



**SOUTHERN DOWNS
REGIONAL COUNCIL GENERAL
MEETING OF COUNCIL**

LATE AGENDA ITEMS
Wednesday, 22 January 2020

ORDER OF BUSINESS:

11. CORPORATE SERVICES REPORTS 1


11.3 Second Quarter Budget Review 2019/2020 1

11.4 Adoption of Southern Downs Regional Council Rebates and
Concessions Policy..... 16

11. CORPORATE SERVICES REPORTS

11.3 Second Quarter Budget Review 2019/2020

Document Information

 Southern Downs REGIONAL COUNCIL	Report To: General Council Meeting	
	Reporting Officer:	Meeting Date: 22 January 2020
	Budget Accountant Manager Finance and Information Technology	ECM Function No/s:

Recommendation

THAT Council adopt the Amended 2019/20 Budget as presented in the Attachments to the report.

Report

A comprehensive review of Council's operational budget and capital works budget for the quarter ended 31 December 2019 has been completed. The approach for the operational budget review was to examine the existing budget but also undertake a detailed analysis of each Department's general ledger codes to understand patterns of revenue and expenditure in order to produce a forecasted result of Council's financial performance for the period ending 30 June 2020.

A full set of financial statements for the 2019/20 financial year and forecasts for the next 2 financial years incorporating the second quarter budget review are contained in Attachment 2.

A detailed review of the capital works budget has also been performed as part of the second quarter review.

Operating Budget

The second quarter budget review has resulted in a decrease in the operating surplus from the previously adopted budget of \$167K down to \$102K.

At a macro level there has been an increase in operating revenue of \$3.18M or 3.8% of revenue and correspondingly there has been an increase in expenditure of \$3.24M, a 3.9% increase.

Further details of the budget amendments arising from the second quarter budget review on the operating budget are provided in Attachment 1 and 2.

Net Result

Council's net result incorporates all operating revenues and expenditures as well as capital revenues and expenditures.

Council's net result after the second quarter budget review resulted in an increase from \$16.98M to \$20.56M. This increase of \$3.19M was driven by increases in capital grants.

Balance Sheet

The second quarter budget amendments will increase community equity from \$846.58M to \$850.17M.

Total assets will increase from \$882.17M to \$886.33M with current assets of \$46.85M and non-current assets of \$839.48M. Total liabilities increased from \$35.58M to \$36.16M.

Capital Works Budget

The second quarter review of the capital expenditure budget has resulted in an increase of \$845K. Factors that have contributed to this increase are due to new projects and changes in the scope of works.

To minimise the use of Council's cash reserves, a total of \$3.32M of capital reserves will be drawn down from the balance sheet.

The following table is a summary of all the changes made to the capital works program in the first quarter budget review. The full amended capital works budget is included in Attachment 3.

Proposed capital works amendments - expenditure	Asset Class	Adjust	Original Budget	Movement	New Budget	Total External Funding	Total General Funding
Warwick Saleyards CCTV Upgrades	Renewal	New Project	0	30,000	30,000	0	30,000
WIRAC Air-conditioning replacement	Renewal	New Project	0	50,000	50,000	0	50,000
SES Accommodation Upgrades (W4Q)	New	Increase	200,000	0	200,000	50,000	150,000
Rose City FM (W4Q)	New	Increase	100,000	150,000	250,000	100,000	150,000
Stanthorpe Botanic Gardens	New	Increase	50,000	12,000	62,000	0	62,000
Leyburn Toilets	New	New Project	0	160,000	160,000	160,000	0
SCADA and TELEMETRY renewals and upgrades	Renewal	Increase	285,000	13,719	298,719	0	298,719
Water Main Renewals Northern	Renewal	Reduce	200,000	-100,000	100,000	0	100,000
Storm King Dam Remediation Works	Renewal	Not Proceeding	420,000	-420,000	0	0	0
Warwick WTP Aerator Access Remediation	Renewal	Reduce	100,000	-85,000	15,000	0	15,000
New Security Fencing and Signage	New	Not Proceeding	61,500	-61,500	0	0	0
De-silting of Storm King Dam	Renewal	Changed to Operational Works	250,000	-250,000	0	0	0
Storage tank - Morgan Park	New	New Project	0	200,000	200,000	0	200,000
Leslie Dam Raw Water Pumps renewal	Renewal	New Project	0	215,000	215,000	0	215,000
Water Reservoir at Allora	Renewal	New Project	0	200,000	200,000	0	200,000
Willi Street Community Groups Relocation(Theo Cantor Shed Compliance (W4Q)	New	Increase	300,000	157,000	457,000	300,000	157,000
Condamine River Walk stage 2 (W4Q)	New	Reduce	300,000	-75,000	225,000	225,000	0
Jack Smith Gully Rehab.(TIDS)	Renewal	Reduce	439,000	-44,000	395,000	197,500	197,500
Forde Street Allora Rehab (RTR)	Renewal	Increase	245,000	100,000	345,000	138,000	207,000
Resheet Gravel Roads (TIDS)	Renewal	Reduce	1,759,742	-350,000	1,409,742	704,871	704,871
Upper Wheatvale Rd Widening (RTR)	Upgrade	Increase	450,000	10,000	460,000	0	460,000
Sealing Darcy Street, Stanthorpe (W4Q)	Upgrade	Increase	90,000	11,072	101,072	90,000	11,072
Leslie Dam Boat Ramp	New	Increase	60,000	70,000	130,000	65,000	65,000
Freestone Road Rehab (TIDS)	Upgrade	New Project	0	350,000	350,000	175,000	175,000
Mt Colliery Village Sealing (RTR)	Renewal	New Project	0	145,000	45,000	145,000	-100,000
Border St Wallangarra Widening (RTR)	Upgrade	New Project	0	24,000	24,000	24,000	0
Forest Plain Road Rehab (RTR)	Upgrade	New Project	0	313,670	313,670	313,670	0
Decontaminate Maryvale Reserve	Renewal	Increase	50,000	40,000	90,000	0	90,000
Miscellaneous Projects <\$10,000	Other	Reduce	1,029,527	-21,023	1,008,504	991,144	17,360
Miscellaneous Projects No Change			33,880,314	0	33,880,314	16,594,552	17,285,762
			40,270,083	844,938	41,115,021	20,573,737	20,541,284

Policy Consideration

Long Term Financial Plan

Community Engagement

Nil

Legislation/Local Law

Local Government Act 2009

Local Government Regulation 2012

Australian Accounting Standards

Options

Council:

1. Adopt the revised budget following the second quarter budget review for the financial year 2019/20.
2. Does not adopt the revised budget following the second quarter budget review for the financial year 2019/20.
3. Adopt selected amendments from the second quarter budget review.

Attachments

1. Proposed Operating Budget for 2019-20 with notes incorporating the Second Quarter Budget Review Amendments [↓](#)
2. Revised Financial Statements incorporating the Second Quarter Budget Review Amendments [↓](#)
3. Revised Capital Works Program for 2019-20 [↓](#)

**Southern Downs Regional Council
2019/20 Operating Budget**

Current Actual to end of December \$	Description	Adopted Current Budget 2019-20 \$	Proposed Budget 2019-20 \$	Change \$ (Proposed less Current)	Change % (Proposed less Current)	Notes
Revenue						
Operating revenue						
Rates and Utility Charges						
32,677,408	General rates	32,640,950	32,673,450	32,500	0.1%	Budget adjusted to reflect estimated full year actuals
(385,001)	Invasive Pest Control Separate Rate	200,000	200,000	0	0.0%	
5,845,448	Water	12,690,767	10,790,717	(1,840,050)	-14.6%	Water Tank Rebate \$(972,200); Reduction Warwick Water \$(569,295); Stanthorpe Water \$(274,555); other towns \$(24,000)
4,593,245	Waste water	9,094,527	9,249,527	155,000	1.7%	Budget adjusted to reflect estimated full year actuals
4,613,976	Waste management	4,637,435	4,613,976	(23,459)	-0.5%	Budget adjusted to reflect estimated full year actuals
273,570	Rural fire brigade levy	286,832	275,000	(11,832)	-4.1%	Reduction Rural Fire Brigade Levy
47,618,646	Total rates and utility charges	59,490,511	57,802,670	(1,687,841)	-2.8%	
(1,913,325)	Less: Discount	(1,883,869)	(1,912,169)	(28,300)		
45,705,320	Net rates and utility charges revenue	57,606,642	55,890,501	(1,716,141)	-3.0%	
Other Operating Revenue						
2,938,435	Fees and charges	5,202,597	5,507,585	304,988	5.9%	See Note 1 below
415,914	Interest income	1,401,650	1,397,650	(4,000)	-0.3%	Budget adjusted to reflect estimated full year actuals
332,367	Leasing and rent	492,845	503,523	10,678	2.2%	Budget adjusted to reflect estimated full year actuals
3,823,090	Operating grants and subsidies	9,498,009	13,989,887	4,551,878	48.2%	See Note 2 below
199,617	Recoverable works	2,559,319	2,441,813	(117,506)	-4.6%	Reduction in private works
422,766	Other revenue	746,619	892,022	145,403	19.5%	See Note 3 below
2,318,068	Internal Revenue	5,563,362	5,563,362	0	0.0%	
56,155,577	Total operating revenue	83,011,037	86,186,343	3,175,306	3.8%	
Operating expenses						
13,930,799	Employee costs	26,441,694	25,820,492	(621,202)	-2.3%	Employee costs re-assessed at 31 December based on current FTE numbers
(367,653)	Employee oncosts / (recoveries)	(1,922,085)	(1,291,025)	631,060	-2.3%	Employee costs re-assessed at 31 December
423,128	Councillors' Expenses	800,818	790,818	(10,000)	-1.2%	Budget adjusted to reflect estimated full year actuals
5,669,816	Contracts and Services	16,741,006	20,927,071	4,186,065	25.0%	See Note 4 below
7,238,476	Materials	16,797,921	16,478,374	(259,547)	-1.6%	See Note 5 below
544,463	Community Grants	1,153,385	1,112,431	(40,954)	-4.0%	See Note 6 below
325,606	Rates on Council Properties	666,893	666,555	(337)	-0.1%	Budget adjusted to reflect estimated full year actuals
336,913	Other Expenses	352,000	340,000	(12,000)	-3.4%	Budget adjusted to reflect estimated full year actuals
(889,785)	Plant Hire / (recoveries)	(1,893,161)	(1,892,679)	482	0.0%	Budget adjusted to reflect estimated full year actuals
637,604	Finance Costs	1,503,929	1,475,983	(27,946)	-1.9%	Budget adjusted to reflect estimated full year actuals
8,292,994	Depreciation and amortisation	16,092,561	16,092,561	0	0.0%	
2,318,068	Internal Charges	5,563,362	5,563,362	0	0.0%	
38,460,428	Total operating expenses	82,844,316	86,083,943	3,239,627	3.9%	
17,695,148	Operating Surplus\ (Deficit)	166,721	102,400	(64,321)	-38.6%	
Capital amounts						
8,367,040	Capital grants	15,322,781	18,931,937	3,609,206	23.6%	Details are contained in the Capital Works notes attached
291,763	Capital contributions	812,800	847,800	35,000	4.3%	Details are contained in the Capital Works notes attached
(861,629)	Profit / (Loss) on disposal	674,000	674,000	0	0.0%	
7,797,173	Total of capital amounts	16,809,581	20,453,737	3,644,206	21.7%	
25,492,322	Net Result surplus / (Deficit)	16,976,252	20,556,136	3,579,884	21.1%	

Notes to QTR 2 Proposed Operating Budget for 2019/20

Note 1: Fees and Charges	Change \$	Change %	
Fines	2,200	7%	
Facilities Hire	2,000	5%	
Water Sales	109,000	21%	Standpipe Sales
			Increase Warwick Water installations \$26,000
			Increase Warwick Wastewater Waste disposal \$78,000
Other Fees and Charges	90,324	17%	Reduction Transfer Stations \$(21,250)
			Increase Park Maintenance \$7,424
Waste Disposal	21,250	4%	
Cemetery Fees	(70,429)	-9%	

Application Fees	82,950	9%	Increase Rate Searches \$150,000 Increase Planning Applications \$7,000 Increase Engineering Services \$10,250 Reduction Development and Environmental Services \$(74,650)
Saleyard Operations	71,600	16%	Livestock Fees and Charges
Library	(3,307)	-19%	
Note 2: Operating Grants and Subsidies			
Grants Received - Operating State	4,492,044	168%	Water carting to Storm King Dam \$4,200,000 Pest Animal Control \$112,000 First Start Grant \$180,000
Grants Received - Operating Federal	53,834	1%	2018/19 Drought Communities Funding
Note 3: Other Revenue			
Reimbursements Received	18,400	110%	
Sponsorships Received	9,466	189%	Increase Australia Day Warwick \$3,975 Increase Rodeo Street Parade \$2,818 Reduction Carols in the Park - Warwick \$(2,727)
Other Revenue	41,002	11%	Decrease Stanthorpe Water \$20,000 Increase Waste Facility Administration \$(60,000) Waste Education
Sale of Scrap Metal	76,535	58%	
Note 4: Contract and Services			
Changes by Department			
Corporate and Community Services	(89,825)	-10%	Reduction in Legal and Professional Fees
Community and Cultural Services	(100)	-2%	
Corporate and Commercial Services	114,616	7%	Increase Allora Pool \$48,299 budget movement Increase Stanthorpe Pool \$43,910 budget movement Increase Killarney Pool \$42,707 budget movement Reduction Insurance \$(10,000) Reduction Warwick Aerodrome \$(8,000) Reduction Professional Fees and Security Expenses \$(4,200)
Finance and Information Technology	(23,450)	-4%	Increase Legal Expenses \$14,800 Reduction Professional Fees \$(38,250)
CEO Office	70,653	33%	Increase Natural Disaster Planning and Mitigation \$24,300 Increase Natural Disaster Response and Recovery \$35,453 Increase Legal Expenses \$10,000
People and Culture	(71,500)	-36%	Decrease Professional Fees due to restructure outcome \$100,000 Increase Professional Fees - Investigations \$(28,500)
Strategic Planning and Prosperity	(263,854)	-31%	Reduction Festivals and Carnivals \$(3,854) Reduction Tourism \$(10,000) Reduction Economic Development Professional Fees \$(45,000) Reduction Regional Skills Investment Strategy Contractors \$(75,000) Reduction Development Engineering \$(10,000) Reduction Planning Scheme Preparation and Amendments \$(70,000) Reduction Strategic Planning Urban Design Frameworks \$(50,000)
Infrastructure Services	(49,000)	-89%	Reduction Infrastructure Services Contractors Reduction Property Maintenance Program assumed value within AMP to be reduced \$(117,817)
Park and Operations	(248,865)	-17%	Reduction Cemeteries reduction in external labour hire \$(38,191) Reduction Park Maintenance reduction in use of contractors \$(70,917) Reduction Plant Operating and Maintenance \$(10,000)
Water	4,747,855	185%	Increase Storm King Dam Water Carting \$4,200,000 Increase Storm King Dam Desilting \$250,000 Reduction Storm King Dam Comprehensive Inspection \$(35,000) Increase Stanthorpe Water Treatment \$50,000 Increase Warwick Water Storage and Source \$41,000 Reduction Killarney Water Storage and Treatment \$(35,000) Reduction Dalveen Water \$(19,000) Reduction Karara Water \$(20,000) Increase Wallangarra Water Source \$29,512 Increase Drought Expenditure \$394,753 Reduction Water Management \$(240,000) Increase Warwick Wastewater Treatment \$70,000 Increase Warwick Wastewater Pump Stations \$60,000 Reduction Stanthorpe Effluent Reuse Management \$(25,000) Reduction Stanthorpe Effluent Reuse Treatment \$(10,000) Increase Wastewater Management Contractor \$40,000
Works	68,800	5%	Reduction Stormwater and Drainage \$(10,000) Reduction Special Maintenance reduction in contractors \$(60,000) Increase Road Maintenance - water carting and traffic management \$150,000 Reduction Bridges less inspections required \$(79,500) Increase Roads Management use of contractor to cover vacancy \$65,000
Environmental and Regulatory Services	2,735	0.4%	
Waste Services	(72,000)	25%	Reduction Allora Transfer Station \$(25,000)

Note 5: Materials

Changes by Department

Corporate and Community Services	(5,000)	-29%	
Community and Cultural Services	7,140	1%	
Corporate and Commercial Services	(202,470)	-16%	Reallocate LGAQ Membership to CEO Office \$(100,000) Reduction Petrol for Warwick Aerodrome \$(90,000) Reduction Materials Other, Miscellaneous Materials and Bulk Materials \$(52,400)
Finance and Information Technology	185,975	10%	Increase Emulsion \$46,000 Reduction Information Technology Lease Fees \$(72,000) Increase Information Technology Licences and Registrations \$226,275
CEO Office	118,476	77%	Reallocate LGAQ Membership from Corporate and Commercial Services \$100,000
People and Culture	(14,500)	-23%	Reduction Subscriptions- Skytrust \$(16,000) tr'd to Information Technology Reduction Christmas decorations \$(48,326) Reduction Executive Functions \$(10,000) Reduction Printing \$(10,000) Reduction Miscellaneous Materials \$(21,817)
Strategic Planning and Prosperity	(86,063)	-20%	
Infrastructure Services	650	6%	Reduction Chemicals \$(19,985) Reduction Horticulture Products \$(15,000) Reduction Materials Other - Property Maintenance \$(25,000) Reduction Materials Other - Park Maintenance \$(50,000) Increase Hardware \$39,102 Increase Oil and Grease \$38,000 Increase Tyres and Tubes \$30,000 Increase Spare Parts \$31,524 Increase Cleaning \$37,072 Reduction Lease Fees - reallocated budget pools \$(165,250) Increase Repairs and Maintenance \$25,890 Reduction Consumables \$(20,303)
Park and Operations	(32,522)	-1%	Reduction Chemicals- Stanthorpe Wastewater \$(100,000) Reduction Stanthorpe Effluent Reuse \$(20,000) Increase Hardware - Warwick Water \$22,785 Increase Hardware - Stanthorpe Water \$45,000 Increase Electrical Supplies \$27,114 Increase Subscriptions - Warwick Wastewater \$86,000 Increase Miscellaneous Materials - Warwick Water Treatment \$26,000 Increase Laboratory Testing \$11,470
Water	51,906	1%	Reduction Cement \$(17,500) Reduction Chemicals- Road Maintenance \$(15,000) Reduction Street Sweeping - Tenterfield \$(30,000) Reduction Stormwater and Drainage \$(25,000) Increase Tools - Asset Management Inspections \$15,000 Reduction Road Maintenance (Gravel, Premix, Screening, Emulsion) \$(160,000)
Works	(238,555)	-11%	
Sustainable Development Directorate	110	2%	
Environmental and Regulatory Services	(24,100)	-4%	Reduction Pest Animal Control \$(15,000)
Waste Services	(19,997)	-1%	Reduction Waste Management Facilities \$(12,750)

Note 6: Grants to Community

Stanthorpe Art Gallery	10,000	5%	Increase Art Prize Booklet
Jumpers and Jazz	5,000	93%	Increase
Grants to Community	(74,454)	-18%	Reduction overall, increase of \$5,250 Warwick Art Gallery 30th Anniversary
Tourism	12,500	18%	Increase

Statement of Comprehensive Income

	Jun-20B	Jun-21F	Jun-22F
Income			
Revenue			
Operating revenue			
Net rates, levies and charges	55,891	58,037	60,264
Fees and charges	5,507	5,609	5,712
Rental income	503	513	522
Interest received	1,398	1,336	1,317
Sales revenue	2,442	2,488	2,536
Other income	892	909	926
Grants, subsidies, contributions and donations	13,990	14,295	14,608
Total operating revenue	80,623	83,187	85,885
Capital revenue			
Grants, subsidies, contributions and donations	19,780	15,063	18,443
Total revenue	100,403	98,250	104,328
Capital income			
Total capital income	674	-	-
Total income	101,077	98,250	104,328
Expenses			
Operating expenses			
Employee benefits	25,318	25,944	26,586
Materials and services	37,634	38,834	40,083
Finance costs	1,476	1,381	1,283
Depreciation and amortisation	16,093	17,004	17,921
Other expenses	-	-	-
Total operating expenses	80,521	83,164	85,872
Capital expenses			
Total capital expenses	-	120	120
Total expenses	80,521	83,284	85,992
Net result	20,556	14,966	18,336
Operating result			
Operating revenue	80,623	83,187	85,885
Operating expenses	80,521	83,164	85,872
Operating result	102	23	13

Statement of Financial Position

	Jun-20B	Jun-21F	Jun-22F
Assets			
Current assets	39,548	34,801	31,678
Cash and cash equivalents	6,458	6,691	6,914
Trade and other receivables	840	840	840
Inventories			
Total current assets	46,846	42,332	39,432
Non-current assets			
Trade and other receivables	95	95	95
Investments	742	742	742
Property, plant & equipment	837,659	856,075	876,034
Other non-current assets	991	747	503
Total non-current assets	839,487	857,659	877,374
Total assets	886,333	899,992	916,806
Liabilities			
Current liabilities			
Trade and other payables	8,269	8,557	8,831
Borrowings	1,595	1,696	1,804
Provisions	4,215	4,215	4,215
Other current liabilities	393	393	393
Total current liabilities	14,472	14,861	15,243
Non-current liabilities			
Borrowings	17,739	16,043	14,239
Provisions	3,953	3,953	3,953
Total non-current liabilities	21,692	19,996	18,192
Total liabilities	36,164	34,856	33,435
Net community assets	850,169	865,135	883,371
Community equity			
Asset revaluation surplus	233,811	233,811	233,811
Retained surplus	616,358	631,324	649,560
Total community equity	850,169	865,135	883,371

Statement of Cash Flows

	Jun-20B	Jun-21F	Jun-22F
Cash flows from operating activities			
Receipts from customers	66,129	66,839	69,241
Payments to suppliers and employees	(70,243)	(64,885)	(66,891)
Interest received	1,398	1,337	1,318
Rental income	514	512	521
Non-capital grants and contributions	14,294	14,267	14,582
Borrowing costs	(1,184)	(1,087)	(986)
Net cash inflow from operating activities	10,909	16,983	17,786
Cash flows from investing activities			
Payments for property, plant and equipment	(40,990)	(35,177)	(37,635)
Payments for intangible assets	(125)	-	-
Grants, subsidies, contributions and donations	19,780	15,063	18,443
Other cash flows from investing activities	674	(120)	(120)
Net cash inflow from investing activities	(20,661)	(20,234)	(19,312)
Cash flows from financing activities			
Proceeds from borrowings			
Repayment of borrowings	(1,498)	(1,595)	(1,696)
Repayments made on finance leases			
Net cash inflow from financing activities	(1,498)	(1,595)	(1,696)
Total cash flows			
Net increase in cash and cash equivalent held	(11,250)	(4,847)	(3,223)
Opening cash and cash equivalents	50,798	39,548	34,701
Closing cash and cash equivalents	39,548	34,701	31,478

Statement of Changes in Equity

	Jun-20B	Jun-21F	Jun-22F
Asset revaluation surplus			
Opening balance	233,811	233,811	233,811
Increase in asset revaluation surplus	-	-	-
Closing balance	233,811	233,811	233,811
Retained surplus			
Opening balance	595,802	616,358	631,324
Net result	20,556	14,966	18,336
Increase in asset revaluation surplus	na	na	na
Closing balance	616,358	631,324	649,660
Total			
Opening balance	829,613	850,169	865,135
Net result	20,556	14,966	18,336
Closing balance	850,169	865,135	883,371

		Expenditure			Funding Sources						
Project Name	Renewal / Upgrade / New	Adopted Budget \$	Requested Amendment \$	Revised Budget \$	Revenue Funded \$	Grant Money Rec'd in 2018-19 Carryover	Grants \$	Loans \$	Developer Contr \$	Other \$	Reserves \$
Community & Cultural Services											
Implementation of RFID in Libraries	New	35,000	4,114	39,114	39,114		0				0
New Stanthorpe Art Gallery (BOR)	New	200,000		200,000	200,000		0				0
Automatic Flood Warning Gauges	Renewal	0	0	0	0		20,946				
Community & Cultural Services Total		235,000	4,114	239,114	239,114	0	20,946	0	0	0	0
Corporate & Commercial Services											
Warwick Aerodrome Development	New	123,894		123,894	123,894		0				0
WIRAC - Replace Heat Pumps	Renewal	32,435		32,435	32,435		0				
Warwick Aerodrome Gliding Strip	New	235,000	0	235,000	235,000		0				
Hangar Purchase-Warwick Aero	New	550,000		550,000	210,000		0				340,000
WIRAC (W4Q)	New	300,000		300,000	0	0	300,000				0
Land purchase for recreation purposes	New	189,000		189,000	189,000		0				0
WIRAC Electrical Works	Renewal	120,000		120,000	120,000		0				0
Land purchase for future park Junabee Rd	New	110,000		110,000	0		0		110,000		0
Saleyards Detailed Business Plan	New	50,000	2,000	52,000	0		0				52,000
Allora Swimming Pool Blankets	New	50,000		50,000	50,000		0				0
St Marks Park Oval 1 rectification cont	Renewal	25,000		25,000	25,000		0				0
Stanthorpe Fitness Centre aircon upgrade	Upgrade	10,000		10,000	10,000		0				0
Warwick Saleyards CCTV Upgrades	Renewal		30,000	30,000	30,000		0				0
WIRAC Air-conditioning replacement	Renewal		50,000	50,000	50,000		0				0
Rose City FM(W4Q)	New	100,000	150,000	250,000	0	150,000	100,000				
Minor Capital Works Carryovers		12,435		12,435	12,435		0				
Corporate & Commercial Services Total		1,907,764	232,000	2,139,764	1,087,764	150,000	400,000	0	110,000	0	392,000
Finance & Information Technology											
Capital Work Seed Funding	New	200,000		200,000	200,000		0				0
Customer Request Management System	Renewal	125,000		125,000	125,000		0				0
Minor Capital Works Carryovers		3,920	0	3,920	3,920						
Finance & Information Technology Total		328,920	0	328,920	325,000	0	0	0	0	0	0
CEO Office											
SES Accommodation Upgrades (W4Q)	New	200,000		200,000	0	150,000	50,000				0
SD Fire Trails Construction & Upgrade (QDRF)	New	154,385		154,385	25,000		129,385				0
CEO Office Total		354,385	0	354,385	25,000	150,000	179,385	0	0	0	0
Strategic Planning & Prosperity											
Entry Signage	New	160,800		160,800	160,800		0				0
Strategic Planning & Prosperity Total		160,800	0	160,800	160,800	0	0	0	0	0	0

Project Name	Renewal / Upgrade / New	Adopted Budget \$	Requested Amendment \$	Revised Budget \$	Revenue Funded \$	Grant Money Rec'd in 2018-19 Carryover	Grants \$	Loans \$	Developer Contr \$	Other \$	Reserves \$
Parks & Operations											
Plant Replacement	New	3,425,500		3,425,500	2,631,500		0			794,000	0
Stanthorpe Cemetery Burial Wall	New	270,000		270,000	270,000		0				0
Lock St. Kerb & Channel and Car Parking	New	155,000		155,000	155,000		0				0
Cemetery Concrete Beams	New	25,000		25,000	25,000		0				0
Park Furniture for Villages	New	80,000		80,000	80,000		0				0
Maryvale Town Centre Upgrade (W4Q)	Upgrade	170,000		170,000	0	85,000	85,000				0
Stanthorpe Botanic Gardens	New	50,000	12,000	62,000	62,000		0				0
Regional Parks Improv - Shade Sails(W4Q)	New	75,000		75,000	0	37,500	37,500				0
Leyburn-Streetscape & Sprints Precinct (W4Q)	New	125,000		125,000	0	62,500	62,500				0
Allora RSL external works	New	20,000		20,000	20,000		0				0
Garden & plinth works - Allora	New	10,000		10,000	10,000		0				0
Leslie Park war memorial masterplan s2	New	30,000		30,000	30,000		0				0
Warwick Depot increase staff capacity	Renewal	80,000		80,000	80,000		0				0
Leyburn Toilets			160,000	160,000	0		160,000				
Minor Capital Works Carryovers		19,732	-4,965	14,767	14,767		0				
Parks & Operations Total		4,535,232	167,035	4,702,267	3,378,267	185,000	345,000	0	0	794,000	0
Water											
Warwick WTP Upgrade Stage 1 - Clarifier	New	67,150		67,150	67,150		0				0
Wailangarra Water Treatment Plant	Renewal	105,080		105,080	105,080		0				
Recycled Water Extension Industrial Area - Design	New	61,585	137	61,722	61,722		0				
SCADA and TELEMETRY renewals and upgrades	Renewal	285,000	13,719	298,719	298,719		0				
Upgrade of the Warwick WTP Chlorine Gas Infrastructure	Upgrade	90,063		90,063	90,063		0				
Indestructible Water Standpipes	New	15,000		15,000	-81,942		96,942				
Water - Leak Detection	Renewal	276,000		276,000	210,990		65,010				
Mixer at Warwick Waste Water Treatment Plant	Renewal	10,000		10,000	10,000		0				
Storm King Dam - Upgrade Raw Water Main(LGGSP)	Upgrade	1,100,000		1,100,000	0		2,757,300				
Bore Investigation & Rejuvenation(LGGSP)	Renewal	742,000		742,000	296,800		445,200				0
Connolly Dam Remediation Works	Renewal	350,000		350,000	0		0				350,000
WAR WWTP Blowers Replacement	Renewal	52,250		52,250	52,250		0				0
Extension Recycled Water Warwick (LGGSP)	New	4,379,814		4,379,814	2,636,879		1,742,935				0
Allora Reservoir Roof Replacement	Renewal	281,875		281,875	281,875		0				0
Connolly Dam Spillway Options	Upgrade	200,000		200,000	200,000		0				0
Safe Access to Reservoirs - Design	Upgrade	30,000		30,000	30,000		0				0
Market Sq WWPS Upgrade	Upgrade	402,500		402,500	0		0		150,000		252,500
Daiveen Bores Rehabilitation	Renewal	33,000		33,000	33,000		0				0
Water Main Renewals Northern	Renewal	200,000	-100,000	100,000	100,000		0				0
Warwick Water Main Upgrade-Flitcroft St	Upgrade	78,000		78,000	40,500		0		37,500		0
Online Monitoring of Raw Water	New	45,000		45,000	0		0		45,000		0
Harris St WWPS Upgrade	Upgrade	149,626		149,626	149,626		0				0


Project Name	Renewal / Upgrade / New	Adopted Budget \$	Requested Amendment \$	Revised Budget \$	Revenue Funded \$	Grant Money Rec'd in 2018-19 Carryover	Grants \$	Loans \$	Developer Contr \$	Other \$	Reserves \$
Storm King Dam Remediation Works	Renewal	420,000	-420,000	0	0		0				0
Geotech Investigation	Renewal	31,000		31,000	31,000		0				0
Stanthorpe WWTP Upgrade	Upgrade	110,000		110,000	110,000		0				0
Water Meter Renewals	Renewal	100,000		100,000	100,000		0				0
Warwick WTP Aerator Access Remediation	Renewal	100,000	-85,000	15,000	0		0				15,000
New Security Fencing and Signage	New	61,500	-61,500	0	0		0				0
Stage 2 Recycled Water Main Extension	New	1,580,480		1,580,480	0		790,240				790,240
Emergency water supply infrastructure	New	2,400,000		2,400,000	0		2,400,000				0
McEvoy Street pump station upgrade	Upgrade	400,000		400,000	0		0				400,000
Condamine Street pump station upgrade	Upgrade	270,000		270,000	0		0				270,000
Cleary Street pump station upgrade	Upgrade	120,000		120,000	0		0				120,000
Pump station emergency bypass designs	Upgrade	50,000		50,000	50,000		0				0
Daiveen Reservoir Remediation Works (W4Q)	Renewal	300,000		300,000	0	150,000	150,000				0
SCADA and Telemetry Renewals & Upgrades 2019/20	Upgrade	120,000		120,000	0		0				120,000
De-silting of Storm King Dam	Renewal	250,000	-250,000	0	0		0				0
Warwick WTP Upgrade - Reservoir	New	100,000		100,000	0		0				100,000
Storage Tank - Morgan Park	New		200,000	200,000	0		0				200,000
Leslie Dam Raw Water Pumps Renewal	Renewal		215,000	215,000	215,000		0				
Water Reservoir at Allora	Renewal		200,000	200,000	200,000						
Minor Capital Works Carryovers		24,155	3,895	28,050	28,050						
Water Total		15,391,078	-283,749	15,107,329	5,316,762	150,000	8,447,627	0	232,500	0	2,617,740
Works											
Rangers Rd / Oxenham Street Intersection	Renewal	30,000	-4,679	25,321	25,321		0				0
Multi Purpose Vehicle Fitout – Disaster Centre/Library	New	38,500	-2,294	36,206	0	38,500	0				
Cycleways - Glen Aplin and Condamine Bridge	New	172,500	-1,806	170,694	133,194		37,500				
Gravel Resheeting (18-19)	Renewal	97,943	-98	97,845	97,845		0				
Reseals 2018/19	Renewal	11,500		11,500	11,500		0				
Guy Street, Pratten Street and Parker Street Cycleway Design	New	280,000		280,000	0		280,000				
2 * Off leash Dog parks	New	37,978	-272	37,706	37,706		0				
Easey Street Drainage 18/19	New	110,000		110,000	110,000		0				
Palmer Bridge Freestone (BRP) year 2	New	2,200,000		2,200,000	1,092,295	7,705	1,100,000				0
Mitchner Shelter Warwick Cemetery Restoration	Renewal	155,000	0	155,000	155,000		0				0
Willi Street Community Groups Relocation(Theo Cantor Shed Compliance (W4Q)	New	300,000	157,000	457,000	157,000	150,000	150,000				0
Condamine River Walk stage 2 (W4Q)	New	300,000	-75,000	225,000	0	150,000	75,000				0
Resheet Gravel Roads (ex LRRS)	Renewal	1,000,000	0	1,000,000	1,000,000		0				0
Jack Smith Gully Rehab.(TIDS)	Renewal	439,000	-44,000	395,000	197,500		197,500				0
Buildings Fire Systems Upgrades 2019-20	Upgrade	62,500		62,500	0		0				62,500
Forde Street Allora Rehab (RTR)	Renewal	245,000	100,000	345,000	207,000		138,000				0
Village Amenity Sealing (RTR)	Upgrade	220,000	-8,435	211,565	0		211,565				0
Footpath Replacement	Renewal	50,000		50,000	50,000		0				0

Project Name	Renewal / Upgrade / New	Adopted Budget \$	Requested Amendment \$	Revised Budget \$	Revenue Funded \$	Grant Money Rec'd in 2018-19 Carryover	Grants \$	Loans \$	Developer Contr \$	Other \$	Reserves \$
Reseal Program	Renewal	1,000,000		1,000,000	1,000,000		0				0
Connolly Dam Rd Sealing TTCP2	Upgrade	950,000		950,000	475,000		475,000				0
Resheet Gravel Roads (TIDS)	Renewal	1,759,742	-350,000	1,409,742	704,871		704,871				0
Depot/Ogilvie/East St upgrade (HVSP6)	New	790,000		790,000	395,000		395,000				0
Bourkes Road Bridge (BRP4)	Upgrade	652,300		652,300	326,150		326,150				0
Upper Forest Springs Bridge (BRP4)	Upgrade	602,800		602,800	301,400		301,400				0
Guy Street Footpath (LSIP)	New	80,000		80,000	0		0		80,000		0
Donneilys Castle Road Rehab (RTR)	Renewal	350,000		350,000	0		350,000				0
McGlewe Street Cycleway (CNLGGP)	Upgrade	645,000		645,000	0		322,500		322,500		0
Park Road Crossover (CNLGGP)	New	75,600		75,600	0		37,800		37,800		0
Quart Pot Ck Cycle way (CNLGGP)	Upgrade	833,000		833,000	416,500		416,500				0
Upper Wheatvale Rd Widening (RTR)	Upgrade	450,000	10,000	460,000	0		460,000				0
Upper Forest Springs Road Widen/Rehab (RTR)	Upgrade	300,000		300,000	0		300,000				0
Learn to Ride Park (W4Q)	New	300,000		300,000	0	150,000	150,000				0
Homestead Rd. Widen	Upgrade	40,000		40,000	40,000		0				0
Replace damaged light poles	Renewal	120,000		120,000	120,000		0				0
Seal Gravel Roads	Upgrade	200,000		200,000	200,000		0				0
Seal High Maintenance gravel sections	Upgrade	200,000		200,000	200,000		0				0
Emergent repairs to Stormwater	Renewal	75,000		75,000	75,000		0				0
Replacement of damaged Kerb & Channel	Renewal	75,000		75,000	75,000		0				0
Sealing Darcy Street, Stanthorpe (W4Q)	Upgrade	90,000	11,072	101,072	11,072	45,000	45,000				0
Seal Link Brunkhorst Av-Wallangarra Rd (W4Q)	Upgrade	250,000		250,000	0	125,000	125,000				0
Leslie Dam Boat Ramp	New	60,000	70,000	130,000	65,000		0		65,000		0
Storm King Dam Boat Ramp	New	30,000	-4,500	25,500	25,500		0				0
Wallangarra Village Sealing (RTR)	Renewal	125,000		125,000	0		125,000				0
Oak Ave new road	Upgrade	48,000		48,000	48,000		0				0
Freestone Road Rehab (TIDS)	Upgrade		350,000	350,000	175,000		175,000				0
Mt Colliery Village Sealing (RTR)	Renewal		145,000	145,000	0		145,000				0
Border St Wallangarra Widening (RTR)	Upgrade		24,000	24,000	0		24,000				0
Forest Plain Road Rehab (RTR)	Upgrade		313,670	313,670	0		313,670				0
Minor Capital Works Carryovers		45,087	-8,925	36,162	32,438	0	2,044,675	0	0	0	0
Works Total		15,896,450	680,733	16,577,183	7,960,292	666,205	9,426,131	0	505,300	0	62,500
Sustainable Development											
Laneway public art & power install (W4Q)	New	50,000		50,000	0	25,000	25,000				0
Sustainable Development Total		50,000	0	50,000	0	25,000	25,000	0	0	0	0
Environment & Regulatory Services											
Decontaminate Maryvale Reserve	Renewal	50,000	40,000	90,000	90,000		0				0
Environment & Regulatory Services Total		50,000	40,000	90,000	90,000	0	0	0	0	0	0
Waste Services											

Project Name	Renewal / Upgrade / New	Adopted Budget \$	Requested Amendment \$	Revised Budget \$	Revenue Funded \$	Grant Money Rec'd in 2018-19 Carryover	Grants \$	Loans \$	Developer Contr \$	Other \$	Reserves \$
Waste Facility Upgrades	New	22,850		22,850	22,850		0				0
Material Recovery Facility – Preliminary Works	New	74,300		74,300	74,300		0				
Warwick Waste Facility - Security, Traffic & IT Upgrade	Upgrade	97,381	4,221	101,602	101,602		0				
Stanthorpe Waste Facility - Security, Traffic & IT Upgrade	Upgrade	46,257		46,257	22,331		23,926				
Allora Waste Facility - Security, Traffic & IT Upgrade	Upgrade	69,666	584	70,250	38,907		31,343				
Minor CAPEX - Warwick & Sthorpe Waste	Renewal	300,000		300,000	267,421		32,579				
Stanthorpe Waste Profile & Capping	Upgrade	150,000		150,000	0		0				150,000
Warwick Waste Landfill Cell - Capping	New	100,000		100,000	0		0				100,000
Waste - Sthorpe Waste Transfer Station	New	250,000		250,000	250,000		0				0
Waste - Warwick Cell	New	250,000		250,000	250,000		0				0
Waste Services Total		1,360,454	4,805	1,365,259	1,027,411	0	87,848	0	0	0	250,000
Total 2019/2020 Capital Works Program		40,270,083	844,938	41,115,021	19,614,330	1,326,205	18,931,937	0	847,800	794,000	3,322,240

11.4 Adoption of Southern Downs Regional Council Rebates and Concessions Policy

Document Information

 Southern Downs REGIONAL COUNCIL	Report To: General Council Meeting	
	Reporting Officer:	Meeting Date: 22 January 2020
	Manager Finance and Information Technology	ECM Function No/s:

Recommendation

THAT Council adopt the following policy:

- PL-FS076 Rebates and Concessions Policy.

Report

The purpose of this report is for Council to adopt the revised Rebates and Concessions Policy as changes have been proposed to the Water Tank Rebate.

The Water Tank Rebate scheme has been in place for a several years and has seen a number of changes over this time in response to meet the community's needs. During 2019 a revision was made to the Policy which changed the structure of the water tank rebate from being offered as only a concession applied against the ratepayers rates account to a reimbursement of funds. This changed allowed better alignment of the funds that had been outlaid by ratepayers in procuring and installing their tank with the reimbursement of the rebate.

Since 1 July 2019 the uptake by eligible ratepayers of the water tank rebate has been extremely positive. At the time of writing this report, Council has supported the reimbursement of just over 600 tanks at a cost of \$965,344 during the 2019/20 financial year.

Due to the overwhelming level of ratepayers accessing this scheme for this financial year the scheme has exceeded the operational budget available. Like every household in the region, Council has to work within the constraints of its financial capacity. For this reason, the water tank rebate scheme will need to be placed on hold and closed earlier than anticipated. It is proposed that the scheme will cease as at 31 January 2020.

Council acknowledges that many ratepayers may have already ordered their water tank(s) or may have commenced planning their order and installation. To minimise disruption the following arrangements will be implemented:

- Tanks ordered by close of business 31 January 2020 are still eligible to be claimed
- Proof of order is required
- Council will allow a 2 month period, up until 31 March 2020, in which applications can be lodged to access the water tank rebate (further conditions are included in the Rebates and Concessions Policy)

Due to the earlier closure of the water tank rebate scheme this financial year it is recommended that Council consider offering the scheme in 2020/21 and that an appropriate budget is considered when preparing the 2020/21 budget.

Rebates and Concessions Policy

Council must levy rates, fees and charges and requires payment of such rates, fees 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; and
- Economic development of the region; and
- Cultural, environmental, historic, heritage or scientific significance within the region.

Budget Implications

\$965,344 to date with further applications expected to be received by Council.

Policy Consideration

Corporate Plan 2019-2024

Community Engagement

Nil

Legislation/Local Law

Local Government Act 2009 and Local Government Regulation 2012

Options

Council:

1. Adopt the PL-FS076 Rebates and Concessions Policy.
2. Do not adopt the PL-FS076 Rebates and Concessions Policy.

Attachments

1. PL-FS076 - Rebates and Concession Policy 17 01 2020 [↓](#)



Rebates and Concessions Policy

Policy Number:	PL-FS076
Department:	Corporate and Community Services
Section:	Finance
Responsible Manager:	Manager Finance & Information Technology
Date Adopted:	28 June 2017
Date to be Reviewed:	28 June 2020
Date Reviewed:	27-November-2019 <u>17 January 2020</u>
Date Rescinded:	

REVISION RECORD

Date	Version	Revision description
19/06/2018	2	Reviewed – Invasive Pest Control rebate adjusted and Public amenities on leased government property rebate added
27/03/2019	3	Reviewed tank rebate
22/05/2019	4	Reviewed tank rebate
23/10/2019	5	Review document
27/11/2019	6	Update Policy name and review document
<u>17/01/2020</u>	<u>7</u>	<u>Update Policy for Water Tank Rebate</u>

Rebates and Concessions Policy

Policy no: *PL-FS076*

Updated: ~~27-November-2019~~ 17 January 2020 Page 1 - 18

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CONTENTS

1	Policy Background.....	<u>35</u>
2	Purpose.....	<u>35</u>
3	Scope	<u>35</u>
4	Legislative Context	<u>46</u>
5	Rate Concessions	<u>46</u>
5.1	Not-For-Profit/Charitable Organisations.....	<u>46</u>
5.1.1	Eligibility.....	<u>46</u>
5.1.2	Applications	<u>57</u>
5.1.3	Amount of Rebate.....	<u>68</u>
5.2	Public Amenities on Leased Government Property	<u>810</u>
5.3	Permits to Occupy Pump Sites and Separate Pump Site Assessments	<u>810</u>
5.4	Leased Council Vacant Land	<u>911</u>
5.5	Invasive Pests Control Special Rate	<u>911</u>
5.6	Financial Hardship	<u>1014</u>
5.6.1	Major Medical Situations	<u>1116</u>
5.6.2	Unusual and severe circumstances.....	<u>1216</u>
5.7	Other	<u>1317</u>
5.8	Cost Report	<u>1317</u>
6	Non-Rate Concessions/Rebates/Reimbursements.....	<u>1317</u>
6.1	Water Tank Rebate	<u>1418</u>
7	Definitions.....	<u>1821</u>
8	Related Documents.....	<u>1821</u>
9	References.....	<u>1821</u>

Rebates and Concessions Policy

Policy no: *PL-FS076*

Updated: ~~23-October-2019~~ 17 January 2020

Page 2 - 18

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1 Policy Background

Council must levy rates, fees and charges and requires payment of such rates, fees 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 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.

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 rate 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.

Rebates and Concessions Policy

Policy no: *PL-FS076*

Updated: ~~23-October-2019~~ 17 January 2020

Page 3 - 18

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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.

It does not include concessions allowed under a separate policy, including:

- PL-FS068 – Home Haemodialysis Water Allowance; and
- PL-FS035 – Relief from Water Consumption Charges 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/base/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 recognised under State or Federal statute or law;
- 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 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 or utility notice period, depending on the rates or charges receiving the concession (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%
Waste Water 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%
Waste Water 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%
Waste Water 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%
Waste Water 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%
Waste Water Charges	100%
Cap	N/A

5.2 Public Amenities on Leased Government Property

Pursuant to sections 120(1)(c), section 121(a), and section 122(1)(b), (5) and (6) of the *Local Government Regulation 2012*, Council grant a concession by way of a rebate of wastewater charges where a property is levied more than three (3) pedestals subject to the conditions below:

- The land is owned by a government entity or government owned entity; and
- The land is leased to another person/organisation; and
- The wastewater charges are levied to the lessor; and
- The lessor passes the wastewater charges onto the lessee; and
- The wastewater amenities are available for use by the general public without the lessee providing access.

The lessee must provide evidence of the following:

- the lessor requiring the lessee to pay the wastewater charges;
- the wastewater charges being paid by the lessee;
- that the wastewater amenities are to be made available to the public outside of the lessee's control

Upon receipt and approval of the evidence noted above, Council will allow a rebate of 100% of the wastewater charges over the first three (3) pedestals.

5.3 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 (6) 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.

5.4 Leased Council Vacant Land

Pursuant to sections 120(1)(c), section 121(a), and section 122(1)(b), (5) and (6) 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.

5.5 Invasive Pests Control Special Rate

Pursuant to sections 120(1)(d), section 121(a), and section 122(1)(b), (5) and (6) of the *Local Government Regulation 2012*, Council grant a concession to all ratepayers levied with Invasive Pests Control Special Rate ("the special rate"), by way of rebate of 100% of the special rate, subject to compliance by the ratepayers with the conditions below. The concession is granted on the grounds that the concession will encourage the economic development of all or part of Council's local government area. The conditions applicable to this grant of concession are as follows: -

1. In accordance with the Invasive Pests Control Scheme ("the Scheme") adopted by Council, all ratepayers levied with the special rate will receive a Proposed Control of Works Form;
2. The ratepayer must fully complete and return the Control Works Form identifying any or no invasive weeds or pest animals (collectively referred to as "invasive pests") on the rateable land the subject of the special rate to Council within 60 days of its receipt;
3. In the event that Council does not receive the completed Control Works Form within 60 days after its receipt by the ratepayer, the rebate of the special rate will be limited to the period beginning on 1 July 2019 and ending on the due date for the return of the form, with the balance of the special rate becoming due and payable

from the day after the due date for the return of the form, calculated by reference to the following formula: -

$$\frac{\text{No. of days from day after due date for return of form to 30 June 2020} \times \text{amount of special rate as levied}}{365}$$

4. If a completed and returned Control Works Form does not identify any invasive pests on the rateable land the subject of the special rate, and a subsequent inspection of the rateable land by an authorised person of Council reveals the existence of invasive pests, the rebate of the special rate will be limited to the period beginning on 1 July 2019 and ending on the date of inspection by the Council authorised person, with the balance of the special rate becoming due and payable from the day after the inspection, calculated by reference to the following formula: -

$$\frac{\text{No. of days from day after date of inspection to 30 June 2020} \times \text{amount of special rate as levied}}{365}$$

5. If a completed and returned Control Works Form is returned and identifies invasive pests on the rateable land the subject of the special rate; and
6. If a subsequent inspection of the rateable land by an authorised person of Council reveals that the ratepayer has not undertaken the proposed control works specified in, or in accordance with the timetable identified by, the Control Works Form, the rebate of the special rate will be limited to the period beginning on 1 July 2019 and ending on the date of inspection by the Council authorised person, with the balance of the special rate becoming due and payable from the day after the inspection, calculated by reference to the following formula: -

$$\frac{\text{No. of days from day after date of inspection to 30 June 2020} \times \text{amount of special rate as levied}}{365}$$

5.6 Financial Hardship

Pursuant to sections 120(1)(c), section 121(b), and section 122(1)(b), (5) and (6) 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 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 categories:
 - a. Residential 1;
 - b. Residential 2;
 - c. Residential 3; or
 - d. Residential 4.
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.

5.6.1 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 by way of deferral of all interest charges and legal recovery until 30 June of the current financial year, subject to compliance by the ratepayers with the conditions below:

1. The patient resides permanently at the nominated address within the Southern Downs Regional Council area;
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.

5.6.2 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, such as being within a drought declared area.

The concession is granted by way of deferral of all interest charges and legal recovery until 30 June of the current financial year, subject to compliance by the ratepayers with the conditions below:

- The ratepayer resides permanently at the nominated address within the Southern Downs Regional Council area;
- 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.

5.7 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*.

5.8 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 per property for the current financial year and for the time since the concession was first granted.

6 Non-Rate Concessions/Rebates/Reimbursements

Non-rate concessions/rebates/reimbursements are considered for the following categories.

6.1 Water Tank Rebate

Council grant a rebate to ratepayers with a metered connection to a Council treated water network and currently pay for a water access charge, by way of a payment of the lesser of 10 cents per litre capacity of the tank/s purchased or \$2,500, subject to compliance with the conditions below. ~~This change will come into effect on the 1 December 2019.~~

The rebate is granted on the grounds that the rebate will encourage the economic development of all or part of Council's local government area. The conditions applicable to this grant of concession are as follows:

1. A ratepayer installs a reticulated water tank which is plumbed to a building / structure for the following:
 - a. Outdoor use only; such as gardening, car/house/driveway washing and swimming pool filling/top up via a hose tap
 - b. Both outdoor and indoor use; where water supply system from a rainwater tank is connected with the water service from Southern Downs Regional Councils water supply a Dual Check Valve with Atmospheric Port must be installed.

All rainwater tanks need to be installed to a minimum health and safety standard under the Queensland Development Code (as per Table 1 of the applicable QDC). These standards account for water quality protection, such as mosquito and vermin control, minimising the potential for contamination with mains water supplies, ensure water marked approved materials for tank design, connection and construction are used, have appropriate signage, and appropriate hazard rated backflow prevention installed where required. Where a rainwater tank is voluntarily connected for indoor use to an existing house or building, this work must be installed by a licenced plumber. The plumber must lodge a Form 4 – Notifiable work for Plumbing with the Queensland Building Construction Commission.

2. The ratepayer completes the form "Application for Water Tank Rebate"
3. With the above application, the ratepayer provides evidence of the purchase of the water tank/s and works carried out to plumb the water tank/s. This evidence must include:

- a. A tax invoice for the purchase of the water tank/s stating the size of the tank/s and the property details where the tank/s was delivered to. If two or more of tanks are being purchased, they must all be recorded on the one invoice; and
 - b. A tax invoice from a licensed plumber who plumbed the water tank/s stating the works that were done and the property details where the works were carried out.
4. The rebate will not be allowed on pre-installed tanks. This includes where the existing tank is plumbed for any degree of household usage or not.
 5. The rebate can only be applied once per property in any single 5 year period.

Upon receipt and approval of the evidence noted in point 4 above, Council will allow a rebate of the lesser of 10 cents per litre capacity of the tank/s purchased or \$2,500.

The extent of the rebate is based on the size of the installation as follows:

- Tank/s with capacity greater than or equal to 5 Kilolitres will receive the rebate for the lesser of the 10 cents per litre capacity of the tank/s purchased or \$2,500;
- Tank/s with capacity less than 5 Kilolitres do not attract a rebate;
- Where a body corporate of a group of strata title residences installs a communal tank, the capacity requirement is on a pro rata basis for the number of dwellings connected to the tank (i.e. individual dwelling rate is assessed based on communal tank capacity divided by the number of dwellings plumbed to it for household use).
- The following will be excluded from this tank rebate:
 - All Government entities
 - Religious entities using their land for:
 - Worship (church)
 - Education, health or community services (facilities for aged care and persons with disabilities)
 - Administration
 - Housing incidental to a purpose above
 - Showgrounds
 - Horseracing grounds
 - Not for profit / Charitable organisations allowed under Council's

Exemption policy.

Transitional Arrangements – Policy Version 5 to Version 6

~~Due to the lead time in procuring water tanks and to ensure applicants are assessed fairly, eligible applications may be approved under Version 5 of the Rates and Concession Policy up until 28 February 2020. Version 5 allows for a reimbursement of the cost of the tank up to \$2,500.~~

~~In order to access the transitional arrangements the applicant must prove to Council that the water tank was ordered prior to 1 December 2019 and installed including plumbed to the building/structure prior to 28 February 2020. Evidence provided must be by way of a confirmation from the supplier that the tank was order prior to 1 December 2019 or an invoice dated prior to 1 December 2019.~~

~~Any applications that are received after 28 February 2020, no matter what date the water tank was ordered, will be assessed against Version 6 of the Policy.~~

Transitional Arrangements – Cessation of the Rebate at 30 June 2020- 31 January 2020

Due to the extremely high level of water tank rebate applications received during the first half of 2019/20 the water tank rebate will be placed on hold for the remainder of the 2019/20 financial year. The rebate will cease as of close of business 31 January 2020.

Council acknowledges that many residents may have already ordered their water tank(s) or may have commenced planning their order and installation. To minimise disruption the following arrangements will be implemented:

- Tanks ordered by close of business 31 January 2020 are still eligible to be claimed
- Upon cessation of the water tank rebate at 31 January 2020, Council will allow a 23 month period, up until 31 March 2020, in which applications can be lodged to access the water tank rebate.
- Proof of order is required prior to 30 June by demonstrating that the tank was ordered by 31 January 2020 and the water tank must be installed including plumbed to the building/structure prior to 30 September 2020.

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- Evidence provided must be by way of a confirmation from the supplier that the tank was order ~~prior to by 30 June~~31 January 2020 ~~or an and~~ invoice dated ~~prior by to 30 June~~31 March 2020.

Any applications received after ~~30 September~~31 March 2020 will not be entitled to receive the rebate in the 2019/20 financial year.

Due to the high level of funds allocated during the 2019/20 financial year Council will consider any applications held over from the 2019/20 financial year in the next financial year.

7 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">• Food;• Accommodation;• clothing;• medical treatment;• education; or• other basic necessities.

8 Related Documents

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

9 References

- Nil