general rating adopted by the Southern Downs Regional Council for the 2020/2021 financial year.
- The demand that some land uses place on the services which Council is required to provide.

### 5.2.1 Differential Rating Categories

Pursuant to section 81 of the *Local Government Regulation 2012*, the categories into which rateable land is categorised, the description of those categories and, pursuant to sections 81(4) and 81(5) of the *Local Government Regulation 2012*, the method by which land is to be identified and included in its appropriate category is as follows:

Column 1 – Category (section 81)	Column 2 – Description (section 81)	Column 3 – Identification (sections 81(4) and 81(5))
Residential 1	Land used, or capable of being used, for residential purposes, that are required to pay water access charges according to this Revenue Statement and the assessment size is less than or equal to 4,047 m <sup>2</sup>	01A, 02, 03, 08A, 07B, 08A, 09A, 72A
Residential 2	Land used, or capable of being used, for residential purposes, that are required to pay water access charges according to this Revenue Statement and the assessment size is greater than 4,047 m <sup>2</sup>	01A, 02, 03, 08A, 07B, 08A, 09A, 72A
Residential 3	Land used, or capable of being used, for residential purposes, that are not required to pay water access charges according to this Revenue Statement and the assessment size is less than or equal to 4.4 ha	01A, 02, 03, 08A, 07B, 08A, 09A, 72A

Revenue Statement 2020/2021

Updated: 22 July 2020

Page 7 - 45

© Southern Downs Regional Council

Column 1 – Category (section 81)	Column 2 – Description (section 81)	Column 3 – Identification (sections 81(4) and 81(5))
Residential 4	Land used, or capable of being used, for residential purposes, that are not required to pay water access charges according to this Revenue Statement and assessment rate is greater than 4.4 ha	01A, 02, 03, 08A, 07B, 08A, 08A, 72A
Major Shopping Facility	Land used, or capable of being used, in whole or in part as a major shopping facility, including shopping centres, a group of shops or supermarkets with car parking provided	12, 14, 18
Commercial and Industrial – CBD	Land used, or capable of being used, in whole or in part, for commercial and/or industrial purposes and where any part of the land is: <ul style="list-style-type: none"> <li>Facing Palmerin Street, located between Victoria Street and Percy Street in Warwick; and</li> <li>Facing High Street and Maryland Street, located between Davadi and Gorundum Streets and the northern end of Carnarvon Bridge in Stanthorpe</li> </ul>	01B, 08B, 07A, 08B, 09B, 10, 11A, 13, 17, 18A, 21, 22, 23, 24, 25, 28, 28, 29, 30, 33, 34, 35, 38, 37A, 38, 41, 42, 43, 44, 45, 47, 49, 72B, 81B
Commercial and Industrial – Town	Land used, or capable of being used, in whole or in part, for commercial and/or industrial purposes located within the locality boundaries of Warwick, Morgan Park, Rosenthal Heights and Stanthorpe. The locality boundary is defined by the Department of Natural Resources, Mines and Energy in accordance with the Committee for Geographical Names in Australasia (CGNA) guidelines.	01B, 08B, 07A, 08B, 09B, 10, 11A, 13, 17, 18A, 21, 22, 23, 24, 25, 28, 28, 29, 30, 33, 34, 35, 38, 37A, 38, 41, 42, 43, 44, 45, 47, 49, 72B, 81B
Commercial and Industrial - Rural	Land used, or capable of being used, in whole or in part, for commercial and/or industrial purposes outside the locality boundaries of Warwick, Morgan Park, Rosenthal Heights and Stanthorpe. The locality boundary is defined by the Department of Natural Resources, Mines and Energy in accordance with the Committee for Geographical Names in Australasia (CGNA) guidelines.	01B, 08B, 07A, 08B, 09B, 10, 11A, 13, 17, 18A, 21, 22, 23, 24, 25, 28, 28, 29, 30, 33, 34, 35, 38, 37A, 38, 41, 42, 43, 44, 45, 47, 49, 72B, 81B

Revenue Statement 2020/2021

Updated: 22 July 2020

Page 8 - 45

© Southern Downs Regional Council



Column 1 – Category (section 81)	Column 2 – Description (section 81)	Column 3 – Identification (sections 81(4) and 81(5))
Solar / Wind Farm 1 < 30MW	Land used, or capable of being used, in whole or in part, as a solar / wind farm with a combined output capacity at greater or equal to 1 MW but less than 30 MW.	81B
Solar / Wind Farm 30 < 75MW	Land used, or capable of being used, in whole or in part, as a solar / wind farm with a combined output capacity at greater or equal to 30 MW but less than 75 MW.	81B
Solar / Wind Farm 75MW and above	Land used, or capable of being used, in whole or in part, as a solar / wind farm with a combined output capacity of greater than or equal to 75 MW.	81B
Extractive	Land used, or capable of being used, in whole or in part, as extracting quarrying or mining minerals from the ground and related activities. Assessments that are a lease for mining activities are included in this category.	40A, 40B
Noxious and Hazardous Industry	Land used, or capable of being used, in whole or in part, as a fuel dump or storage, oil refinery, abattoir or industry which emanates offensive noise, odour, dust etc.	31, 37B
Agriculture and farming 1 Value between \$0 - \$325,000	Land with a value of less than or equal to \$325,000, and used, or capable of being used for farming, agriculture or rural in nature including grazing, breeding, fattening, dairying, pig and poultry farming, aquaculture, vegetable growing, the growing or gathering of crops of any kind or the rearing of livestock.	80, 85, 87, 88, 71, 73, 74, 78, 77, 78, 83, 85, 88, 87, 88, 88A  Including land identified as land use 88A not located within the boundary shown in red on attached Map A.  Land in this category receive a concessional value for primary production.
Agriculture and farming 2 Value between \$325,001 - \$850,000	Land with a value of greater than \$325,000 and less than or equal to \$850,000, and used, or capable of being used for farming, agriculture or rural in nature including grazing, breeding, fattening, dairying, pig and poultry farming, aquaculture, vegetable growing, the growing or gathering of crops of any kind or the rearing of livestock.	80, 85, 87, 88, 71, 73, 74, 78, 77, 78, 83, 85, 88, 87, 88, 88A  Including land identified as land use 88A not located within the boundary shown in red on attached Map A.  Land in this category receive a concessional value for primary production.

Revenue Statement 2020/2021

Updated: 22 July 2020

Page 9 - 45

© Southern Downs Regional Council

Column 1 – Category (section 81)	Column 2 – Description (section 81)	Column 3 – Identification (sections 81(4) and 81(5))
Agriculture and farming 3 Value greater than \$850,000	Land with a value of greater than \$850,000, and used, or capable of being used for farming, agriculture or rural in nature including grazing, breeding, fattening, dairying, pig and poultry farming, aquaculture, vegetable growing, the growing or gathering of crops of any kind or the rearing of livestock.	80, 85, 87, 88, 71, 73, 74, 76, 77, 78, 83, 85, 88, 87, 88, 88A Land in this category receive a concessional value for primary production.
Horticulture 1 Value between \$0 - \$50,000	Land with a value of less than or equal to \$50,000 and used, or capable of being used for agricultural in nature related to orchards (citrus, exotic fruit, nut, stone and other fruit and nuts etc) and/or vineyards, such as grapes and related cultivation and may include a winery and/or a cellar door.	79, 82 Land in this category receive a concessional value for primary production.
Horticulture 2 Value between \$50,001 - \$100,000	Land with a value of greater than \$50,000 and less than or equal to \$100,000 and used, or capable of being used for agricultural in nature related to orchards (citrus, exotic fruit, nut, stone and other fruit and nuts etc) and/or vineyards, such as grapes and related cultivation and may include a winery and/or a cellar door.	79, 82 Land in this category receive a concessional value for primary production.
Horticulture 3 Value greater than \$100,000	Land with a value of greater than \$100,000 and used, or capable of being used for agricultural in nature related to orchards (citrus, exotic fruit, nut, stone and other fruit and nuts etc) and/or vineyards, such as grapes and related cultivation and may include a winery and/or a cellar door.	79, 82 Land in this category receive a concessional value for primary production.
Private Forestry	Land used, or capable of being used for the growing or harvesting of natural and/or plantation hardwood or softwood.	88P and located within the boundary of Map A.
Special Uses	Land used, or capable of being used for non-profit religious, community, welfare or defence oriented including aged residential institutions, nursing or convalescent homes, hospitals, sports clubs, canteens, showgrounds, airfields, libraries, educational, parks and gardens, defence force and community protection centres.	11B, 18B, 27, 48, 50, 51, 52, 53, 58, 57, 58, 82, 88, 97, 98
Other	All other land	00, 91A, 95, and other unclassified land

Revenue Statement 2020/2021

Updated: 22 July 2020

Page 10 - 45

© Southern Downs Regional Council

Council delegates to the Chief Executive Officer the power, pursuant to sections 81(4) and 81(5) of *Local Government Regulation 2012*, to identify the rating category to which each parcel of rateable land belongs.

#### Definitions for words used in this table

##### "Intended use"

Reference to the intended use (or use intended) of land is a reference to use:

- (a) That is as-of-right for the land under the relevant planning scheme;
- (b) For which a development approval exists;
- (c) For which an application for development approval has been made but not finally determined, or
- (d) When the owner or occupier of the land has informed council of, or has stated, publicly, their intention to conduct activities upon the land.

##### "Major Shopping Facility"

Land that was used, is used, or intended to be used:

- As a shopping group of more than one shop and includes provision for car parking for greater than or equal to 30 car parking spaces; or
- As a supermarket – a large self-serving shop selling foods and household goods with provision of greater than or equal to 30 car parking spaces; or
- As a shopping centre – including regional, sub-regional and neighbourhood centres and having more than nine shops under one roof with greater than or equal to 30 car parking spaces.

##### "Mining"

Land that was used, is used, or intended to be used:

- As a mine (or for purposes ancillary or associated with mining such as, for example, washing down, stockpiling and loading, haulage, water storage, buffering and rehabilitation); or
- In conjunction with other land as part of an integrated mining operation.

For the purposes of the definition of mining, "integrated mining operation" means land contained in more than one rateable assessment which land was used, is used, or intended to be used in an integrated manner for the purposes of mining or purposes

ancillary or associated with mining such as, for example, washing down, stockpiling and loading, haulage, water storage, buffering and rehabilitation.

"Land use code"

The land use codes referred to in column 3 above are prepared and adopted by the Southern Downs Regional Council for use in conjunction with the differential rating categorisation, description and identification table appearing above. Similarly, the definitions of these land use codes are prepared and adopted by the Southern Downs Regional Council for use in conjunction with the differential rating categorisation, description and identification table appearing above. A full list of the land use codes and their definitions are attached (Appendix B).

### 5.2.2 Differential General Rate and Minimum General Rate

Pursuant to section 94 of the *Local Government Act 2009* and section 60 of the *Local Government Regulation 2012*, the differential general rate to be made and levied for each differential general rate category and, pursuant to section 77 of the *Local Government Regulation 2012*, the minimum general rate to be made and levied for each differential general rate category is as follows:

Category	Rate in the Dollar	Minimum Differential General Rate
Residential 1	1.487	\$1,155.00
Residential 2	1.285	\$1,155.00
Residential 3	1.214	\$1,155.00
Residential 4	1.141	\$1,155.00
Major Shopping Facility	1.83	\$12,845.00
Commercial and Industrial – CBD	1.878	\$1,255.00
Commercial and Industrial – Town	1.528	\$1,255.00
Commercial and Industrial – Rural	1.42	\$1,255.00
Solar / Wind Farm 1 < 30MW	9.581	\$15,500.00
Solar / Wind Farm 31 < 75MW	10.394	\$31,180.00

Revenue Statement 2020/2021

Updated: 22 July 2020

Page 12 - 45

© Southern Downs Regional Council

Category	Rate in the Dollar	Minimum Differential General Rate
Solar / Wind Farm 75MW and above	11.841	\$48,770.00
Extractive	4.87	\$3,780.00
Noxious and Hazardous Industry	1.885	\$1,585.00
Agriculture and farming 1 Value between \$0 - \$325,000	1.335	\$1,155.00
Agriculture and farming 2 Value between \$325,001 - \$850,000	1.021	\$4,340.00
Agriculture and farming 3 Value greater than \$850,000	0.888	\$8,880.00
Horticulture 1 Value between \$0 - \$50,000	4.808	\$1,155.00
Horticulture 2 Value between \$50,001 - \$100,000	3.542	\$2,305.00
Horticulture 3 Value greater than \$100,000	3.218	\$3,540.00
Private Forestry	1.553	\$885.00
Special Uses	1.125	\$1,045.00
Other	4.97	\$1,155.00

### 5.3 Objection against Categorisation

Pursuant to section 90 of the *Local Government Regulation 2012* the owners of rateable land will be informed that they have the right of objection to the category their land is included in. All objections shall be to the Chief Executive Officer of the Southern Downs Regional Council and the only basis for objection shall be that at the date of issue of the rate notice, the land should belong to a different rating category. All objections will be dealt with pursuant to the provisions detailed in Council's Procedure *Objection to Differential Rate Categorisation*.

Revenue Statement 2020/2021

Updated: 22 July 2020

Page 13 - 45

© Southern Downs Regional Council

### 5.4 Minimum Differential General Rate

A minimum differential general rate is set for each differential general rate category to achieve an appropriate contribution from all property owners, irrespective of the valuation of a property.

### 5.5 Separate Charges

Separate charges are for any other service, facility or activity that is not funded through other rates and charges.

For the 2020/2021 financial year, Council does not intend to levy separate charges.

### 5.6 Special Rates and Charges

Special rates and charges are for services, facilities and activities that have a special association with particular land because:

- (a) The land or its occupier:
  - (i) Specially benefits from the service, facility or activity; or
  - (ii) Has or will have special access to the service, facility or activity; or
- (b) The land is or will be used in a way that specially contributes to the need for the service, facility or activity; or
- (c) The occupier of the land specially contributes to the need for the service, facility or activity.

#### **D) Rural Fire Equipment Levy**

Pursuant to section 94 of the *Local Government Regulation 2012* and section 128A of the *Fire and Emergency Services Act 1990*, Council will levy a special charge (to be known as the "Rural Fire Levy") of \$35.00 on all rateable land within the region that is levied a Class E Emergency Management Levy (pursuant to Part 3 of the *Fire and Emergency Services Regulation 2011*), to fund the ongoing provision and maintenance of rural firefighting equipment, operations and buildings for the rural fire brigades that operate throughout the rural areas of the region.



## 5.7 Utility Charges

Utility charges are for a service, facility or activity for water, sewerage and waste management.

### 5.7.1 Water Charges

Water charges are determined, collected and used for the purpose of covering the cost of planning, water demand management and constructing water infrastructure (including interest and redemption charges incurred by Council) and the cost of operating, maintaining and managing the water supply system.

In accordance with section 94 of the *Local Government Act 2009* and section 101(1)(b) of the *Local Government Regulation 2012*, the utility charges for water services will be charged partly according to the water used, using a 2-part charge. The charges apply to all ratepayers who have access or may have access to Council's water supply system and, with limited exceptions, comprise –

- i) An access charge;
- ii) A charge for each kilolitre consumed which decreases for higher levels of consumption.

#### Water Access Charge

Council will levy an access charge on every individual parcel in its land record connected to Council's water supply system based on the number and size of the water connection/s (whether metered or not).

Unless otherwise specified, the access charge for properties with a water service connection will be calculated as a proportion of the cross sectional area of that water service connection compared to the area of a 20mm water service connection as indicated in the following table:

Connection Size	Times 20mm Connection
20 mm	1
25 mm	1.56
30 mm	2.25
40 mm	4
50 mm	6.25
75 mm	14.06
80 mm	16

Connection Size	Times 20mm Connection
100 mm	25
150 mm	58

A base access charge is also applied to each parcel that is not connected to the Council's reticulated water supply system if the parcel is located within 100 metres of a water main and where Council is currently able to provide a reticulated water service to that parcel. A base access charge is calculated at 75% of an applicable 20mm access charge. The maximum number of contiguous parcels under common ownership on which unconnected water charges may be levied shall be four (4). A base charge will be applied as per the highest level of water service able to be connected.

Council believes that it is logical and equitable for all ratepayers who have access or may have access to Council's water supply system to contribute to the fixed costs of the water supply operation by way of the access charge.

Notwithstanding the above:

- a) Where a single residential building; a single commercial building or any sporting infrastructure is situated across two or more adjoining parcels, Council will treat those parcels as if they were amalgamated into a single parcel, and will levy accordingly a single-parcel water charge.
- b) Council may elect to not levy water charges against land that is effectively incapable of further development (if not connected to Council's water supply system).
- c) The ratepayer of a parcel bears the onus of demonstrating to Council it is entitled to the benefit of a qualification or exception in any of paragraphs (a) to (b).

#### Water Consumption

Water consumption is charged for each kilolitre used on land to which water is supplied and measured by meter, per kilolitre or part thereof for that quantity of water used or estimated to be used.

A two level water consumption charge be applied to water consumed. The higher level water consumption charge be designated the 'first level consumption charge' and the lower level water consumption charge be designated the 'second level consumption charge'.

Revenue Statement 2020/2021

Updated: 22 July 2020

Page 18 - 45

© Southern Downs Regional Council

In respect of either half of the 2020/2021 water year -

1. The first level consumption charge apply to all water consumed during the course of either half of the 2020/2021 water year up to the first level maximum water consumption limit of 2,500kL.
2. The second level consumption charge apply to all water consumed during the course of either half of the 2020/2021 water year where the total quantity of water consumed during the course of either half of the 2020/2021 water year exceeds the first level maximum water consumption limit.

Water consumption charges will be levied biannually in October/November and April/May each year.

To avoid doubt, once water has passed through the water meter it is the property owner's responsibility.

#### Supply Area

Council has split the utility charges for water service into two supply areas:

Supply Area 1 will be properties within 100 meters of the water reticulation network of: Allora, Warwick, Yangan, Killamey, Stanthorpe and Wallangarra.

Supply Area 2 will be properties within 100 meters of the water reticulation network of: Dalveen, Leyburn and Praitlen.

Water access and consumption charges for each supply area are as follows:

<b>5.7.1.1 Supply Area 1</b>		
<b>Access Charges</b>		
The following water access charges shall apply to domestic and non-domestic properties as described below:		
a.	For each connection	
	Connection Size	Charge per annum
	20 mm	\$584.00
	25 mm	\$821.00
	30 mm	\$1,337.00
	40 mm	\$2,378.00
	50 mm	\$3,713.00
	75 mm	\$8,348.00
	80 mm	\$8,504.00
	100 mm	\$14,850.00
	150 mm	\$33,284.00
	Base Access Charge	\$448.00
b.	For each parcel within a Community Title Schemes, Building Units and Group Title Units where individual meters are not connected to each lot	\$584.00
c.	Restricted Flow Charge: For each connection to a Restricted Flow main.	70% of the applicable service type charges as per 1.a above
	Restricted Flow Base Access Charge	\$312.00
d.	Untreated water connections.	Nil
e.	Fire service connections	Nil

Revenue Statement 2020/2021

Updated: 22 July 2020

Page 18 - 45

© Southern Downs Regional Council

<i>5.7.1.1 Supply Area 1</i>	
<b>Consumption Charges</b>	
The following water consumption charges shall apply per kilolitre (or part thereof) used or estimated to be used as described below:	
Service type	Charge per kilolitre or part thereof
a. For each connection on land supplied treated water and measured by meter	
(1) First Level Consumption Charge	\$2.01
(2) Second Level Consumption Charge	\$1.61
b. For each connection on land supplied untreated water and measured by meter	\$1.01

<i>5.7.1.2 Supply Area 2</i>	
<b>Access Charges</b>	
The following water access charges shall apply to domestic and non-domestic properties as described below:	
a. For each connection	
Connection Size	Total charge per annum
20 mm	\$503.00
25 mm	\$760.00
30 mm	\$1,132.00
40 mm	\$2,012.00
50 mm	\$3,144.00
75 mm	\$7,087.00
80 mm	\$8,048.00
100 mm	\$12,575.00
150 mm	\$28,188.00
Base Access Charge	\$377.00
b. For each lot within a Community Title Scheme, Building Units and Group Title Units where individual meters are not connected to each lot	\$503.00

Revenue Statement 2020/2021

Updated: 22 July 2020

Page 19 - 45

© Southern Downs Regional Council

<i>5.7.1.2 Supply Area 2</i>	
<i>Consumption Charges</i>	
<i>The following water consumption charges shall apply per kilolitre (or part thereof) used or estimated to be used as described below:</i>	
<i>a. For each connection on land supplied water and measured by meter</i>	
<i>(1) First Tier Consumption Charge</i>	<i>\$1.82</i>
<i>(2) Second Tier Consumption Charge</i>	<i>\$1.54</i>

Council may negotiate bulk water charge agreements with high volume consumers.

*Pro rata adjustments for new or changed water services – applicable to all water areas*

Connected water access charges will be charged from the date the access connection is provided, as documented by Council's Services Installation Record, a developer notification or a licenced plumber's advice.

Changes to water access charges will be charged from the date of the change, as documented by Council's Services Installation Record, a developer notification or a licenced plumber's advice.

For water access connections as a part of a subdivision where no Service Installation Record exists (the meters were installed by the owner/contractor) and only come to Council's attention as part of the subdivision asset transfer documentation – water access charges will be adjusted from the date of lodgement of the plan of subdivision with Council and the Department of Natural Resources, Mines and Energy.

*Definitions for words used in this section*

*"Water year"*

*For the purpose of measuring and charging water consumption, the period covered by the meter readings taken from March through to April*

*"The first half of the 2020/2021 water year"*

*Means a term of approximately six (6) months commencing April 2020, ending in September 2020.*

*"The second half of the 2020/2021 water year"*

*Means a term of approximately six (6) months commencing October 2020 and ending April 2021.*

Revenue Statement 2020/2021

Updated: 22 July 2020

Page 20 - 45

© Southern Downs Regional Council

### 5.7.2 Sewerage Charges

Sewerage charges are determined, collected and used for the purpose of covering the cost of planning and constructing sewer infrastructure (including interest and redemption charges incurred by Council) and the cost of operating, maintaining and managing the sewer system. The charge is set so as to recover these costs.

In accordance with section 94 of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012*, the utility charges for sewerage services will be charged either to each soil fixture (e.g. W.C. pedestal and urinal) installed on each property or each connection, as set out in the following tables. In the event of no soil fixtures being installed on land connected to Council's sewer system, a utility charge for sewerage services will be charged per connection.

In respect to domestic sewerage, a sewerage charge is applied per tenement regardless of whether the tenement is separately connected to Council's sewer system or shares sewerage services such as a single sewer connection to the property which services multiple tenements. To remove doubt, each tenement is treated as a separate connection. "Tenement" includes any premises used as a separate domicile such as, for example -

- a) A single unit private dwelling; or
- b) A flat, apartment or other dwelling unit used as a separate domicile; or
- c) Residential units erected upon lots created pursuant to the provisions of the *Building Units and Group Titles Act 1980* or the *Body Corporate and Community Management Act 1997*; or
- d) A private (non-commercial) boarding house, hostel, lodging house, or guest house.

A base access charge is also applied to each parcel that is not connected to the Council's reticulated sewer system if the parcel is located within 100 metres of a sewer main and where Council is currently able to provide a reticulated sewer service. A base access charge is calculated at 75% of an applicable Residential access charge. The maximum number of contiguous parcels in common ownership on which unconnected sewerage charges are levied shall be six (6). A base charge will be applied as per the highest level of sewerage service able to be connected.



Council believes that it is logical and equitable for all ratepayers who have access or may have access to Council's sewer infrastructure to contribute to the fixed costs of the sewer operation by way of the access charge.

Notwithstanding the above:

- a) Where a single residential building; a single commercial building or any sporting infrastructure is situated across two or more adjoining parcels, Council will treat those parcels as if they were amalgamated into a single parcel, and will levy accordingly a single-parcel sewerage charge.
- b) Council may elect to not levy sewerage charges against land that is effectively incapable of further development (if not connected to Council's sewerage supply infrastructure).
- c) The ratepayer of a parcel bears the onus of demonstrating to Council it is entitled to the benefit of a qualification or exception in any of paragraphs (a) to (b).

#### Supply Area

Council has split the utility charges for sewerage service into two supply areas:

Supply Area 1 will be properties within 100 meters of a sewer treatment plant network in the areas of Stanthorpe and Warwick. There are some properties on a common effluent drainage scheme (CED) within this supply area as noted within table one below.

Supply Area 2 will be properties within 100 meters of a CED network in the areas of Dalveen, Killarney and Wallangarra.

*Sewerage charges for each supply area are as follows:*

**Supply Area 1**

			Total charge per annum
The following sewerage charges shall apply to properties as described below:			
a.	Residential	For each connection on land used for single unit dwellings and individual residential units (including tenements) irrespective of the number of soil fixtures connected.	\$740.00
b.	Short-Term Accommodation	For each soil fixture installed on land used for short-term accommodation e.g. motels, caravan parks (excluding land with taverns).  In the event of no soil fixtures being installed on improved land per connection.	\$555.00
c.	Other Premises	For each soil fixture installed on land used for commercial (other than overnight accommodation), non-profit or other non-residential purposes.  In the event of no soil fixtures being installed on improved land per connection.	\$740.00
d.	Base Access Charge	For each parcel within 100 metres of a sewer main not connected to Council's sewer system and where Council is currently able to provide a sewerage service to that parcel.	\$370.00
e.	CED	For land connected or able to be connected to a CED (Septic) sewer main, used for any purpose or each parcel applicable for a Base Access Charge being within 100 metres of a CED sewer main.	75% of the applicable service type charges as above

Revenue Statement 2020/2021

Updated: 22 July 2020

Page 23 - 45

© Southern Downs Regional Council

## Supply Area 2

			Total charge per annum
The following sewerage charges shall apply to properties as described below:			
a.	Residential	For each connection on land used for single unit dwellings and individual residential units (including tenements) irrespective of the number of soil fixtures connected.	\$555.00
b.	Short-Term Accommodation	For each soil fixture installed on land used for short-term accommodation e.g. motels, caravan parks (excluding land with taverns).  In the event of no soil fixtures being installed on improved land per connection.	\$415.00
c.	Other Premise	For each soil fixture installed on land used for commercial (other than overnight accommodation), non-profit or other non-residential purposes.  In the event of no soil fixtures being installed on improved land per connection.	\$555.00
d.	Base Access Charge	For each parcel within 100 metres of a sewer main not connected to Council's sewer system and where Council is currently able to provide a sewerage service to that parcel.	\$280.00

Revenue Statement 2020/2021

Updated: 22 July 2020

Page 24 - 45

© Southern Downs Regional Council

*Pro rata adjustments for new or changed sewerage services – applicable to all supply areas*

Connected sewerage access charges will be charged from the date the access connection is provided, as documented by Council's Services Installation Record, a developer notification or a licenced plumber's advice.

Changes to sewerage access charges will be charged from the date of the change, as documented by Council's Services Installation Record, a developer notification or a licenced plumber's advice.

For sewerage access connections as a part of a subdivision where no Service Installation Record exists (the meters were installed by the owner/contractor) and only come to Council's attention as part of the subdivision asset transfer documentation – sewerage access charges will be adjusted from the date of lodgement of the plan of subdivision with Council and the Department of Natural Resources and Mines.

*Definitions for words used in this section*

*"Soil fixture"*

A sanitary fixture which receives and discharges solid and liquid excreted human waste. A soil fixture may be a toilet, pedestal, waste pan, urinal, slop sink, autopsy table, bedpan or sanitary napkin disposal unit hence soil pipe.

### 5.7.3 Waste Management Charges

Waste management charges are determined on a user pays basis and collected and used for the purpose of covering the cost of supplying a waste management service for the removal and disposal of waste. The charges are set so as to recover waste management costs including:

- Waste service administration
- Waste facility operation
- Waste minimisation and reduction education
- Post closure of waste facilities

In accordance with section 94 of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012*, the utility charges for waste collection services will be charged:

- To each residential dwelling located within a defined compulsory waste collection area; and
- To each residential dwelling located outside a defined compulsory waste collection area and receiving a waste collection service.

A residential dwelling is a lawfully approved residential building used, or capable of being used, for long term residential purposes. Commercial and industrial buildings are not applicable for domestic waste collection services and must apply for commercial or industrial waste collection services direct with the waste collection service provider. Commercial waste is defined under the *Waste Reduction and Recycling Regulation 2011*.

The waste collection services provided include –

- Residential - waste collection; and
- Residential - recycling collection.

Integrated in the provision of waste management services is a recycling program.

In respect to domestic waste, a waste collection utility charge is applied per Tenement regardless of whether the tenement receives a separate waste collection service and recycling collection service or shares waste collection services such as bulk waste bin

services. "Tenement" includes any premises used as a separate domicile such as, for example -

- a) A single unit private dwelling; or
- b) A flat, apartment or other dwelling unit used as a separate domicile; or
- c) Residential units erected upon lots created pursuant to the provisions of the *Building Units and Group Titles Act 1980* or *The Body Corporate and Community Management Act 1997*; or
- d) A private (non-commercial) boarding house, hostel, lodging house, or guest house.

A residential tenement within a commercial building (e.g. living quarters behind a shop or managers residence in a hotel) and self-contained residential tenements within a retirement village or aged care facility are applicable for domestic waste collection services.

Retirement villages and aged care facilities with 15 or more self-contained tenements will be charged at half the number of self-contained tenements (rounded to the nearest whole number) or the number of bins on-site, whichever is the greater. For example – if a retirement village has 50 units and 30 combined domestic/recycling waste collection bins, 30 services will be applied ( $50 \text{ units} / 2 = 25 < 30 \text{ bins}$ ).

#### Supply Area

Council has split the utility charges for waste collection service into three supply areas:

Supply Area 1 will be properties in a compulsory waste collection area north of and including the Dalveen collection area.

Supply Area 2 will be properties in a compulsory waste collection area south of the Dalveen collection area.

Supply Area 3 will be properties outside of a compulsory waste collection area receiving a voluntary collection service

Waste management charges for each supply area are as follows:

<i>5.7.3.1 Supply Area 1</i>					
	Collection Service Type	Collection Frequency	Collection Day	Bin Type	Charge Amount per annum
a.	Waste Collection Service (first service is mandatory)	Weekly	Normal	240 Litre Mobile Bin	\$380.00 per combined service
	Recycling Collection Service (first service is mandatory)	Fortnightly	Normal	240 Litre Mobile Bin	
b.	Waste Collection Service Additional (Optional)	Weekly	Normal	240 Litre Mobile Bin	\$253.00 per additional waste service only
c.	Recycling Collection Service Additional (Optional)	Fortnightly	Normal	240 Litre Mobile Bin	\$141.00 per additional recycling service only

Revenue Statement 2020/2021

Updated: 22 July 2020

Page 28 - 45

© Southern Downs Regional Council



<i>5.7.3.2 Supply Area 2</i>					
	Collection Service Type	Collection Frequency	Collection Day	Bin Type	Charge Amount per annum
a.	Waste Collection Service (first service is mandatory)	Weekly	Normal	240 Litre Mobile Bin	\$443.00 per combined service
	Recycling Collection Service (first service is mandatory)	Fortnightly	Normal	240 Litre Mobile Bin	
b.	Waste Collection Service Additional (Optional)	Weekly	Normal	240 Litre Mobile Bin	\$259.00 per additional waste service only
c.	Recycling Collection Service Additional (Optional)	Fortnightly	Normal	240 Litre Mobile Bin	\$224.00 per additional recycling service only
<i>5.7.3.3 Supply Area 3</i>					
	Collection Service Type	Collection Frequency	Collection Day	Bin Type	Charge Amount per annum
a.	Waste Collection Service (first service is mandatory)	Weekly	Normal	240 Litre Mobile Bin	\$450.00 per combined service
	Recycling Collection Service (first service is mandatory)	Fortnightly	Normal	240 Litre Mobile Bin	
b.	Waste Collection Service Additional (Optional)	Weekly	Normal	240 Litre Mobile Bin	\$283.00 per additional waste service only
c.	Recycling Collection Service Additional (Optional)	Fortnightly	Normal	240 Litre Mobile Bin	\$227.00 per additional recycling service only

Revenue Statement 2020/2021

Updated: 22 July 2020

Page 29 - 45

© Southam Downs Regional Council

*Pro rata adjustments for new, additional or cancelled services – applicable to all waste collection supply areas*

*For permanent changes to existing services, a supplementary rate notice will be issued from the date of the change.*

*For ad hoc or one-off changes, payment must be made before the service will be provided in accordance with the fees set out in Council's Fees and Charges schedule.*

*New services within a defined compulsory waste collection area (Supply Areas 1 and 2) will be charged from the date of the final building inspection provided to Council or when bins are delivered, whichever is the sooner. New services outside a defined compulsory waste collection area (Supply Area 3) will be charged from the date the bins are delivered.*

#### 5.7.4 Trade Waste Charges

Revenue from trade waste charges is used for the purpose of recovering the additional costs of operating, maintaining and managing the Sewerage system, resulting from acceptance of waste from commercial and industrial premises which has an organic strength greater than that of domestic Sewerage and which may also contain a variety of substances such as heavy metals, organic solvents, and chlorinated organics which Sewerage treatment systems are not designed to treat.

In accordance with Section 94 of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012*, the utility charge for trade waste will be charged upon all properties discharging trade waste to Council's sewer. The charge is based on waste volume and quality as measured by Council and will be charged on land occupied by trade waste generators.

The following charges will apply:

Flow	0.515 \$/kl
5 Day biochemical oxygen demand (BOD5)	0.587 \$/kl
Suspended Solids (SS)	0.431 \$/kl

The charge is calculated as follows

$$C = Q \times C_q + M_{bod} \times C_{bod} + M_{ss} \times C_{ss}$$

C is the total charge in \$

Q is the total flow in kl

C<sub>q</sub> is the unit charge for flow in \$/kl

M<sub>bod</sub> is the total mass of BOD5 in kg

C<sub>bod</sub> is the unit charge for BOD5 in \$/kl

M<sub>ss</sub> is the total mass of SS in kg

C<sub>ss</sub> is the unit charge for SS in \$/kg

Revenue Statement 2020/2021

Updated: 22 July 2020

Page 31 - 45

© Southern Downs Regional Council

### 5.8 Payment Terms

Pursuant to section 104(2)(b) of the *Local Government Regulation 2012*, the rate notice must state the due date for payment of the rates and charges. The due date for payment of:

- A half-yearly rate notice will be 60 days from date of issue;
- A rate notice for water consumption charges will be 30 days from date of issue;
- A supplementary rate notice will be 30 days from date of issue.

### 5.9 Discount

Pursuant to section 130 of the *Local Government Regulation 2012*, the rates made and levied pursuant to Clause 5.2 (differential general rates) be subject to a discount of seven and a half percent (7.5%) provided that

- a) All of the rates are paid on or before the due date of the rate notice;
- b) All other rates and charges appearing on the rate notice (that are not subject to a 7.5% discount) are paid on or before the due date of the rate notice; and
- c) All other overdue rates and charges relating to the rateable assessment are paid on or before the due date of the rate notice.

### 5.10 Interest

Pursuant to section 133 of the *Local Government Regulation 2012*, compound interest be charged on all overdue rates, as that term is defined in the *Local Government Regulation 2012*, five (5) days from the due date at the rate of eight point five three percent (8.53%) per annum, calculated on daily rests.

### 5.11 Levy and Payment

- a) Pursuant to section 107 of the *Local Government Regulation 2012* and section 114 of the *Fire and Emergency Services Act 1990*, Council's Rates and Charges (other than Council's water consumption charges), and the State Government's Emergency Management Levy will be levied half-yearly in July/August 2020 and January/February 2021.

- b) Pursuant to section 107 of the *Local Government Regulation 2012*, Council's water consumption charges will be levied half-yearly in October/November 2020 and April/May 2021.
- c) Pursuant to section 104 of the *Local Government Regulation 2012*, Council provides that Rates and Charges may be paid at any of Council's Service Centres (located throughout the region), at any Australia Post Office, BPAY, Direct Debit, Cantrapay and Paying Online via Council's website.

### 5.12 Cost - Recovery Fees

Council imposes cost - recovery fees for services and facilities supplied by it including (among other things) for any entitlement, facility, service or thing supplied, approval, consent, licence, permission, registration or information given, admission to any structure or place, receipt of any application, product or commodity supplied or inspection undertaken.

The quantum of each fee reflects as far and as accurately as possible the actual cost of providing these services and facilities. Pursuant to section 97(4) of the *Local Government Act 2009*, cost-recovery fees must not be more than the cost to Council of taking the action for which the fee is charged.

### 5.13 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 rents, plant hire, private works and hire of facilities as contained in Council's statement of fees and charges.

## 8 Remission of Rates/Concessions

### 8.1 Unapparent Plumbing Failures

Pursuant to sections 120, 121 and 122 of the *Local Government Regulation 2012*, if a ratepayer:

- a) Incurs water consumption charges by reason of an unapparent plumbing failure (as defined in Council's Rate Concession Policy); and
- b) Satisfies the criteria set down in Council's Rate Concession Policy.

Council is satisfied that such circumstances justify the exercise of the remission power. The quantum of the remission of water consumption charges is to be determined in accordance with Council's Rate Concession Policy. Council grants this remission on the basis that to require the ratepayer to pay full charges for consumption in circumstances where an unapparent plumbing failure has occurred (through no fault of the ratepayer) would result in hardship.

### 8.2 Home Haemodialysis Treatment

Pursuant to sections 120, 121 and 122 of the *Local Government Regulation 2012*, if a ratepayer:

- a) Incurs higher water consumption charges as a result of home haemodialysis treatment (as defined in Council's Rate Concession Policy); and
- b) Satisfies the criteria set down in Council's Rate Concession Policy.

Council is satisfied that such circumstances justify the exercise of the remission power. The quantum of the remission of water consumption charges is to be determined in accordance with Council's Rate Concession Policy. Council grants this remission on the basis that to require the ratepayer to pay full charges for consumption in circumstances where home haemodialysis treatment is being provided would result in hardship.

### 8.3 Not-For-Profit/Charitable Organisations

Pursuant to sections 120, 121 and 122 of the *Local Government Regulation 2012*, Council grant a remission of a percentage of the water access and sewerage charges to approved organisations who:

- a) Have objectives which do not include the making of profit and who provide services to their membership and the community; and
- b) Satisfy the criteria set down in council's rates concession policy.

The quantum of the remission of water access and sewerage charges is to be determined in accordance with Council's Rate Concession Policy. Council grants this remission on the basis that to require the ratepayer to pay full charges for water access and sewerage charges for certain not for profit objectives being provided would result in hardship.

Pursuant to sections 120, 121 and 122 of the *Local Government Regulation 2012*, Council grants a remission of 25% of the general rate will be granted to approved organisations that:

- a) Have objectives which do not include the making of profit and that provide services to their membership and the community;
- b) Rely mainly on paid labour; and
- c) Satisfy the criteria set down in council's rates concession policy.

Council grants this remission on the basis that to require the ratepayer to pay full general rates will result in hardship.

### 3.4 Permits to Occupy Pump Sites and Separate Pump Site Assessments

Pursuant to sections 120, 121 and 122 of the *Local Government Regulation 2012*, a remission of 50% of the general rate be granted to all ratepayers who hold a permit to occupy for a pump site, where the permit is not valued with other rateable land and the total assessment area is 25 square metres or less.

### 3.5 Leased Council Vacant Land

Pursuant to sections 120, 121 and 122 of the *Local Government Regulation 2012*, a remission of 100% of the general rates, separate charges and special charges be granted to all ratepayers who lease vacant Council land that satisfies the criteria set down in Council's Rates Concession Policy.



### 3.6 Financial Hardship

Pursuant to sections 120, 121 and 122 of the *Local Government Regulation 2012*, Council grant a remission to ratepayers who are having difficulty in paying their rates in one of the following circumstances:

- a) Major medical situations; or
- b) Unusual and severe circumstances.

And where the ratepayer satisfies the criteria set down in Council's Rates Concession policy.

Council is satisfied that such circumstances justify the exercise of the remission power.

The remission is granted by way of deferral of all interest charges and legal recovery from the date of application until 30 June of the current financial year subject to the conditions contained in Council's Rates Concession Policy. Council grants this remission on the basis that to require the ratepayer to pay interest charges and be subject to legal recovery action in circumstances where financial hardship has occurred (through no fault of the ratepayer) would result in hardship.

### 3.7 Water charges - base access charge

Pursuant to sections 120, 121 and 122 of the *Local Government Regulation 2012*, Council will grant a remission of 100% of the base access charge component of Council's for water utility charges to properties that:

- a) Are located within 100 metres of a water main and where Council is currently able to provide a reticulated water service to that parcel; and
- b) Have received a valuation concession for land used for farming under sections 45 to 48 of the *Land Valuation Act 2010* issued by Department of Natural Resources Mines & Energy.

Council is satisfied that such circumstances justify the exercise of the remission power.

### 3.8 Covid-19 Rebate

Pursuant to sections 120, 121 and 122 of the *Local Government Regulation 2012*, Council will grant a remission of 1.0% of the calculated rates and charges (excluding water consumption, State Emergency Management Levy and rural fire levy) in relation

to and levied in the first half of the 2020/2021 financial year to ratepayers who are levied one/some/all of the following:

- ▷ A differential general rate; and/or
- ▷ Water access charge/s; and/or
- ▷ Sewerage access charge/s; and/or
- ▷ Waste management charge/s.

### 6.9 Aged Care Facilities

Pursuant to sections 120, 121 and 122 of the *Local Government Regulation 2012* Council grant a concession to properties used for aged care facilities by way of a rebate of 100% of sewerage charges related to soil fixtures contained within building/s that are not being used for aged care, administration or any other purpose and where the ratepayer satisfies the criteria set down in Council's Rates Concession policy.

Council is satisfied that such circumstances justify the exercise of the remission power.

### 6.10 Other remissions and deferrals

Other remission or rate deferral requests will be assessed on their individual merits.

## 7 Limitation On Increases In Rates And Charges

Pursuant to section 116 of the *Local Government Regulation 2012*, Council will limit the amount of general rate to be levied for the 2020/2021 financial year for land that meets the following criteria:

- a) The land has direct frontage to the Quarri Pot Creek parkland; and
- b) Prior to the Quarri Pot Creek parkland development the land formed part of a parcel of land of which a part was donated to Council for the purpose of developing the creek parkland corridor; and
- c) The land is still owned by the original owner who made the donation to the Council or is owned by a related member of the family of the original owner who made the donation and the land was gifted to that family member by the original owner.

The general rate to be levied will be an amount no more than an amount equal to the amount of general rate levied on that land in the 2019/2020 financial year increased by 1.0%.

The purpose of applying the 'cap' to these particular properties is to acknowledge the contribution the ratepayers made by voluntarily donating a portion of their land to the Quarri Pot Creek parkland development.

## **8 Other Matters Concerning Rates And Charges**

### **8.1 Collection of Outstanding Rates and Charges**

Council requires payment of rates and charges within the specified period and it is Council's practice to pursue the collection of outstanding rates and charges diligently but with due concern for any financial hardship faced by relevant ratepayers. Council's Debt Recovery Policy guides the administration process that is used in the collection of overdue rates and charges. This may include payment arrangements and/or the selection of various recovery actions including the sale of land in accordance with legislative requirements.

### **8.2 Payments in Advance**

Council accepts payments in advance of future rate levies. Interest is not payable on any credit balances held.

### **8.3 Payment Agreements**

Council may allow property owners who are unable to pay their rates by the due date to enter into an agreement to pay by instalments according to an agreed schedule, with no recovery action being taken while the arrangement is being maintained. Interest will not be charged on any outstanding rates if the agreement satisfies the criteria set down in Council's Debt Recovery Policy. An agreement may be accepted if it falls outside of some of the criteria set down in Council's Debt Recovery Policy, however, interest will be charged on any outstanding rates at the rate set by Council's annual budget resolutions.

## 9 Related Documents

- Debt Recovery Policy PL-FS057
- Discount Policy PL-FS073
- Rate Exemption by Resolution Policy PL-FS082
- Rates Concession Policy PL-FS076
- Revenue Policy PL-FS013
- Supplementary Rates Policy PL-FS014

Revenue Statement 2020/2021

Updated: 22 July 2020

Page 39 - 45

© Southam Downs Regional Council

## 10 Attachments

### 10.1 Appendix A

#### Sugarloaf Private Forestry – Map A



Revenue Statement 2020/2021

Updated: 22 July 2020

Page 40 - 45

© Southern Downs Regional Council

## 10.2 Appendix B

### Land Use Codes

Code	Description	Definition
00	Unspecified	Land not categorised by any other land use code
01A	Vacant Land - Residential	Vacant land being put to no use
01B	Vacant Land – Commercial/Industrial	Vacant land being put to no use approved for subdivision or for use as industrial or commercial land
02	Single Unit Dwelling	Land where the primary use is as a site for a dwelling
03	Multi-Unit Dwelling Flats	The use of a parcel of land for two or more self-contained residential flats but not group or strata title
03A	Outbuildings – Residential	A parcel of land with a relatively minor shed or garage as the main structural improvement. The improvement would be a gross underdevelopment of the site.
03B	Outbuildings – Commercial/Industrial	A parcel of land, approved for subdivision or for use as industrial or commercial land, with a relatively minor shed or garage as the main structural improvement. The improvement would be a gross underdevelopment of the site.
07A	Guest House/Private Hotel	Land used primarily as an accommodation building - room only or room and meals with shared facilities or separate self-contained accommodation (not a motel) not included in 07B.
07B	Combined dwelling and guest houses	Land used primarily for a private dwelling and includes commercial guest accommodation for up to 8 guest (room only or room and meals).
08A	Building Format Plan Primary Use Only - Residential	A parcel of land surveyed on a Building Format Plan which may include Common Property; which has attached to it a Community Management Statement and is used for residential purposes.
08B	Building Format Plan Primary Use Only - Commercial/Industrial	A parcel of land surveyed on a Building Format Plan which may include Common Property; which has attached to it a Community Management Statement and is used for commercial/industrial purposes.
09A	Body Corporate in any strata titled scheme - Residential	Body Corporate in any strata titled scheme (community titles, group titles or building units) used for residential purposes.
09B	Body Corporate in any strata titled scheme - Commercial/Industrial	Body Corporate in any strata titled scheme (community titles, group titles or building units) used for commercial/industrial purposes.
10	Combined Dwelling and Shops	Combined dwelling/multi dwelling and shops i.e. residential flats with shops but not registered on a Building Unit Plan or Group Title Plan

Revenue Statement 2020/2021

Updated: 22 July 2020

Page 41 - 45

© Southam Downs Regional Council

Code	Description	Definition
11A	Shop Single	A single shop without attached accommodation and may include provision for parking
11B	Single Shop – non-profit/charitable	A single shop owned and used by a charitable organisation where the dominant use is for charitable purposes
12	Shopping Group A	More than one shop and includes provision for car parking for greater than or equal to 30 spaces
13	Shopping Group B	More than one shop and includes provision for car parking for less than 30 spaces
14	Supermarket	Large self-serving shop selling foods and household goods with provision of greater than or equal to 30 car parking spaces
18	Shopping Centre	Shopping centre including regional, sub regional and neighbourhood centres and having more than nine shops under one roof with greater than or equal to 30 car parking spaces
17	Restaurant	Restaurant including fast food outlet eg Kentucky Fried Chicken, McDonalds
18A	Special Tourist Attraction	Any development with special recreation, historical or residential features which is intended to attract visitors (includes tourist village)
18B	Special Tourist Attraction – non profit	Any development with special recreation, historical or residential features which is intended to attract visitors (includes tourist village), run as a non-profit basis by a community organisation
21	Residential Institution (non-medical care)	Aged people's homes not predominantly medical care
22	Car Parks	An area of land which has been prepared to accommodate vehicles either below or at ground level or on suspended concrete floors
23	Retail Warehouse	Isolated large showroom, warehouse used for retail purposes
24	Sales Area Outdoors (Dealers, Boats, Cars etc)	Dealers, boats, cars etc
25	Professional Offices	Building with professional offices, finance, banks, lending agents and brokers which are predominantly offices
26	Funeral Parlours	Funeral parlours
27	Hospital, Convalescent homes (Medical care, private)	Hospital, aged people's home nursing home, convalescent homes. Predominantly medical care
28	Warehouse and bulk stores	Warehouses and bulk stores not used for retail purposes
29	Transport terminal	Freight and/or passengers

Revenue Statement 2020/2021

Updated: 22 July 2020

Page 42 - 45

© Southern Downs Regional Council



Code	Description	Definition
30	Service station	Predominantly used for fuel retailing which includes fuelling area, associated fuel area, associated retail shop and associated parking area. If predominantly servicing repairs see Code 36
31	Oil Depot and Refinery	Fuel dumps or storage and oil refineries
33	Bulldoze Yard, Contractors	Building and or garden material storage centres (not retail or hardware). Fenced area for parking heavy equipment/materials
34	Cold storage – Ice works	Cold storage – Ice works
35	General Industry or Medium Industry	Industrial premises that are not Light Industry – Code 36, or Heavy Industry (noxious/offensive) – Code 37A or 37B
36	Light Industry	Light service and manufacturing industries
37A	Heavy Industry (non abattoir)	Industry from where a deal of offensive noise, odour, dust, etc is produced from the business operations
37B	Heavy Industry (abattoir)	Industry from where a deal of offensive noise, odour dust is produced from abattoir operations
38	Advertising	Advertising – Hoarding. Predominantly used for advertising
40A	Extractive (Quarry)	Any industry which extracts quarry material from the ground
40B	Extractive (Mining)	Any industry which extracts mining material from the ground
41	Child care excluding Kindergarten	Facility for care keeping of below school age children
42	Hotel/Tavern	Premises licensed by Licensing Commission as hotel or tavern for the sale of liquor including casino
43	Motel	Building predominantly used for overnight accommodation of persons plus vehicle
44	Nurseries (Plants)	Retail of plants and associated garden material
45	Theatres/Cinemas	Theatres and cinemas
47	Licensed Club	Any club with liquor licence run with a view to making a profit
48	Sports Clubs, Licensed Clubs and Facilities – non profit	All sporting/fitness/health/bowling and other clubs with or without a liquor licence run as a non-profit organisation
49	Caravan Parks	Caravan parks
50	Other Clubs Non Business	Boy Scouts/Girl Guides etc not run as a business. Memorial Halls, GOWA, School of Arts etc. Sporting Clubs not run as a business including sports fields/area tennis courts
51	Church/Facilities	Churches, places of worship, church hall etc
52	Cemeteries (includes Crematoria)	Cemeteries (includes Crematoria)
55	Library	Library

Revenue Statement 2020/2021

Updated: 22 July 2020

Page 43 - 45

© Southam Downs Regional Council

Code	Description	Definition
56	Show Ground, Race Course, Airfield	Airfield parking, hangars – no maintenance. If maintenance see Code 38.
57	Parks, Gardens	Parks and gardens including undeveloped parkland
58	Educational including Kindergarten	University, tertiary, state and private, residential colleges/school and non-residential school, Kindergarten
60	Sheep Grazing and/or breeding	Growing and/or selling young and mature stock – Includes associated studs
65	Cattle Grazing Breeding and Fattening	Mixture of growing and/or selling young and mature stock – Includes associated studs
67	Goats	Goat studs and dairies
68	Dairy Cattle	Supplying to milk factory – Includes feedlot dairies
71	Oil Seed	Sunflower, sunflower linseed etc
72A	Section 25 Valuation Vacant Land – Residential	Vacant land subdivided under Section 25 of the valuation of Land Act
72B	Section 25 Valuation Vacant Land – Commercial/Industrial	Vacant land subdivided under Section 25 of the valuation of Land Act - approved for use as industrial or commercial land
73	Grains	All grains including wheat, barley, oats, maize, rye etc
74	Turf Farm	Growing turf for the purpose of harvesting and sale
76	Tobacco	Land used for the cultivation of tobacco
77	Cotton	Land used for the cultivation of cotton
78	Rice	Land used for the cultivation of rice
79	Orchards	Includes all orchards – citrus, stone fruit, stone fruits and other fruits and nuts etc
82	Vineyards and Wineries	Land used for the cultivation of grapes, for table or wine production
83	Small Crops and Fodder	All vegetable and small crop items including strawberries (also includes legumes and other improved pasture, used for fodder or stock breeding purposes)
85	Pigs	The breeding and/or growing and/or fattening of pigs in open range or feedlot environment
86	Horses	The breeding and/or growing of horses including for stud purposes, including predominantly stables
87	Poultry	Includes breeding, plus the growing for meat and/or egg production either in a controlled environment or by open runs
88A	Forestry and logs	Growing for the purposes of harvesting areas of natural and/or plantation hardwood or softwood owned either privately or by the Crown not located within the boundary of Map A

Revenue Statement 2020/2021

Updated: 22 July 2020

Page 44 - 45

© Southern Downs Regional Council

Code	Description	Definition
88P	Forestry and logs – Sugarloaf Private Forestry	Growing for the purposes of harvesting areas of natural and/or plantation hardwood or softwood owned either privately or by the Crown within the Sugarloaf Private forestry, located within the boundary of Map A
89	Animals special	Any animal not listed above eg deer farms, crocodile farms etc (includes dog kennels, cattery, permanent pounds, quarantine stations, cattle dips)
91A	Transformers	Transformer and substation, television/radio, transmission towers
91B	Energy Generation	Land Used for energy generation eg solar, wind, etc
92	Defence Force Establishment	Defence force establishment
95	Reservoir, Dam, Bore Pipeline	Reservoir, Dam, Bore, Pipeline – Includes permanent pump etc
96	Public Hospital	Public hospital
97	Welfare home/institution	Child/Adult welfare institution
99	Community Protection Centre	Ambulance centre, fire station, state emergency service and headquarters, air sea rescue station, coast guard

Revenue Statement 2020/2021

Updated: 22 July 2020

Page 45 - 45

© Southam Downs Regional Council



Estimated Financial Position 2019/20	
	Anticipated 2019/20 Actual
<b>Revenue</b>	
Operating revenue	
General rates	32,598
Separate rates	115
Water	8,447
Water consumption, rental and sundries	3,387
Sewerage	9,530
Garbage charges	4,817
Other rates, levies and charges	270
Less: discounts	-1,014
Net rates, levies and charges	53,030
Fees and charges	5,552
Rental income	528
Interest received	1,178
Sales revenue	1,024
Other income	627
Grants, subsidies, contributions and donations	11,998
Total operating revenue	77,037
Capital revenue	
Grants, subsidies, contributions and donations	15,015
Total revenue	92,052
Total income	92,052
<b>Expenses</b>	
Operating expenses	
Employee benefits	25,848
Materials and services	32,770
Finance costs	1,448
Depreciation and amortisation	18,302
Other expenses	0
Total operating expenses	78,368
Capital expenses	
Total capital expenses	5,684
Total expenses	84,052
Total comprehensive income for the year	10,900
Operating result	
Operating revenue	77,037
Operating expenses	78,368
Operating result	480





## Revenue Policy

Policy Number:	PL-FS013
Department:	Finance & Information Technology
Section:	Revenue
Responsible Manager:	Manager Finance & Information Technology
Date Adopted:	25 May 2009
Date to be Reviewed:	Prior to 30 June 2021
Date Reviewed:	22 July 2020
Date Rescinded:	N/A

### REVISION RECORD

Date	Version	Revision description
25/05/2018	2	Reviewed
28/08/2017	3	Reviewed
4/08/2018	4	Reviewed
22/02/2019	5	Reviewed
3/08/2019	6	Reviewed
22/07/2020	7	Reviewed – updated with changes to rating processes

Revenue Policy

Policy no: PL-FS013

Updated: 22 July 2020

Page 1 - 11

© Southern Downs Regional Council



## Contents

Contents .....	2
1 Purpose.....	3
2 Scope.....	3
3 Legislative Context .....	4
4 Policy Details.....	4
4.1 Policy Statement.....	4
4.2 Principles for levying rates and charges.....	5
4.2.1 General Rates.....	5
4.2.2 Separate Rates and Charges.....	5
4.2.3 Special Rates and Charges.....	6
4.2.4 Water Charges.....	6
4.2.5 Sewerage Charges.....	6
4.2.6 Waste Charges.....	7
4.2.7 State Emergency Management Fire and Rescue Levy .....	7
4.2.8 Half-Yearly Rate Notices.....	8
4.2.9 Water Notices.....	8
4.2.10 Supplementary Notices .....	8
4.2.11 Discount.....	8
4.2.12 Interest on Arrears .....	8
4.3 Principles for Granting Concessions for Rates and Charges .....	9
4.3.1 Unapparent Plumbing Failure .....	9
4.3.2 Home Haemodialysis.....	9
4.3.3 Covid-19.....	9
4.3.4 General Ongoing Rates Concessions .....	9
4.5 Principles for Cost-Recovery.....	10
5 Physical and social infrastructure costs for new developments .....	11

## 1 Purpose

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

## 2 Scope

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

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

### 3 Legislative Context

#### □ Local Government Act 2009

- Chapter 4: Finances and accountability
- Part 3: Financial planning and accountability
- Section 104: Financial management Systems

#### □ Local Government Regulation 2012

- Chapter 5: Financial Planning and accountability
- Part 4: Financial Policies
- Section 193: Revenue Policy

### 4 Policy Details

#### 4.1 Policy Statement

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

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

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

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

When considering these matters, Council will generally benchmark any variations in charges from year to year against the general movement in prices that occur in other sectors of the

community as measured by indexes such as Roadwork Input Cost Index, the Consumer Price Index, Council Cost Index (calculated by the Local Government Association of Queensland) and their components. While taking these movements into consideration Council needs to ensure that the rates and charges made are sufficient to cover the cost of its operations and that it is able to continue to provide services to the community at a level consistent with the growth and development of the area.

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

## 4.2 Principles for levying rates and charges

### 4.2.1 General Rates

Council accepts that the basis for levying general rates in Queensland is land valuation. However, other factors can be considered. There is considerable diversity in the Region's various urban, rural, commercial and industrial sectors, their varying access to and requirements for services and facilities and expenditure in the sectors. The desirability for an equitable distribution of rates, therefore, needs to take into account these factors as well as issues mentioned in the foregoing Policy Statement, and warrants the use of a differential rating system.

Where differential general rating is applied, land categories are defined by first separating the urban, rural, commercial and industrial sectors of the Region and then identifying land uses to distinguish between sectors within these areas. Department of Natural Resources Mines and Energy land use codes assist in identifying which land should be included in differential categories that may apply within these sectors.

Minimum rates are able to be set by Council under section 77 of the *Local Government Regulation 2012*. Any changes in these minimum rates will take into account the overall movement in general rates and movements in indexes and their components as mentioned above.

### 4.2.2 Separate Rates and Charges

Where Council believes it is appropriate, a separate rate or charge can be levied over every rateable property for a particular reason or benefit supplied or undertaken for the benefit of the community in general.

#### 4.2.3 Special Rates and Charges

Where Council believes it is appropriate for a special rate or charge to be levied in a defined area for a particular reason or benefit, such as for a special road development program, then as required by the Act and Regulation, the Council will carry out the following before the service begins:

- Identify the service to be provided;
- Detail the estimated cost of this service;
- Define the benefited area and ratepayers included therein;
- Identify any different categories or degrees of benefit to the properties if the special rate or charge is to be levied differentially; and
- State the reason/s why Council believes the service will enhance the value, utility or attractiveness of the properties to be rated and, if there are differences in benefit, state the basis on which the differences have been determined.

#### 4.2.4 Water Charges

Within the Southern Downs Regional Council there exist a number of separate water schemes.

Southern Downs Regional Council's water supply services could be considered a business activity under the *Local Government Act 2009*. Water charges are set to recover all of the costs associated with the provision of the water supply system by Council. These costs include ongoing operation and maintenance costs, loan interest, return on investment and other competitive neutrality adjustments. Charges are calculated based on the known and expected costs of individual systems and taking into account the matters stated in the Policy Statement.

Additionally, a charge is applied to all unconnected land within 100 metres of a water main and that is capable of being connected to the Council's water network so as to cover the fixed costs associated with making the service available.

Details of all pricing arrangements are identified within Council's Revenue Statement.

#### 4.2.5 Sewerage Charges

Within the Southern Downs Regional Council there exist a number of separate sewer schemes.

Southern Downs Regional Council's sewer services could be considered a business

activity under the *Local Government Act 2009*. Consequently, sewerage charges are collected and used for the purpose of meeting the full operating and capital costs of the sewer systems and instituting improvements to those systems, as well to meet return on capital requirements. Charges are calculated based on the known and expected costs of individual systems and taking into account the matters stated in the Policy Statement.

Additionally, a charge is applied to all unconnected land within 100 metres of a sewer main and that is capable of being connected to the Council's sewer network so as to cover the fixed costs associated with making the service available.

The quantum of the charge and the manner in which it is applied currently varies across the different sewer systems. However, Council is undertaking a process to align sewerage charges to better reflect industry best practice and to ensure a consistent approach across the entire region. The sewerage pricing structure in the 2020/2021 financial year represents the final year of the transitional pricing.

Details of all pricing arrangements are identified within Council's Revenue Statement.

#### 4.2.6 Waste Charges

Cleaning services and facilities for domestic and commercial waste are provided at various locations throughout the Southern Downs Regional Council area. The cost of maintaining the service and facilities varies between areas and consequently the quantum charged and the manner in which the charge is applied may vary between townships. Charges are levied to meet, firstly, the costs of collecting waste and, secondly, for managing, operating, maintaining and improving cleaning services and waste storage/dumping facilities, including the recycling of waste.

The per-collection charges conform to the user pays principle and contributes to the variable costs of providing a bin pick up service.

Where Council expands the defined cleaning service area during the year, charges will be applied on a pro-rata basis from the date the service is supplied after giving sufficient notice to enable all premises in the expanded area to avail themselves of the service.

Details of all pricing arrangements are identified within Council's Revenue Statement.

#### 4.2.7 State Emergency Management Fire and Rescue Levy

As required, Council collects an Emergency Management Fire and Rescue Levy on

behalf of the State Government on all properties that are a prescribed property, within the *Fire and Emergency Services Act 1990*. Council provides returns to Queensland Fire Services and remits funds collected.

#### 4.2.8 Half-Yearly Rate Notices

Council will levy rates and charges (other than water consumption charges) on a half-yearly basis. Notices will be issued in July/August and January/February of the financial year and will allow a discount period of not less than 60 days if discount is applicable.

#### 4.2.9 Water Notices

Council will levy water consumption charges on a half-yearly basis. Water notices will be issued in October/November and March/April of the financial year with a 30 day payment period. No discount is applicable.

#### 4.2.10 Supplementary Notices

*(Local Government Regulation 2012(s109))*

Where the use made of a particular parcel of land varies (e.g. reconfiguration, vacant land has a building constructed thereon, etc.); or a change of valuation is received from Department of Environment, Natural Resources & Mines; or services provided to a particular parcel are adjusted/amended – which required the rates and/or charges to be amended - a supplementary rate notice issued. Supplementary notices will be issued as required with a 30 day payment period. Discount may be applicable.

#### 4.2.11 Discount

*(Local Government Regulation 2012(s130))*

It is the Council's policy to encourage the prompt payment of rates and charges by offering a discount for payment by a designated date.

#### 4.2.12 Interest on Arrears

*(Local Government Regulation 2012(s133))*

It is the Council's policy to ensure that the interests of all ratepayers are protected by discouraging the avoidance of responsibilities for the payment of rates and charges debts. To this end, the Council will impose the maximum rate of interest permissible by legislation on all outstanding rates and charges. Interest will compound on all amounts outstanding (including on those assessments with a deemed instalment or where an interest applicable payment agreement has been negotiated or where an interest free agreement has been cancelled) 5 days after the due date of the notice and

calculated on daily rests.

## 4.3 Principles for Granting Concessions for Rates and Charges

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

- The same treatment for ratepayers with similar circumstances.
- Transparency by making clear the requirements necessary to receive concessions.
- Flexibility to allow Council to respond to local economic issues.

Consideration may be given by Council to granting a class concession in the event all or part of the Southern Downs Regional Council area is declared a natural disaster area by the State Government.

### 4.3.1 Unapparent Plumbing Failure

Part remission of water consumption charges is granted to owners of properties who incur water consumption charges because of an unapparent plumbing failure and who satisfy the criteria set down in Council's Rate Concession Policy. The Policy sets out the eligibility criteria to be satisfied and the manner of calculation of the remission.

### 4.3.2 Home Haemodialysis

Part remission of water consumption charges is granted to landowners where the occupier is receiving home haemodialysis and who satisfy the criteria set down in Council's Rate Concession Policy. The Policy sets out the eligibility criteria to be satisfied and the manner of calculation of the remission.

### 4.3.3 Covid-19

Part remission of the calculated differential general rate, water access charge, sewerage access charge and/or waste management charges in relation to and levied in the first half of the 2020/2021 financial year is granted as relief from Covid-19 restrictions.

### 4.3.4 General Ongoing Rates Concessions

A rebate of all or part of rates or charges or deferral of interest charges is granted to the following ratepayer categories or circumstances that satisfy the relevant criteria set down in Council's Rates Concession Policy.

- Not for profit/charitable organisations;
- Permits to occupy – Pump sites;



- Leased Council vacant land;
- Invasive pest control special rate;
- Financial hardship;
- Water charges – base access charge;
- Aged care facilities

#### 4.3.5 Other

Other remission or rate deferral requests will be assessed on their individual merits. Council reserves the right to limit rate increases under special arrangements made with Council pursuant to Section 116 of the *Local Government Regulation 2012*.

### 4.4 Principles for Recovering Overdue Rates and Charges

Council requires payment of rates, fees and charges within the specified period and it is Council's policy to pursue the collection of all outstanding rates and charges diligently but with due concern for financial hardship which may be faced by some members of the community.

For rates and utility charges, reminder notices will generally be issued within two weeks after the due date. Council reserves the right to send the details of any ratepayers that still have not paid their rates after the due date to a legal services provider to instigate recovery procedures unless an alternative agreement has been made.

If rates or charges are outstanding for three years or more Council may, in accordance with the provisions of the Act and Regulation, offer the property for sale to recover outstanding amounts.

In cases of financial hardship, Council may approve rates and charges debt repayment agreements for individual ratepayers or, in instances such as natural disasters and/or for classes of ratepayers.

### 4.5 Principles for Cost-Recovery

Council recognises the validity of maximising the use of appropriate user pay charges or cost recovery fees to reduce the burden on general rates. 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 the action to which the fee applies.

## 5 Physical and social infrastructure costs for new developments

Mechanisms for the planning and funding of infrastructure for urban growth are contained within the *Sustainable Planning Act 2009*.

Pursuant to the provisions of this Act, and the Southern Downs Regional Planning Scheme, developers are required to pay the costs associated with the following:-

- Any increase demanded on the available capacity of the existing trunk infrastructure due to any new development; and/or
- Any additional trunk infrastructure required due to any new development; and
- Where appropriate, a contribution towards social infrastructure changes required to cater for the increase or changes in population caused by new development.

Where a property developer proposes a subdivision with a higher standard of landscaping, recreation equipment, building or maintenance than would ordinarily be required by Council in accordance with its policies, practices and standards, the Council may use a Special Rate or Charge to recover the additional costs of maintenance from the ratepayers that directly benefit from the increased amenity of the subdivision. Where appropriate, Council may determine a contribution from general revenue to recognise broader community use of the assets.





## Discount Policy

Policy Number:	PL-F8073
Department:	Finance & Information Technology
Section:	Revenue
Responsible Manager:	Manager Finance & Information Technology
Date Adopted:	22 October 2014
Date to be Reviewed:	Within 8 months of the quadrennial election
Date Reviewed:	22 July 2020
Date Rescinded:	N/A

### REVISION RECORD

Date	Version	Revision description
23/08/2018	2	Revision
18/08/2019	3	Reviewed
22/07/2020	4	Reviewed

Discount Policy

Policy no: PL-F8073

Updated: 22 July 2020

Page 1 - 8

Southern Downs Regional Council

## CONTENTS

1	Purpose.....	3
2	Scope.....	3
3	Legislative Context .....	3
4	Policy Details.....	3
4.1	Medical Reasons.....	3
4.2	Death or Major Trauma.....	3
4.3	Loss of Records.....	3
4.4	Rates Record Incorrect.....	4
4.4.1	Ownership.....	4
4.4.2	Address.....	4
4.4.3	Rates .....	4
4.4.4	Where discount is not allowed when the rates record is incorrect.....	4
4.5	Payment Errors .....	4
4.6	Payments Made Prior to Discount Date but Received After.....	5
4.6.1	Agency Payments.....	5
4.6.2	Payment by Mail .....	5
4.7	Extraordinary Circumstances.....	5
4.8	Application of Policy.....	5
5	Definitions.....	6

Discount Policy

Policy no: PL-FS073

Updated: 22 July 2020

Page 2 - 8

 Southern Downs Regional Council

## 1 Purpose

To set the principles which Council will use when considering the circumstances where discount is requested for payment after the discount date.

## 2 Scope

This policy applies to ratepayers that have been prevented by circumstances beyond their control from paying their rates on time and who are able to meet the criteria set out in this policy.

## 3 Legislative Context

- o *Local Government Regulation 2012*
  - Chapter 4: Rates and Charges
  - Part 11: Paying rates and charges
  - Section 130: Discount for prompt payment of rates or charges
  - Part 10: If a local government is satisfied a ratepayer has been prevented, by circumstances beyond their control, from paying the rates or charges in time to get a discount, the local government may still allow the discount.

## 4 Policy Details

The following situations are where Council will allow the discount after the discount date has passed.

### 4.1 Medical Reasons

An illness involving hospitalisation and/or incapacitation of the ratepayer at or prior to the time of the rates being due for discount.

### 4.2 Death or Major Trauma

A death or major trauma (accident/life threatening illness/emergency operation) of the ratepayer and/or associated persons (spouse/children/parents) at or prior to the time of the rates being due for discount.

### 4.3 Loss of Records

The loss of records resulting from factors beyond the ratepayer's control - for example, fire or floods.

Discount Policy

Policy no: PL-FS073

Updated: 22 July 2020

Page 3 - 8

© Southern Downs Regional Council

## 4.4 Rates Record Incorrect

The discount will be allowed on late payment of rates where:

### 4.4.1 Ownership

Records held by Council nominating ownership have been incorrectly reproduced so as to cause the rate notice to be issued incorrectly; or

### 4.4.2 Address

The records held by Council nominating the address for service of the rate notice have been incorrectly reproduced by Council so as to cause the rate notice to issue the wrong address; or

### 4.4.3 Rates

The rates have been incorrectly levied due to an error by Council and require adjustment.

### 4.4.4 Where discount is not allowed when the rates record is incorrect

The discount will not be allowed in the above circumstances where the ratepayer failed to ensure Council was given correct notification of the postal address for service of notices prior to the issue of the rates notices; or where Council received notification of the change of ownership after the issue of the rates notice; or where a property valuation, land use or services provided have changed and Council has either not been informed, or was informed without sufficient time to process the adjustment, prior to the issue of the rates notices.

## 4.5 Payment Errors

Where there is an apparent accidental short payment of the rates resulting from a transposition error, or a miscalculation of the net amount due arising from the payment of a number of rate notices at one time, the ratepayer will be contacted and given 7 days to pay the shortfall amount. Once the shortfall amount is paid the discount will then be allowed.

## 4.6 Payments Made Prior to Discount Date but Received After

The following common circumstances relate specifically to this provision.

### 4.6.1 Agency Payments

Discount be allowed where it can be established there was a genuine attempt to make a payment within the rates discount period using one of Council's agency payment facilities.

### 4.6.2 Payment by Mail

Discount be allowed where:

- 1) The envelope containing payment was posted on or before the due date, (as evidenced by the postmark on the envelope), but monies were received after the due date; or
- 2) Natural disaster, mail strike or major incident has prevented the postal authority, from delivering the rate notice in time for the ratepayer to have the benefit of the discount period or prevented the postal authority from delivering the rate payment to the nominated receiving point (Council office) on or before the last day allowed for discount for the rate payments.

## 4.7 Extraordinary Circumstances

Where an application is not affected by the above mentioned circumstances the Chief Executive Officer or other Council officer acting under delegated authority may determine that the cause of the late payment is sufficient to warrant the approval of the discount.

## 4.8 Application of Policy

The Council authorises the positions of the Chief Executive Officer, Director Corporate & Community Services, Manager Finance & Information Technology and Revenue Coordinator to determine if a ratepayer has been prevented, by circumstances beyond their control, from paying the rates or charges in time to get a discount, the local government may still allow the discount as set out in this policy.



## 5 Definitions

Term	Meaning
Discount Date	The date shown on the rate notice as being the date the rates and charges need to be paid by to receive the discount.



## Supplementary Rates Policy

Policy Number:	PL-F8014
Department:	Finance & Information Technology
Section:	Revenue
Responsible Manager:	Manager Finance & Information Technology
Date Adopted:	25 March 2015
Date to be Reviewed:	Within 3 months of the quadrennial election
Date Reviewed:	22 July 2020
Date Rescinded:	N/A

### REVISION RECORD

Date	Version	Revision description
23/08/2018	2	Revision
5/12/2018	3	Revision
4/11/2019	4	Revision
22/07/2020	5	Revision

Supplementary Rates Policy

Policy no: PL-F8014

Updated: 22 July 2020

Page 1 - 8

Southern Downs Regional Council

## CONTENTS

1	Purpose.....	3
2	Scope.....	3
3	Legislative Context .....	3
4	Policy Details.....	3
4.1	Valuation Changes .....	3
4.2	Ownership Changes .....	4
4.3	Subdivisions .....	4
4.4	Amalgamations.....	4
4.5	Category Changes.....	4
4.6	Discount .....	4
4.7	Part Period Charges .....	5
4.7.1	Utility Charges .....	5
4.7.2	Other Charges & Levies.....	5
4.8	Subsequent Ownership Charge .....	6
5	Public Consultation.....	8
6	Definitions.....	8

## 1 Purpose

To set the principles which Council will use when issuing Supplementary Rates notices for the adjustment of the general rate.

## 2 Scope

This policy applies to:

- Rateable properties that have received changes to their property from the Department of Natural Resources, Mines & Energy. This includes, but is not limited to, changes to the valuation, subdivided land, amalgamated properties, and land purchased and sold. The policy also covers properties where a change in the use of the land results in a change of rating category;
- Utility charge adjustments;
- Adjustments to other charges and levies issued on a supplementary rates notice.

## 3 Legislative Context

- *Local Government Regulation 2012*
  - Chapter 4: Rates and Charges
  - Part 9: Levying and Adjusting Rates and Charges
  - Division 2: Adjusting Rates or Charges
- Council's Revenue Statement and Policy
- *Fire and Emergency Services Act 1990*
- *Fire and Rescue Service Regulation 2011*

## 4 Policy Details

The following situations are where Council will issue a supplementary rates notice.

### 4.1 Valuation Changes

All valuation changes will be updated on the property record from the date of the valuation notice provided to Council by the Department of Natural Resources, Mines & Energy.

General rates charges will be backdated to the date of the change.

## 4.2 Ownership Changes

When a property is bought or sold and the sale creates a rate adjustment, the date of settlement as detailed on the transfer form or form 24 from the solicitors will be used to raise charges for the new owner and adjust charges for the previous owner for any rates previously raised.

## 4.3 Subdivisions

When a property is subdivided, the date recorded on the survey plan will be used to create the new lot and plans, this date will also be used for any rate adjustments.

## 4.4 Amalgamations

When properties are amalgamated for rating purposes the date of effect as detailed on the valuation notice received from the Department of Natural Resources, Mines & Energy will be used for all rates adjustments.

## 4.5 Category Changes

Any change in category will take effect from:

- If a category objection form is submitted in the general rate issue period and is allowed the change to the general rate category will be from the start of the financial year;
- If a category objection form is submitted outside the general rate issue period and is allowed the change to the general rate category will be from the date the category objection form was received by Council;
- If the Department of Natural Resources, Mines & Energy provide a change of land use the change to the general rate category will be from the date provided to Council.

## 4.6 Discount

The discount will be allowed on all new general rate charges only. The percentage allowed will be as per Council's Revenue Statement for the financial year the supplementary rates are raised.

## 4.7 Part Period Charges

Any adjustments to a charge or levy that is not a general rate will be from the dates noted below or 8 years prior to 1 July of the current financial year whichever is the latter.

### 4.7.1 Utility Charges

Any utility service changes will take effect from:

Water and Wastewater access charges

- Any adjustment resulting in a credit (charge decrease) will be from the date of the event causing the adjustment;
- Any adjustment resulting in a debit (charge increase) will be from:
  - From date of Service Installation Record;
  - From date Developer Notification;
  - From date of licensed plumber advice;
  - If the adjustment originated as a result of an audit, the charge will be applied from the beginning of the next financial year from the date the audit was undertaken;
  - If the result of a Council error, from 1 July of the current financial year or from the date error was made whichever is the sooner.

Domestic Waste & Recycling Charges

- Any adjustment resulting in a credit (charge decrease) will be from the date of the event causing the adjustment;
- Any adjustment resulting in a debit (charge increase) will be from:
  - For existing services from date of change;
  - For new services within a defined compulsory waste collection area from date of final building inspection or when bins are delivered, whichever is the sooner;
  - For new services outside a defined compulsory waste collection area, from date the bins are delivered.
  - If the adjustment originated as a result of an audit, the charge will be applied from the beginning of the next financial year from the date the audit was undertaken;
  - If the result of a Council error, from 1 July of the current financial year or from the date error was made whichever is the sooner.

### 4.7.2 Other Charges & Levies

Any changes to other charges & levies will take effect from:

Statutory Charges – Emergency Management Levy

- If the change results in a credit (charge decrease) will be from the date of the event causing the adjustment;
- If the charge results in a debit (charge increase) will be from:

- If the result of a Council error, from 1 July of the current financial year or from date error was made whichever is the sooner;
- If the adjustment originated as a result of an audit, the charge will be applied from the beginning of the next financial year from the date the audit was undertaken;
- From the date of the event causing the adjustment.

#### **Separate & Special Charges**

- If the change results in a credit (charge decrease) will be from the date of the event causing the adjustment;
- If the charge results in a debit (charge increase) will be from:
  - If the result of a Council error, from 1 July of the current financial year or from date error was made whichever is the sooner;
  - If the adjustment originated as a result of an audit, the charge will be applied from the beginning of the next financial year from the date the audit was undertaken;
  - From the date of the event causing the adjustment.

### **4.3 Subsequent Ownership Change**

When a property is subject to a rate or charge adjustment due to any of the above situations and the property changes ownership after the rate adjustment event and prior to Council receiving and/or making the required rate adjustment - the date of settlement of the subsequent ownership change, as detailed on the transfer form or form 24 from the solicitors, will be used to raise or adjust the rates or charges for the new owner.

## **5 Public Consultation**

From time-to-time the Valuer-General will perform a valuation of properties within the region. Council will undertake appropriate public consultation at least 21 days prior to issuing supplementary rates notices by way of press releases and public notices in the newspaper and social media outlining the number of affected properties and their general locations

## **6 Definitions**

Term	Meaning
Supplementary Rates	Adjustments to rates and charges outside the issue of annual rate notices.



## Rate Exemption by Resolution Policy

Policy Number:	PL-FS082
Department:	Finance & Information Technology
Section:	Revenue
Responsible Manager:	Manager Finance & Information Technology
Date Adopted:	5 March 2012
Date to be Reviewed:	Within 3 months of the quadrennial election
Date Reviewed:	22 July 2020
Date Rescinded:	N/A

### REVISION RECORD

Date	Version	Revision description
03/08/2018	1	Change to new Policy format and update Regulation references
08/08/2017	2	Update for changes due to new concessions policy
18/08/2018	3	Review
22/07/2020	4	Review

Rate Exemption by Resolution Policy

Policy no: PL-FS082

Updated: 22 July 2020

Page 1 - 8

© Southern Downs Regional Council



## CONTENTS

1	Policy Background .....	3
2	Purpose.....	3
3	Scope.....	3
4	Legislative Context .....	4
5	Policy Details .....	4
5.1	Subject Land.....	4
5.2	Duration.....	5
5.3	Eligibility .....	5
6	Exemptions by Act and Regulations.....	5
7	Definitions.....	6
8	Related Documents.....	7
9	Appendix 1: Rate Exemption Chart.....	8

## 1 Policy Background

A policy is required with respect to land that is exempted from rating by resolution of a local government. Section 93(3) of the *Local Government Act 2009* provides that certain land is exempted from rates, with subsections (3)(h) and (3)(i) requiring a resolution by a local government to exempt land from rating.

Section 93(3)(h) refers to: Land that is –

- (i) primarily used for show grounds or horse racing; and
- (ii) exempted from rating by resolution of a local government.

Section 93(3)(i) refers to –

Land that is exempted from rating, by resolution of a local government, for charitable purposes.

The Act and Regulations also provide for rate exemptions that do not require a resolution. These rate exemptions are not subject to this policy although the definitions provided in this policy will be used in determining eligibility. Determining the eligibility of properties for rate exemption will be the responsibility of a rate categorisation officer appointed under the Regulations.

## 2 Purpose

This policy has been developed to ensure consistency in the determination of resolutions for rate exemptions with respect to Sections 93(3)(h) and 93(3)(i) of the *Local Government Act 2009*.

## 3 Scope

The scope of this policy is limited to rate exemption under Section 93(3)(h) and 93(3)(i) of the *Local Government Act 2009* being land that is exempted from rating, by resolution of a local government, for:

- o Showgrounds
- o Horse racing
- o Charitable purposes.

This policy also provides guidance in determining eligibility for exemption under the Act or regulations.

The rate exemption granted by this policy applies to all rates other than utility charges and will take effect from the beginning of the rating period in which the ratepayer applied for rate exemption under this policy.

Applications will only be accepted on submission of the appropriate form. The form must be completed by the applicant and must be supported by any information required to assist in the decision making process. Such information includes documents relating to an organisation's constitution, tax status and activities carried on by the organisation.

## 4 Legislative Context

- *Local Government Act 2009 - Section 93(3)*

## 5 Policy Details

For community organisations as defined in this Policy, the rate exemption granted under this Policy will be limited to:

- o All rates other than utility charges; and
- o The rate exemption will take effect from the beginning of the rating period in which the ratepayer applied for rate exemption under this policy.

Applications will only be accepted on the form 'Rate Exemption/Concession Application Form'. The form must be completed by the applicant in its entirety and must be supported by information sufficient to allow the application to be fully assessed (including a copy of the community organisation's constitution).

Council or its delegate will have regard to the following elements when considering applications for rate exemption:

- o The extent of financial activity and position evidenced by audited (or similar) financial statements as required at the discretion of the authorised Council Officer;
- o Any other relevant material which will assist in the application/assessment process as required by the authorised Council Officer.

### 5.1 Subject Land

For land to be subject to this policy, the land must be primarily used for:

- o Showgrounds;
- o Horse racing; or
- o Charitable purposes

To help in the deliberation and determination of the above land uses, the terms as described in the Policy definitions may be considered.

Properties that satisfy these definitions will be rate exempt for the purposes of a local government resolution.

The granting of rate exemption under this section ends upon change of ownership or the change of the purpose for which the property is used (as determined by an authorised Council Categorisation Officer) and subsequently a new application for rate exemption is required to be submitted.

## 5.2 Duration

The granting of rate exemption under this section ends two years after the current application is approved; upon change of ownership; or upon the change of the purpose for which the property is used (as determined by an authorised Council Categorisation Officer) whichever is the sooner. Subsequently a new application for rate exemption is required to be submitted.

## 5.3 Eligibility

Council will not allow a rate exemption where:

- there is either an actual or perceived competitive advantage obtained by the 3rd party through Council allowing such an exemption;
- Organisations which have gaming machines or that regularly operate a commercial licensed premises. A temporary licence for service of alcohol would not exclude an organisation from consideration under this policy; or
- Community/Charitable organisations which have a high level of paid labour in relation to volunteer labour. Such organisations may be considered for a concession under the Rate Concession Policy.

## 6 Exemptions by Act and Regulations

Definitions included in this policy should also be used for determining if land attracts a rate exemption for other reasons provided by the Act and the Regulations and is therefore not entitled to consideration under this policy. Refer to the policy definitions in section 7 of this policy and the Rate Exemption Chart in Appendix 1 to determine if land is entitled to a rate exemption under the Act or under the Regulations. These properties are not covered by this policy.

## 7 Definitions

For the purpose of this Policy and interpreting relevant legislation refer to:

- Schedule 4 Dictionary of the *Local Government Act 2009*;
- Schedule 8 Dictionary of the *Local Government Regulation 2012*;
- Schedule 8 Dictionary of the *Land Act 1994*.

In addition, and for the purpose of this Policy, key definitions are:

Term	Meaning
Showground	An open-air setting for agricultural displays, competitions, etc.
Horse racing	The sport in which horses and their riders take part in races, typically with substantial betting on the outcome
Charitable purpose	Land that is used by a community organisation on a non-profit basis for purposes relating to: <ul style="list-style-type: none"> <li>a. Education; or</li> <li>b. Assistance to the ill, infirmed or disabled; or</li> <li>c. Assistance to the poor; or</li> <li>d. Other purposes of benefit to the community generally but excludes any land used for subsidised housing that is not provided in connection with item b. above.</li> </ul>
Community organisation	A non-profit organisation excluding any organisation that has gaming machines and/or trades regularly with a liquor license (i.e. in a commercial manner).
Non-profit	An organisation if it is not carried on for the profit or gain of its members. This applies for direct and indirect gains and both while the organisation is being carried on and on its winding up (i.e. its constitution or governing documents prohibit distribution of profits or gains to individual members and its actions are consistent with the prohibition). This definition is consistent with the definition used by the Australian Taxation Office.
Public Purpose	The object or purpose of the organisation's activities is something which is beneficial to a section of the public rather than to private individuals as such – the section of the public may be relatively small, but it must not be so small or specialised that the group is on any common sense view no more than a "private club".
Religious entity	A recognised religious organisation is an organisation that– <ul style="list-style-type: none"> <li>a. Is affiliated with a recognised denomination declared under the Marriage (Recognised Denominations) Proclamation 2018, and</li> <li>b. Fulfills the requirement of a charity under section 5 of the <i>Collections Act 1998</i>.</li> </ul>
Used for/primarily used for	The primary purpose for which land legally able to be used and how regularly the land is used for that purpose. Land may be used for a particular purpose even if it has not been developed and no specific activities take place on the land.

## 8 Related Documents

- Grants to Community Organisations

## 9 Appendix 1: Rate Exemption Chart

What is the property used for or how is it owned? Check along each of the lines for a match.	Exempted by Act	Unallocated State land	Occupied by Gov't State entity	State Owned or Tenanted	Abandoned/Tenanted	Strategic Port land	Strategic Port land	Rec Centre	Commercial Centre	Airport Land	Local Gov't (not listed)	Exempt under another Act
		State land under transport infrastructure Act	State land under transport infrastructure Act	State land under transport infrastructure Act	State land under transport infrastructure Act	State land under transport infrastructure Act	State land under transport infrastructure Act	State land under transport infrastructure Act	State land under transport infrastructure Act	State land under transport infrastructure Act	State land under transport infrastructure Act	State land under transport infrastructure Act
Exempted by Regulation		Land owned by religious entity	Land owned by religious entity	Land owned by religious entity	Land owned by religious entity	Land owned by religious entity	Land owned by religious entity	Land owned by religious entity	Land owned by religious entity	Land owned by religious entity	Land owned by religious entity	Land owned by religious entity
		Land owned by religious entity	Land owned by religious entity	Land owned by religious entity	Land owned by religious entity	Land owned by religious entity	Land owned by religious entity	Land owned by religious entity	Land owned by religious entity	Land owned by religious entity	Land owned by religious entity	Land owned by religious entity
Concession Granted by Resolution		State land	State land	State land	State land	State land	State land	State land	State land	State land	State land	State land
		State land	State land	State land	State land	State land	State land	State land	State land	State land	State land	State land

Rate Exemption by Resolution Policy

Policy no: PL-FSC82

Updated: 22 July 2020

Page 8 - 8

Southam Downs Regional Council



## Debt Recovery Policy

Policy Number:	PL-FS057
Department:	Finance & Information Technology
Section:	Revenue
Responsible Manager:	Manager Finance & Information Technology
Date Adopted:	23 November 2011
Date to be Reviewed:	Within 8 months of the quadrennial election
Date Reviewed:	22 July 2020
Date Rescinded:	N/A

### REVISION RECORD

Date	Version	Revision description
29/04/2015	1	Annual Review & Delegation from Delegations Register
23/08/2018	2	Annual review, update payment agreements, allow special payment plan for pensioners
28/08/2017	3	Update payment agreement
13/08/2018	4	Annual Review, update payment agreements, rate write-offs and adjustments
12/08/2019	5	Annual Review, update payment agreements,
22/07/2020	8	Annual review, update extended invoice terms/payment agreement

Debt Recovery Policy

Policy no: PL-FS057

Updated: 22 July 2020

Page 1 - 12

© Southern Downs Regional Council



## CONTENTS

1	Policy Background.....	4
2	Purpose.....	4
3	Scope .....	4
4	Legislative Context .....	4
5	Policy Details.....	4
5.1	Rates Debtors .....	4
5.1.1	Overdue Rating and Utility Charges .....	4
5.1.2	Payment Plan Agreements.....	5
5.1.2.1	Pensioners.....	5
5.1.2.2	Interest Free Payment Agreement.....	6
5.1.2.3	Interest Applicable Payment Agreement.....	6
5.1.2.4	Subsequent Notices .....	7
5.1.2.5	Properties with Open Legal Recovery Action Accounts .....	7
5.1.2.6	Defaulted Payment Agreement .....	7
5.1.2.7	Not Eligible.....	8
5.1.3	Write-off of Rates Debtors.....	8
5.1.4	Adjustment of Rates Debtors.....	8
5.1.5	Sale of Land for Overdue Rates .....	8
5.2	Other Debtors.....	9
5.2.1	Sundry Debtors.....	9
5.2.2	Payment Plan Agreements .....	9
5.2.3	Facility Hire Debtors.....	9
5.2.4	Property Related Debtor Charges.....	10
5.2.5	Adjustment of Sundry Debtors .....	10
5.2.6	Unrecoverable – Bad Debts.....	10

Debt Recovery Policy

Policy no: PL-FS057

Updated: 22 July 2020

Page 2 - 12

© Southam Downs Regional Council

5.2.7	Provisions.....	10
5.3	Legal Recovery Action.....	11
8	Definitions.....	11
7	Related Documents.....	12

## 1 Policy Background

Council requires payment of rates, fees and charges within the specified period and it is Council's policy to pursue the collection of all outstanding rates and charges diligently but with due concern for financial hardship which may be faced by some members of the community.

## 2 Purpose

This policy provides scope for recovery procedures to facilitate effective and flexible payment agreements in order to achieve Council's budgetary objectives, whilst giving all due consideration and assistance to ratepayers/debtors who display genuine commitment to clearing their debt.

## 3 Scope

This policy applies to amounts owing by both rates debtors and other debtors.

## 4 Legislative Context

- *Local Government Act 2009*, sections 9, 95 & 282
- *Local Government Regulation 2012*, Part 12, Division 3

## 5 Policy Details

### 5.1 Rates Debtors

Part 12, Division 1 of the *Local Government Regulations 2012* defines what overdue rates and charges are, when they become overdue and allows interest to be charged. Section 132 states that the rates or charges are taken to have become overdue on the day after the due date stated in the rate notice for the rates or charges. Overdue rates or charges also include interest on the rates or charges and legal recovery costs (including court costs) if Council takes the ratepayer to court to recover rates or charges.

#### 5.1.1 Overdue Rating and Utility Charges

Council will allow a period of approximately seven (7) days after the close of the discount period to verify the accuracy of rate accounts and to identify those with overdue rates and charges.

The first reminder are sent to ratepayers whose accounts show outstanding amounts greater than \$5.00.

The first notice is a friendly reminder with no reference of legal or other action. It encourages ratepayers to contact Council within fourteen (14) days if they are experiencing difficulties in paying their account to arrange a suitable Payment Agreement to clear the outstanding debt.

Following the expiry of fourteen (14) days after the first reminder notice, a Final Reminder Notice is issued on accounts that have an amount outstanding of \$50 or greater, giving the ratepayer a further fourteen (14) days to complete payment or make an appropriate payment plan. This notice contains Council's proposed action for recovery, states interest will accrue on the debt, and offers a further opportunity to contact Council to propose an acceptable Payment Agreement.

### 5.1.2 Payment Plan Agreements

Chapter 4, Part 10 of the *Local Government Regulations 2012* allows local governments to grant a ratepayer a concession for rates or charges.

Section 121 only allows the following types of concessions:

- a) A rebate of all or part of the rates or charges;
- b) An agreement to defer payment of rates or charges;
- c) An agreement to accept a transfer of unencumbered land in full or part payment of the rates or charges.

Pursuant to sections 120(1)(c), section 121(b), and section 122(1)(b), (5) and (5) of the *Local Government Regulation 2012*, Council grant a concession by way of an agreement to defer payment of rate or charges subject to the conditions below:

#### 5.1.2.1 Pensioners

Council will accept an interest free payment agreement where the following criteria is met:

1. The property must be owned in full or in part by Pensioner/s who are eligible for the Queensland State Government Pensioner Rate Subsidy Scheme;
2. To be for at least all current financial years rates and charges amount and known future rates and charges within the agreement period. Any subsequent rates and charges issued after the agreement date and not included in the agreement balance must be paid by the relevant notice due date;
3. If any arrears brought forward from a previous financial year exist, at least part of the arrears must be paid within the agreement period;
4. Payments must be in the form of regular instalments of weekly, fortnightly or monthly; or
5. Lump sum payments may be accepted, but only if the payment will be made by the sooner of –
  - a. 4 months from the application date; or

b. 30 June of the current financial year;

6. The agreement must expire on or before 30 June of the current financial year, or another date as agreed to by the Manager of Finance & Information Technology;
7. Application can be made in person, over the phone or in writing, however, no formal application form is required;
8. The property must not have an open legal recovery action account in accordance with clause 5.3 of this policy.

No interest is charged on overdue rates whilst the pensioner honours the agreement.

### 5.1.2.2 Interest Free Payment Agreement

Council will accept an interest free payment agreement where the following criteria is met:

1. To be paid in full within the current financial year;
2. To be for all current rate balances and known future rates and charges within the agreement period. Any subsequent rates and charges issued after the agreement date and not included in the agreement balance must be paid by the relevant notice due date;
3. To be for current year rate and charges only; no arrears brought forward from a previous financial year;
4. Payments must be in the form of regular instalments of weekly, fortnightly or monthly; or
5. Lump sum payments may be accepted, but only if the payment will be made by the sooner of –
  - a. 4 months from the application date; or
  - b. 30 June of the current financial year;
6. Application can be made in person, over the phone or in writing, however, no formal application form is required;
7. The property must not have an open legal recovery action account in accordance with clause 5.3 of this policy.

Council will not charge interest on a property, nor pursue further recovery action against a ratepayer who has a suitable interest free payment agreement accepted by Council, while the agreement is current and the ratepayer adheres to the agreed repayment schedule.

### 5.1.2.3 Interest Applicable Payment Agreement

Council will accept an interest applicable payment agreement where the following criteria is met:

1. Amounts brought forward from a previous financial year exist on the property;
2. To be paid in full within the current financial year;
3. To be for all current rate balances and known future rates and charges within the agreement period. Any subsequent rates and charges issued after the agreement date and not included in the agreement balance must be paid by the relevant notice due date;
4. Application can be made in person, over the phone or in writing, however, a formal application form is required;
5. The property must not have an open legal recovery action account in accordance with clause 5.3 of this policy.

And at least one of the following criteria is present:

1. Payments must be in the form of regular instalments of weekly, fortnightly or monthly; or
2. Lump sum payments may be accepted, but only if the payment will be made by the sooner of –
  - a. 4 months from the application date; or
  - b. 30 June of the current financial year;

Any agreements approved with the above conditions will be charged interest on any overdue rate balances, but Council will not pursue further recovery action while the agreement is current and the ratepayer adheres to the agreed repayment schedule.

#### 5.1.2.4 Subsequent Notices

Ratepayers are advised that proposed agreements:

1. Expire on 30 June in the current financial year;
2. Are not deemed to be an ongoing facility; and
3. All future rates and charges that may be levied within the agreement period and not included in the agreement (e.g. supplementary notices, water consumption) must be paid when due.

#### 5.1.2.5 Properties with Open Legal Recovery Action Accounts

Council may negotiate a payment plan with a ratepayer whose property has an open legal recovery action account, however, the payment plan will be maintained by Council's legal service provider and will not fall under this policy.

#### 5.1.2.6 Defaulted Payment Agreement

Should the ratepayer miss one or more payments on a payment agreement, the missed payments must be rectified within fourteen (14) days. If the missed payments are not rectified within the allowed period, the ratepayer is deemed to be in default and the agreement will be cancelled.

Should the ratepayer not pay a rate or charge issued after the agreement was made and not included in the agreement balance but the relevant notice due date, the missed payment must be rectified within fourteen (14) days. If the subsequent notice is not paid within the allowed period, the ratepayer is deemed to be in default and the agreement will be cancelled.

If the ratepayer has not already received a final reminder notice, a notice will be issued. The account will then become subject to Council's normal recovery action for overdue rates in accordance with clause 5.3 of this Policy.

#### 5.1.2.7 Not Eligible

Non recurrent charges greater than \$5,000, such as Infrastructure charges and Clearing of Land charges that have transferred to the relevant rate account for recovery purposes are not eligible for the payment plan facility.

No payment plan agreements will be granted where:

- Council has resolved to sell land for arrears of rates; or
- The debtor has demonstrated a history of delinquency.

#### 5.1.3 Write-off of Rates Debtors

As outstanding rates remain a charge on the land (*Local Government Act 2009*, s95), rate debtors are not written off.

However, if land is:

1. Sold for overdue rates under subdivision 2 of the *Local Government Regulation 2012* and the winning bid is less than the costs of sale and overdue rates, Council will discharge the overdue rates or charges payable for the land; or
2. Acquired for overdue rates or charges under subdivision 3 of the *Local Government Regulation 2012*, section 151(2)(a) requires Council to discharge the overdue rates or charges payable for the land.

#### 5.1.4 Adjustment of Rates Debtors

In order to maintain an efficient rating system minor amounts, such as rounding amounts, small interest charges and other items not exceeding \$10, may be adjusted by an officer in the Revenue Section. The Manager of Finance and Information Technology may adjust amounts on a property up to \$2,500.

#### 5.1.5 Sale of Land for Overdue Rates

Periodically a list of ratepayers with rates outstanding in excess of the periods allowed is prepared in accordance with the requirements of Chapter 4, Part 12, Division 3 of the *Local Government Regulation 2012*, and tabled for Council's consideration at the earliest opportunity.

## 5.2 Other Debtors

### 5.2.1 Sundry Debtors

Sundry Debtors are deemed overdue 31 days after the invoice is issued.

The first reminder is sent to sundry debtors whose accounts show an overdue balance at the end of the month by way of a statement.

At the end of the month following the issue of a statement, a Final Reminder Notice is issued to a sundry debtor where the account remains overdue, giving the debtor fourteen (14) days to complete payment or make an appropriate payment agreement. The notice contains Council's proposed action for recovery and confirms that future services will be cancelled at the expiry of the notice period. The notice also advises that future dealings with Council will be on a cash basis and if unpaid the debt may be referred to Council's Collection Agency for further recovery action.

For waste accounts the Final Reminder Notice confirms that access to the facility will not be available unless cash payment is made onsite, or the account has been paid in full or satisfactory arrangements are made with Council to clear the debt.

### 5.2.2 Payment Plan Agreements

Council will accept a sundry debtor payment agreement at the discretion of the responsible manager and agreed to by the Manager Finance & Information Technology. The acceptance of the proposed payment agreement will depend on:

1. Size of the outstanding balance;
2. Nature of the applied charges;
3. Payment history of the applicant;
4. Ability of the system to process the proposed agreement.

#### 5.2.2.1 Extended Invoice trading terms

Council will allow agreements by the extension of invoice trading terms, e.g. 30 days trading terms will extend to 60, 90, 120, 180, etc. days or until the financial year the invoice is raised in at the latest.

Council expectation is regular payments must be agreed to during the period of the invoice. If the agreement is not adhered to, Council will cancel the agreement and alter the trading term of the invoice to be payable within 30 days of default or payment agreement due date, whichever is the sooner.

### 5.2.3 Facility Hire Debtors

Debtors hiring Southam Downs Regional Council Community Facilities are issued invoices relating to hire and bond with a due date no later than two business days prior to commencement of the hire (keys being collecting).



Facility Hire Bonds are to be paid by the customer no later than two business days prior to keys are collected and hire commencing.

Keys will not be issued until the invoice including the bond is paid in full. If payment is not received within two days of the hire date, the booking will be cancelled.

### 5.2.4 Property Related Debtor Charges

Debtor charges may relate to a specific property (e.g. slashing of allotments, development charges, etc.). If such a charge remains outstanding after the Final Reminder Notice date, the charge will be transferred to the property rate account.

### 5.2.5 Adjustment of Sundry Debtors

In order to maintain an efficient debtor system minor amounts, such as rounding amounts, small charges and other items not exceeding \$10, may be adjusted by an officer in the Revenue Section.

### 5.2.6 Unrecoverable – Bad Debts

After exhausting all steps in this policy it may be considered impractical to pursue a particular sundry debt any further (i.e. proceeding with legal action is unlikely or uneconomical to recover the debt).

If a sundry debt is considered unrecoverable (e.g. bankruptcy) and overdue one hundred eighty days (180) or more it is necessary to obtain approval to have the debt written off. The Manager of the relevant Department must be advised in writing and approve in writing the debt to be submitted for write off.

This approval must be obtained in one of the following ways:

- The CEO has delegated to the Manager Finance & IT the authority to write off debts which are seen to be unrecoverable up to and including a value of \$2,000.
- Debts in excess of \$2,000 are referred to Council for approval to write off.

### 5.2.7 Provisions

Sundry debts outstanding more than 180 days should be provided for according to an assessment which has regard for the size and nature of the debt and the debtor in question.

Sundry debts outstanding less than 180 days may be provided for if the recovery of the debt is known to be unlikely.

Any adjustments to the provision shall be made at least annually and will be charged as an expense to the appropriate area.

### 5.3 Legal Recovery Action

As soon as practicable following the expiration of a Final Reminder Notice any ratepayer or sundry debtor who:

- Has not responded by way of payment in full; or
- Has not entered into an acceptable payment agreement; or
- Does not have their account under investigation for accuracy or awaiting a decision of the council; or
- Has defaulted on an agreed payment agreement;

And has a debt balance of:

- Between \$250 - \$999 – will be issued a reminder notice from council's legal service provider; or
- Greater than \$1,000 - will have their debt referred to council's legal service provider for legal recovery action.

Legal action may be undertaken in the relevant Court jurisdiction and may be undertaken under instruction by a duly delegated officer by solicitors or mercantile agents acting on the Council's behalf.

Due to the nature of the legal process, once an account has been referred to Council's legal service provider, the legal provider's balance can be updated when relevant to reflect Council's rates due and payable balance without reminder letters being posted to the rate payer for any subsequent rate or charge. This cannot occur after a Statement of Claim has been filed with the Court until a referred account has been closed.

## 6 Definitions

Term	Meaning
Rates Debtors	Debts that arise as a result of Rates and charges are defined in Chapter 4 of Local Government Regulation 2012 as including differential general rates, minimum general rate levies, separate rates and charges, special rates and charges, utility charges and accrued interest or premium owing on outstanding balances of rates and charges.
Sundry Debtors	Debts owed to Council by customers for the supply of goods and services. Not including debts such as animal registrations, infringements, building applications, periodic licences, leases, etc.
Delinquency	A debtor has demonstrated a history of delinquency if they made any of the following: <ul style="list-style-type: none"> <li>◦ Defaulted on 2 or more payment plan agreements;</li> <li>◦ Defaulted on 2 or more direct debt payment agreement;</li> <li>◦ More than 2 instances of prior legal recovery action by Council.</li> </ul>

## 7 Related Documents

- Revenue Policy



## Rate Concessions Policy

Policy Number:	PL-FS078
Department:	Finance & Information Technology
Section:	Finance
Responsible Manager:	Manager Finance & Information Technology
Date Adopted:	28 June 2017
Date to be Reviewed:	28 June 2020
Date Reviewed:	22 July 2020
Date Rescinded:	

### REVISION RECORD

Date	Version	Revision description
18/08/2018	2	Reviewed – Invasive Pest Control rebate adjusted and Public amenities on leased government property rebate added
27/03/2019	3	Reviewed tank rebate
23/05/2019	4	Reviewed tank rebate
23/10/2019	5	Review document
27/11/2019	6	Update Policy name and review document
17/01/2020	7	Update policy for water tank rebate
22/07/2020	8	Update policy name, add water relief & home haemodialysis provisions and reviewed

Rate Concessions Policy

Policy no: PL-FS078

Updated: 22 July 2020

Page 1 - 18

© Southern Downs Regional Council

## CONTENTS

1	Policy Background.....	4
2	Purpose.....	4
3	Scope .....	5
4	Legislative Context .....	5
5	Rate Concessions .....	5
5.1	Not-For-Profit/Charitable Organisations.....	5
5.1.1	Eligibility.....	5
5.1.2	Applications .....	6
5.1.3	Amount of Rebate.....	7
5.2	Permits to Occupy Pump Sites and Separate Pump Site Assessments.....	9
5.3	Leased Council Vacant Land .....	9
5.4	Financial Hardship.....	9
5.4.1	Major Medical Situations.....	10
5.4.2	Unusual and severe circumstances .....	11
5.5	Water Charges - Base Access Charge .....	12
5.6	Water Charges - Relief from Water Consumption.....	12
5.6.1	Criteria for Water Consumption Relief.....	12
5.6.2	Application for Water Consumption Relief.....	14
5.6.3	Calculation of Remission Amount .....	14
5.6.4	Subsequent Applications for Water Consumption Relief .....	15
5.7	Water Charges - Home haemodialysis Water Allowance.....	15
5.7.1	Criteria for Water Allowance .....	15
5.7.2	Calculation of Water Allowance .....	16
5.7.3	Ceasing of Allowance .....	17
5.8	Covid-19 Rebate .....	17

Rate Concessions Policy

Policy no: PL-FS078

Updated: 22 July 2020

Page 2 - 18

© Southern Downs Regional Council

5.9	Agad Care Facilities .....	18
5.10	Other .....	18
5.11	Cost Report .....	18
6	Definitions .....	19
7	Related Documents .....	19

## 1 Policy Background

Council levies property rates and charges pursuant to the *Local Government Act 2009* and the *Local Government Regulations 2012*. Council requires payment of such rates and charges within the specified period. It is Council's policy to levy and pursue the collection of all outstanding rates and charges diligently but with due concern for the following:

- financial hardship which may be faced by some members of the community;
- Economic development of the region; and
- Cultural, environmental, historic, heritage or scientific significance within the region.

Chapter 4, Part 10 of the *Local Government Regulations 2012* allows local governments to relieve some of the above concerns by granting ratepayer/s a concession for rates or charges.

Section 121 only allows the following types of concessions:

- a) A rebate of all or part of the rates or charges;
- b) An agreement to defer payment of rates or charges;
- c) An agreement to accept a transfer of unencumbered land in full or part payment of the rates or charges.

## 2 Purpose

This policy aims to establish guidelines to assess requests for rates and charges concessions in order to alleviate the impact of rates and charges.

This policy has been developed to ensure consistency in the determination of concessions for rates and charges with respect to Chapter 4, Part 10 of the *Local Government Regulations 2012*.

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

- The same treatment for ratepayers with similar circumstances.
- Transparency by making clear the requirements necessary to receive concessions.
- Flexibility to allow Council to respond to local economic issues.

Consideration may be given by Council to granting a class concession in the event all or part of the Southern Downs Regional Council area is declared a natural disaster area by the State Government.

### 3 Scope

This policy applies to any person, group or organisation seeking rebates and concessions for rates and/or charges.

The scope of this policy is limited to rate concession types under section 121(a) and 121(b) of the *Local Government Regulations 2012* being:

- a) A rebate of all or part of the rates or charges; and/or
- b) An agreement to defer payment of rates or charges.

Concession or rebates for general fees and charges or other items not covered under chapter 4 part 10 of the Regulations are outside the scope of this policy.

This policy supersedes any previous ongoing concessions granted by Council.

### 4 Legislative Context

- *Local Government Regulation 2012* – Chapter 4, Part 10

### 5 Rate Concessions

Rate concessions are considered for the following ratepayers categories.

#### 5.1 Not-For-Profit/Charitable Organisations

Pursuant to sections 120(1)(b)(i), section 121(a), and section 122(1)(b), (4), (5) and (6) of the *Local Government Regulation 2012*, Council grant a concession to approved organisations whose objectives do not include the making of profit and who provide services to their membership and the community.

The granting of rate concessions under this section ends two years after the current application is approved; upon change of ownership; or upon the change of the purpose for which the property is used (as determined by an authorised Council Categorisation Officer) whichever is the sooner. Subsequently a new application for rate concession is required to be submitted.

#### 5.1.1 Eligibility

**Not-For-Profit/Community Organisation** – An incorporated body who:

- Does not include the making of profit in its objectives;
- Does not charge a fee for service;



- Is located within the Council area and the majority of its members reside in the Council area;
- Does not receive income from gaming machines, gambling activities and/or from the sale of alcohol in an organised manner (e.g. bar with regular hours of operation with permanent liquor license);
- Is the owner, lessee or life tenant of the property and is the incorporated bodies main grounds/pasa/club house or residence;
- Has, either solely or jointly with a co-owner, the legal responsibility for the payment of rates and charges which are levied in respect of the property;
- Is not a religious, State or Federal body or entity or educational institution;
- Does not receive any dividends or other income from shareholdings in any other entity; and
- Does not pay any monies to board members or any other financial incentive to such including but not limited to share entitlements.

Council will not allow any rate concession where there is either an actual or perceived competitive advantage obtained by the 3rd party through Council allowing such a concession.

Should an applicant only have part ownership of the property the Council remission is similarly reduced.

### 5.1.2 Applications

Applications must be submitted on the appropriate form. The form must be completed by the applicant and must be supported by any information required to assist in the decision making process. Such information includes:

- The organisation's constitution;
- Tax status;
- Most recent audited Financial Statements;
- Number of paid and unpaid (i.e. volunteers) labour; and
- Primary activities carried on by the organisation.

Eligibility for a concession is assessed by Council biannually prior to the issue of the first rate notice each financial year (generally June/July). Organisations not provided with a concession, and believe they meet the relevant criteria, may apply for approval at any time. If an application is approved by Council, concessions are applied from the beginning of the current rating period (concessions are not applied retrospectively).

### 5.1.3 Amount of Rebate

#### 1. Senior Citizens Clubs

Levies	Rebate Level
General Rates	N/A - Exempt under Rates Exemption Policy
Separate Rates/Charges	0%
Special Rates/Charges	0%
Water Access Charges	50%
Water Consumptions Charges	0%
Sewerage Charges	50%
Cap	N/A

#### 2. Showground Related Organisations

Levies	Rebate Level
General Rates	N/A - Exempt under Rates Exemption Policy
Separate Rates/Charges	0%
Special Rates/Charges	0%
Water Access Charges	50%
Water Consumptions Charges	0%
Sewerage Charges	50%
Cap	N/A

3. Sporting and other not for profit organisations which rely mainly on volunteer labour, excluding properties used as a shop, office, gallery, sales area or other commercial activity.

Levies	Rebate Level
General Rates	N/A - Exempt under Rates Exemption Policy
Separate Rates/Charges	0%
Special Rates/Charges	0%
Water Access Charges	50%
Water Consumptions Charges	0%
Sewerage Charges	50%
Cap	N/A

4. Community/Charitable organisation which relies mainly on paid labour

Levies	Rebate Level
General Rates	25%
Separate Rates/Charges	0%
Special Rates/Charges	0%
Water Access Charges	0%
Water Consumptions Charges	0%
Sewerage Charges	0%
Cap	\$1,000

5. Rural Fire Brigade

Levies	Rebate Level
General Rates	N/A - Exempt under Rates Exemption Policy
Separate Rates/Charges	0%
Special Rates/Charges	0%
Water Access Charges	100%
Water Consumptions Charges	0%
Sewerage Charges	100%
Cap	N/A

## 5.2 Permits to Occupy Pump Sites and Separate Pump Site Assessments

Pursuant to sections 120(1)(c), section 121(a), and section 122(1)(b), (5) and (8) of the *Local Government Regulation 2012*, Council grant a concession by way of a rebate of 50% of the general rate subject to the conditions below:

- A permit to occupy for a pump site has been issued;
- The permit to occupy is not valued with other rateable land; and
- Where the total assessable area is 25 square meters or less.

## 5.3 Leased Council Vacant Land

Pursuant to sections 120(1)(c), section 121(a), and section 122(1)(b), (5) and (8) of the *Local Government Regulation 2012*, Council grant a concession to lessees of Council land by way of a rebate of 100% of the general rate, separate charges and special charges subject to the conditions below.

1. The land is owned or held as Trustee by Council; and
2. The land is leased to another person; and
3. The land is vacant; and
4. The land is not used for any business or commercial/industrial purpose (excluding a grazing lease); and
5. The land is not valued with other rateable land held by the lessee.

## 5.4 Financial Hardship

Pursuant to sections 120(1)(c), section 121(a) and (b), and section 122(1)(b), (5) and (8) of the *Local Government Regulation 2012*, Council may grant a concession to ratepayers who are having difficulty in paying their rates in one of the following circumstances:

1. Major medical situation; or
2. Unusual and severe circumstances.

The concession is granted by way of waiving any interest charges levied in the current financial year and deferral of all interest charges and legal recovery from the date of

application until 30 June of the current financial year subject to compliance by the ratepayers with the conditions below.

1. The property is included in one of the following differential general rating groups:
  - a. Residential; or
  - b. Primary Production.
2. The ratepayer completes the form "Hardship Application for Rates Deferral";
3. The deferral of interest charges and legal recovery expires annually and the ratepayer must make a new application if the situation continues;
4. The levied rates and charges on the property are still required to be paid in full;
5. The nature of applications for concession is generally determined on a case-by-case basis against the principles outlined in this policy;
6. Where the rate payer has shown a history of payment defaults the reasons as to why these have occurred need to be clearly explained within the application.

#### 5.4.1 Major Medical Situations

Where a ratepayer is having difficulty in paying their rates due them and/or associated persons (spouse/children/parents) suffering from one of the following major medical situation:

- Illness involving long term hospitalisation;
- Incapacitation;
- Major trauma (e.g. accident);
- Life threatening illness (e.g. terminal cancer); or
- Emergency operation.

The concession is granted, subject to compliance by the ratepayers with the conditions below:

1. The patient resides permanently at the application property;
2. The ratepayer must complete and submit an application for deferral concession with the following details:
  - a. Details of the relevant major medical situation as listed above;

- b. The date and duration of the major medical situation; and
- c. Supporting letter/statement by doctor/medical practitioner confirming the major medical situation.

Any application made for a deferral concession under major medical situations may be approved by the Chief Executive Officer or Manager of Finance and Information Technology.

#### 5.4.2 Unusual and severe circumstances

Where a ratepayer is having difficulty in paying their rates due them and/or associated persons (spouse/children/parents) suffering from unusual and severe circumstances. These may include:

- Sudden and unexpected loss of income;
- Sudden and unexpected major expenditure;
- Other unusual and severe circumstance..

The concession is granted, subject to compliance by the ratepayers with the conditions below:

- The ratepayer resides permanently at the application property;
- The ratepayer must complete and submit an application for deferral concession with the following details:
  - Details of the relevant unusual and severe circumstance;
  - The date and duration of the circumstance; and
  - Supporting information for Council to decide upon the application. This information can include:
    - Gross income (household and commercial) – which includes: income from employment, pensions, other social security benefits, income from rental properties, other investment income, as well as deemed income (e.g. potential rental income from non-owner residents such as children that live at home and earn income but do not pay rent);
    - Assets (income producing assets);

- Copies of invoices of any major expenditure;
  - Details on advice sought from a Financial Counsellor.
- the application demonstrates unusual and severe difficulty rather than the usual frustrations and trials to which other ratepayers or similar organisations are subjected to from time to time.

Any application made for a deferral concession under unusual or severe circumstances must be approved at a General Council Meeting.

### 5.5 Water Charges - Base Access Charge

Pursuant to sections 120, 121 and 122 of the *Local Government Regulation 2012*, Council will grant a remission of 100% of the base access charge component of Council's water utility charges to properties that:

- a) Are located within 100 metres of a water main and where Council is currently able to provide a reticulated water service to that parcel; and
- b) Have received a valuation concession for land used for farming under sections 45 to 48 of the *Land Valuation Act 2010* issued by Department of Natural Resources Mines & Energy.

### 5.5 Water Charges - Relief from Water Consumption

Pursuant to sections 120(1)(c), section 121(a), and section 122(1)(b), (5) and (8) of the *Local Government Regulation 2012*, Council will grant a concession to property owners who have suffered an unapparent plumbing failure by way of a partial remission of the water consumption charge for a single water billing period subject to the criteria and calculation below. If an unapparent plumbing failure affects two or more water billing periods, any approved remission will be calculated for the one billing period when the application was made.

#### 5.5.1 Criteria for Water Consumption Relief

1. To qualify for relief, the property owner must clearly demonstrate that:
  - a. The quantum of the water consumption charge levied was as a consequence (upon investigation) of an unapparent plumbing failure; and

b. When the owner of the property became aware of the unusually high water consumption on the property, all reasonable steps were taken to locate and repair that failure without delay. Council allows five (5) business days for the property owner to investigate the water loss and ten (10) business days to have any leaks repaired. This timeframe begins from the date that the property owner became aware of the potential water loss. Applications with investigations and repair outside of these timeframe may not qualify for relief.

- i. A property owner can become aware of the potential water loss through their own investigations, advice from Council via phone or notices (see below) or other external party;
- ii. Council will deem the owner aware of the potential water loss three (3) business days after the issue of a notice detailing actual or suspected water usage/loss. A notice includes a rate notice, a high water usage letter or any correspondence from Council to the owner that there could be a leak on the property;
- iii. Investigation of water loss can include conducting a water leak test and/or arranging for a plumber on site to conduct a water leak test and further investigations; and

c. The repair was carried out by a licensed plumber who confirms that the water loss was, in the plumber's opinion, due to an unapparent plumbing failure. This can be proven by obtaining a report from the plumber that assessed the property.

- i. If the failure requires the expertise of a technician other than a licensed plumber (e.g. a leaking air conditioner may require an electrician, not a plumber), the repair and report can be provided by a suitable licensed contractor.
2. If the failure is found on a property connected to untreated dam water no plumbers report is necessary. A letter from the property owner stating the nature of the failure and steps taken to locate and repair the failure must accompany the application.



3. The owner must apply for relief on or prior to 30 days after the due date for payment of the relevant water consumption charge. Any applications made after the above date will not be considered.

### 5.3.2 Application for Water Consumption Relief

An "Application for Relief from Water Consumption Charges" form (the application form) must be completed and forwarded to Council with the relevant documentation from the plumber/contractor that assessed the property (a.g. report and tax invoice). The submission of an application form will not:

- Extend a due date for payment;
- Halt any applicable interest charges that may be incurred; or
- Halt any debt recovery processes.

### 5.3.3 Calculation of Remission Amount

If the property owner clearly meets the requirements of Section 5.3.1 the remission amount will be credited to the property owner's rate account. The remission will be calculated by one of the following methods:

#### 5.3.3.1 Property Owner Infrastructure

The water loss was a direct result of an unapparent plumbing failure in the property owner's infrastructure (property side of the meter), the calculations of the remission amount will be as follows:

$(A - B) \times 50\% =$  Remitted kilolitres (up to a maximum of 250 kilolitres).

A = Total of Kilolitres actually levied for consumption for the current period

B = Average Kilolitres consumed based on 3 previous readings

Remitted Kilolitres x Current Water Consumption charge per kilolitre as per the Tariff assigned to the property = remission amount to be applied to the property

#### 5.3.3.2 Council Water Infrastructure

The water loss was a direct result of an unapparent plumbing failure in Council water infrastructure, the calculations of the remission amount will be as follows:

$(A - B) =$  Remitted kilolitres.

A = Total of Kilolitres actually levied for consumption for the current period

$B = \text{Average Kilolitre consumed based on 3 previous readings}$

$\text{Remitted Kilolitre} \times \text{Current Water Consumption charge per kilolitre as per the Tariff assigned to the property} = \text{remission amount to be applied to the property}$

#### *5.6.3.3 Average Kilolitres*

In cases where the meter was installed within the previous 3 reading periods, the average consumption for that lesser period will be used. Daily averages may be taken into account in these cases.

#### *5.6.4 Subsequent Applications for Water Consumption Relief*

Second or subsequent applications for relief on a property, regardless of whether relief was allowed in the first instance, will be considered at a General Council Meeting as this policy covers one claim per property per property ownership only.

For the second or subsequent application on a property, regardless of whether relief was allowed in the first instance, the application will not be considered unless the applicant can prove to the Council's satisfaction that usage has been monitored (e.g. recorded water meter readings including dates readings obtained) on a regular (at least monthly) basis.

### *5.7 Water Charges - Home haemodialysis Water Allowance*

Pursuant to sections 120(1)(c), section 121(a), and section 122(1)(b), (5) and (6) of the *Local Government Regulation 2012*, Council will grant a concession to property owners who receive regular treatment on a haemodialysis machine at home by way of a partial remission of the water consumption charge subject to the criteria and calculation below.

#### *5.7.1 Criteria for Water Allowance*

This policy will apply where:

1. The haemodialysis patient resides permanently at the nominated address within the Southern Downs Regional Council area.
2. The haemodialysis patient receives their regular treatment on a haemodialysis machine at home (the nominated address) and not through a hospital or other haemodialysis centre.

3. The doctor, renal specialist or a Queensland Health haemodialysis centre manager provides a supporting letter confirming the patient as receiving haemodialysis treatment at home.
4. The Home Haemodialysis Water Allowance application form must be submitted to Council with the relevant documentation from the doctor, renal specialist or Queensland Health haemodialysis centre manager. This documentation must advise the timeframe (e.g. hours required) and regularity of the treatment.
5. Home Haemodialysis Water Allowances expire annually at the end of every financial year (30 June). A new application must be submitted at the beginning of each financial year for consideration.
6. The patient authorises Council to provide the relevant Council Officers with their contact details (address and phone number/s) to facilitate contact during emergency or fault situations. Council will use its best endeavours to ensure that confidentiality is maintained.
  - If there is to be a planned interruption to the water supply, Council will endeavour to inform the haemodialysis patient, as a matter of priority, of the interruption to supply.
  - In emergency or fault situations, Council Officers will endeavour to provide assistance to haemodialysis patients to minimise disruptions to their treatment.
  - Council will ensure that the necessary repairs are carried out as a high priority.

Haemodialysis patients need to ensure that they have been suitably trained by their dialysis care provider on how to manage interruptions to their water supply.

### 5.7.2 Calculation of Water Allowance

Council will provide an allowance of equal to 65 kilolitres per reading period, calculated at the relevant water consumption rate (Tariff) of the property.

This amount will be applied as a credit to the property before the Water Notice is issued to the ratepayer.

If the patient receiving the Home Haemodialysis treatment is not the property owner, the patient will have no claim with Council to have this credit refunded directly to them.

### 5.7.3 Ceasing of Allowance

The applicant or patient must advise Council in writing of the date that the Home Haemodialysis ceased by any of the following reasons:

1. If the home haemodialysis patient relocates within the Southern Downs Regional Council area, a new Home Haemodialysis Water Allowance application is required to be completed and submitted to Council. Once eligibility is confirmed, Council will apply a pro-rata adjustment of the allowance based on the date supplied on the new application.
2. If the home haemodialysis patient relocates outside of the Southern Downs Regional Council area, it is the applicant/patient's responsibility to advise Council in writing of the date that the treatment ceased at the property. Council will apply a pro-rata adjustment of the allowance based on the date supplied.
3. In the unfortunate event that the home haemodialysis patient passes away, Council will allow the water allowance on the next Water Notice to be issued to the property. The allowance will cease after that Notice has been issued.
4. If Council is not notified that the Home Haemodialysis treatment has ceased, Council will remove the allowance at the start of the forthcoming financial year and any allowances already granted will be reversed and will become due and payable.

### 5.8 Covid-19 Rebate

Pursuant to sections 120, 121 and 122 of the *Local Government Regulation 2012*, Council will grant a remission of 1.0% of the calculated rates and charges (excluding water consumption, State Emergency Management Levy and rural fire levy) in relation to and levied in the first half of the 2020/2021 financial year to ratepayers who are levied one/some/all of the following:

- Differential general rates; and/or
- Water access charge/s; and/or
- Sewerage access charge/s; and/or
- Waste management charge/s.

### 5.9 Aged Care Facilities

Pursuant to sections 120, 121 and 122 of the *Local Government Regulation 2012* Council grant a concession to properties used for aged care facilities by way of a rebate of 100% of sewerage charges related to soil fixtures contained within building/s that are not being used for aged care, administration or any other purpose. Cleaning and minor maintenance does not constitute usage.

The granting of rate concessions under this section ends two years after the current application is approved; upon change of ownership; or upon the building/s commencing use whichever is the sooner. Subsequently a new application for rate concession is required to be submitted. Applications must be submitted in writing.

Eligibility for a concession is assessed by Council biennially prior to the issue of the first rate notice each financial year (generally June/July). Organisations not provided with a concession, and believe they meet the relevant criteria, may apply for approval at any time. If an application is approved by Council, concessions are applied from the beginning of the current rating period (concessions are not applied retrospectively).

### 5.10 Other

Other remission or rate deferral requests will be assessed on their individual merits. Council reserves the right to limit rate increases under special arrangements made with Council pursuant to Section 118 of the *Local Government Regulation 2012*.

### 5.11 Cost Report

At the budget meeting each year, a report must be prepared and presented to Council showing the cost of each rate concession granted for the current financial year and for the time since the concession was first granted.

## 6 Definitions

Term	Meaning
Hardship	when payment of due rates and charge was made, the ratepayer would be left unable to provide for themselves, their family or other dependents the following: <ul style="list-style-type: none"> <li>◦ Food;</li> <li>◦ Accommodation;</li> <li>◦ Clothing;</li> <li>◦ Medical treatment;</li> <li>◦ Education; or</li> <li>◦ Other basic necessities.</li> </ul>
Unusual	Not habitually or commonly occurring or done. Rarely occurring or appearing; infrequent, occasional, rare, sporadic, uncommon
Severe	Very serious, harsh, unnecessarily extreme, demanding, startling
Average kilowatts	The average calculation of the previous three readings of the meter. In cases where the meter was installed within the previous 3 reading periods, the average consumption for that lesser period
Unapparent plumbing failure	The structural failure of a supply pipe, the water loss resulting from which is not readily evident upon any exposed surface
Property ownership	A full change of owner/s since the last application made will be seen as a full change of ownership. If there is a continued ownership presence, this will not be seen as a property ownership change i.e. if there are 2 owners and owner 2 sells their share to owner 1, this is not a full change of ownership.
Nominated Address	The address that the home haemodialysis patient resides and receives the home haemodialysis treatment.
Haemodialysis	The use of a machine by people with chronic kidney disease which performs the function of pumping the patient's blood through a dialyser. The machine uses considerable volumes of water in this process.
Home Haemodialysis	The use of a machine at home by people with chronic kidney disease which performs the function of pumping the patient's blood through a dialyser. The machine uses considerable volumes of water in this process.
Reading Period	Water meters are read every 8 months, equating to a period of approximately 28 weeks.
Allowance Period	The Allowance Period is based on a financial year eg. 1 July to 30 June. The Allowance expires annually on 30 June.

## 7 Related Documents

- PL-FS013 – Revenue Policy
- PL-FS057 – Debt Recovery Policy

Rate Concessions Policy

Policy no: PL-FS078

Updated: 22 July 2020

Page 19 - 19

© Southam Downs Regional Council





## Private and Minor Works Credit Policy

Policy Number:	PL-FS020
Department:	Finance & Information Technology
Section:	Finance
Responsible Manager:	Manager Finance & Information Technology
Date Adopted:	8 October 2008
Date to be Reviewed:	Within 6 months of the quadrennial election
Date Reviewed:	22 July 2020
Date Rescinded:	N/A

### REVISION RECORD

Date	Version	Revision description
25/01/2013	1	Copied to new format
29/04/2015	2	Reviewed
23/08/2018	3	Reviewed
04/11/2019	4	Reviewed
22/07/2020	5	Reviewed an minor name change

Private and Minor Works Credit Policy

Policy no: Policy Number

Updated: 22 July 2020

Page 1 - 3

© Southern Downs Regional Council



CONTENTS

1 Purpose.....3

2 Scope .....3

3 Policy Details.....3

3.1 Faas.....3

## 1 Purpose

The purpose of this policy is to set credit limits for private works.

## 2 Scope

This policy includes all work carried out and/or applied for private individuals, Government Departments, Companies, Partnerships and all other legal entities.

## 3 Policy Details

### 3.1 Fees

Fees arising for the provision of private and minor work must be paid in accordance with the following criteria:-

<b>Fixed Fees:</b>	<i>Payment up front.</i>
o <b>Application Fees:</b>	<i>Payment up front on lodgement of an application, prior to the issue of a permit.</i>
o <b>Quoted Lump Sum:</b>	<i>Payment up front unless credit authorised by Manager Finance &amp; Information Technology.</i>
o <b>Charge Out:</b>	<i>Credit accounts authorised by Manager Finance &amp; Information Technology if estimate exceeds \$1,000. In addition no credit shall be provided to any person who owes Council outstanding rates or other fees.</i>





## Procurement Policy

Policy Number:	PL-FS010
Department:	Finance & Information Technology
Section:	Contracts & Procurement
Responsible Manager:	Manager Finance and Information Technology
Date Adopted:	26 May 2009
Date to be Reviewed:	30 June 2021
Date Reviewed:	22 July 2020
Date Rescinded:	N/A

### REVISION RECORD

Date	Version	Revision description
31 July 2013	2.0	Schedule of Procurement Delegations and associated references removed.
25 May 2016	3.0	Annual Review - minor amendments
12 June 2017	4.0	Annual Review – minor amendments
28 February 2018	5.0	Complete review of policy
26 April 2018	5.1	Minor amendments to Attachment 1 Delegation Limits
23 July 2019	6.0	Annual Review – minor amendments to 5 and 5.2 Quoting & Tender Requirements and Attachment 1 Delegation Limits
5 November 2019	7.0	Amendments to Attachment 1 Delegation Limits
18 May 2020	8.0	Amendments to the Quoting and Tender Requirements
22 July 2020	9.0	Amendments to the Quoting and Tender Requirements

Procurement Policy

Policy no: PL-FS010

Updated: 22 July 2020

Page 1 - 8

© Southern Downs Regional Council

## CONTENTS

1	Policy Background.....	3
2	Purpose.....	3
3	Scope .....	3
4	Legislative Context.....	3
5	Policy Details.....	3
5.1	Disposal of Land and Non-Current Assets.....	4
5.2	Quoting and Tender Requirements .....	4
5.3	Tender Evaluation Panel .....	5
6	Related Documents.....	6
7	Attachment 1 - Delegation Limits.....	8

## 1 Policy Background

A Procurement Policy is required under The *Local Government Regulation 2012*.

## 2 Purpose

This document sets out the Council's policy for the acquisition of goods and services and carrying out of the procurement principles.

This policy is supported by the SDRC Procurement Handbook which establishes sound procurement practices based on the prudent use of public resources in order to achieve Council's objectives as outlined in the Corporate Plan, Operational Plan and other prescribed requirements.

## 3 Scope

This policy applies to the procurement of all goods, equipment and related services, construction contracts and service contracts (including maintenance) undertaken by the Southern Downs Regional Council.

## 4 Legislative Context

- *Local Government Regulation 2012*, s198
- *Local Government Regulation 2012*, Chapter 6 - Contracting

## 5 Policy Details

Southern Downs Regional Council will carry out all procurement activities in accordance with the prescribed legislative framework and the Southern Downs Regional Council Procurement Procedures Handbook.

The *Local Government Act 2009* prescribes five (5) sound contracting principles. These principles are to ensure fairness, responsible financial management, legislative compliance and opportunities for business growth and development are adhered to. Equal consideration of each principle is not required. The sound contracting principles are as follows:

- value for money
- open and effective competition
- the development of competitive local business and industry
- environmental protection
- ethical behavior and fair dealing.

Additionally, Council will apply the ethics principles of integrity and impartiality, promoting the public good, commitment to the system of government, and accountability and transparency in undertaking its procurement activities.

### 5.1 Disposal of Land and Non-Current Assets

Under section 224 of the Regulations, Council specifies that a valuable non-current asset is a non-current asset that has an apparent value equal to, or more than, the following amounts:

- (a) for land - \$1
- (b) for plant and equipment - \$5,000
- (c) for another type of non-current asset - \$10,000.

Council can enter into a contract for the sale of a valuable non-current asset if Council invites written tenders for the sale, or Council offers the valuable non-current asset for sale by auction. This section also applies to leasing land. Exceptions under the *Local Government Regulations* may apply.

### 5.2 Quoting and Tender Requirements

The following are the requirements for purchasing by all Council employees.

The sound contracting principles always apply and all of the suppliers invited must always be able to reasonably supply the goods and services at competitive prices.

Contracts at Council		Administrative Requirements
Less than \$5,000 per year with one supplier and/or over the life of	No requirements.	No requirements.
Between \$5,000 and \$15,000 per year with one supplier and/or over life of the contract.	<p>Minimum 2 verbal or written quotes required unless purchaser can demonstrate that obtaining quotes would be so difficult or unnecessary that it would result in poor value for money or not generally comply with sound contracting principles.</p> <p>See the Procurement Handbook for further information.</p>	All documentation related to the quotes must be recorded in Purchase Order unless Exception form is completed and attached to Purchase Order. Please see the Procurement Handbook for correct procedures for obtaining quotes.

Between \$15,000 and \$200,000 per year with the supplier and/or over the life of the contract.	<p>Minimum invitation of 3 written quotes from suppliers.</p> <p>Contract no. required unless a Purchasing Arrangement has been utilized and an exceptions form completed. See the Procurement Handbook for further details.*</p>	<p>Quotes are to be released via VendorPanel only.. Invitation by email will only be sent via procurement in extenuating circumstances.</p> <p>The Contract Number must be recorded on the Purchase Order. Where a Local Buy arrangement is used, an exceptions form must be attached and the Local Buy Contract Number recorded on the purchase order. See Procurement Handbook for</p>
Over \$200,000 paid to one supplier for like goods/services per year and/or over the life of the contract.	<p>Tender Process</p> <p>Contract no. required unless a Purchasing Arrangement has been utilized and an exceptions form completed.*</p> <p>See Procurement Handbook for further details.</p>	<p>Tenders are to be released via LG Tenderbox.</p> <p>The Contract Number must be recorded on the Purchase Order unless an exceptions form is completed. Contact Procurement.</p>



\*Complete Tender and RFQ Request Form (available on The Pulse) and forward to Procurement for a Contract Number.

The *Local Government Regulation* requires you to get quotes or tenders depending on the value of the "contractual arrangement". The expected value of a "contractual arrangement" with a supplier for a financial year, or over the proposed term of the contractual arrangement, is the total expected value of all of the local government's contracts with the supplier for goods and services of a similar type under the arrangement."

The Exceptions form is a form found on the Intranet for Council employees and includes exceptions to inviting quotes or tenders under the *Local Government Regulations*. Managers must sign off on all exceptions.

Unless otherwise stated within a quotation or tender document, a "local supplier" is a supplier which:

- (a) is beneficially owned by persons who are residents or rate payers of the local government area of Council;
- (b) Has its principal place of business within the local government area of Council; or
- (c) Otherwise has a place of business within the local government area of Council which solely or primarily employs persons who are residents or rate payers of the local government area of Council.

### 5.3 Tender Evaluation Panel

Three suitably qualified people must be on the tender evaluation panel and evaluation must be supervised by a non-scoring member from the procurement team. Please see the Procurement Handbook for further requirements.

## 6 Related Documents

- Council staff must refer to the Procurement Handbook for all other procurement enquiries or contact the Procurement team;
- Suppliers may refer to the legislation or can contact the Procurement team at Council with any questions.

## 7 Attachment 1 - Delegation Limits

Purchasing			Purchase Cards		
Position	Expenditure Limit	Order	Purchase Card	Monthly Limit	Transaction Limit
Chief Executive Officer	5,000,000	✓	✓	20,000	10,000
Directors	1,000,000	✓	✓	20,000	10,000
Manager Finance & Information Technology	5,000,000	✓	✓	20,000	10,000
Manager Works	750,000	✓	✓	20,000	10,000
Manager Water	750,000	✓	✓	20,000	10,000
Managers	200,000	✓	✓	20,000	10,000
Local Disaster Coordinator (as per Manager level)	200,000	✓	✓	20,000	10,000
Contracts & Procurement Coordinator	100,000	✓	✓	5,000	1,000
Principal Engineer – Capital Delivery	500,000	✓	✓	10,000	5,000
Principal Engineer – Maintenance	100,000	✓	✓	10,000	5,000
Principal Engineer – Water	100,000	✓	✓	10,000	5,000
Fleet & Workshops Coordinator	100,000	✓	✓	10,000	5,000
Coordinators	50,000	✓	✓	10,000	2,000
Overseers	50,000	✓	✓	10,000	2,000
Disaster Management Officer	50,000	✓	✓	10,000	2,000
Workshop Supervisor	15,000	✓	✓	15,000	5,000
Procurement and Supply Officer	15,000	✓	✓	5,000	1,000
Executive Assistants	10,000	✓	✓	10,000	5,000
Fitness Centre Team Leader	15,000	✓	✓	10,000	2,000
Outside School Hours Care (OSHC) Team Leader		x	✓	10,000	2,000

Purchasing			Purchase Cards		
Position	Expenditure Limit	Order	Purchase Card	Monthly Limit	Transaction Limit
Information Technology Coordinator	50,000	✓	✓	10,000	2,000
Facilities Maintenance Officer	5,000	✓	✓	7,000	1,000
Apprentice Diesel Fitter		x	✓	3,000	500
Regional Events Officer	10,000	✓	✓	5,000	1,000
Expenditure and Payroll Team Leader		x	x		
Expenditure Officers		x	x		
Admin Level 8	25,000	✓	✓	10,000	2,000
Admin Levels 8 to 7	15,000	✓	✓	10,000	2,000
Admin Levels 3 to 5	10,000	✓	✓	5,000	1,000
Admin Levels 1 to 2		x	✓	3,000	500
Field Levels 5 to 9	10,000	✓	✓	5,000	1,000
Field Levels 1 to 4		x	✓	3,000	500
Engineering C7 & C8	10,000	✓	✓	15,000	5,000
Engineering C9 & C10		x	✓	5,000	1,000
Mayor		x	✓	10,000	5,000
SES Local Controller		x	✓	5,000	1,000
SES Deputy Group Leader		x	✓	2,000	1,000
Casual Employees		x	x		

2020/2021

# Operational Plan



## Introduction

The Operational Plan, which is prepared each financial year in accordance with the *Local Government Act 2009*, contains the strategies, actions and service programs that will be implemented by Council over a 12 month period to achieve the long term goals identified in the Corporate Plan. The activities and projects in the Operational Plan are funded from the annual budget. The Plan focuses on projects and initiatives that the Council will be focusing on in the financial year to achieve long term Corporate Objectives.

In accordance with the *Local Government Act 2009*, Council will assess its progress towards implementing its Corporate and Operational Plans on a quarterly basis. The Operational Plan takes into account Council's planned implementation of an Enterprise Risk Management Framework based on International Standard ISO 31000. The Framework will allow identification, assessment and reporting on strategic, operational and project based risks and opportunities. The Framework is a holistic model for managing risks and opportunities at all levels of the organisation and is consistent with Council's legislative obligations.

Copies of this Plan and the Corporate Plan are available in the administration buildings and online.

Jane Stroud  
Acting Chief Executive Officer



## Corporate and Community Services

<b>Objective</b>	<b>1.1</b>	<i>Undertake best value review of Council's Services.</i>			
<b>ACTION</b>	<b>SERVICES/PROGRAMS</b>	<b>RESPONSIBILITY</b>	<b>START</b>	<b>FINISH</b>	<b>BUDGET TYPE</b>
Annual Financial Statements are issued with an unqualified report and achieve all green traffic lights from the GAO	Financial Services	Manager Finance & Information Technology	14/08/2020	31/10/2020	Operating
Review all classes/fitness programmes currently being offered at the Stanthorpe Fitness Centre	Corporate Services	Manager Corporate & Commercial Services	1/07/2020	30/09/2020	Operating
<b>Objective</b>	<b>1.2</b>	<i>Continually monitor and evaluate all Council operations and conduct independent surveys of client/customer satisfaction levels.</i>			
<b>ACTION</b>	<b>SERVICES/PROGRAMS</b>	<b>RESPONSIBILITY</b>	<b>START</b>	<b>FINISH</b>	<b>BUDGET TYPE</b>
Undertake customer engagement program	Corporate Services	Manager Corporate & Commercial Services	1/10/2020	31/03/2021	Operating
<b>Objective</b>	<b>1.3</b>	<i>Continue to develop and extend Council's public consultation processes, including the reporting of outcomes and the development of charters which clarify expectations for provision of information for Council staff and the community. (SSD Ref 1.3.3, 1.3.4)</i>			
<b>ACTION</b>	<b>SERVICES/PROGRAMS</b>	<b>RESPONSIBILITY</b>	<b>START</b>	<b>FINISH</b>	<b>BUDGET TYPE</b>
Undertake a comprehensive review of Council's Corporate Plan.	Governance	Manager Corporate & Commercial Services	1/07/2020	31/12/2020	Operating



## Corporate and Community Services

<b>Objective</b>	<b>1.15</b>	<i>Continue to implement the recommendations from Council's Buildings Asset and Services Management Plan in relation to the development and maintenance of the region's community facilities.</i>			
<b>ACTION</b>	<b>SERVICES/PROGRAMS</b>	<b>RESPONSIBILITY</b>	<b>START</b>	<b>FINISH</b>	<b>BUDGET TYPE</b>
Following the completion of the community housing asset condition assessments, analyse the data to guide future capital works programmes.	Corporate Services	Manager Corporate & Commercial Services	1/08/2020	30/11/2020	Operating
<b>Objective</b>	<b>1.17</b>	<i>Continue youth engagement in Council activities through programs including the Youth Council and an annual calendar of events.</i>			
<b>ACTION</b>	<b>SERVICES/PROGRAMS</b>	<b>RESPONSIBILITY</b>	<b>START</b>	<b>FINISH</b>	<b>BUDGET TYPE</b>
Continue to engage with the regions youth through the Youth Council Program and other Youth Events	Community Services	Manager Community and Cultural Services	1/07/2020	30/08/2021	Operating
<b>Objective</b>	<b>1.19</b>	<i>Coordinate and review sport and recreation opportunities and planning.</i>			
<b>ACTION</b>	<b>SERVICES/PROGRAMS</b>	<b>RESPONSIBILITY</b>	<b>START</b>	<b>FINISH</b>	<b>BUDGET TYPE</b>
Deliver actions identified in the Sport and Recreation strategy	Community Services	Manager Community and Cultural Services	1/07/2020	30/08/2021	Operating
Review the current management arrangements for Council's regional pools situated at Allora and Killarney to achieve optimal efficiencies.	Corporate Services	Manager Corporate & Commercial Services	1/07/2020	31/08/2020	Operating
Review the contracting arrangements at Council's recreational camping facilities to achieve better services and value for money.	Corporate Services	Manager Corporate & Commercial Services	1/07/2020	31/12/2020	Operating
<b>Objective</b>	<b>1.23</b>	<i>Develop and implement customer policies and procedures in keeping with Council's commitment to the community.</i>			
<b>ACTION</b>	<b>SERVICES/PROGRAMS</b>	<b>RESPONSIBILITY</b>	<b>START</b>	<b>FINISH</b>	<b>BUDGET TYPE</b>
Review all Council policies within six months of the Local Government election.	Governance	Manager Corporate & Commercial Services	1/07/2020	30/09/2020	Operating

## Corporate and Community Services

<b>Objective</b>	<b>1.24</b>	<i>Become an employer of choice – appropriate training, innovative leadership and improved career pathways.</i>			
<b>ACTION</b>	<b>SERVICES/PROGRAMS</b>	<b>RESPONSIBILITY</b>	<b>START</b>	<b>FINISH</b>	<b>BUDGET TYPE</b>
Develop and commence implementation of a Workforce Strategy to support organisational success	Human Resources and Organisational Development	Manager People & Culture	1/07/2020	30/06/2021	Operating
Develop and commence implementation of innovative recruitment and onboarding strategies to meet customer expectations and organisational requirements	Human Resources and Organisational Development	Manager People & Culture	1/07/2020	30/06/2021	Operating
Maintain a safe and healthy work environment, regularly reviewing work health and safety practices and procedures	Human Resources and Organisational Development	Manager People & Culture	1/07/2020	30/06/2021	Operating
<b>Objective</b>	<b>1.25</b>	<i>Continue to upgrade and use most effective technology to provide best delivery of services to the region.</i>			
<b>ACTION</b>	<b>SERVICES/PROGRAMS</b>	<b>RESPONSIBILITY</b>	<b>START</b>	<b>FINISH</b>	<b>BUDGET TYPE</b>
Conduct activities that enhance Council's cyber security resilience	Information Technology	Manager Finance & Information Technology	30/06/2020	31/03/2021	Operating
Develop an adaptable ICT policy framework based on industry standards	Information Technology	Manager Finance & Information Technology	30/06/2020	31/03/2021	Operating
Further develop and enhance the ICT Strategy to ensure Council has a solid 5 year roadmap	Information Technology	Manager Finance & Information Technology	1/08/2020	30/04/2021	Operating
Continue to implement the Digitisation Strategy by implementing and to and electronic processing of Development Applications	Corporate Services	Manager Corporate & Commercial Services	1/07/2020	30/06/2021	Operating
<b>Objective</b>	<b>1.26</b>	<i>Develop and implement Council land management strategies.</i>			
<b>ACTION</b>	<b>SERVICES/PROGRAMS</b>	<b>RESPONSIBILITY</b>	<b>START</b>	<b>FINISH</b>	<b>BUDGET TYPE</b>
Undertake an assessment of Council's land holdings that may be under-utilised and/or vacant, including both freehold and reserve land.	Property Management	Manager Corporate & Commercial Services	1/07/2020	31/03/2021	Operating



## Corporate and Community Services

Objective	1.32	Continue to review and expand Asset Management Plans.			
ACTION	SERVICE/PROGRAMS	RESPONSIBILITY	START	FINISH	BUDGET TYPE
Establish a condition assessment program for Water & Sewerage assets and review the asset register to ensure it is reflective of existing assets.	Asset Management	Director Corporate & Community Services	1/07/2020	30/08/2021	Operating
Continue with delivering on the Asset Management Roadmap and in 2020/21 deliver a minimum of one Asset Management Plan for adoption by Council	Asset Management	Director Corporate & Community Services	1/07/2020	30/08/2021	Operating
Implement the OnaNetwork classification for roads and establish a hierarchy for sealed roads	Asset Management	Director Corporate & Community Services	1/07/2020	30/08/2021	Operating

## Corporate and Community Services

<b>Objective</b>	<b>1.33</b>	<i>Implement an ongoing review of the rating system encompassing benefited ratepayers.</i>			
<b>ACTION</b>	<b>SERVICES/PROGRAMS</b>	<b>RESPONSIBILITY</b>	<b>START</b>	<b>FINISH</b>	<b>BUDGET TYPE</b>
Undertake a general rates review	Financial Services	Manager Finance & Information Technology	1/07/2020	30/02/2021	Operating
<b>Objective</b>	<b>1.35</b>	<i>Promote a proactive approach to risk management, including business continuity.</i>			
<b>ACTION</b>	<b>SERVICES/PROGRAMS</b>	<b>RESPONSIBILITY</b>	<b>START</b>	<b>FINISH</b>	<b>BUDGET TYPE</b>
Undertake a review of Council's Risk Management Framework.	Governance	Manager Corporate & Commercial Services	1/07/2020	31/12/2020	Operating
<b>Objective</b>	<b>3.2</b>	<i>Further develop libraries to become active community hubs of learning and social inclusion.</i>			
<b>ACTION</b>	<b>SERVICES/PROGRAMS</b>	<b>RESPONSIBILITY</b>	<b>START</b>	<b>FINISH</b>	<b>BUDGET TYPE</b>
Strengthen community literacy through targeted projects such as First 5 Forever, Tech Savvy Seniors and STEAM programs	Libraries	Manager Community and Cultural Services	1/07/2020	30/08/2021	Operating
Community Engagement through technology	Libraries	Manager Community and Cultural Services	1/07/2020	30/08/2021	Operating
<b>Objective</b>	<b>3.15</b>	<i>Explore/review potential efficiencies and opportunities for Council's operations, infrastructure and assets.</i>			
<b>ACTION</b>	<b>SERVICES/PROGRAMS</b>	<b>RESPONSIBILITY</b>	<b>START</b>	<b>FINISH</b>	<b>BUDGET TYPE</b>
Develop a suite of Governance Management reports encompassing insurance, complaints, funding, leases, etc so that trends can be identified and analysed	Governance	Manager Corporate & Commercial Services	1/07/2020	30/08/2021	Operating

## Infrastructure Services

<b>Objective</b>	<b>1.8</b>	<i>Assist community groups to increase their sustainability and build social capacity and develop a 5 year plan to ensure priorities are identified and communicated to the Council.</i>			
<b>ACTION</b>	<b>SERVICES/PROGRAMS</b>	<b>RESPONSIBILITY</b>	<b>START</b>	<b>FINISH</b>	<b>BUDGET TYPE</b>
Expand Council's drought response in order to assist community members	Infrastructure Services	Director Infrastructure Services	1/07/2020	30/08/2021	Operating
<b>Objective</b>	<b>1.10</b>	<i>Review all cemetery services including determining the viability of above ground vault construction and identify land for future expansion.</i>			
<b>ACTION</b>	<b>SERVICES/PROGRAMS</b>	<b>RESPONSIBILITY</b>	<b>START</b>	<b>FINISH</b>	<b>BUDGET TYPE</b>
Develop Cemetery 10 year Expansion Plan	Infrastructure Services	Manager Parks and Operations	1/07/2020	30/08/2021	Operating
<b>Objective</b>	<b>1.13</b>	<i>Develop a proactive approach to safety within town centres.</i>			
<b>ACTION</b>	<b>SERVICES/PROGRAMS</b>	<b>RESPONSIBILITY</b>	<b>START</b>	<b>FINISH</b>	<b>BUDGET TYPE</b>
Review road safety on the SRDC road network in preparation for submissions to the Federal Blackspot program.	Works Construction	Manager Works	8/07/2020	7/05/2021	Operating
<b>Objective</b>	<b>1.15</b>	<i>Continue to implement the recommendations from Council's Buildings Asset and Services Management Plan in relation to the development and maintenance of the regions community facilities.</i>			
<b>ACTION</b>	<b>SERVICES/PROGRAMS</b>	<b>RESPONSIBILITY</b>	<b>START</b>	<b>FINISH</b>	<b>BUDGET TYPE</b>
Undertake Building Asset Condition Audit	Infrastructure Services	Manager Parks and Operations	2/07/2020	30/08/2021	Operating
<b>Objective</b>	<b>1.19</b>	<i>Coordinate and review sport and recreation opportunities and planning.</i>			
<b>ACTION</b>	<b>SERVICES/PROGRAMS</b>	<b>RESPONSIBILITY</b>	<b>START</b>	<b>FINISH</b>	<b>BUDGET TYPE</b>
Develop Playground Infrastructure Strategy	Infrastructure Services	Manager Parks and Operations	1/07/2020	30/08/2021	Operating

Infrastructure Services					
Objective	2.10	Analyse current roads and other associated infrastructure to determine priorities.			
ACTION	SERVICES/PROGRAMS	RESPONSIBILITY	START	FINISH	BUDGET TYPE
Input a 10 year CAPEX program into Tech 1	Works Construction	Manager Works	8/07/2020	27/11/2020	Operating
Objective	2.11	Determine strategic levels of service within Council's Asset Management Plans to provide well maintained bridges, sealed and unsealed roads, including footpaths and stormwater drainage throughout urban, industrial and rural areas.			
ACTION	SERVICES/PROGRAMS	RESPONSIBILITY	START	FINISH	BUDGET TYPE
Deliver the 2020-21 Capital Works Program	Infrastructure Services	Director Infrastructure Services	1/07/2020	30/08/2021	Capital
Objective	3.15	Explore/review potential efficiencies and opportunities for Council's operations, infrastructure and assets.			
ACTION	SERVICES/PROGRAMS	RESPONSIBILITY	START	FINISH	BUDGET TYPE
Review of Plant Hire Rates	Infrastructure Services	Manager Parks and Operations	1/07/2020	30/08/2021	Operating
Objective	4.7	Develop and implement a Water Security Strategy that secure a sustainable, reliable water supply for the region.			
ACTION	SERVICES/PROGRAMS	RESPONSIBILITY	START	FINISH	BUDGET TYPE
Review and Implement Drought Management Plan	Water & Wastewater	Manager Water	1/07/2020	31/03/2021	Operating
Develop and implement new preventative maintenance program for water and sewerage treatment facilities and pump stations	Water & Wastewater	Manager Water	18/01/2021	30/08/2021	Operating



## Sustainable Development

Objective	1.20	Review the Planning Scheme in accordance with State legislation.			
ACTION	SERVICES/PROGRAMS	RESPONSIBILITY	START	FINISH	BUDGET TYPE
Commence drafting a new Planning Scheme for the Southern Downs Region.	Strategic Planning	Manager Strategic Planning & Prosperity	1/07/2020	30/06/2021	Operating
Objective	1.31	Review pest management services in accordance with legislative requirements, community expectations and to ensure the protection of the environment.			
ACTION	SERVICES/PROGRAMS	RESPONSIBILITY	START	FINISH	BUDGET TYPE
Review Invasive Pests Strategic Plan	Environmental Services	Manager Environmental and Regulatory Services	1/07/2020	30/06/2021	Operating
Objective	2.16	Continue to undertake strategic Urban Design projects for regional villages and implement the agreed outcomes from previous projects.			
ACTION	SERVICES/PROGRAMS	RESPONSIBILITY	START	FINISH	BUDGET TYPE
Develop an Urban Design Framework for Pratten and Dalveen.	Strategic Planning	Manager Strategic Planning & Prosperity	1/07/2020	30/06/2021	Operating
Objective	2.18	Investigate opportunities to fund and implement streetscape plans for beautification, safety and accessibility.			
ACTION	SERVICES/PROGRAMS	RESPONSIBILITY	START	FINISH	BUDGET TYPE
Commence the development of a Master Plan for the Warwick CBD.	Planning Services	Manager Strategic Planning & Prosperity	1/07/2020	30/06/2021	Operating
Objective	3.19	Following review, continue to implement the Southern Downs Economic Development and Tourism Strategies with a focus on promoting the national and international attractions of the region, which will provide tourism, economic, social and cultural benefits.			
ACTION	SERVICES/PROGRAMS	RESPONSIBILITY	START	FINISH	BUDGET TYPE
Review the Southern Downs Economic Development Strategy.	Economic Development	Manager Strategic Planning & Prosperity	1/07/2020	30/06/2021	Operating
Review the Southern Downs Tourism Strategy.	Tourism	Manager Strategic Planning & Prosperity	1/07/2020	30/06/2021	Operating

## Sustainable Development

<b>Objective</b>	<b>3.20</b>	<i>Develop the action plan for Council's role in Major Events and Tourism.</i>			
<b>ACTION</b>	<b>SERVICES/PROGRAMS</b>	<b>RESPONSIBILITY</b>	<b>START</b>	<b>FINISH</b>	<b>BUDGET TYPE</b>
Develop a Southern Downs Major Events Strategy.	Tourism	Manager Strategic Planning & Prosperity	1/07/2020	30/08/2021	Operating
<b>Objective</b>	<b>4.4</b>	<i>Implement innovative measures to reduce Council's energy use and carbon emissions and seek grant funding for alternate energy systems.</i>			
<b>ACTION</b>	<b>SERVICES/PROGRAMS</b>	<b>RESPONSIBILITY</b>	<b>START</b>	<b>FINISH</b>	<b>BUDGET TYPE</b>
Southern Downs Environmental Sustainability Strategy 2020/21 Action Plan	Environmental Services	Manager Environmental and Regulatory Services	1/07/2020	30/08/2021	Operating
<b>Objective</b>	<b>4.5</b>	<i>Protect the natural environment of reserves under Council control via strategic natural resource management.</i>			
<b>ACTION</b>	<b>SERVICES/PROGRAMS</b>	<b>RESPONSIBILITY</b>	<b>START</b>	<b>FINISH</b>	<b>BUDGET TYPE</b>
Develop an open space strategy	Environmental Services	Manager Environmental and Regulatory Services	1/07/2020	30/08/2021	Operating
<b>Objective</b>	<b>4.8</b>	<i>Continue to promote, educate and implement awareness and best practice waste collection, recycling, environmental health and environmental protection strategies.</i>			
<b>ACTION</b>	<b>SERVICES/PROGRAMS</b>	<b>RESPONSIBILITY</b>	<b>START</b>	<b>FINISH</b>	<b>BUDGET TYPE</b>
Warwick Waste Facility Continuity	Waste Management	Manager Waste	1/07/2020	30/08/2021	Capital
Stanthorpe Waste Facility Continuity	Waste Management	Manager Waste	1/07/2020	30/08/2021	Operating
Waste Management Contract Implementation	Waste Management	Manager Waste	1/07/2020	30/08/2021	Operating
Review the Waste Reduction and Recycling Plan	Waste Management	Manager Waste	1/07/2020	30/08/2021	Operating
Develop camping options strategy	Environmental Health Services	Manager Environmental and Regulatory Services	1/07/2020	30/08/2021	Operating
Develop and implement a flying fox management strategy	Environmental Services	Manager Environmental and Regulatory Services	1/07/2020	30/08/2021	Operating