SOUTHERN DOWNS REGIONAL COUNCIL SPECIAL MEETING OF COUNCIL

Dear Councillors

Your attendance is hereby requested at the Special Meeting of Council to be held in the Council Chambers, Southern Downs Regional Council, 64 Fitzroy Street, Warwick on **Wednesday, 24 July 2024** at **9:00AM**.

Notice is hereby given of the business to be transacted at the meeting.

Dave Burges

CHIEF EXECUTIVE OFFICER

19 July 2024

ORDER OF BUSINESS:

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1. ATTENDANCE

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4. CUSTOMER AND ORGANISATIONAL SERVICES REPORTS

4.1 Adoption of the 2024/25 Financial Year Budget

Document Information

Southern Downs REGIONAL COUNCIL	**Report To: Special Council Meeting**	
	Reporting Officer:	**Meeting Date:** 24 July 2024
	Management Accountant Business Improvement Officer	**ECM Function No/s:**

Recommendation

THAT Council adopt the various expanded resolutions appropriate for adoption of the budget and making and levying rates and charges which are summarised below:

1. Council adopt the Operational Plan 2024/25 as tabled;

2. Pursuant to sections 169(2)(c) of the Local Government Regulation 2012, Council adopt the Revenue Policy as tabled;

3. Pursuant to section 104(5) of the *Local Government Act 2009* and section 169(2)(b) of the *Local Government Regulation 2012*, Council adopts the Revenue Statement for the period 1 July 2024 to 30 June 2025, as tabled;

4. Pursuant to section 94 of the *Local Government Act 2009* and section 80 of the *Local Government Regulation 2012*, Council adopt a differential rating system and make and levy a differential general rate on all parcels of rateable land included in each differential general rate category as set out in the Revenue Statement attached;

5. Pursuant to section 81 of the *Local Government Regulation 2012*, Council resolves that 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 Regulations 2012*, the method by which land is to be identified and included in its appropriate category is as follows:

Column 1 - Category	Column 2 – Description	Column 3 - Identification
Residential Group		
Residential 1	Land used or capable of being used for residential purposes With a value of less than or equal to $175,000	For all Residential categories: – Land having the land use codes of 01A, 02, 06A, 07B, 08A, 09A, 56A or 72A
Residential 2	Land used or capable of being used for residential purposes With a value of greater than $175,000	
Multi-Residential – Dwellings/Flats/Units 1	Land used or capable of being used for Non-Strata Multi-Residential – Dwellings/Flats/Units With a total number of Dwellings/Flats/Units equal to 2	For all Multi-Residential categories: - Land having the land use code of 03
Multi-Residential – Dwellings/Flats/Units 2	Land used or capable of being used for Non-Strata Multi-Residential – Dwellings/Flats/Units With a total number of Dwellings/Flats/Units greater than 2 and less than or equal to 4	
Multi-Residential – Dwellings/Flats/Units 3	Land used or capable of being used for Non-Strata Multi-Residential – Dwellings/Flats/Units With a total number of Dwellings/Flats/Units greater than 4 and less than or equal to 9	
Multi-Residential – Dwellings/Flats/Units 4	Land used or capable of being used for Non-Strata Multi-Residential – Dwellings/Flats/Units With a total number of Dwellings/Flats/Units greater than 9 and less than or equal to 14	
Multi-Residential – Dwellings/Flats/Units 5	Land used or capable of being used for Non-Strata Multi-Residential – Dwellings/Flats/Units With a total number of Dwellings/Flats/Units greater than 14 and less than or equal to 19	
Multi-Residential – Dwellings/Flats/Units 6	Land used or capable of being used for Non-Strata Multi-Residential – Dwellings/Flats/Units With a total number of Dwellings/Flats/Units greater than 19	
Retirement and Lifestyle Villages 1	Land used or capable of being used for Non-Strata Multi-Residential – Retirement and Lifestyle Villages With a total number of independent living units of between 1 and 19	For all Retirement and Lifestyle categories: - Land having the land use code of 21 or 27
Retirement and Lifestyle Villages 2	Land used or capable of being used for Non-Strata Multi-Residential – Retirement and Lifestyle Villages With a total number of independent living units of greater than 19 and less than or equal to 39	

Column 1 - Category	Column 2 – Description	Column 3 - Identification
Retirement and Lifestyle Villages 3	Land used or capable of being used for Non-Strata Multi-Residential – Retirement and Lifestyle Villages With a total number of independent living units of greater than 39 and less than or equal to 59	
Retirement and Lifestyle Villages 4	Land used or capable of being used for Non-Strata Multi-Residential – Retirement and Lifestyle Villages With a total number of independent living units of greater than 59 and less than or equal to 79	
Retirement and Lifestyle Villages 5	Land used or capable of being used for Non-Strata Multi-Residential – Retirement and Lifestyle Villages With a total number of independent living units of greater than 79 and less than or equal to 99	
Retirement and Lifestyle Villages 6	Land used or capable of being used for Non-Strata Multi-Residential – Retirement and Lifestyle Villages With a total number of independent living units of greater than 99	
Rural Group		
Agricultural Farming 1	Land used, or capable of being used for agricultural farming, excluding land categorised as part of the Intensive Animal Industries Sub-Group With a value of less than or equal to $715,000	For all Agricultural Farming categories: - Land having the land use codes of 60, 65, 67, 69, 71, 73, 74, 76, 77, 78, 85, 86, 87, 89B or 88A
Agricultural Farming 2	Land used, or capable of being used for agricultural farming, excluding land categorised as part of the Intensive Animal Industries Sub-Group With a value of greater than $715,000, but less than or equal to $1,725,000	
Agricultural Farming 3	Land used, or capable of being used for agricultural farming, excluding land categorised as part of the Intensive Animal Industries Sub-Group With a value of greater than $1,725,000	
Horticultural Farming 1	Land used, or capable of being used for horticultural farming With a value of less than or equal to $275,000	For all Horticultural Farming categories: - Land having the land use codes of 79, 82 or 83
Horticultural Farming 2	Land used, or capable of being used for horticultural farming With a value of greater than $275,000, but less than or equal to $920,000	

Column 1 - Category	Column 2 – Description	Column 3 - Identification
Horticultural Farming 3	Land used, or capable of being used for horticultural farming With a value of greater than $920,000	
Intensive Animal Industries Sub-Group		
Cattle Feedlots 1	Land used, or capable of being used for cattle feedlots with an approved capacity of between 2,000 and 9,999 (inclusive) standard cattle units	For all Cattle Feedlot categories: - Land having the land use code of 66
Cattle Feedlots 2	Land used, or capable of being used for cattle feedlots with an approved capacity of more than 9,999 standard cattle units	
Piggeries 1	Land used, or capable of being used for a piggery with an approved capacity of between 5,000 and 9,999 (inclusive) standard pig units	For all Piggery categories: - Land having a land use code of 85A
Piggeries 2	Land used, or capable of being used for a piggery with an approved capacity of more than 9,999 standard pig units	
Poultry Farm/Hatcheries 1	Land used, or capable of being used for a poultry farm or hatchery with an approved capacity of between 50,000 and 99,999 (inclusive) standard bird units	For all Poultry Farm/Hatchery categories: - Land having a land use code of 87A
Poultry Farm/Hatcheries 2	Land used, or capable of being used for a poultry farm or hatchery with an approved capacity of between 100,000 and 199,999 (inclusive) standard bird units	
Poultry Farm/Hatcheries 3	Land used, or capable of being used for a poultry farm or hatchery with an approved capacity of between 200,000 and 399,999 (inclusive) standard bird units	
Poultry Farm/Hatcheries 4	Land used, or capable of being used for a poultry farm or hatchery with an approved capacity of between 400,000 and 599,999 (inclusive) standard bird units	
Poultry Farm/Hatcheries 5	Land used, or capable of being used for a poultry farm or hatchery with an approved capacity of between 600,000 and 799,999 (inclusive) standard bird units	
Poultry Farm/Hatcheries 6	Land used, or capable of being used for a poultry farm or hatchery with an approved capacity of more than 799,000 standard bird units	
Sugarloaf Private Forestry	Land used, or capable of being used for the growing or harvesting of natural and/or plantation hardwood or softwood within the Sugarloaf	Land having the land use code of 88P and located within the boundary of Map A.

Column 1 - Category	Column 2 – Description	Column 3 - Identification
	locality.	
Commercial and Industrial Group		
Commercial and Industrial	Land used, or capable of being used, in whole or in part, for commercial and/or industrial purposes	Land having the land use code of 01B, 06B, 07A, 07C, 08B, 09B, 10, 11A, 13, 17, 18A, 22, 23, 24, 25, 26, 28, 29, 30, 33, 34, 35, 36, 37A, 38, 41, 42, 43, 44, 45, 47, 49, 72B or 89A
Noxious & 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.	Land having the land use code of 31, 37B
Special Uses	Land used, or capable of being used for non-profit religious, community, welfare or defence-oriented purposes including aged residential institutions, nursing or convalescent homes, hospitals, sports clubs, cemeteries, showgrounds, airfields, libraries, educational, parks and gardens, defence force and community protection centres.	Land having the land use code of 11B, 18B, 48, 50, 51, 52, 55, 56, 57, 58, 92, 96, 97 or 99
Other	All other land not otherwise categorised	Land having the land use code of 00, 91A, 95 and
Major Shopping Facility 1	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 a supermarket with car parking provided Having a gross lettable floor area of no more than 4,000 m^2	For all Major Shopping Facility categories: - Land having the land use code of 12, 14 or 16
Major Shopping Facility 2	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 a supermarket with car parking provided Having a gross lettable floor area of greater than 4,000 square metres, but less than or equal to 8,000m^2	
Major Shopping Facility 3	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 a supermarket with car parking provided Having a gross lettable floor area of greater than 8,000m^2, but less than or equal to 16,000m^2	

Column 1 - Category	Column 2 – Description	Column 3 - Identification
Major Shopping Facility 4	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 a supermarket with car parking provided Having a gross lettable floor area of greater than 16,000m^2	
Resources and Energy Group		
Solar/Wind Farm 1	Land used, or capable of being used, in whole or in part, as a solar / wind farm Generating, or having the potential to generate, no more than 30MW of power	For all Solar/Wind Farm categories: - Land having the land use code of 91B
Solar/Wind Farm 2	Land used, or capable of being used, in whole or in part, as a solar / wind farm Generating, or having the potential to generate, more than 30MW of power, but no more than 50 MW of power	
Solar/Wind Farm 3	Land used, or capable of being used, in whole or in part, as a solar / wind farm Generating, or having the potential to generate, more than 50MW of power, but no more than 100 MW of power	
Solar/Wind Farm 4	Land used, or capable of being used, in whole or in part, as a solar / wind farm Generating, or having the potential to generate, more than 100MW of power, but no more than 200 MW of power	
Solar/Wind Farm 5	Land used, or capable of being used, in whole or in part, as a solar / wind farm Generating, or having the potential to generate, more than 200 MW of power	
Extractive 1	Land, not subject to a mining lease, used, or capable of being used, in whole or in part, for extracting quarrying or mining minerals from the ground and related activities Having approval to extract a maximum of 5,000 tonnes of material per annum	For all Extractive categories: - Land having the land use code of 40A
Extractive 2	Land, not subject to a mining lease, used, or capable of being used, in whole or in part, for extracting quarrying or mining minerals from the ground and related activities	

Column 1 - Category	Column 2 – Description	Column 3 - Identification
	Having approval to extract between 5,001 and 100,000 tonnes of material per annum	
Extractive 3	Land, not subject to a mining lease, used, or capable of being used, in whole or in part, for extracting quarrying or mining minerals from the ground and related activities Having approval to extract more than 100,000 tonnes of material per annum	
Mining Leases	Land used, or capable of being used, in whole or in part for mining purposes pursuant to a mining leases issued pursuant to the *Mineral Resources Act 1989*.	Land having the land use code of 40B

6. Pursuant to section 257 of the *Local Government Act 2009* and in accordance with section 81 of the *Local Government Regulation 2012*, Council delegates to the Chief Executive Officer the power to identify the rating category to which each parcel of rateable land belongs.

7. Pursuant to section 77 of the *Local Government Regulation 2012*, Council will make and levy a minimum general rate for each differential general rate category as set out in the Revenue Statement.

8. Pursuant to section 94 of the *Local Government Act* and section 94 of the *Local Government Regulation 2012*, Council will make and levy the special charges, and where applicable, adopt the overall plans and annual implementation plans as set out in the Revenue Statement, which includes the Rural Fire Equipment Levy.

9. Pursuant to section 94 of the *Local Government Act* and section 99 of the *Local Government Regulation 2012*, Council make and levy the utility charges for water, sewerage, trade waste and waste management as set out in the Revenue Statement.

10. Pursuant to section 118 of the *Local Government Regulation 2012*, all rates and charges shall be due and payable within 31 days of the issuance of rates notices, as more particularly set out in the Revenue Statement.

11. Pursuant to section 130 of the *Local Government Regulation 2012*, Council will allow a discount of 7.5% on general rates where payment of the current rates and charges and any overdue rates and charges including interest relating to that rateable assessment is paid by the due date as more particularly set out in the Revenue Statement.

12. Pursuant to section 93 of the *Local Government Act 2009*, Council grant an exemption from rating to approved organisations as set out in the Rate Exemption by Resolution Policy.

13. Pursuant to Chapter 4, Part 10 of the *Local Government Regulation 2012,* Council grants the concessions set out in the Revenue Statement and the Rate Concessions Policy.

14. Council adopt the Interest Rate on Overdue Rates and Charges as tabled and resolve that, pursuant to *section 133* of the *Local Government Regulation 2012*, Council will charge interest on overdue rates and charges at an interest rate of 12.35% per annum, compounded

on daily rates, from the date the rates and charges become overdue, as more particularly set out in the Revenue Statement.

15. Council adopt the Rate Concessions Policy as tabled.

16. Council adopt the Investment Policy as tabled.

17. Council adopt the Debt Policy as tabled.

18. Council adopt the Debt Recovery Policy as tabled.

19. Council adopt the Discount Policy as tabled.

20. Council adopt the Supplementary Rates Policy as tabled.

21. Council adopt the Rate Exemption by Resolution Policy as tabled.

22. Council adopt the Procurement Policy as tabled.

23. Council, pursuant to sections *169, 170* and *171* of the *Local Government Regulation 2012*, adopt the 2024/25 financial year budget, incorporating as tabled:
    a. The statements of financial position (Attachment 12);
    b. The statements of cash flow (Attachment 12);
    c. The statements of income and expenditure (Attachment 12);
    d. The statements of changes in equity (Attachment 12);
    e. The operating budget by service type (Attachment 12);
    f. The capital works program (Attachment 12);
    g. The long-term financial forecast (Attachment 12);
    h. Budgeted statement of Financial Performance of Activities subject to Competition Reforms (Attachment 12);
    i. The relevant measures of financial sustainability (Attachment 12)

24. Total Value of Change in Rates and Charges:

    THAT Council, pursuant to *sections 169(6)* and *169(7)* of *Local Government Regulation 2012*, the total value of the change, expressed as a percentage, in the rates and charges budgeted to be levied for the 2024/25 financial year compared with the rates and charges levied in the 2023/24 financial year is 5.82%. For the purpose of this calculation any discounts and rebates are excluded (Attachment 13).

25. Statement of Estimated Financial Performance:

    THAT Council, pursuant to *section 205* of *Local Government Regulation 2012*, the statement of the financial operations and financial position of the Council in respect of the financial period from 1 July 2023 to 30 June 2024 ('the Statement of Estimated Financial Performance') (Attachment 14) be received and its contents noted.

REPORT

Operational Plan

In accordance with Sections 174 of the *Local Government Regulation 2012*, Council is required to prepare and adopt an Operational Plan each financial year. The Operational Plan should contain the actions that will be implemented by Council over a 12-month period to achieve the long-term goals identified in Council's Corporate Plan and be consistent with the annual budget.

The attached 2024-2025 Operational Plan has been drafted pursuant to Sections 174 and 175 of the *Local Government Regulation 2012*. Actions within the Operational Plan have been developed by each Director and Manager. Timeframes, budget type and a linkage to the relevant 2021-2026 Corporate Plan objectives have been identified for each action.

2024/25 Budget

Section 170 of the *Local Government Regulation 2012* requires that a local government must adopt its budget for a financial year after 31 May in the year before the financial year but before 1 August in the financial year. Council's Budget and Revenue Statement for the 2023/24 financial year have been prepared in accordance with the requirements of the *Local Government Act 2009* and the *Local Government Regulation 2012* and are presented for Council's consideration and adoption.

The development of the 2024-2025 Budget has been challenging due to the local government election cycle, rating review and financial difficulties facing the Local Government sector in general at present. Council's budget is designed to ensure it continues to provides existing services whilst delivering infrastructure projects and flood recovery works in a financially sustainable manner.

The 2024-2025 draft budget was released for community consultation on 13 June 2024 with submissions closing on 28 June 2024. Council received 27 submissions which have been reviewed along with feedback relating to each submission from relevant Managers and Directors. The Mayor also contacted larger commercial/industrial ratepayers that will experience a significant increase in general rates.

The draft budget has been updated with the following changes, some of which resulted from community feedback:

- Reduction in Financial Assistance Grant ($430K)
- Increase in Traineeship Subsidy ($33K)
- Allocation for Southern Downs Steam Railway Museum ($15K)
- Allocation for Urban Design Framework ($50K)
- Backflow Onsite Annual Fee ($140K) offset by Backflow Compliance Office ($92K)
- Mayoral and Councillor Administration Support – ($75K)
- Increase in Contracts and Services – T2W and YMCA ($68K)
- 1% in general rates increase i.e. rate in the dollar across all categories offset by the following capping reductions – overall reduction of $54K:
    - ✓ Residential Categories (1 and 2) from 10% to 5%
    - ✓ Major Shopping Facility (Category Level 4) from 40% to 25%
    - ✓ Extractive (Category Level 3) from 100% to 50%

The proposed budget provides for a total operating revenue of $100.25M and operating expenses of $100M. The net result is a small surplus of $255K. The capital budget includes funding allocation of $48.7M for FY24/25 and anticipated carryover of $12.5M. The works program is supplemented by an anticipated external funding amount of $17.6M. Council will continue to review it's 10-year capital program and focus on updating its Asset Management Plans to ensure it can maintain and deliver critical infrastructure. This will also allow Council to update its long-term financial plans. The Water and Sewerage capital program is supported by a price path that was developed in FY23/24 to support the level of investment required.

Council will continue to lobby the State and Federal government to seek funding to soften the burden on Council and the community. The breakdown of operational budget and details of capital works projects are included in the budget papers.

The following highlights key changes made to the Revenue Statement:

- An increase of 3.5% has been factored into the Sewerage Charge.
- An increase of 3.5% has been factored into the Waste Collection revenue; and
- Waste Management charge has increased to $160 per rateable property from $100.
- Change to the differential general rate categories
- An average general rate revenue increase of 2.4% has been factored in the budget to cater for increases in operational expenditure with annual CPI for March at 3.4% (Brisbane) and the Council cost index assessed at 3.9%.
- Water Access and Consumption revenue have been increased by 9.25% to ensure the investment in asset renewal is maintained which are designed to address water security concerns.

The budget documents include several other policies which have been reviewed with changes included for consideration.

The Annual Budget has been prepared in consultation with all Councillors, the Executive Leadership Team and Managers through a series of Information Session over many months.

FINANCIAL IMPLICATIONS

All resource implications have been identified in the preparation of Council's Budget for the 2024/25 financial year.

The Budget and Revenue Statement for the 2024/25 financial year have been prepared in accordance with the requirements of the *Local Government Act 2009* and the *Local Government Regulation 2012*.

RISK AND OPPORTUNITY

Risk

Ineffective financial management, lack of resources and impact of change in market conditions. These are being mitigated and are being closely monitored.

Council currently is still in the process of finalising revaluations for Buildings, Water and Sewerage. The draft budget includes an allocation for additional depreciation of $1M, however, this can change if there are substantial changes to units' rates and useful life.

Opportunity

Business process improvement opportunities have been identified associated with the budget and further training will be rolled out in the future.

COMMUNITY ENGAGEMENT

Internal Consultation

Managers, Directors and Councilors

External Consultation

Council released the Draft Budget 2024/25 for public consultation on 13 June 2024 where the community was given the opportunity to provide feedback and make budget submissions on the Draft Budget through various means including submitting an online form on Council's Website or by email.

A total of 27 submissions were received from the public during the comment periods.

LEGAL / POLICY

Legislation / Local Law

Local Government Act 2009
Local Government Regulation 2012

Corporate Plan

Goal 4	**Our Performance**	
Outcome:	4.4	Council has embedded risk management, good governance, transparency and accountability into what we do.
Objective:	4.4.2	Ensure our long-term financial sustainability is a pillar of our decision making.
	4.4.1	Provide assurance through effective governance, audit and risk management practices.

Policy / Strategy

Various

ATTACHMENTS

1. Operational Plan 2024/25⇩
2. PL-CS013 Revenue Policy⇩
3. Revenue Statement 2024/25⇩
4. PL-FS076 - Rate Concessions Policy⇩
5. PL-CS018 - Investment Policy⇩
6. PL-FS005 Debt Policy⇩
7. PL-FS057 Debt Recovery Policy⇩
8. PL-CS073 Discount Policy⇩
9. PL-CS014 Supplementary Rates Policy⇩
10. PL-CS062 Rate Exemption by Resolution⇩
11. PL-FS010 Procurement Policy⇩
12. Budget Statements 2024/25⇩
13. Total Value of Change in Rates and Charges⇩
14. Statement of Estimated Financial Performance 30 June 2024⇩

Southern Downs Regional Council

Operational Plan

2024/2025

Southern Downs
REGIONAL COUNCIL

The Operational Plan, which is prepared each financial year in accordance with the *Local Government Regulation 2012*, contains the strategies, actions and service programs that will be implemented by Council over a twelve-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 Council will be focusing on in the financial year to achieve long term Corporate Deliverables.

In accordance with the *Local Government Regulation 2012*, Council will assess its progress towards implementing its Corporate and Operational Plans on a quarterly basis. The Operational Plan considers Council's planned implementation of an Enterprise Risk Management Framework based on International Standard ISO 31000. This Framework will allow identification, assessment and reporting on strategic, operational and project-based risks and opportunities. The Framework is also 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.

Dave Burges
Chief Executive Officer



The Vision

To ensure that Southern Downs will be a prosperous, diverse and growing community because it is a sought-after location for people to live, work, play, stay, visit and invest.

Goals - The Four Pillars

1. Our People	We recognise that people are the backbone of our communities. We will support community wellbeing and capacity for self-help and mutual collaboration through the provision of a range of community services and initiatives that promote quality of life and opportunity for all to grow, learn, care and connect.
2. Our Places	We will ensure that the built and natural environments are based on a foundation of assets that are strategically planned, effectively maintained and managed to support the lifestyle of the community and that our parks, waterways and environmental reserves are protected, celebrated and well managed.
3. Our Prosperity	Council will continue our investment towards a resilient economy by supporting existing and emerging opportunities for economic prosperity. We will advocate for and support initiatives to create local economic conditions conducive to the attraction and development of an educated, skilled, and well remunerated local workforce, a productive and sustainable rural sector and, profitable commercial and industrial enterprises.
4. Our Performance	Building a workplace that our people are proud to work for is our key to delivering outstanding services for our communities. Over the next five years Council will deliver good stewardship built on a foundation of trust. We will demonstrate integrity and good governance, an orientation toward quality results through innovation, pursuit of excellence in service provision and continual engagement and communication with our communities and stakeholders.

Our People

OUR PEOPLE live and work in diverse urban and rural communities where varied cultures are recognised and celebrated for their differences.

Outcome 1.1 - Communities trust us to engage with them and advocate on their behalf						
Objective	1.1.1	Advocate for Councillor, staff and community representation on government and non-government committees and task forces relevant to the region				
ACTION/PERFORMANCE INDICATORS		SERVICE/PROGRAM	RESPONSIBILITY	START	FINISH	BUDGET TYPE
Submit expressions of interest to LGAQ for inclusion of senior staff and/or elected members on relevant Advisory Committees.		Executive Services	Chief Executive Officer	01-July-2024	30 June 2025	Operational
Objective	1.1.2	Implement effective and genuine community consultation processes that enable participation, engagement and collaboration				
ACTION/PERFORMANCE INDICATORS		SERVICE/PROGRAM	RESPONSIBILITY	START	FINISH	BUDGET TYPE
Work with the elected member body to develop and implement a community engagement program		Community Services	Manager Community Services	01-July-2024	30-June-2025	Operational
Investigate options and consider the engagement a specialist provider of online stakeholder engagement services (i.e. Bang The Table; Social Pinpoint)		Executive Services	Chief Executive Officer	01-July-2024	30-June-2025	Operational
Objective	1.1.3	Build confidence in our communities by being visible, empathetic and by actively listening				
ACTION/PERFORMANCE INDICATORS		SERVICE/PROGRAM	RESPONSIBILITY	START	FINISH	BUDGET TYPE
Conduct promotion and implement awareness programs relating to environmental health, environmental sustainability, regulatory services, local laws and waste management, including regular social media messaging and engagement with the community, to improve understanding of services delivered to ensure a healthy, safe and sustainable community.		Environmental Services	Manager Environmental Services	01-July-2024	30-June-2025	Operational

Outcome 1.2 - Communities have the opportunities to grow and develop						
Objective	1.2.1	Plan and provide community facilities and programs to meet the needs of our diverse community and enable community growth				
ACTION/PERFORMANCE INDICATORS		SERVICE/PROGRAM	RESPONSIBILITY	START	FINISH	BUDGET TYPE
Through Council's facilities, continue to deliver community and civic events, such as Australia Day, Anzac Day in accordance with the Council Led Civic and Community Events Policy (PL-119).		Community Services	Manager Community Services	01-July-2024	30-June-2025	Operational
Objective	1.2.2	Provide equitable access, and advocate for, a range of services, programs and facilities to address the marginalised and "hard to reach" groups within the community to foster inclusion, growth and skills development				
ACTION/PERFORMANCE INDICATORS		SERVICE/PROGRAM	RESPONSIBILITY	START	FINISH	BUDGET TYPE
Deliver community events, such as NAIDOC Week, Youth Week, Disability Action Week, Seniors Week etc., that ensure delivery of programs that meet the broader needs of the community, whilst allowing growth in understanding.		Community Services	Manager Community Services	01-July-2024	30-June-2025	Operational
Objective	1.2.3	Offer contemporary community development services across the region that reflect the needs and aspirations of the community				
ACTION/PERFORMANCE INDICATORS		SERVICE/PROGRAM	RESPONSIBILITY	START	FINISH	BUDGET TYPE
Hold quarterly Interagency Meetings with key stakeholder to allow agencies to come together to investigate opportunities to target services for those most in need.		Community Services	Manager Community Services	01-July-2024	30-June-2025	Operational

Outcome 1.3 - Communities are active, healthy and celebrate cultural diversity						
Objective	1.3.1	Identify, promote and grow opportunities for arts, cultural expression and the development of creative industries				
ACTION/PERFORMANCE INDICATORS		SERVICE/PROGRAM	RESPONSIBILITY	START	FINISH	BUDGET TYPE
Through the Stanthorpe and Warwick Art Galleries, deliver exhibitions and educational programs that continue to enhance the arts and culture of the region.		Community Services	Manager Community Services	01-July-2024	30-June-2025	Operational
Finalise MOUs with Warwick and Stanthorpe art gallery committees and review the funding models.		Community Services	Manager Community Services	01 July 2024	31 December 2024	Operational
Objective	1.3.2	Partner with sport and recreation stakeholders to encourage active lifestyles				
ACTION/PERFORMANCE INDICATORS		SERVICE/PROGRAM	RESPONSIBILITY	START	FINISH	BUDGET TYPE
Develop a Regional Open Space Strategy that looks to improve utilisation of Council's open space for sport and recreational opportunities.		Sustainability & Strategy	Manager Strategy & Sustainability	01-July-2024	30-June-2025	Operational

Objective	1.3.3	Plan and provide facilities and programs that enable participation in sport, recreation and cultural and community activity				
ACTION/PERFORMANCE INDICATORS		SERVICE/PROGRAM	RESPONSIBILITY	START	FINISH	BUDGET TYPE
Work with state agencies and sporting groups to identify programs, grant opportunities and events that allow the community to access sport, recreation and community programs.		Community Services	Manager Community Services	01-July-2024	30-June-2025	Operational
Develop and implement an Integrated Facility Management Transition Plan to uplift the coordinated, sustainable management of soft and hard services to all relevant Council facilities		Sustainability & Strategy	Manager Sustainability & Strategy	01-July-2024	30-June-2025	Operational

Our Places

OUR PLACES serve the needs of our people, providing attractive environments for living, working, playing and staying.

OUR PLACES are accessible, protected, fit for purpose, safe and sustainable.

Outcome 2.1 - Public places and open spaces are safe, well maintained and liveable						
Objective	2.1.1	Partner with relevant agencies to ensure community safety and resilience in relation to disaster management of bushfires, floods and other natural disasters				
ACTION/PERFORMANCE INDICATORS		SERVICE/PROGRAM	RESPONSIBILITY	START	FINISH	BUDGET TYPE
Through the Local Disaster Management Group (LDMG) hold regular meetings to bring responsible agencies together to ensure ongoing alignment of delivery in natural disasters		Community Services	Manager Community Services	01-July-2024	30-June-2025	Operational
Through the Local Disaster Recovery Group provide recovery and resilience programs relating to the 2023 Bushfire Recovery and Resilience Plan		Customer and Organisational Services	Director Customer & Organisational Services	01-July-2024	30-June-2025	Operational
Objective	2.1.2	Identify, facilitate and promote community-led place making, activation of public places and opportunities to enhance and activate the urban environment				
ACTION/PERFORMANCE INDICATORS		SERVICE/PROGRAM	RESPONSIBILITY	START	FINISH	BUDGET TYPE
Implement a staged street tree replacement program in CBD's and townships.		Parks & Operations	Manager Parks & Operations	01-July-2024	30-June-2025	Operational
Objective	2.1.3	Advocate for, develop and implement environmental strategies that protect and enhance living assets in urban, rural, natural and agricultural landscapes				
ACTION/PERFORMANCE INDICATORS		SERVICE/PROGRAM	RESPONSIBILITY	START	FINISH	BUDGET TYPE
Develop and deliver the 2024/25 Action Plan to continue implementation of the Environmental Sustainability Strategy 2021-2031. Note, an annual plan is drafted under the strategy, so the action is updated annually to reflect this.		Environmental Services	Manager Environmental Services	01-July-2024	30-June-2025	Operational and Capital

Outcome 2.2 - Public places, services and facilities are accessible, sustainable and cost effective						
Objective	2.2.1	Facilitate and plan for safe, accessible and affordable infrastructure, housing, health and communication services for the community, visitors and industry				
ACTION/PERFORMANCE INDICATORS		SERVICE/PROGRAM	RESPONSIBILITY	START	FINISH	BUDGET TYPE
Integrate the Local Government Infrastructure Plan (LGIP) into the new Planning Scheme, ensuring a seamless transition between the current and new LGIP.		Planning & Development	Manager Planning & Development	01-July-2024	31-March-2025	Operational
Undertake an investigation into the feasibility and logistics of Council opening up and operating several gravel pit quarries to provide quality road making material for local roads		Infrastructure Services	Director Infrastructure Services	01-July-2024	30-June-2025	Operational
Objective	2.2.2	Develop and implement water security programs and strategies to ensure a sustainable and reliable water supply for all towns				
ACTION/PERFORMANCE INDICATORS		SERVICE/PROGRAM	RESPONSIBILITY	START	FINISH	BUDGET TYPE
Collaborate with the Department of Regional Development, Manufacturing and Water, Toowoomba Regional Council and SEQ Water to deliver the Toowoomba to Warwick Pipeline project.		Water & Wastewater	Manager Water	01-July-2024	30-June-2027	Operational and Capital
Complete all actions in the Drought Resilience Package.		Water and Wastewater	Manager Water	01-July-2024	30-June-2025	Capital
Seek funding for renewal of critical water and wastewater assets		Water and Wastewater	Manager Water	01-July-2024	30-June 2025	Operational
Objective	2.2.3	Improved resource recovery and waste management and minimisation through new technologies, education and innovation				
ACTION/PERFORMANCE INDICATORS		SERVICE/PROGRAM	RESPONSIBILITY	START	FINISH	BUDGET TYPE
Participate in the implementation of the Darling Downs Regional Waste Management Plan, focusing on outcomes relevant to the Southern Downs region.		Environmental Services	Manager Environmental Services	01-July-2024	30-June-2025	Operational and Capital
Implement the annual Waste Education Plan		Environmental Services	Manager Environmental Services	01-July-2024	30-June-2025	Operational and Capital
Develop and implement a new Waste Reduction and Recycling Plan for the region, with a focus on waste minimisation, resource recovery opportunities, technology and innovation and long-term planning of waste management for the region.		Environmental Services	Manager Environmental Services	01-January-2025	30-June-2025	Operational

Outcome 2.3 - Our natural and agricultural environments are healthy, resilient and sustainable						
Objective	2.3.1	Develop and implement a climate change policy and encourage community and business to adopt sustainable practices				
ACTION/PERFORMANCE INDICATORS		SERVICE/PROGRAM	RESPONSIBILITY	START	FINISH	BUDGET TYPE
Develop a climate change policy in alignment with Council's Environmental Sustainability Strategy 2021-2031.		Planning & Environmental Services	Manager Environmental Services	01 July 2024	30 June 2025	
Objective	2.3.2	Plan for and provide an integrated and accessible network of open space, parkland, trails, corridors and natural areas including recreational waterways				
ACTION/PERFORMANCE INDICATORS		SERVICE/PROGRAM	RESPONSIBILITY	START	FINISH	BUDGET TYPE
Subsequent to completion of a Recreational Open Space Strategy (ROSS), develop and implement revised service standards for provision, and maintenance of, public parks and other urban open space		Infrastructure Services	Manager Parks & Operations	01 July 2024	30 June 2025	Operational
Objective	2.3.3	Develop policies and implement measures to enhance our agricultural sector and protect priority agricultural land from invasive pest animals and pest plants and non-rural development incursion				
ACTION/PERFORMANCE INDICATORS		SERVICE/PROGRAM	RESPONSIBILITY	START	FINISH	BUDGET TYPE
Promote the outcomes of the Protein Hub project and facilitate the realisation of the desired outcomes with potential developers.		Executive Services	Manager Economic Development	01 July 2024	30 June 2025	Operational
Develop and implement a new Invasive Pests Strategic Plan for the region, to ensure Council is complying with its biosecurity obligations, and to assist property owners within the region to achieve their biosecurity obligations.		Planning & Environmental Services	Manager Environmental Services	01 January 2025	30 June 2025	Operational
Consult and coordinate with the Department of transport & Main Roads to try and increase the number local roads accessible by higher productivity vehicles		Infrastructure Services	Director Infrastructure Services	01-July-2024	30-June-2025	Operational

Our Prosperity

OUR PROSPERITY is supported by a constructive inter-relationship of public infrastructure and private investment, to facilitate sustainability and growth of the local economy

Outcome 3.1 - Population growth is maximised within the parameters of maintaining our locality's unique characters and provision of infrastructure						
Objective	3.1.1	Develop and implement a Residential Attraction Strategy and a Job Creation Strategy to attract a diverse range of new residents to the region				
ACTION/PERFORMANCE INDICATORS		SERVICE/PROGRAM	RESPONSIBILITY	START	FINISH	BUDGET TYPE
Review the Economic Development Strategy and associated action plan to identify key initiatives in relation to residential attraction and job creation		Executive Services	Manager Economic Development	01-July-2024	30-June-2025	Operational
Objective	3.1.2	Facilitate innovative housing outcomes to allow local businesses to attract employees				
ACTION/PERFORMANCE INDICATORS		SERVICE/PROGRAM	RESPONSIBILITY	START	FINISH	BUDGET TYPE
Establish the Local Housing Action Plan Working Group and report regularly on progress		Executive Services	Chief Executive Officer	01-July-2024	30-June-2025	Operational
Objective	3.1.3	Review infrastructure charges and developer incentive policies to provide a balanced and supportive approach to investment				
ACTION/PERFORMANCE INDICATORS		SERVICE/PROGRAM	RESPONSIBILITY	START	FINISH	BUDGET TYPE

Outcome 3.2 – Businesses thrive and grow

Objective	3.2.1	Investigate and maintain a jobs, training and recruitment attraction program, facilitate networking and clustering events and undertake a review of key business constraints				
ACTION/PERFORMANCE INDICATORS		SERVICE/PROGRAM	RESPONSIBILITY	START	FINISH	BUDGET TYPE
Advocate for State and Federal funding to progress the development of a state-of-the-art Protein Hub in the Southern Downs region		Economic Development	Manager Economic Development	01-July-2024	30-June-2025	Operational
Deliver the Locally Led Economic Recovery (LLER)program in conjunction with the Chambers of Commerce, to support traditional businesses		Economic Development	Manager Economic Development	01-July-2024	30-June-2025	Operational
Review, update and implement the 2024-2025 Economic Development Strategy Action Plan		Economic Development	Manager Economic Development	01-July-2024	30-June-2025	Operational

Objective	3.2.2	Support skills development initiatives such as establishment of a Country University facility and support education and training providers regarding employee retention and attraction pathways				
ACTION/PERFORMANCE INDICATORS		SERVICE/PROGRAM	RESPONSIBILITY	START	FINISH	BUDGET TYPE
Finalise the establishment of the Southern Downs Country University Centre (SDCUC) and maintain an appropriate level of involvement during the implementation phase.		Executive Services	Manager Economic Development	01-July-2024	30-June-2025	Operational
Assess options for a satellite hub for SDCUC on the Granite Belt		Executive Services	Manager Economic Development	01-July-2024	30-June-2025	Operational

Objective	3.2.3	Advocate for improved water availability and security for the agricultural industry				
ACTION/PERFORMANCE INDICATORS		SERVICE/PROGRAM	RESPONSIBILITY	START	FINISH	BUDGET TYPE

Outcome 3.3 - The Southern Downs is a destination of choice for business and visitors						
Objective	3.3.1	Establish a reputation for working collaboratively with developers to deliver mutually beneficial outcomes				
ACTION/PERFORMANCE INDICATORS		SERVICE/PROGRAM	RESPONSIBILITY	START	FINISH	BUDGET TYPE
Undertake business process review of Development Assessment and enquiry processes to identify inefficiencies and improve overall customer experience.		Planning & Development	Manager Planning & Development	01-July-2024	31-January-2025	Operational
Improved communication with the building industry to promote Council's building certification services through creating a mail list to send notifications and updates to, promoting through Council's social media and other channels, and meeting one-on-one with key stakeholders in the region to discuss Council's offerings.		Planning & Development	Built Environment Coordinator	01-July-2024	30-June-2025	Operational
Report to council on Development Application processing in relation to the statutory timeframes		Planning & Development	Manager Planning & Development	01-July-2024	30-June-2025	Operational
Objective	3.3.2	Develop and implement a Planning and Development Facilitation Program for potential major developments				
ACTION/PERFORMANCE INDICATORS		SERVICE/PROGRAM	RESPONSIBILITY	START	FINISH	BUDGET TYPE
Objective	3.3.3	Support and work with regional partners to undertake targeted branding and marketing activities for major events				
ACTION/PERFORMANCE INDICATORS		SERVICE/PROGRAM	RESPONSIBILITY	START	FINISH	BUDGET TYPE
Investigate and engage a suitably qualified contractor to refresh the Southern Downs & Granite Belt tourism brand as phase two of the 23/24 SDRC Corporate Branding refresh. This will fall in line with industry developments and further support the future development of a more fulsome place branding strategy.		Communications & Marketing	Communications and Marketing Coordinator	01-July-2024	30-June-2025	Operational
Review Council's Destination Marketing Strategy		Communications & Marketing	Communications and Marketing Coordinator	01-July-2024	30-June-2025	Operational
Review Council's Event Strategy 2021 - 2025		Economic Development	Manager Economic Development	01-July-2024	30-June-2025	Operational
Review Council's major event processes and funding models		Economic Development	Manager Economic Development	01-July-2024	30-June-2025	Operational

Our Performance

OUR PERFORMANCE is driven by our values and approach to innovation and improvement. It will be reflected through ethical decision making and good governance

Outcome 4.1 - Our customers want to do business with us						
Objective	4.1.1	Deliver contemporary customer service experiences that aligns with the expectations of our customers and the community				
ACTION/PERFORMANCE INDICATORS		SERVICE/PROGRAM	RESPONSIBILITY	START	FINISH	BUDGET TYPE
Investigate relocation options for the Warwick Visitor Information Centre to a larger tenancy that will meet increased visitor demands and enhance the visitor experience thereby building excitement about opportunities to stay longer in the region		Communications & Marketing	Communications and Marketing Coordinator	01-July-2024	30-June-2025	Operational
Update customer service centres to make venues more attractive, user-friendly and contemporary		Corporate Services	Manager Corporate Services	01-March-2024	01-July-2025	Operational and Capital
Implementation of identified business process improvements for customer service across the organisation including the implementation of customer feedback mechanisms (noting that partial implementation has occurred to date in relation to (dog registrations etc.)		Corporate Services	Manager Corporate Services	01-March-2024	01-July-2025	Operational
Continue and finalise the implementation of insurance review initiatives across governance and fleet services		Corporate Services	Manager Corporate Services	01-March-2024	01-July-2025	Operational
Enable electronic lodgment of operational works, plumbing and drainage and building applications, - *eSubmit*.		Planning & Development	Manager Planning & Development	01-July-2024	30-June-2025	Operational
Objective	4.1.2	Embed a culture of continuous improvement focusing on creating value through innovation and technological advancement, reducing waste and improving efficiency				
ACTION/PERFORMANCE INDICATORS		SERVICE/PROGRAM	RESPONSIBILITY	START	FINISH	BUDGET TYPE
Migration of the Geographical Information System (GIS) Service to the Cloud environment		Sustainability & Strategy	Manager Sustainability & Strategy	11-March-2024	30-June-2025	Operational
GIS services audit to identify the data holdings of value but no high or medium use. Identify the storage and access options for the data. The outcome is to protect the performance of the system. Removing information that is not used consistently but is needed frequently to meet operational needs.		Sustainability & Strategy	Manager Sustainability & Strategy	01-January-2025	30-June-2025	Operational

Continuous improvement strategy to refine and improve the project management framework as levels of adoption and maturity are achieved	Sustainability & Strategy	Manager Sustainability & Strategy	01-July-2022	30-June-2025	Operational
Deliver Technology One related CIA projects as per the ICT Road map i.e. Finance, Procurement, Corporate Performance Reporting and Request Management.	Information Technology	Chief Financial Officer	01-July-2024	30-June-2025	Operational
Complete upgrades to the official *SDRC Visitor App* under the LLER funding program. This includes facilitating enhanced digitalisation of a food trail and the Strange Birds Wine Trail.	Communications & Marketing	Communications and Marketing Coordinator	01-July-2024	30-June-2025	Capital
Implement new saleyard management software, focusing on training for agents and staff	Saleyards	Manager Corporate Services	30-April-2024	30-June-2025	Capital
Continue digitisation of treatment plant maintenance work in accordance with adopted *Water Outlook* program.	Water & Wastewater	Manager Water	01-July-2024	30-June-2026	Operational
Objective	**4.1.3**	**We "get stuff done" are and solution seekers**			
ACTION/PERFORMANCE INDICATORS	SERVICE/PROGRAM	RESPONSIBILITY	START	FINISH	BUDGET TYPE
Implement an updated policy framework, supporting templates and roll out education regarding policies and procedures across the organisation	Corporate Services	Manager Corporate Services	01-May-2024	30-June-2025	Operational
Deliver 90% of the 2024-2025 Capital Works Program. Develop a 10 year works program for all infrastructure assets	Infrastructure Services	Director Infrastructure Services and Managers	01-July-2024	30-June-2025	Capital

Outcome 4.2 - Our people return home safely						
Objective	4.2.1	Improve our safety management system and visible leadership to ensure our people go home safely				
ACTION/PERFORMANCE INDICATORS		SERVICE/PROGRAM	RESPONSIBILITY	START	FINISH	BUDGET TYPE
Develop and implement the Safety Management System Reset Map in a staged approach with direct oversight from the ELT (50% Safety Reset Map completed FY 24/25)		Executive Services	Chief Executive Officer, Manager People & Safety	01-July-2024	30-June-2026	Operational
Development and implementation of updated saleyard operating procedures and saleyard quality manual to improve safety and operational efficiencies.		Saleyards	Manager Corporate Services	01-May-2024	30-June-2025	Operational
Carry out HAZOP studies for all treatment plants and pump stations		Water & Wastewater	Manager Water	01-July-2024	30-June-2026	Operational
Objective	4.2.2	Improve our wellbeing management including physical and mental health support				
ACTION/PERFORMANCE INDICATORS		SERVICE/PROGRAM	RESPONSIBILITY	START	FINISH	BUDGET TYPE
Develop and adopt an overarching Workforce Strategy 2024 – 2028 (sub plans and frameworks to be developed)		People & Safety	Manager People & Safety	01-July-2024	December 2028	Operational
Objective	4.2.3	Improve our people's capability and provide support and upskilling opportunities				
ACTION/PERFORMANCE INDICATORS		SERVICE/PROGRAM	RESPONSIBILITY	START	FINISH	BUDGET TYPE
Create a Planning Services team development plan to identify areas of potential knowledge gaps and provide opportunities for staff members to develop new skills.		Planning & Development	Planning Services Coordinator	01-January-2025	30-June-2025	Operational
Communications and Marketing Support Officer to complete Queensland Tourism Industry Council (QTIC) Mentorship program		Communications & Marketing	Communications and Marketing Coordinator	01-July-2024	30-June-2025	Operational

Outcome 4.3 - Our people are proud to work for Council						
Objective	4.3.1	Enable collaborative workplaces and contemporary work practices				
ACTION/PERFORMANCE INDICATORS		SERVICE/PROGRAM	RESPONSIBILITY	START	FINISH	BUDGET TYPE
Enterprise Bargaining negotiations Stream B and C		Executive Services	Manager People & Safety	01-July-2024	30-June-2025	Operational
Undertake an Employee Engagement Survey		Executive Services	Manager People & Safety	01-July-2024	30-June-2025	Operational
Workforce Strategy developed, adopted and implementation commenced using a staged approach: • Training Strategy (including identification of mandatory, organisation wide and role specific training) developed and adopted • Organisational Development Framework developed and adopted • Competency Framework developed and adopted • Workforce Planning commenced within the Directorates		Executive Services	Manager People & Safety	01-July-2024	30-June-2025	Operational
Implement a Comms Helpdesk to assist with managing demands from internal stakeholders		Executive Services	Communications and Marketing Coordinator	01-July-2024	30-June-2025	Operational
Undertake a review of Stores Operations and assess opportunities to improve business processes around work practices, safety and customer experience.		Customer & Organisational Services	Procurement Coordinator	01-July-2024	30-June-2025	Operational
Objective	4.3.2	Enable collaborative workplaces and contemporary work practices				
ACTION/PERFORMANCE INDICATORS		SERVICE/PROGRAM	RESPONSIBILITY	START	FINISH	BUDGET TYPE
Leadership program sourced, developed and delivered to ELT and SLT		Executive Services	Manager People & Safety	01-July-2024	30-June-2025	Operational
Continue to work with MP&S to develop and implement a progression and prerequisite matrix for Works Department		Infrastructure Services	Manager Works	01-July-2024	30-June-2025	Operational
Objective	4.3.3	Instil in our people the concept of brand ambassadorship				
ACTION/PERFORMANCE INDICATORS		SERVICE/PROGRAM	RESPONSIBILITY	START	FINISH	BUDGET TYPE
Invest in portfolio branding to strengthen communication with our region.		Executive Services	Communications and Marketing Coordinator	01-July-2024	30-June-2025	Operational

Outcome 4.4 - Council has embedded risk management, good governance, transparency and accountability into what we do						
Objective	4.4.1	Provide assurance through effective governance, audit and risk management practices				
ACTION/PERFORMANCE INDICATORS		SERVICE/PROGRAM	RESPONSIBILITY	START	FINISH	BUDGET TYPE
Develop and implement the next phases of Council's Integrated Planning and Reporting Framework		Executive Services	Chief Executive Officer	01-July-2024	30-June-2025	Operational
Implement further governance training across the organisation - fraud & corruption, ethical conduct, good decision-making, Administrative Action Complaints, delegations and Authorised Persons		Corporate Services	Manager Corporate Services	01-June-2024	30-June-2025	Operational
Finalisation and implementation of updated delegations register and use of delegation's software		Corporate Services	Manager Corporate Services	30-March-2024	30-June-2025	Operational
Review strategic risks and risk appetite statement with newly elected members, implement these and embed in council reporting		Corporate Services	Manager Corporate Services	01-June-2024	01-August-2025	Operational
Provide procurement and contract management related training to staff.		Financial Services	Procurement Coordinator	01-July-2024	30-June-2025	Operational
Continue the implementation of the backflow prevention device register and commence issuing notices where compliance isn't achieved.		Planning & Environmental Services	Built Environment Coordinator	01-July-2024	30-June-2025	Operational
Objective	4.4.2	Ensure our long-term financial sustainability is a pillar of our decision making				
ACTION/PERFORMANCE INDICATORS		SERVICE/PROGRAM	RESPONSIBILITY	START	FINISH	BUDGET TYPE
Have definitive 10-year plans (Master Plans) to delivery our services and outcomes. The Master Plans will define the services expected from Assets after being developed in consultation with our community. The Master Plans will be developed to deliver the sustainability of SDRC.		Sustainability & Strategy	Manager Sustainability & Strategy	01-June-2022	01-July-2027	Operational
High Risk Asset State Assessment – Using tools such as UAV or Drones, Survey Instruments to record the state of assets that have a high risk of damage due to natural disaster or other event beyond the control of Council, to enable evidence-based claims to funding sources to restore the asset to a minimum of the current condition.		Sustainability & Strategy	Manager Sustainability & Strategy	01-June-2024	01-June-2025	Operational
Develop the SDRC Services Catalogue targeting the completion of a guiding strategy with current services and costs identified.		Financial Services	Chief Financial Officer	01-July-2024	01-June-2025	Operational

Undertake quarterly budget reviews and annual budget adopted in line with Act and Legislation.		Financial Services	Chief Financial Officer	01-July-2024	01-June-2025	Operational
Review and update Council's Financial Sustainability Strategy (LTFP).		Financial Services	Chief Financial Officer	01-July-2024	01-June-2025	Operational
Objective	4.4.3	Our asset management is smart, effective and efficient with robust project selection pathways				
ACTION/PERFORMANCE INDICATORS		SERVICE/PROGRAM	RESPONSIBILITY	START	FINISH	BUDGET TYPE
Achieve the AM Roadmap defined in the SAMP.		Sustainability & Strategy	Manager Sustainability & Strategy	01-July-2022	01-June-2027	Operational
Enable Knowledge Based Decision making across the organisation with consolidated knowledge systems (GIS, Assets, Finance).		Sustainability & Strategy	Manager Sustainability & Strategy	01-July-2024	01-June-2025	Operational
Continuous improvement strategy to refine and improve the PMF as levels of adoption and maturity are achieved		Sustainability & Strategy	Manager Sustainability & Strategy	01-July-2022	30-June-2025	Operational
Benefits Realisation programs defined and developed		Sustainability & Strategy	Manager Sustainability & Strategy	01-July-2023	30-June-2025	Operational

Outcome 4.5 We have genuine and effective partnerships						
Objective	4.5.1	We act in an honest, open and respectful way to build strong relationships, partnerships and trust with our stakeholders at all levels of the organisation				
ACTION/PERFORMANCE INDICATORS		SERVICE/PROGRAM	RESPONSIBILITY	START	FINISH	BUDGET TYPE
Undertake further work on the business improvement process planning sessions to ensure efficiency and completeness of transactions for internal and external customers. Look for customer service software solutions, including online booking systems to improve efficiency as well as improving customer service reporting data		Corporate Services	Manager Corporate Services	01-June-2024	30-June-2025	Operational
Objective	4.5.2	We use a range of advocacy, engagement and communication methods that suit the issue or initiative we are advocating for				
ACTION/PERFORMANCE INDICATORS		SERVICE/PROGRAM	RESPONSIBILITY	START	FINISH	BUDGET TYPE
Provide ongoing support for Council's communication and liaison with the LGAQ District 4 Policy Executive representative		Executive Services	Chief Executive Officer	01-July-2024	30-June-2025	Operational
Objective	4.5.3	Our advocacy is well planned with a clearly defined purpose				
ACTION/PERFORMANCE INDICATORS		SERVICE/PROGRAM	RESPONSIBILITY	START	FINISH	BUDGET TYPE
Provide ongoing support for the Regional Water Assessment Program and advocate for positive outcomes for SDRC		Water & Wastewater	Manager Water	01-July-2024	30-June-2025	Operational

Outcome 4.6 Our leaders are authentic						
Objective	4.6.1	4.6.1 Our elected members are collaborative and actively work with Executive Management to deliver desired outcomes				
ACTION/PERFORMANCE INDICATORS		SERVICE/PROGRAM	RESPONSIBILITY	START	FINISH	BUDGET TYPE
Review Council's 2021 to 2026 Corporate Plan		Executive Services	Chief Executive Officer	01-July-2024	30-June-2025	Operational
Complete the elected member induction program and schedule Council Info Sessions for discussion on key issues		Executive Services	Chief Executive Officer	01-July-2024	30-June-2025	Operational
Objective	4.6.2	4.6.2 Our Executive Leadership Team is visible, proactive and outcomes focused				
ACTION/PERFORMANCE INDICATORS		SERVICE/PROGRAM	RESPONSIBILITY	START	FINISH	BUDGET TYPE
Objective	4.6.3	4.6.3 Leadership development at all levels including elected members is considered "core business"				
ACTION/PERFORMANCE INDICATORS		SERVICE/PROGRAM	RESPONSIBILITY	START	FINISH	BUDGET TYPE
Provide training and conference opportunities for elected members		Executive Services	Chief Executive Officer	01-July-2024	01-July-2025	Operational



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Revenue Policy

Policy Number:	PL-CS013
Policy Type:	Strategic
Directorate:	Customer and Organisational Services
Department:	Financial Services
Responsible Manager:	Chief Financial Officer
Date Adopted:	25 May 2009
Date to be Reviewed:	30 June 2025
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REVISION RECORD

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28/06/2017	3	Reviewed
4/06/2018	4	Reviewed
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3/06/2019	6	Reviewed
22/07/2020	7	Reviewed – updated with changes to rating processes
27/06/2022	8	Reviewed
12/07/2023	9	Reviewed – updated with changes to policy template
30/06/2024	10	Reviewed

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1 Policy Background

The Revenue Policy applies to revenue raised by rates, utility charges and fees and charges during the 2024/2025 financial year.

2 Purpose

In accordance with the *Local Government Act 2009* (Section 104(5)(c)(iii)) and *Local Government Regulation 2012* (Section 193), this policy aims to set out:

a) the principles which Council will apply during the 2024/2025 financial year for:
   i. levying rates and charges
   ii. granting concessions for rates and charges
   iii. the recovery of unpaid rates and charges
   iv. cost-recovery fees and methods
b) the purpose of 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.

3 Scope

The Revenue Policy applies to revenue raised by rates, utility charges and fees and charges during the 2024/2025 financial year.

This policy applies to the making, levying, recovery and concessions for rates and utility charges and the setting of regulatory and commercial fees and charges for Council.

4 Legislative Context

Local Government Act 2009

Local Government Regulation 2012

Planning Act 2016

Land Valuation Act 2010

5 Policy Details

The principles contained within this policy are applied in the determination of the rates, fees and charges as detailed in the Revenue Statement. Council makes decisions about levying rates and charges consistently with the following Local Government Principles:

(a) Transparent and effective processes and decision making in the public interest;

(b) Sustainable development and management of assets and infrastructure, and delivery of effective services;

(c) Democratic representation, social inclusion and meaningful community engagement;

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(d) Good governance of, and by, local government; and

(e) Ethical and legal behaviour of Councillors, local government employees and councillor advisors.

Council also makes decisions about levying rates and charges in accordance with the principles contained within the Queensland Government's *Guideline on equity and fairness in rating for Queensland local governments*:

(a) Equity and fairness

(b) Equity for like properties

(c) User pays

(d) Meaningful contribution

(e) Predictability; and

(f) Fairness.

Council will apply these principles when:

(a) Making rates and charges

(b) Levying rates and charges

(c) Recovering rates and charges

(d) Granting and administering rates and charges concessions

(e) Charging for local government services and facilities

(f) Charging for business activities (subject to the National Competition Policy); and

(g) Funding Council infrastructure.

5.1 Principles for levying rates and charges

When levying rates and charges the Council will seek to achieve financial sustainability while minimising the impact of Council rates and charges upon the community and distributing the burden of payments equitably across the community having regard to the consumers of each service, the benefit to the community, and to all factors that contribute to the Council's costs.

Council accepts that land valuations are generally an appropriate basis to achieve the equitable imposition of general rates, with differential rating categories determined by land use, ownership, availability of services, consumption of and demand for services, and whether any attribute of the land (including the status of the land under the Planning Scheme) gives rise to, or is likely to give rise to, increased costs for the Council, whether at that land or elsewhere.

When levying the rates and charges, Council will:

(a) have regard to its long-term financial forecast when setting rates and charges;

(b) seek to minimise the revenue required to be raised from rates and charges by:

(i) maximising income from available grants and subsidies;

(ii) imposing cost-recovery fees in respect of services and activities for which it

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believes cost recovery is appropriate;

(c) have regard to the prevailing local economic conditions, and when possible, limit increases in an attempt to avoid significant price escalation in any one year; and

(d) offer an early payment discount to provide an incentive for the timely payment of rates and charges.

Council will levy special rates and charges to minimise the extent to which the general community subsidises the unique costs arising from the provision of local government benefits or services to particular land.

5.2 Principles for Recovering Overdue Rates and Charges

Council will exercise its rate recovery powers in order to reduce the overall rate burden upon ratepayers while:

(a) making clear the obligations of ratepayers and the process used by Council in assisting them to meet their financial obligations

(b) making the processes used to recover outstanding rates and utility charges clear, simple to administer and cost effective

(c) considering the capacity to pay in determining appropriate payment plans for different sectors of the community

(d) endeavouring to treat ratepayers with similar circumstances in a consistent way

(e) flexibility to ratepayers experiencing financial hardship through concessional arrangements; and

(f) flexibility responding when necessary to city wide events such as natural disasters or changes in the local economy.

5.3 Principles for Granting Concessions for Rates and Charges

Council will support desirable community objectives by providing concessions for certain categories of landowners and in respect of properties used for certain purposes when those concessions:

(a) reduce the financial burden of rates and charges payable by pensioners or other identified persons, at Councils discretion;

(b) support the community activities of not-for-profit organisations;

(c) encourage the economic development of all or part of the local government area;

(d) support entities that provide assistance or encouragement for arts or cultural development; or

(e) encourage the preservation, restoration or maintenance of land that is of cultural, environmental, historic, heritage or scientific significance to the local government area.

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

(a) Equity, by having regard to the different levels of capacity to pay within the local community;

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(b) The same treatment for ratepayers with similar circumstances;

(c) Transparency, by making clear the requirements necessary to receive concessions; and

(d) Flexibility to allow Council to respond to local economic issues.

5.4 Principles for Cost-Recovery

Council considers that in almost all instances it is appropriate and in the community interest to apply full cost recovery to its water, sewerage and waste which includes obtaining a return on capital for assets used in the delivery of these services. In accordance with Section 97 of the *Local Government Act 2009,* cost-recovery fees will also be set for other services and activities for which Council believes it is appropriate.

A return on capital will only be charged where permissible under the *Local Government Act 2009* or Local *Government Regulation 2012*. By imposing charges that accurately reflect the full cost of the provision of services, the Council will promote efficiency in both provision and use of the services.

Council may choose to subsidise the charges from other sources (e.g. general rate revenue) when the Council believes that is in the community interest.

5.5 Physical and social infrastructure costs for new developments

Council requires developers to pay reasonable and relevant contributions towards the cost of physical and social infrastructure required to support the development. Specific charges are detailed in Council's Planning Schemes.

To minimise the impact of physical and social infrastructure charges on the efficiency of the local economy, Council will be guided by the principle of user pays in the making of physical and social infrastructure charges for new development, to the extent permissible by law. Council may depart from applying this principle if it is determined by Council that it is in the community interest to do so.

Council's infrastructure charging framework has been established in accordance with the legislative requirements of the *Planning Act 2016*. Under Section 113 of the *Planning Act 2016,* local governments may, by resolution, adopt charges for providing trunk infrastructure for development (infrastructure charges). Schedule 16 of the *Planning Regulation 2017* states the maximum amount for each charge.

Where an applicant 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.

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6 Related Documents

- PL-FS013 – Revenue Statement
- PL-FS057 – Debt Recovery Policy
- PL-FS076 – Rate Concessions Policy
- PL-CS073 – Discount Policy
- PL-CS062 – Rates Exemption Policy
- 2024/2025 Adopted Budget
- 2024/2025 Fees and Charges Register
- 2024/2025 Long Term Financial Plan

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Revenue Statement 2024/2025

Directorate:	Customer and Organisational Services
Department:	Financial Services
Responsible Manager:	Chief Financial Officer
Date Adopted:	24 July 2024
Date to be Reviewed:	30 June 2025
Date Reviewed:	30 June 2024
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1 Background

Council is required to raise sufficient revenue to maintain assets and provide services, facilities and activities to the Southern Downs Region. 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

Section 169(2) of the A *Local Government Regulation 2012* requires a local government to prepare and adopt a Revenue Statement each financial year as a part of its budget.

3 Scope

This Revenue Statement applies to the financial year ending 30 June 2025.

4 Legislative Context

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.

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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 Outline and explanation of measures adopted for raising revenue

5.1 Overview

Council has developed this Revenue Statement in accordance with its Revenue Policy for the 2024/2025 financial year, which aims to raise revenue sufficient to cover the cost of its operations and ensure that it is able to continue to provide services, facilities and activities to the community at a level consistent with the growth and development of the region.

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 rates and charges on the local economy, so that the cost of services, facilities and activities supplied or undertaken by Council, are paid by the users of those Council services, facilities and activities, wherever possible.

It is acknowledged however that some services, facilities and activities are supplied or undertaken by Council for the benefit of the community in general (rather than a particular person). For this reason, there is a need for some services, facilities and activities supplied or undertaken by Council to be funded by general revenue sources.

The measures adopted by Council for raising revenue are therefore based on a combination of differential general rates, a special charge and utility charges (for waste management, sewerage and water utilities) to provide the most equitable and rational basis for raising sufficient revenue.

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

a) Council's legislative obligations;

b) the needs and expectations of the general community;

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c) the expected cost of providing services; and

d) 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.

5.2 Differential General Rate

Section 94 of the *Local Government Act 2009* requires Council to levy general rates on all rateable land within Council's local government area.

Pursuant to section 74 of the *Local Government Regulation 2012*, Council must calculate the rates for land by using the rateable value of the land.

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).

Pursuant to Chapter 4, Part 5, of the *Local Government Regulation 2012*, Council will decide by resolution to levy differential general rates in the 2024/2025 financial year.

Differential general rates are rates levied by a local government that differ for different categories of rateable land in the local government area.

5.2.1 Land Exempt from Rating

By section 93(3) of the *Local Government Act 2009*, certain land is exempt from general rates. Section 73 of the *Local Government Regulation 2012* further details land that is exempted from rating in accordance with section 93(3) (j)(ii) of the *Local Government Act 2009*.

Pursuant to section 93(3)(h) of the *Local Government Act 2009*, land that is exempted from rates includes: land that is-

(i) primarily used for showgrounds or horseracing; and

(ii) exempted from rating by resolution of a local government.

Pursuant to section 93(3)(i) of the *Local Government Act 2009*, land that is exempted from rates includes: land that is exempted from rating, by resolution, of a local government, for charitable purposes.

Council has developed and adopted a Rate Exemption by Resolution Policy (PL-CS062) to provide guidelines for the consistent determination of resolutions exempting land from rating pursuant to sections 93(3)(h) and 93(3)(i) of the *Local Government Act 2009*.

5.2.2 Differential Rating Categories

Pursuant to section 81 of the *Local Government Regulation 2012*, the categories into which rateable land is categorised by Council, 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 by Council in its appropriate category is as follows:

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Column 1 - Category	Column 2 – Description	Column 3 - Identification
Residential Group		
Residential 1	Land used or capable of being used for residential purposes With a value of less than or equal to $175,000	For all Residential categories: – Land having the land use codes of 01A, 02, 06A, 07B, 08A, 09A, 56A or 72A
Residential 2	Land used or capable of being used for residential purposes With a value of greater than $175,000	
Multi-Residential – Dwellings/Flats/Units 1	Land used or capable of being used for Non-Strata Multi-Residential – Dwellings/Flats/Units With a total number of Dwellings/Flats/Units equal to 2	For all Multi-Residential categories: - Land having the land use code of 03
Multi-Residential – Dwellings/Flats/Units 2	Land used or capable of being used for Non-Strata Multi-Residential – Dwellings/Flats/Units With a total number of Dwellings/Flats/Units greater than 2 and less than or equal to 4	
Multi-Residential – Dwellings/Flats/Units 3	Land used or capable of being used for Non-Strata Multi-Residential – Dwellings/Flats/Units With a total number of Dwellings/Flats/Units greater than 4 and less than or equal to 9	
Multi-Residential – Dwellings/Flats/Units 4	Land used or capable of being used for Non-Strata Multi-Residential – Dwellings/Flats/Units With a total number of Dwellings/Flats/Units greater than 9 and less than or equal to 14	
Multi-Residential – Dwellings/Flats/Units 5	Land used or capable of being used for Non-Strata Multi-Residential – Dwellings/Flats/Units With a total number of Dwellings/Flats/Units greater than 14 and less than or equal to 19	

Column 1 - Category	Column 2 – Description	Column 3 - Identification
Multi-Residential – Dwellings/Flats/Units 6	Land used or capable of being used for Non-Strata Multi-Residential – Dwellings/Flats/Units With a total number of Dwellings/Flats/Units greater than 19	
Retirement and Lifestyle Villages 1	Land used or capable of being used for Non-Strata Multi-Residential – Retirement and Lifestyle Villages With a total number of independent living units of between 1 and 19	For all Retirement and Lifestyle categories: - Land having the land use code of 21 or 27
Retirement and Lifestyle Villages 2	Land used or capable of being used for Non-Strata Multi-Residential – Retirement and Lifestyle Villages With a total number of independent living units of greater than 19 and less than or equal to 39	
Retirement and Lifestyle Villages 3	Land used or capable of being used for Non-Strata Multi-Residential – Retirement and Lifestyle Villages With a total number of independent living units of greater than 39 and less than or equal to 59	
Retirement and Lifestyle Villages 4	Land used or capable of being used for Non-Strata Multi-Residential – Retirement and Lifestyle Villages With a total number of independent living units of greater than 59 and less than or equal to 79	
Retirement and Lifestyle Villages 5	Land used or capable of being used for Non-Strata Multi-Residential – Retirement and Lifestyle Villages With a total number of independent living units of greater than 79 and less than or equal to 99	
Retirement and Lifestyle Villages 6	Land used or capable of being used for Non-Strata Multi-Residential – Retirement and Lifestyle Villages With a total number of independent living units of greater than 99	

Column 1 - Category	Column 2 – Description	Column 3 - Identification
Rural Group		
Agricultural Farming 1	Land used, or capable of being used for agricultural farming, excluding land categorised as part of the Intensive Animal Industries Sub-Group With a value of less than or equal to $715,000	For all Agricultural Farming categories: - Land having the land use codes of 60, 65, 67, 69, 71, 73, 74, 76, 77, 78, 85, 86, 87, 89B or 88A
Agricultural Farming 2	Land used, or capable of being used for agricultural farming, excluding land categorised as part of the Intensive Animal Industries Sub-Group With a value of greater than $715,000, but less than or equal to $1,725,000	
Agricultural Farming 3	Land used, or capable of being used for agricultural farming, excluding land categorised as part of the Intensive Animal Industries Sub-Group With a value of greater than $1,725,000	
Horticultural Farming 1	Land used, or capable of being used for horticultural farming With a value of less than or equal to $275,000	For all Horticultural Farming categories: - Land having the land use codes of 79, 82 or 83
Horticultural Farming 2	Land used, or capable of being used for horticultural farming With a value of greater than $275,000, but less than or equal to $920,000	
Horticultural Farming 3	Land used, or capable of being used for horticultural farming With a value of greater than $920,000	
Intensive Animal Industries Sub-Group		

Column 1 - Category	Column 2 – Description	Column 3 - Identification
Cattle Feedlots 1	Land used, or capable of being used for cattle feedlots with an approved capacity of between 2,000 and 9,999 (inclusive) standard cattle units	For all Cattle Feedlot categories: - Land having the land use code of 66
Cattle Feedlots 2	Land used, or capable of being used for cattle feedlots with an approved capacity of more than 9,999 standard cattle units	
Piggeries 1	Land used, or capable of being used for a piggery with an approved capacity of between 5,000 and 9,999 (inclusive) standard pig units	For all Piggery categories: - Land having a land use code of 85A
Piggeries 2	Land used, or capable of being used for a piggery with an approved capacity of more than 9,999 standard pig units	
Poultry Farm/Hatcheries 1	Land used, or capable of being used for a poultry farm or hatchery with an approved capacity of between 50,000 and 99,999 (inclusive) standard bird units	For all Poultry Farm/Hatchery categories: - Land having a land use code of 87A
Poultry Farm/Hatcheries 2	Land used, or capable of being used for a poultry farm or hatchery with an approved capacity of between 100,000 and 199,999 (inclusive) standard bird units	
Poultry Farm/Hatcheries 3	Land used, or capable of being used for a poultry farm or hatchery with an approved capacity of between 200,000 and 399,999 (inclusive) standard bird units	
Poultry Farm/Hatcheries 4	Land used, or capable of being used for a poultry farm or hatchery with an approved capacity of between 400,000 and 599,999 (inclusive) standard bird units	
Poultry Farm/Hatcheries 5	Land used, or capable of being used for a poultry farm or hatchery with an approved capacity of between 600,000 and 799,999 (inclusive) standard bird units	

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Column 1 - Category	Column 2 – Description	Column 3 - Identification
Poultry Farm/Hatcheries 6	Land used, or capable of being used for a poultry farm or hatchery with an approved capacity of more than 799,000 standard bird units	
Sugarloaf Private Forestry	Land used, or capable of being used for the growing or harvesting of natural and/or plantation hardwood or softwood within the Sugarloaf locality.	Land having the land use code of 88P and located within the boundary of Map A.
Commercial and Industrial Group		
Commercial and Industrial	Land used, or capable of being used, in whole or in part, for commercial and/or industrial purposes	Land having the land use code of 01B, 06B, 07A, 07C, 08B, 09B, 10, 11A, 13, 17, 18A, 22, 23, 24, 25, 26, 28, 29, 30, 33, 34, 35, 36, 37A, 38, 41, 42, 43, 44, 45, 47, 49, 72B or 89A
Noxious & 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.	Land having the land use code of 31, 37B
Special Uses	Land used, or capable of being used for non-profit religious, community, welfare or defence-oriented purposes including aged residential institutions, nursing or convalescent homes, hospitals, sports clubs, cemeteries, showgrounds, airfields, libraries, educational, parks and gardens, defence force and community protection centres.	Land having the land use code of 11B, 18B, 48, 50, 51, 52, 55, 56, 57, 58, 92, 96, 97 or 99
Other	All other land not otherwise categorised	Land having the land use code of 00, 91A, 95 and
Major Shopping Facility 1	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 a supermarket with car parking provided Having a gross lettable floor area of no more than 4,000 square metres	For all Major Shopping Facility categories: - Land having the land use code of 12, 14 or 16

Column 1 - Category	Column 2 – Description	Column 3 - Identification
Major Shopping Facility 2	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 a supermarket with car parking provided Having a gross lettable floor area of greater than 4,000 square metres, but less than or equal to 8,000 square metres	
Major Shopping Facility 3	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 a supermarket with car parking provided Having a gross lettable floor area of greater than 8,000 square metres, but less than or equal to 16,000 square metres	
Major Shopping Facility 4	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 a supermarket with car parking provided Having a gross lettable floor area of greater than 16,000 square metres	
Resources and Energy Group		
Solar/Wind Farm 1	Land used, or capable of being used, in whole or in part, as a solar / wind farm Generating, or having the potential to generate, no more than 30MW of power	For all Solar/Wind Farm categories: - Land having the land use code of 91B
Solar/Wind Farm 2	Land used, or capable of being used, in whole or in part, as a solar / wind farm Generating, or having the potential to generate, more than 30MW of power, but no more than 50 MW of power	

Column 1 - Category	Column 2 – Description	Column 3 - Identification
Solar/Wind Farm 3	Land used, or capable of being used, in whole or in part, as a solar / wind farm Generating, or having the potential to generate, more than 50MW of power, but no more than 100 MW of power	
Solar/Wind Farm 4	Land used, or capable of being used, in whole or in part, as a solar / wind farm Generating, or having the potential to generate, more than 100MW of power, but no more than 200 MW of power	
Solar/Wind Farm 5	Land used, or capable of being used, in whole or in part, as a solar / wind farm Generating, or having the potential to generate, more than 200 MW of power	
Extractive 1	Land, not subject to a mining lease, used, or capable of being used, in whole or in part, for extracting quarrying or mining minerals from the ground and related activities Having approval to extract a maximum of 5,000 tonnes of material per annum	For all Extractive categories: - Land having the land use code of 40A
Extractive 2	Land, not subject to a mining lease, used, or capable of being used, in whole or in part, for extracting quarrying or mining minerals from the ground and related activities Having approval to extract between 5,000 and 100,000 tonnes of material per annum	

Column 1 - Category	Column 2 – Description	Column 3 - Identification
Extractive 3	Land, not subject to a mining lease, used, or capable of being used, in whole or in part, for extracting quarrying or mining minerals from the ground and related activities Having approval to extract more than 100,000 tonnes of material per annum	
Mining Leases	Land used, or capable of being used, in whole or in part for mining purposes pursuant to a mining leases issued pursuant to the *Mineral Resources Act 1989*.	Land having the land use code of 40B

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.

Where land is used or capable of being used for more than one purpose, the highest and best use of the land will be used to determine the rating category.

5.2.2.1 Definitions for words used in this table

"Capable of being used"

Reference to the capable use 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. The land must be legally able to be used for intended activities.

"Land use code"

The land use codes in column 3 of the above Differential Rating Categories Table and the definitions of those land use codes attached (Appendix B) are prepared and adopted by Council

for use in conjunction with the description of each of those rating categories in identifying the rating category to which each parcel of rateable land in Council's area belongs.

"Highest and best use"

The highest and best use of land is the reasonably probable and legal use of the land, that is physically possible, appropriately supported, and financially feasible, and that results in the highest income producing capacity for the land.

"Rural Group"

Land will only be considered capable of being categorised in this group if it receives a concessional value for farming under the Land Valuation Act 2010 - Chapter 2, Part 2, Division 5, Subdivision 2

5.2.3 Differential General Rate and Minimum General Rate

Pursuant to section 94 of the *Local Government Act 2009* and section 80 of the *Local Government Regulation 2012*, the differential general rate to be made and levied for each differential general rate category 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 Heading	Category Level	Cents in the Dollar	Minimum General Rate
Residential	1	1.154	1,255.00
	2	0.923	2,020.00
Multi-Residential – Dwellings/Flats/ Units	1	1.154	1,882.00
	2	1.443	2,824.00
	3	1.443	4,706.00
	4	1.443	9,412.00
	5	1.443	14,118.00
	6	1.443	18,826.00
Retirement and Lifestyle Villages	1	1.731	5,020.00
	2	1.731	10,040.00

Category Heading	Category Level	Cents in the Dollar	Minimum General Rate
	3	1.731	20,080.00
	4	1.731	30,120.00
	5	1.731	40,160.00
	6	1.731	50,200.00
Agricultural Farming	1	0.590	1,630.00
	2	0.531	4,218.00
	3	0.472	9,160.00
Horticultural Farming	1	0.708	1,630.00
	2	0.649	1,948.00
	3	0.590	5,970.00
Cattle Feedlots	1	0.649	3,912.00
	2	0.649	9,780.00
Piggeries	1	0.649	3,912.00
	2	0.649	8,150.00
Poultry Farms/ Hatcheries	1	0.649	2,934.00
	2	0.649	5,868.00
	3	0.649	11,736.00
	4	0.649	23,472.00
	5	0.649	35,208.00
	6	0.649	46,944.00
Sugarloaf Private Forestry	1	0.885	978.00
Commercial and Industrial	1	1.500	1,630.00
Noxious and Hazardous Industry	1	2.250	2,446.00
Special Uses	1	1.050	1,142.00
Other	1	4.875	1,794.00

Category Heading	Category Level	Cents in the Dollar	Minimum General Rate
Major Shopping Facility	1	2.100	16,300.00
	2	2.700	81,500
	3	3.300	163,000.00
	4	3.900	326,000.00
Solar/Wind Farm	1	3.751	21,336.00
	2	3.462	42,670.00
	3	3.231	62,750.00
	4	3.000	138,050.00
	5	2.770	213,350.00
Extractive	1	3.000	2,038.00
	2	3.750	4,076.00
	3	4.500	20,376.00
Mining lease	1	4.500	2,038.00

5.2.4 Limitation on Increases in Rates and Charges

Pursuant to section 116 of *Local Government Regulation 2012*, the amount of the differential general rate to be levied for the 2024/2025 financial year on the categories of land identified in Columns 1 and 2 of the table below, be limited to an amount no more than an amount equal to the amount of the differential general rate levied on that land in the 2024/2025 financial year increased by the percentage identified in column 3 of the table below:

Category Heading	Category Level	Cap
Residential	1	5%
	2	5%
Multi-Residential – Dwellings/Flats/ Units	1	20%
	2	20%

Category Heading	Category Level	Cap
	3	30%
	4	50%
	5	
	6	
Retirement and Lifestyle Villages	1	40%
	2	40%
	3	40%
	4	40%
	5	40%
	6	40%
Agricultural Farming	1	
	2	10%
	3	10%
Horticultural Farming	1	
	2	
	3	
Cattle Feedlots	1	20%
	2	20%
Piggeries	1	100%
	2	50%
Poultry Farms/ Hatcheries	1	20%
	2	50%
	3	
	4	
	5	50%

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Category Heading	Category Level	Cap
	6	700%
Sugarloaf Private Forestry	1	
Commercial and Industrial	1	10%
Noxious and Hazardous Industry	1	30%
Special Uses	1	
Other	1	
Major Shopping Facility	1	
	2	
	3	
	4	25%
Solar/Wind Farm	1	
	2	
	3	
	4	
	5	
Extractive	1	
	2	
	3	50%
Mining lease	1	

5.2.5 Objection against Categorisation

Pursuant to section 88(2) of the *Local Government Regulation 2012*, the first-rate notice for the financial year given to the owner of the land, will be accompanied by a rating category statement stating, inter alia:

- the rating category for the land (the owner's land) described in the rate notice accompanying or containing the rating category statement;

- the owner may object to the categorisation of the owner's land only on the ground that the rating category is wrong in reference to the descriptions of the rating categories; and
- the owner may object by giving Council an objection notice within—30 days after the date when the first-rate notice was issued; or a longer period that Council allows.

5.2.6 Minimum Differential General Rate

Pursuant to section 77 of the *Local Government Regulation 2012*, the minimum differential general rate for each differential general rate category has been set by Council to achieve a reasonable minimum contribution to general rates from all land owners, irrespective of the rateable value of their land.

5.3 Separate Charges

Section 92(5) of the *Local Government Act 2009* provides that separate rates and charges are for any other service, facility or activity.

5.4 Special Rates and Charges

Section 92(3) of the *Local Government Act 2009* provides that 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.

5.4.1 Rural Fire Equipment Levy

Pursuant to section 94 of the *Local Government Act 2009*, section 94 of the *Local Government Regulation 2012* and section 128A of the *Fire and Emergency Services Act 1990*, Council will make and levy a special charge (to be known as the "Rural Fire Levy") of $35.00 per annum (or $17.50 per half-year) on all rateable land to which the overall plan applies, 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.

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

i. The rateable land to which the plan applies is all rateable land within the region that is liable to pay a Class E Emergency Management Levy (pursuant to Part 3 of *Fire and Emergency Services Regulation 2011*).

ii. The service, facility or activity for which the plan is made is 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.

iii. The estimated time for carrying out the overall plan is 1 year.

iv. The estimated cost of carrying out the overall plan is $279,000.

The rateable land, or its occupier, to be levied with the special charge specially benefits from the service, facility or activity funded by the special charge because the fire emergency response capability that is provided by the rural fire brigades, would be substantially (if not completely) diminished if the rural fire brigades did not receive the funding provided to them by Council as a direct consequence of the levying of the special charge.

5.5 Utility Charges

Section 92(4) of the *Local Government Act 2009* provides that utility charges are for a service, facility or activity for any of the following utilities:

a) Waste management;

b) Gas;

c) Sewerage;

d) Water.

5.5.1 Water Charges

Council will levy water utility charges in the 2024/2025 financial year, to cover the cost of:

a) using the infrastructure (water service) that supplies water to a person (a consumer); and

b) using the water, based on the amount of water actually used by the consumer.

Pursuant to 94 of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012*, Council will make and levy water utility charges as follows:

i) a fixed Water Access Charge, to cover the cost using or having access to the infrastructure that supplies water to a consumer; and

ii) a variable Water Consumption Charge, to cover the cost for each kilolitre of water used by the consumer, which decreases for higher levels of consumption.

5.5.1.1 Water Access Charges

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

Unless otherwise specified, the Water 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	1.55
30 mm	2.25
40 mm	4
50 mm	6.25
75 mm	14.05
80 mm	16
100 mm	25
150 mm	56

A base access charge is also applied to each parcel of land that is not connected to the Council's reticulated water supply system if the parcel is located within a water defined area and where Council is currently able to provide a reticulated water service to that parcel (see definitions section below). A base access charge is calculated at 90% 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 five (5). A base charge will be applied as per the highest level of water service able to be connected.

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The Water Access Charge will apply to all parcels of land that that have access to Council water services (whether connected or not) with limited exceptions.

Council believes that it is logical and equitable for the owners of each parcel of land with access or which may have access to Council's water service, contribute to the fixed costs of using or having access to the infrastructure that supplies water to a consumer, by way of the Water 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 of land, Council will treat those parcels of land as if they were amalgamated into a single parcel of land, and will levy accordingly a single Water Access Charge.

b) Council will not levy a base access charge where the parcel of land has received a valuation concession for exclusive use for farming under section 45 to 48 of the *Land Valuation Act 2010* issued by Department of Resources. Any connections to the land are levied as per the tables below.

c) Council may not levy a Water Access Charge on a parcel of land that is effectively incapable of further development (and not connected to Council's water service).

d) The owner or ratepayer of a parcel of land bears the onus of demonstrating to Council that they are entitled to the benefit of any exception in paragraphs (a) to (c).

5.5.1.1.1 Subdivided land

Properties within the discounted valuation period as defined by sections 49-51 of the *Land Valuation Act 2010* and have a metered water service connection will only be applied a base access charge amount.

5.5.1.1.2 Fire Services Meter

An access charge will also be applied to each water service connection equal to a respective 20mm charge, irrespective of the fire service meter size, which is used for firefighting purposes only (hereinafter referred to as 'fire service connection') unless the connection services communal firefighting purposes.

5.5.1.2 Water Consumption Charges

Water consumption is charged:

a) If the water used is measured by a water meter, on the basis of an amount for each kilolitre or part thereof, of water that is used or estimated to be used; or

b) If the water used is not measured by water meter, the estimated average water usage of the consumers within a group of consumers who have similar water usage.

A two-level water consumption charge will be applied to water consumed by individual meters.

The lower level water consumption charge is designated the '**First Level Consumption Charge**'.

The higher-level water consumption charge is designated the '**Second Level Consumption Char**'.

Except as hereinafter provided, the calculation of the first level maximum water consumption limit will be based upon the differential general rate category of the property (Residential 1 and 2, or not Residential 1 and 2) unless otherwise specified.

In respect of either half of the 2024/2025 water year –

Residential consumption - for properties included by Council within the differential general rate categories of Residential 1 and Residential 2:

1. The First Level Consumption Charge applies to each kilolitre or part thereof, of water used during the course of either half of the 2024/2025 water year, up to the first level maximum water consumption limit of 125 kilolitres per meter.
2. The Second Level Consumption Charge applies to each kilolitre or part thereof, of water used during the course of either half of the 2024/2025 water year, above the first level maximum water consumption limit applicable to the property and will be applied only after the total quantity of water used during the course of either half of the 2024/2025 water year exceeds the first level maximum water consumption limit of 125 kilolitres per meter.

Non-residential consumption - for properties NOT included by Council within the differential general rate categories of Residential 1 and Residential 2:

1. The First Level Consumption Charge applies to each kilolitre or part thereof, of water used during the course of either half of the 2024/2025 water year, up to the first level maximum water consumption limit of 2,500 kilolitres per meter.
2. The Second Level Consumption Charge applies to each kilolitre or part thereof, of water used during the course of either half of the 2024/2025 water year, above the first level maximum water consumption limit applicable to the property and be applied only after the total quantity of water used during the course of either half of the 2024/2025 water year exceeds the first level maximum water consumption limit of 2,500 kilolitres per meter.

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.

If a water meter is found to be faulty, broken or unable to be read, Council will calculate the consumption to be charged by estimating the consumer's water usage as follows:

1. Calculate the daily average consumption at the property for the previous comparative period and for the whole of the previous water year, and
2. Multiplying whichever average is lowest, by the number of days the water meter was faulty or broken.

5.5.1.2.1 Fire Services Water Consumption

Each fire service connection will be treated as residential consumption and relevant First or Second Level Consumption Level Charges applied. Where a fire service connection has used water in the event of a fire, the relevant water consumption will be waived upon request and supply of event details by the property owner.

5.5.1.3 Supply Area

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

Supply Area 1 will be properties connected to or within the water defined areas of the water reticulation network of: Allora, Warwick, Yangan, Killarney, Stanthorpe and Wallangarra.

Supply Area 2 will be properties connected to or within the water defined areas of the water reticulation network of: Dalveen, Leyburn and Pratten.

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

5.5.1.4 Supply Area 1

Access Charges		
The following water access charges shall apply to domestic and non-domestic properties as described below:		
For each connection		
Connection Size	**Charge per annum**	**Charge per half-year**
20 mm	$715.00	$357.50
25 mm	$1,110.00	$555.00
30 mm	$1,610.00	$805.00
40 mm	$2,860.00	$1,430.00
50 mm	$4,470.00	$2,235.00
75 mm	$10,045.00	$5,022.50
80 mm	$11,440.00	$5,720.00
100 mm	$17,875.00	$8,937.50
150 mm	$40,040.00	$20,020.00
Base Access Charge	$645.00	$322.50
For each parcel within a Community Title Schemes, Building Units and Group Title Units where individual meters are not connected to each lot	$715.00	$357.50
Restricted Flow Charge: For each connection to a Restricted Flow main.	$500.00	$250.00
Restricted Flow Base Access Charge	$450.00	$225.00
Fire service connections	$715.00	$357.50
Subdivider water connections.	$645.00	$322.50
Untreated water connections.	Nil	Nil

5.5.1.4 Supply Area 1	
Consumption Charges	
The following water consumption charges shall apply per meter per kilolitre (or part thereof) used or estimated to be used as described below:	
a. For each connection on residential land suppled treated water and measured by meter	
(1) First Level Consumption Charge	$3.24
(2) Second Level Consumption Charge	$4.86
b. For each connection on non-residential land suppled treated water and measured by meter	
(1) First Level Consumption Charge	$3.24
(2) Second Level Consumption Charge	$3.05
c. For each connection on land supplied untreated water and measured by meter	$1.62

5.5.1.5 Supply Area 2		
Access Charges		
The following water access charges shall apply to domestic and non-domestic properties as described below:		
For each connection		
Connection Size	**Charge per annum**	**Charge per half-year**
20 mm	$570.00	$285.00
25 mm	$885.00	$442.50
30 mm	$1,285.00	$642.50
40 mm	$2,290.00	$1,145.00
50 mm	$3,575.00	$1,787.50
75 mm	$8,035.00	$4,017.50
80 mm	$9,150.00	$4,575.00
100 mm	$14,300.00	$7,150.00
150 mm	$32,030.00	$16,015.00
Base Access Charge	$515.00	$257.50

5.5.1.5 Supply Area 2		
For each lot within a Community Title Schemes, Building Units and Group Title Units where individual meters are not connected to each lot	$570.00	$285.00
Fire service connections	$570.00	$285.00
Subdivider water connections.	$515.00	$257.50
Consumption Charges		
The following water consumption charges shall apply per meter per kilolitre (or part thereof) used or estimated to be used as described below:		
a. For each connection on residential land suppled treated water and measured by meter		
(3) First Level Consumption Charge	$2.59	
(4) Second Level Consumption Charge	$3.89	
b. For each connection on non-residential land suppled treated water and measured by meter		
(3) First Level Consumption Charge	$2.59	
(4) Second Level Consumption Charge	$2.44	

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

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

For new services or permanent changes to existing services, as per the Supplementary Rates Policy.

5.5.1.7 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 April through to March

"The first half of the 2024/2025 water year"

Means a term of approximately six (6) months commencing April 2024, ending in September 2024.

"The second half of the 2024/2025 water year"

Means a term of approximately six (6) months commencing October 4 and ending April 2025.

"… within a water defined area"

Means the parcel falls within a Declared Water Services area as required and defined under the *Water Supply (Safety and Reliability) Act 2008*

5.5.2 Sewerage Charges

Council will levy utility charges the supply of sewerage services (Sewerage Charges) in the 2024/2025 financial year.

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 sewer services will be charged either to each soil fixture 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 sewer services will be charged per connection.

In respect to domestic properties, a sewer charge is applied per tenement regardless of whether the tenement is separately connected to Council's sewer system or shares sewer 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 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 (residential) type sewer charges.

In respect to non-residential properties with a total of two soil fixtures (including soil fixtures within separate tenements), only a single sewer charge will be applied. Where two types of sewer charges are applied to the property, the higher charge amount will remain.

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 a sewer defined area and where Council is currently able to provide a reticulated sewer service (see definitions section below). A base access charge is calculated at 90% of an applicable Residential access charge. The maximum number of contiguous parcels in common ownership on which unconnected sewer charges are levied shall be five (5). A base charge will be applied as per the highest level of sewer 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 sewer charge.

b) Council may elect to not levy sewer charges against land that is effectively incapable of further development (if not connected to Council's sewer 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).

5.5.2.1.1 Subdivided Land

Properties within the discounted valuation period as defined by sections 49-51 of the *Land Valuation Act 2010* and have a sewer connection will only be applied a base access charge amount.

5.5.2.2 Supply Categories

Council has split the utility charges for sewer service into two categories:

Category 1 will be properties connected to, or able to be connected to, a sewer treatment plant network (e.g. Stanthorpe and Warwick).

Category 2 will be properties:

- Connected to, or able to be connected to, a sewer treatment plant network (e.g. Stanthorpe and Warwick) via a septic tank and not able to connect otherwise.
- Connected to, or able to be connected to, a CED network (e.g. Dalveen, Killarney and Wallangarra).

Sewer charges for each category are as follows:

5.5.2.3 Category 1

			Charge per annum	**Charge per half-year**
The following sewer 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.	$825.00	$412.50
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.	$580.00	$290.00
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.	$825.00	$412.50
d.	Base Access Charge	For parcels within 100 meters of a sewer main not connected to Council's sewer system and where Council is currently able to provide a sewer service to that parcel.	$745.00	$372.50

e.	Subdivider Sewer Connection	For each connection on land within the discounted valuation period as defined by sections 49-51 of the *Land Valuation Act 2010*	$745.00	$372.50

5.5.2.4 Category 2

			Charge per annum	**Charge per half-year**
The following sewer 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.	$660.00	$330.00
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.	$460.00	$230.00
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.	$660.00	$330.00
d.	Base Access Charge	For parcels within 100 meters of a sewer main not connected to Council's sewer system and where Council is currently able to provide a sewer service to that parcel.	$595.00	$297.50
e.	Subdivider Sewer Connection	For each connection on land within the discounted valuation period as defined by sections 49-51 of the *Land Valuation Act 2010*	$595.00	$297.50

5.5.2.5 Pro rata adjustments for new or changed sewer services – applicable to all supply areas

For new services or permanent changes to existing services, as per the Supplementary Rates Policy.

5.5.2.6 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.

"… within a sewer defined area."

Means the parcel falls within Council's declared service area for its sewerage service as required under the *Water Supply (Safety and Reliability) Act 2008*

5.5.3 Waste & Recycling Collection Charges

Waste & recycling collection charges (utility charges for waste management) 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 collection and disposal of waste (including recycling). The charges are set to recover the cost of supplying or undertaking the waste management service.

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 & Recycling Collection Services will be charged:

- To each residential dwelling located within a designated compulsory waste collection area, where a waste collection service is able to be provided (see definitions section below), regardless of whether bins are supplied or not; and
- To each residential dwelling located in the designated opt-in/opt-out waste collection area and receiving a waste collection service; and
- To each residential dwelling located outside a designated compulsory waste collection area and receiving a waste collection service.

For properties inside the designated waste collection area (compulsory or opt-in/opt-out areas), a combined waste and recycling collection service is compulsory and additional waste or recycling services are voluntary as requested. For properties outside the designated waste

collection area, a combined waste and recycling service or waste only or recycling only service may be provided. All charges are as per table 5.5.3.1 below.

Commercial and industrial properties and other non-residential use properties, are not applicable for domestic waste collection services; and must apply for commercial or industrial waste collection services direct with a waste collection service provider. *Commercial and industrial waste* has the same definition as "***C & I***", as that term is defined in Schedule 13 of the *Waste Reduction and Recycling Regulation 2023*.

The waste collection services provided by Council 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 property or building (e.g. living quarters behind a shop, manager's residence in a hotel or residential dwelling on a primary production property) 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 up 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 units / 2 = 25 < 30 bins).

Waste management charges for all supply areas are as follows:

5.5.3.1

Collection Service Type	Collection Frequency	Collection Day	Bin Type	Per	Charge per annum	Charge per half-year
Waste Collection Service (first service is mandatory)	Weekly	Normal	240 Litre Mobile Bin	Combined service	$485.00	$242.50
Recycling Collection Service (first service is mandatory)	Fortnightly	Normal	240 Litre Mobile Bin			
Waste Collection Service Additional (Optional)	Weekly	Normal	240 Litre Mobile Bin	Additional waste service	$290.00	$145.00
Recycling Collection Service Additional (Optional)	Fortnightly	Normal	240 Litre Mobile Bin	Additional recycling service	$195.00	$97.50

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

For new services or permanent changes to existing services, as per the Supplementary Rates Policy.

For properties requesting a voluntary service (in the defined opt-in/opt-out waste collection area; outside the defined waste collection area; or in the defined waste collection area and requesting an additional waste or recycling service), the minimum charge will be 3 months of servicing, even if the property withdraws the service prior to this time period.

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There is no refund applicable for missed collection services; Council's waste collection contractor will endeavour to complete the missed collection service as soon as possible after the designated collection day.

5.5.3.3 Definitions for words used in this section

"Residential Dwelling"

A residential dwelling is a lawfully approved residential building used, or capable of being used, for long term residential purposes.

A residential dwelling approved under Council's *Subordinate Local Law 1.3 (Establishment or Occupation of a Temporary Home) 2011* is eligible for a waste collection service.

"… where a waste collection service is able to be provided"

A waste collection service vehicle is able to safely empty waste bins placed within the road frontage of the property or within an acceptable distance from the property frontage

"… within an acceptable distance from the property frontage"

A distance from the property that is acceptable to both Council and the property owner

5.5.4 Waste Management Utility Charge

Pursuant to section 94 of the *Local Government Act 2009* and section 99 of *Local Government Regulation 2012*, Council will make and levy a utility charge (to be known as the '**Waste Management Charge**') in the sum of $160.00 per rateable assessment per annum (or $80.00 per half-year), to be levied equally on all rateable land in the region. The Waste Management Charges are collected and used for the purpose of covering the cost of supplying waste management facilities and a waste management service. The charges are set to recover waste management costs including:

- Waste service administration
- Waste facilities – construction, operation, consolidation, rationalisation and improvements
- Waste minimisation and reduction education
- Post closure rehabilitation of waste facilities and landfill sites

5.5.5 Trade Waste Charges

In addition to sewerage charges, some properties are required to pay additional charges if they discharge trade waste to the waste water service (Trade Waste Charges). Trade Waste Charges are levied by Council to cover the additional costs of operating, maintaining and managing the Council's waste water service, resulting from acceptance of waste from commercial and industrial premises, which has an organic strength greater than that of domestic Sewer and which may also contain a variety of substances such as heavy metals, organic solvents, and chlorinated organics which Sewer 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 charges for trade waste will be charged upon all properties discharging trade waste to Council's waste water service. 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	0.530 $/kl
5 Day biochemical oxygen demand (BOD5)	0.584 $/kg
Suspended Solids (SS)	0.444 $/kg

The charge is calculated as follows:

C= Q x Cq + Mbod x Cbod + Mss x Css

C is the total charge in $

Q is the total flow in kl

Cq is the unit charge for flow in $/kl

Mbod is the total mass of BOD5 in kg

Cbod is the unit charge for BOD5 in $/kg

Mss is the total mass of SS in kg

Css is the unit charge for SS in $/kg

5.6 Payment Terms

Council has decided pursuant to section 118 of the *Local Government Regulation 2012* that rates and charges must be paid by a date that is at least 30 days after the rate notice for the rates or charges is issued.

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 or charges. The due date for payment of:

- A half-yearly rate notice will be 31 days from date of issue;
- A supplementary rate notice will be 31 days from date of issue.

5.7 Discount

Pursuant to section 130 of the *Local Government Regulation 2012*, the differential general rates (only) made and levied, shall be subject to a discount of seven and a half percent (7.5%) if paid within the discount period of 31 days of the date of issue of the rate notice provided that:

a) all of the rates are paid within 31 days of the date of issue 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 within 31 days after the date of issue of the rate notice; and

c) all other overdue rates and charges relating to the rateable assessment are paid within 31 days of the date of issue of the rate notice.

5.8 Interest

Pursuant to section 133 of the *Local Government Regulation 2012*, compound interest be charged on all overdue rates or charges, from five (5) days after the due date for payment, at the rate of 12.35% per annum, calculated on daily rests.

5.9 Levy and Payment

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 (including Council's water consumption charges), and the State Government's Emergency Management Levy will be levied half-yearly in September 2024 and March 2025.

Pursuant to section 104(2)(e) of the *Local Government Regulation 2012*, Council has decided that rates or charges may be paid at any of Council's Service Centres (located throughout the

region), at any Australia Post Office, BPAY, Direct Debit, Centrepay and Paying Online via Council's website.

5.10 Cost - Recovery Fees

Section 97 of the *Local Government Act 2009* allows a local government to fix a cost recovery fee and section 172(1)(c) of the *Local Government Regulation 2012* provides that the Revenue Statement must state the criteria used to decide the amount of any 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 criteria used by Council to decide the amount of the cost-recovery fees is that they be no more than the cost to Council of taking the action for which the fee is charged.

5.11 Business Activity Fees

Pursuant to section 262 of the *Local Government Act 2009*, Council has, in the support of its responsibilities, the power to charge for a service or facility, other than a service or facility for which a cost-recovery fee may be fixed.

Section 172(1)(d) of the *Local Government Regulation 2012* provides that if the local government conducts a business activity on a commercial basis, the Revenue Statement must state the criteria used to decide the amount of the charges for the activity's goods and services.

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.

The criteria used to decide the amount of Council's business activity fees is the relevant nature, level and standard of the service or facility as well as the competitive neutrality principle.

6 Concessions

Chapter 4, Part 10 of the *Local Government Regulation 2012* provides Council with power to grant a ratepayer a concession for rates or charges for land.

Council may grant a concession only if satisfied of one or more of the criteria set out in Section 120(1) of the *Local Government Regulation 2012.*

Council has developed and adopted a Rates Concession Policy (PL-FS076) which establishes guidelines (including eligibility conditions) for Council granting concessions, to ensure consistency in the exercise of Council's power to grant concessions for rates and charges.

The following is an outline and explanation of the concessions for rates and charges to be granted by Council in the 2024/2025 financial year, subject to the guidelines and eligibility conditions contained in Council's Rates Concession Policy.

6.1 Entity whose objects do not include making a profit

Council may grant a concession to ratepayers by way of a rebate of all or part of the rates or charges, or an agreement to defer payment of the rates or charges, where Council is satisfied in terms of Section 120(1)(b)(i) of the *Local Government Regulation 2012*, the land is owned by an entity whose object do not include making a profit.

Council's Rates Concession Policy sets out the extent of the rebate, or deferment of payment, of the rates or charges for the land, that Council may grant in the 2024/2025 financial year.

Examples of land-owning entities to which Council may grant such a concession, subject to the guidelines and eligibility conditions contained in Council's Rates Concession Policy, include:

a) Not for Profit/ Charitable Organisations; and
b) Community Sporting Organisations.

6.2 Hardship

Council may grant a concession to ratepayers by way of a rebate of all or part of the rates or charges, or an agreement to defer payment of the rates or charges, where Council is satisfied in terms of Section 120(1)(c) of the *Local Government Regulation 2012*, that the payment of the rates or charges will cause hardship to the land owner.

Council's Rates Concession Policy sets out the extent of the rebate, or deferment of payment, of the rates or charges for the land, that Council may grant in the 2024/2025 financial year.

Examples of circumstances in which Council may grant such a concession, subject to the guidelines and eligibility conditions contained in Council's Rates Concession Policy, include ratepayers:

a) where the land only contains a permit to occupy for a pump site;

b) leasing Council Vacant Land;

c) with a major medical situation and/or experiencing unusual and sever circumstances;

d) who have experienced an unapparent plumbing failure; or

e) receiving regular treatment on a haemodialysis machine at home.

6.3 Other concessions for rates or charges

All applications for concessions for rates or charges, including those based on other criteria set out in Section 120(1) of the *Local Government Regulation 2012,* will be assessed on their individual merits.

7 Other Matters Concerning Rates and Charges

7.1 Collection of Outstanding Rates and Charges

Council requires payment of rates and charges by the due date for payment of the rates or charges 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 Management and 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.

7.2 Payments in Advance

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

7.3 Payment Agreements

If satisfied that the payment of the rates or charges will cause hardship to the land owner, 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 (i.e. an agreement to

defer payment of rates or charges), with no recovery action being taken while the agreement is being maintained. Interest will generally not be charged on any overdue rates or charges if the agreement satisfies the criteria set down in Council's Debt Recovery Policy. An agreement may be accepted if it falls outside of the criteria set down in Council's Debt Recovery Policy, however, interest will be charged on any overdue rates or charges at the rate set by Council's annual budget resolutions.

8 Related Documents

- Debt Recovery Policy PL-FS057
- Discount Policy PL-FS073
- Rate Exemption by Resolution Policy PL-FS062
- Rates Concession Policy PL-FS076
- Revenue Policy PL-FS013
- Supplementary Rates Policy PL-CS014

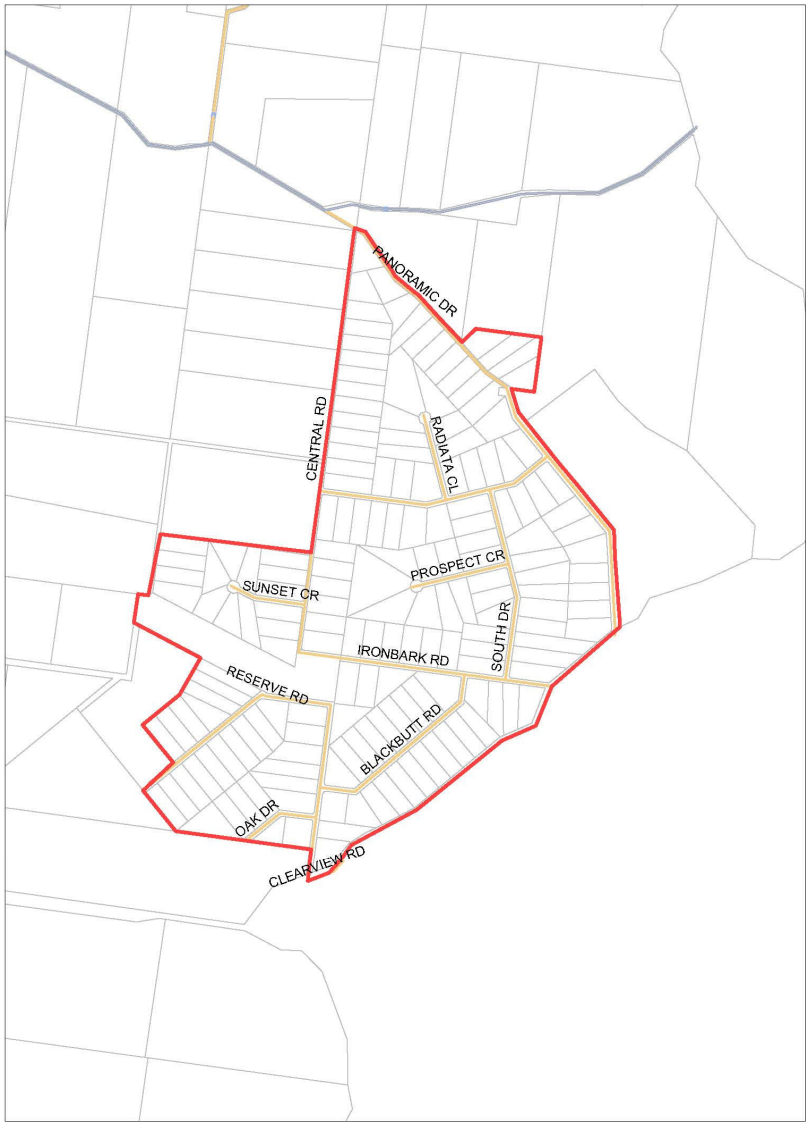
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9 Attachments

9.1 Appendix A

Sugarloaf Private Forestry – Map A

Map A



9.2 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
01C	01C Vacant Land: Aerodrome	Vacant land being put to no use within a designated airfield
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
06A	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.
06B	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 house	Land used primarily for a private dwelling and includes commercial guest accommodation for up to 8 guests (room only or room and meals).
07C	Workers Accommodation	Land used primarily as short-term workers accommodation - room only or room and meals with shared facilities or separate self-contained accommodation

Code	Description	Definition
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
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 or something resembling a supermarket especially in the variety or volume of its goods or services - with provision of greater than or equal to 30 car parking spaces

Code	Description	Definition
16	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	Restaurants including fast food outlets
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	Hospitals, Convalescent homes (Medical care, private)	Hospitals, aged peoples home nursing home, convalescent homes. Predominantly medical care
28	Warehouse and bulk stores	Warehouse and bulk stores not used for retail purposes
29	Transport terminal	Freight and/or passengers

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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	Builders Yard, Contractors	Building and or garden material storage centres (not retail or hardware). Fenced area for parking heavy equipment/materials
34	Cold stores – ice works	Cold stores – 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 (excluding abattoirs)	Industry from where a deal of offensive noise, odour, dust, etc. is produced from the business operations
37B	Heavy industry (abattoirs)	Industry from where a deal of offensive noise, odour dust is produced from abattoir operations
38	Advertising	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 safe 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

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Code	Description	Definition
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, QCWA, 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
56	Show Ground, Race Course, Airfield	Show Ground, Race Course, Airfield
56A	Hanger with caretaker accommodation	Private airfield hanger with caretaker accommodation within a designated airfield area
56B	Hanger Private	Private airfield hanger within a designated airfield area
56C	Hanger Commercial	Commercial airfield hanger within a designated airfield area
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 for meat or wool – includes associated studs
65	Cattle Grazing Breeding and Fattening	Mixture of growing and/or selling young and mature stock – includes associated studs. Does not include cattle feedlots approved for greater than 2,000 cattle.

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Code	Description	Definition
66	Cattle feedlots	An intensive cattle farming operation with the intention of growing and finishing cattle for market. The number of cattle held will be greater than 2,000.
67	Goats	Goat studs and dairies
69	Dairy Cattle	Supplying to milk factory – includes feedlot dairies
71	Oil Seed	Safflower, 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, exotic 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 an open range environment. Does not include piggeries approved to hold over 5,000 pigs.

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Code	Description	Definition
85A	Piggery	An intensive pig farming operation with the intention of growing and finishing pigs for market. The number of pigs held will be greater than 5,000.
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 for approvals of less than 50,000 birds
87A	Poultry Farm/Hatchery	An intensive bird farming operation with the intention of hatching or raising poultry for the egg or meat market. The number of birds held will be greater than 50,000.
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
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
89A	Kennels and Catteries	Dog kennels, cattery and permanent pounds
89B	Animals special	Any animal not listed above e.g. deer farms, crocodile farms etc. (includes quarantine stations, cattle dips)
91A	Transformers	Transformer and substation, television/radio, transmission towers
91B	Energy Generation	Land Used for energy generation e.g. solar, wind, etc.
92	Defence Force Establishment	Defence force establishment
95	Reservoir, Dam, Bore Pipeline	Reservoir, Dam, Bore, Pipeline – includes permanent pump site
96	Public Hospital	Public hospital

Code	Description	Definition
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

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Rate Concessions Policy

Policy Number:	PL-FS076
Policy Type:	Strategic
Directorate:	Customer and Organisational Services
Department:	Financial Services
Responsible Manager:	Chief Financial Officer
Date Adopted:	28 June 2017
Date to be Reviewed:	30 June 2024
Date Reviewed:	12 July 2023
Date Rescinded:	N/A

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
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
23/06/2021	9	Review document, remove Covid-19 & IPCSR concession, add Warwick Polocrosse and subdividers valuation concession
30/07/2021	10	Update hardship
27/10/2022	11	Add Amosfield Road and Condamine River Sports Group concession
23/08/2023	12	Add Orchards & Vineyards and Small Crops & Fodder concession

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Date	Version	Revision description
25/10/2023	13	Add Private Forestry concession
03/06/2024	14	Reviewed and aligned the document to the FY24/25 Revenue Statement

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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 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.
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 three 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 does not hold a commercial liquor license (community liquor license/permits allowed);
- 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;
- Does not have any Community Grant acquittals or refunds outstanding as per PL-CS075 Grants to Community Policy;
- 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 rebate 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 period (concessions are not applied retrospectively).

5.1.3 Amount of Rebate for Not-For-Profit/Charitable Organisations

Category	Organisations Include	General Rates	Separate Rates/Charges	Special Rates/Charges	Water Access Charges	Water Consumption Charges	Sewerage Charges	Annual Cap
1. Organisations which rely mainly on volunteer labour, excluding properties used as a shop, office, gallery, sales area or other commercial activity (including rental properties	Senior Citizens Clubs	N/A *	N/A *	N/A *	50%	0%	50%	N/A
	QCWA							
	Showgrounds & Racecourses							
	Sporting and other clubs							
	Rural Fire Brigades	N/A *	N/A *	N/A *	100%	0%	100%	N/A
2. Properties used as a shop, office, gallery, sales area or other commercial activity (excluding rental properties)		N/A *	N/A *	N/A *	25%	0%	25%	N/A
3. Organisations which rely mainly on paid labour and/or rental properties		25%	0%	0%	25%	0%	25%	1,000.00 **

* Exempt under Rates Exemption by Resolution Policy
** Cap only applies to general rate concession

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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 (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.

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

5.3 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.

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

5.4 Financial Hardship

Pursuant to sections 120(1)(c), section 121(a) and (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 waiving any interest charges accrued 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 property is the ratepayers principal place of residence;
3. The ratepayer completes the form “Hardship Application for Rates Deferral”;
4. The deferral of interest charges and legal recovery expires annually and the ratepayer must make a new application if the situation continues;

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5. The levied rates and charges on the property are still required to be paid in full;
6. The nature of applications for concession is generally determined on a case-by-case basis against the principles outlined in this policy;
7. 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;
8. Where an application is made in the last quarter of the financial year, the application will be approved to 30 June of the following financial year.

5.4.1 Major Medical Situations

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

1. Illness involving long term hospitalisation;
2. Incapacitation;
3. Major trauma (e.g. accident);
4. Life threatening illness (e.g. terminal cancer); or
5. Emergency operation

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

1. 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. If the circumstances involve an associated person, how that affects the ratepayers ability to pay;
    c. The date and duration of the major medical situation; and
    d. 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 as delegated.

5.4.2 Unusual and severe circumstances

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

1. Sudden and unexpected loss of income;
2. Sudden and unexpected major expenditure;
3. Other unusual and severe circumstance.

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

1. The ratepayer must seek advice from a Financial Counsellor
2. The ratepayer must complete and submit an application for deferral concession with the following details:
    a. Details of the relevant unusual and severe circumstance;
    b. The date and duration of the circumstance;
    c. Details on advice sought from a Financial Counsellor;

d. If the circumstances involve an associated person, how that affects the ratepayer's ability to pay; and
e. The circumstances must demonstrate 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 may be approved by the Chief Executive Officer or as delegated

5.5 Water Charges - Relief from Water Consumption

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 have higher than usual water consumption due to an unapparent plumbing failure within the property owners infrastructure (to a maximum of 250 kilolitres) OR a plumbing failure to Council's water infrastructure leading to consumption being recorded on the applicable meter - by way of a partial rebate of the water consumption charge for a single water billing period subject to the criteria and calculation below. If a plumbing failure affects two or more water billing periods, any approved rebate will be calculated for the one billing period when the application was made. No concession will be considered where a Smart Meter has been installed at the property for more than 6 months or where the rebated kilolitres is 10 kilolitres or less.

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:
      i. An unapparent plumbing failure of the property owners water infrastructure; or
      ii. A plumbing failure of Council water infrastructure; 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 an additional 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 timeframes 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 five (5) business days after the issue of a written 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 notifying that there could be a leak on the property. Notification via telephone or email is deem notified on day of call or email sent date;

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. For Property water infrastructure - 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, or
   i. If the failure requires the expertise of a technician other than a licenced 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.

d. For Council water infrastructure - The repair was carried out by or inspected by Council who confirms that the water loss was due to the failure of Council infrastructure;

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.
4. If water infrastructure from the water meter to the ratepayer's property runs through multiple lots, regardless if the lots are owned by the same owner, evidence of regular monitoring of the water line must be conducted in order to apply for relief from water consumption.

5.5.2 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 (e.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.

5.5.3 Calculation of Rebate Amount

If the property owner clearly meets the requirements of Section 5.5.1 the rebate amount will be credited to the property owner's rate account. The rebate will be calculated by one of the following methods:

5.5.3.1 Property Water 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 rebate amount will be as follows:

(A – B) x 50% = Rebated Daily Average (DA)
A = The DA consumption in the application period
B = Average DA consumption on 3 previous readings
Rebated DA x number of days in the application period = Rebated kilolitres (Minimum 10 kilolitres to a maximum of 250 kilolitres).
Rebated kilolitres x property's current water consumption charge per kilolitre = Rebate amount to be applied to the property.

5.5.3.2 Council Water Infrastructure

The water loss was a direct result of a plumbing failure in Council water infrastructure, the calculations of the rebate amount will be as follows:
(A – B) = Rebated Daily Average (DA).
A = The DA consumption in the application period
B = Average DA consumption on 3 previous readings
Rebated Daily Average x number of days in the application period = Rebated kilolitres (minimum 10 kilolitres)
Rebated kilolitres x property's current water consumption charge per kilolitre = Rebate amount to be applied to the property

5.5.3.3 Average Kilolitres

Where the following has occurred within the previous three (3) reading periods the applicable daily average kilolitre (item B) calculation will be used:

1. A new water meter was installed - the daily average consumption will be calculated based from the installation date of the current water meter;
2. A change of ownership has occurred - the daily average consumption will be calculated based on from the closest reading to the change of ownership date;
3. Where a new water meter has been installed and a change of ownership has occurred - the average daily usage will be calculated on the later of the two;
4. Council may obtain water meter readings after the repair if an accurate previous daily average usage is unable to be obtained. This will overrule all other conditions listed above;

5.5.3.4 Levelled Water Consumption Charges

If the property consumption includes an amount in a second level water charge, the current water consumption charge will be calculated on the second level portion first followed by any first level portion if required.

5.5.4 Subsequent Applications for Water Consumption Relief

This policy only covers one claim per five (5) year period per property. Any subsequent applications for relief on a property made within a 5-year period of a previous application, regardless of whether relief was allowed in the first instance, will be considered by:

- For the second application - the Chief Executive Officer or delegated officer.
- For the third or more application – at an Ordinary Council Meeting.

A subsequent application received after 5 years is seen as a new application.

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For any subsequent application (including outside of the 5 year period), the application will **NOT BE** accepted 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. If a change of ownership has occurred within the 5 year period, the monitoring requirement may be waived.

5.6 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 Rebate of the water consumption charge subject to the criteria and calculation below.

5.6.1 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 communicate with and assist affected 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.

5.6.2 Calculation of Water Allowance

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

This amount will be applied as a credit to the property before the Water Consumption 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.

5.6.3 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 Consumption 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.

5.7 Aged Care Facilities

Pursuant to sections 120(1)(b)(i) and (c), section 121(a), and section 122(1)(b), (5) and (6) of the *Local Government Regulation 2012*, Council grant a concession to properties used for aged care facilities by way of a rebate of 50% 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 rebate pertains to entire buildings not being used, not merely section/s of buildings or rooms.

The granting of rate concessions under this section ends three (3) 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. A building may remain unused to a maximum of 10 years and still be eligible for the concession, after which the concession will no longer apply.

Eligibility for a concession is assessed by Council biennially prior to the issue of the first rate notice each rating period. 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).

5.8 PID 107525 – 112 Amosfield Road

Pursuant to sections 120(1)(c), section 121(a), and section 122(1)(a) of the Local Government Regulation 2012, Council grant a concession to property at 112 Amosfield Road, Stanthorpe (PID 107525) by way of 100% rebate of all Council rates and charges, but excluding the Emergency Management Levy. The concession is granted due to the ongoing dispute in relation to the land being on the Environmental Management Register.

The granting of rate concessions under this section commences from 1 July 2021 and ends upon the Chief Executive Officer considers the matter finalised or upon change of ownership of the property, whichever is the sooner.

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

5.9 Condamine River Sports Group Inc.

Pursuant to sections 120(1)(b)(i) and (c), section 121(a), and section 122(1)(b), (5) and (6) of the *Local Government Regulation 2012*, Council grant a concession to the Condamine River Sports Group and its member clubs which lease land from Council located at or near Queens Park and St Mark's Park, Warwick on the banks of the Condamine River by way of 100% rebate of utility charges and (potable) water consumption charges.

The granting of rate concessions under this section commences from 1 July 2022 and ends on 30 June 2032 or upon cancellation of the lease, whichever is the sooner.

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

5.10 Other

Other rebate 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.

5.11 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: 4. Food; 5. Accommodation; 6. Clothing; 7. Medical treatment; 8. Education; or 9. Other basic necessities.
Unusual	Not habitually or commonly occurring or done. Rarely occurring or

Term	Meaning
	appearing: infrequent, occasional, rare, sporadic, uncommon
Severe	Very serious, harsh, unnecessarily extreme, demanding, exacting
Unapparent plumbing failure	The structural failure of a supply pipe, the water loss resulting from which is not readily evident upon any exposed surface
Council water infrastructure	Water network assets leading up to and including the water meter but excludes pushfit fittings on property owner/s side of the meter installed after April 2024
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 Haemodialysis machine at home by people with chronic kidney disease
Reading Period	Water meters are read every 6 months, equating to a period of approximately 26 weeks.
Allowance Period	The Allowance Period is based on a financial year e.g. 1 July to 30 June. The Allowance expires annually on 30 June.

7 Related Documents

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

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Investment Policy

Policy Number:	PL-CS018
Policy Type:	Strategic
Directorate:	Customer and Organisational Services
Department:	Financial Services
Responsible Manager:	Chief Financial Officer
Date Adopted:	6 October 2009
Date to be Reviewed:	30 June 2025
Date Reviewed:	30 June 2024
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
26/06/2018	5	Annual Review
16/05/2019	6	Annual Review
22/07/2020	7	Annual Review
27/06/2022	8	Annual Review
30/06/2023	9	Annual Review
30/06/2024	10	Annual Review

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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 its 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 Southern 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 minimum rating of "BBB+" or "Baa3". 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 financial institutions whose investment interest rate may not exactly match its larger competitors.

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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.

Officers responsible for investing local government funds must act with a duty of care, skill, prudence and diligence that a prudent person would exercise when investing and managing their own funds

For Building Societies and Credit Unions such as the Warwick Credit Union that are unrated by Standard & Poors or Moody and are included in the Council's pool of potential institutions, the Financial Services Coordinator is to conduct a financial analysis of these institutions to ensure prudent financial decision are made to mitigate Council's financial risk prior to any investments.

An investment register must be updated on a weekly basis and a monthly report will be provided to Council highlighting the current investment 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 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 "BBB+" or "Baa3" rating according to Standard & Poors or Moody that is at call or has a fixed term of no greater than one year.

7 Definitions

Term	Meaning
Investments	Arrangements prescribed under Section 44 of the *Statutory Bodies Financial Arrangements Act 1982* and that are acquired or undertaken for the purpose of producing income and/or capital gain.

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8 Related Documents

- PL-FS013 - Revenue Policy
- Financial - Accounting Standards

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Debt Policy

Policy Number:	PL-CS005
Policy Type:	Strategic
Directorate:	Customer and Organisational Services
Department:	Financial Services
Responsible Manager:	Chief Financial Officer
Date Adopted:	2 July 2015
Date to be Reviewed:	30 June 2025
Date Reviewed:	3 June 2024
Date Rescinded:	N/A

REVISION RECORD

Date	Version	Revision description
25/04/2016	1	Reviewed
13/09/2018	2	Reviewed
16/05/2019	3	Reviewed
22/07/2020	4	Reviewed
27/06/2022	5	Reviewed
12/07/2023	6	Reviewed
3/06/2024	7	Reviewed

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1 Policy Background

The purpose of this Policy is to enunciate 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 2024/25 financial year.

4 Legislative Context

Section 192 of the *Local Government Regulation 2012*

Statutory Bodies Financial Arrangements Act 1982

5 Policy Details

External Loans

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

Proposed Borrowings – External ($)

2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
7,450,000	7,001,334	12,550,000	12,515,000	9,641,250	4,001,998	8,391,275	9,669,212	13,332,377	3,000,000

b. 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.

c. Borrowing will be undertaken in accordance with Queensland Treasury Corporation guidelines and the Statutory Bodies Financial Arrangements Act 1982.

d. Council will borrow in circumstances where there are insufficient funds available from revenue, grants, subsidies or specific reserves primarily established (if applicable) to fund capital works.

e. Borrowing will be for a period which is less than or equal to the estimated useful life of the related asset(s) however in the case of road, water, waste and sewerage infrastructure with useful lives ranging from 20 to 60 years the term will be limited to between 7 and 20 years unless longer terms are recommended by the Queensland Treasury Corporation.

f. Council will not borrow to fund operational activities.

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Internal Loans

a. The provision of internal loans will depend on the availability of excess Council funds and the capacity of the internal business unit to repay the loan.

b. All applications for internal loans will be made by reference to the Finance Section for consideration in accordance with the Long-Term Financial Plan.

c. The term of the loan will be limited to 5 - 20 years unless determined otherwise.

d. In all cases, where business units are subject to the provisions of the National Competition Policy, the cost to the business unit will be no less than what would apply to an equivalent private sector business.

e. The interest rate will be the sum of:

   i. the equivalent QTC borrowing rate for the proposed term;

   ii. the QTC administration charge; and

   iii. an additional margin as determined by Finance (if required).

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Debt Recovery Policy

Policy Number:	PL-FS057
Policy Type:	Strategic
Directorate:	Customer and Organisational Services
Department:	Financial Services
Responsible Manager:	Chief Financial Officer
Date Adopted:	23 November 2011
Date to be Reviewed:	30 June 2025
Date Reviewed:	30 June 2024
Date Rescinded:	N/A

REVISION RECORD

Date	Version	Revision description
29/04/2015	1	Annual Review & Delegation from Delegations Register
23/06/2016	2	Annual review, update payment agreements, allow special payment plan for pensioners
28/06/2017	3	Update payment agreement
13/06/2018	4	Annual Review, update payment agreements, rate write-offs and adjustments
12/09/2019	5	Annual Review, update payment agreements,
3/06/2020	6	Annual review, update extended invoice terms/payment agreement
16/06/2021	7	Update extended invoice terms/payment agreement, write off delegation
27/06/2022	8	Annual Review
12/07/2023	9	Annual Review
30/06/2024	10	Annual Review – minor changes with a section on other debtors added.

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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 sundry debtors.

4. Legislative Context

Local Government Act 2009, sections 9, 95 & 262
Local Government Regulation 2012, section 127 and Part 12, Division 3, section 132 - 152

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 due date of a notice period to verify the accuracy of rate accounts and to identify those with overdue rates and charges.
The first reminder is sent to ratepayers whose accounts show outstanding amounts greater than $10.00
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 issue date, a Final Reminder Notice is issued on accounts that have an amount outstanding of $10 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.

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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 (6) 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;
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 **Error! Reference source not found.** 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 **Error! Reference source not found.** 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. Arrears brought forward from a period 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 **Error! Reference source not found.** 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 **Error! Reference source not found.** 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 previously displayed adverse debt-related behaviour.

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 Chief Executive Office may adjust amounts on a property up to $15,000 and the Chief Financial Officer may adjust amounts on a property up to $5,000.

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. Sundry Debtors

Sundry debtors refer to any legal entity who has received a properly issued tax invoice though the sundry debtor system. This includes, but not limited to:

- Hire of facilities
- Tenancy agreements
- Waste management
- Cemetery fees
- Private works
- Saleyards fees
- Other services / goods supplied by Council

5.2.1. Management of 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 outstanding 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 of up to 12 months at the discretion of the responsible manager. 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 may allow agreements by the extension of Invoice trading terms, e.g. 30 days trading terms will extend to a maximum of 12 months from the date the invoice was issued.

Council expectation is regular payments must be agreed to during the extended 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. If the goods or services have not been provided to the debtor at the date of the default, Council may cancel the goods or services provision, reverse the invoice and refund any payments made up to the default date.

5.2.3. Facility Hire Debtors

Debtors hiring Southern 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 exercising 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 Revenue Coordinator may approve debt write off amounts on a sundry debtor up to $500
- The Chief Financial Officer or Director Customer and Organisational Services may approve debt write off amounts on a sundry debtor up to $5,000
- The Chief Executive Office may approve debt write off amounts on a sundry debtor up to $15,000
- Debts in excess of $15,000 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 $50 - $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 Councils 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.

5.4. Other Debtors

Other debtors refer to any legal entity who has received a properly issued invoice/notice though any other debtor module excluding Rates and Sundry Debtors. This includes Animal Registration (Animals), Certificates (Certs), Infringements (Infringe), Property Leases (plsLease), Periodic Licenced Users System (Plus) and Regulatory Application Management System (Rams). Rams includes building and plumbing applications.

The respective Department responsible for managing other debtors will follow a similar process to manage and recover outstanding debts as outlined in this policy under sections 5.2.1 to 5.3. However, it is acknowledged that deviations would be required as processes or requirements are slightly differently in some circumstances for other debtors.

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.
Adverse debt-related behaviour	A debtor has demonstrated adverse debt-related behaviour if they made any of the following: • Has had a debt with Council written off due to non-payment and not paid the debt later • Defaulted on 2 or more payment plan agreements in the previous 3 years; • Defaulted on 2 or more direct debit payment agreements in the previous 3 years; • More than 2 instances of prior legal recovery action by Council in the previous 3 years.

7. Related Documents

- SDRC Revenue Policy
- SDRC Revenue Statement

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Discount Policy

Policy Number:	PL-CS073
Policy Type:	Strategic
Directorate:	Customer and Organisational Services
Department:	Financial Services
Responsible Manager:	Chief Financial Officer
Date Adopted:	22 October 2014
Date to be Reviewed:	30 June 2025
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1 Purpose

To set out the circumstances under which Council will consider and approved requests for discount to be allowed after the discount date.

2 Scope

This policy applies to ratepayers that have been prevented by circumstances beyond their control from paying their rates by the discount date and who are able to meet the criteria set out in this policy. Applications will only be considered when the application has been received by Council prior to the issue of the subsequent rates notice for the property.

3 Legislative Context

Local Government Regulation 2012

- Section 130 (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

Where demonstrated to the satisfaction of an authorised officer that any of the following circumstances have applied to the ratepayer, Council will allow the discount after the discount date has passed and where the ratepayer has met all other requirements to receive the discount: -

4.1 Medical Reasons

An illness involving hospitalisation and/or incapacitation of the ratepayer at or prior to the time of the discount date stated on the rates notice.

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 discount date.

4.3 Loss of Records

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

4.4 Rates Record Incorrect

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

4.4.1 Ownership

Council's land ownership records are incorrect or have been incorrectly reproduced so as to cause the rate notice to be issued incorrectly; or

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4.4.2 **Address**

The records held by Council nominating the service address for the rate notice and incorrect or have been incorrectly reproduced by Council so as to cause the rate notice to be issued to the wrong address; or

4.4.3 **Rates**

The rates and/or charges on the rates notice 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:

a) 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

b) where Council received notification of the change of ownership after the issue of the rates notice; or

c) 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 will 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 will be allowed where:

a) 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 discount date; or

b) Natural disaster, mail strike or major incident has prevented the postal authority from delivering the rate notice to the nominated service address 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 receipting point (Council office) on or before the discount date.

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4.7 **Extraordinary Circumstances**

An Authorised Officer may consider and authorise an application where they determine that the cause of the late payment is sufficient to warrant the approval of the discount due to an extraordinary circumstance not otherwise included in this policy.

To be clear, the late receipt of a rate notice through Australia Post or not receiving the rate notice through Australia Post where the notice is not returned to Council as undelivered, will not constitute an extraordinary circumstance.

4.8 **Application of Policy**

The Council authorises the positions of the Chief Executive Officer, Director Customer and Organisational Services, Chief Financial Officer and Revenue Coordinator to determine if a ratepayer has been prevented, by circumstances beyond their control, from paying the rates or charges by the discount date 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.

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Supplementary Rates Policy

Policy Number:	PL-CS014
Policy Type:	Strategic
Directorate:	Customer and Organisational Services
Department:	Financial Services
Responsible Manager:	Chief Financial Officer
Date Adopted:	25 March 2015
Date to be Reviewed:	30 June 2025
Date Reviewed:	30 June 2024
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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 Resources. 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 Resources.

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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 from the Department of Resources 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 Resources 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 current rating period
- 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 Resources 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 6 years prior to 1 July of the current financial year whichever is the later.

4.7.1 All Charge types

Any adjustment resulting in a debit (charge increase) with the relevant start date within 6 weeks of the beginning of a future rating period (i.e. the general rate notice has not been issued), will be implemented from the beginning of the next rating period. This is to maintain an efficient rating system and ensuring general rate notices are issued with correct charges especillay when a supplementary notice practically cannot be generated for the adjustment prior to the rate notice issue.

4.7.2 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 was found during an audit process or due to a Council error, from the beginning of the next rating period from the audit being taken

Waste & Recycling Collection 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 14 days 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 was found during an audit process or due to a Council error, from the beginning of the next rating period from the audit being taken

4.7.3 Other Charges & Levies

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

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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 change results in a debit (charge increase) will be from:
  - If the adjustment was found during an audit process or due to a Council error, from the beginning of the next rating period from the audit being taken
  - 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 adjustment was found during an audit process or due to a Council error, from the beginning of the next rating period from the audit being taken
  - From the date of the event causing the adjustment

4.8 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 from the Department of Resources will be used to raise or adjust the rates or charges for the new owner.

5 Public Consultation

At least 21 days before sending supplementary rates notices as a result of revaluation (other than for individual property adjustments), Council will undertake appropriate public consultation with 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 half yearly rate notices.

Rate Exemption by Resolution Policy

Policy Number:	PL-CS062
Policy Type:	Strategic
Directorate:	Customer and Organisational Services
Department:	Financial Services
Responsible Manager:	Chief Financial Officer
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09/06/2017	2	Update for changes due to new concessions policy
19/09/2019	3	Reviewed
22/07/2020	4	Reviewed
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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:

- Showgrounds
- Horse racing
- Charitable purposes.

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

The rate exemption granted by this policy apply 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)

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5 Policy Details

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

- All rates other than utility charges; and
- 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:

- The extent of financial activity and position evidenced by audited (or similar) financial statements as required at the discretion of the authorised Council Officer;
- 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:

- Showgrounds;
- Horse racing; or
- 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 three 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.

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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;
- The organisation receives income from gaming machines, gambling activities and/or holds a commercial liquor license for the property (community license/permits allowed); 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 6 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: a. Education; or b. Assistance to the ill, infirmed or disabled; or c. Assistance to the poor; or 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.

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Term	Meaning
Community organisation	A non-profit organisation excluding any organisation that has gaming machines, gambling revenue and/or a commercial liquor license.
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– a. Is affiliated with a recognised denomination declared under the *Marriage (Recognised Denominations) Proclamation 2018*, and b. Fulfils the requirement of a charity under section 5 of the *Collections Act 1966*.
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

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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	State Forest or Timber reserve	Aboriginal/Torres Strait	Strategic Port land	Strategic Port land	Rail Corridor	Commercial Corridor	Airport Land	Local Gov't (not leased)	Exempt under another Act
	93(3)(a)	93(3)(b)	93(3)(c)	93(3)(d)	93(3)(e)(i)	93(3)(e)(ii)	93(3)(e)(iii)	93(3)(e)(iv)	93(3)(f)	93(3)(g)	93(3)(j)(i)
		Not a GOC not exempted from paying rates	Not occupied under an occupation permit or stock grazing permit	Not part of land used for commercial or residential purposes	under transport Infrastructure Act	under transport Infrastructure Act	under transport Infrastructure Act	under transport Infrastructure Act	within the meaning of the Airport Assets (restructuring & disposal) Act 2008	**owned or held** by local gov't	
		Not leased to State or Gov't entity by other than a state or	Not occupied under the Land Act		occupied by Port Authority, the State or a	occupied by wholly owned subsidiary of Port Authority, and is used in connection	exisiting or new rail corridor	commercial corridor not subject to a lease	used for a runway, taxiway apron, road, vacant land, buffer zone or grass verge	not leased to someone other than another local governemnt	
	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt
	By Act	By Act	By Act	By Act	By Act	By Act	By Act	By Act	By Act	By Act	By Act
Exempted by Regulation	**owned** by religious entity	**owned** by religious entity	**owned** by religious entity	**owned** by religious entity	vested in person under an Act	vested in person under an Act	land **used** for purposes of public hospital	Land **owned** by a community organisation	Land **owned** by a community organisation	Land **owned** by a community organisation	land **used** fo a cemetery
	93(3)(j)(i)	93(3)(j)(i)	93(3)(j)(i)	93(3)(j)(i)	93(3)(j)(i)	93(3)(j)(i)	93(3)(j)(i)	93(3)(j)(i)	93(3)(j)(i)	93(3)(j)(i)	93(3)(j)(i)
	Reg 73(a)(i)	Reg 73(a)(ii)	Reg 73(a)(iii)	Reg 73(a)(iv)	Reg 73(b)(i)	Reg 73(b)(ii)	Reg 73(c)	Reg 73(d)(i)	Reg 73(d)(ii)	Reg 73(d)(iii)	Reg 73(e)
	used for religious purposes	used for education, health, or community services (includes facilities for aged and disabled	used for administration of the religious entity	used for housing incidental to previous	for a public purpose that is recreational or sporting	for a charitable purpose	is part of a private hospital complex	less than 20 ha	less than 20 ha	less than 20 ha	
							or a private and public hospital complex	used for providing accommodation	used for providing accommodation	used for providing educational, training or information services	
							and land is more than 2 ha and separate from rest of complex	associated with the protection of children	for students	aimed at improving labour market participation or leisure opportunities	
	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt
	By regulation	By regulation	By regulation	By regulation	By regulation	By regulation	By regulation	By regulation	By regulation	By regulation	By regulation
Exempted by Resolution	Show Grounds	Horse racing	Charitable purposes	Charitable purposes	Charitable purposes	Charitable purposes					
	93(3)(h)	93(3)(h)	93(3)(i)	93(3)(i)	93(3)(i)	93(3)(i)					
	primarily used for show grounds	**primarily used** for horse racing	Not for Profit	Not for Profit	Not for Profit	Not for Profit					
			does it relate to the advancement of education	does it relate to the giving of assistance to the poor	Does it relate to the giving of assistance to the sick (ill & infirm)	Does it relate to some other purpose of benefit to the community generally					
	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt					
	Resolution	Resolution	Resolution	Resolution	Resolution	Resolution					

Procurement Policy

Policy Number:	PL-FS010
Policy Type:	Strategic
Directorate:	Customer and Organisational Services
Department:	Financial Services
Responsible Manager:	Chief Financial Officer
Date Adopted:	26 May 2009
Date to be Reviewed:	30 June 2025
Date Reviewed:	28 June 2024
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

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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
27 January 2021	10.0	Amendments to Attachment 1 Delegation Limit
28 June 2023	11.0	Annual Review – Minor Amendments
28 June 2024	12.0	Annual Review – Local Preference added.

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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 Act 2009*
- *Local Government Regulation 2012*

5 Policy Details

Southern Downs Regional Council (SDRC) 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.

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5.1 Quoting and Tender Requirements

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. The following table sets out the requirements for purchasing by all Council employees.

Note: Evidence of written quotes and contract number (where applicable) must be attached to all relevant purchase orders.

Purchase threshold and types (Excl. GST) *	Requirements
Purchases with Council Purchase Cards	• Refer to Council's Purchase Card Procedure and financial delegation register for relevant authorisation.
Less than $5,000	• One verbal or written quote required. This doesn't apply to petty cash transactions.
$5,000 to less than $15,000	• Minimum invitation of 2 written quotes required from suppliers. • If Exception used, Exception Form completed and attached to Purchase Order.
$15,000 to less than $200,000 (Medium- sized contractual arrangement)	• Minimum invitation of 3 written quotes from suppliers. • Contract number required unless a Purchasing Arrangement has been utilised and an exceptions form completed. • Quotes are to be released via VendorPanel only. However, invitation by email will only be sent via procurement in extenuating circumstances. • A contract number must be recorded on the Purchase Order where a Local Buy or Council arrangement (Preferred Supplier Arrangement, Register of Prequalified Suppliers etc.) is utilised.
$200,000 or more (Large-sized contractual arrangement).	• Council will invite formal written tenders which are to be released via VendorPanel. • Contract number required unless a Purchasing Arrangement has been utilised and an exceptions form completed. • A contract number must be recorded on the Purchase Order where a Local Buy or Council arrangement (Preferred Supplier Arrangement, Register of Prequalified Suppliers etc.) is utilised.

*** Refer to the SDRC Procurement Handbook for further details.**

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It must be noted that the *Local Government Regulation 2012* (Qld) states that for both medium and Large-sized contractual arrangements, 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.

Example— A contractual arrangement for the supply of a service over a 5-year period that is expected to be worth, exclusive of GST, $80,000 each year has a total expected value of $400,000.

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 2012. Exceptions must be signed off by Council Officers with a Financial Delegation that is appropriate to the value of the contract.

5.2 Local Preference

Unless otherwise stated within a Request for 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.

Local suppliers should be invited to quote where possible. An evaluation criteria percentage for local suppliers may be added to evaluation criteria of up to 10% where applicable. Where offers such as quotes or tenders from non-local suppliers are sought or evaluated, the officer with the delegation relevant to the procurement, will need to be satisfied that such an approach clearly reflects the most advantageous outcome for Southern Downs.

Evaluation Panel are to be aware that the evaluation criteria scoring for local content range is 0-5 with 5 being considered a "local supplier". A maximum score of 4 can be given to suppliers that are "non-local" but have demonstrated how they can contribute to the local economy.

5.3 Splitting Orders and Contracts

Splitting orders or splitting contracts to stay below certain purchasing thresholds is not permitted.

5.4 Variations

For the purpose of this policy, variations refer solely to a financial deviation from the original contract. The contract can be SDRC purchase order or agreement signed by a delegated Council officer. Other variations such as non-financial scope changes, extension of time etc. are to be managed by delegated Council officers as per contractual conditions.

All variations are to be approved in writing and a purchase order amendment must be

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approved by a delegated officer with sufficient financial and contractual delegation for the entire new aggregated order amount including the variation. The procurement and finance team need to be notified of any financial variations in writing.

5.5 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.
Refer to the SDRC Procurement Handbook for further details.

5.6 Financial and Contractual Delegation

The Chief Executive Officer implements Council's policies and decisions (e.g. spending in accordance with the adopted budget). Refer also to Appendix 1.
Other officers may only incur expenditure on behalf of Council if:

- the officer has been granted the financial and contractual delegation by the Chief Executive Officer and this delegation has been recorded in the Register of Delegations; and
- the expenditure is provided for in Council's budget.

‘

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.

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7 Appendix 1 – Financial and Contractual Delegations Limits

Officers may incur expenditure on behalf of Council but only if the expenditure is provided for in Council's Budget and the Council officer's position has been delegated the power to enter into contracts up to an amount not less than the amount of the expenditure proposed to be incurred.

The delegation is based on an officer's position within Council and can be delegated (if approved) to their back-up if the incumbent is on leave. The delegation lapses if the delegate is transferred or promoted to a different position.

Any officer incurring expenditure on behalf of Council must do so in accordance with any constraints imposed by Council or the Chief Executive Officer.

Delegation Level	Purchasing Expenditure Limit	Purchase Card (PC) Limit	PC Transaction Limit
Mayor	$0	$10,000	$5,000
CEO	$10,000,000	$20,000	$15,000
Directors	$2,000,000	$20,000	$10,000
CFO/Managers	$200,000	$10,000	$5,000
Principals	$100,000	$5,000	$2,000
Coordinators	$50,000	$5,000	$2,000
Supervisors/Team Leaders/Other Roles (L4 – L5)	$20,000	$5,000	$1,000
Other Roles / Administration (L2 – L4) /Field Staff (L5 – L9)	$5,000	$2,000	$1,000
Administration (L1 – L2) /Field Staff (L1 – L4)	$2,000	$2,000	$500

All delegation amounts are GST exclusive and any spend over $1m for capital works will require a Council resolution regardless of procurement method.

The Chief Executive Officer can utilise emergency provisions of the *Local Government Act 2009*. However, these require a subsequent Council Resolution.

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Southern Downs Regional Council
2024/25 Budget
Statement of Financial Position

	2023/24 Anticipated Outturn ('000)	2024/25 Budget ('000)	2025/26 Forecast ('000)	2026/27 Forecast ('000)	2027/28 Forecast ('000)	2028/29 Forecast ('000)	2029/30 Forecast ('000)	2030/31 Forecast ('000)	2031/32 Forecast ('000)	2032/33 Forecast ('000)	2033/34 Forecast ('000)
Assets											
Current assets											
Cash and cash equivalents	63,816	49,071	44,787	44,051	49,835	57,987	64,774	69,462	79,287	89,856	98,893
Trade and other receivables	7,786	7,949	8,236	8,566	8,915	9,334	9,619	9,914	10,190	10,531	10,854
Inventories	834	834	834	834	834	834	834	834	834	834	834
Other current assets	760	760	760	760	760	760	760	760	760	760	760
Non-current assets held for sale	1,309	1,309	1,309	1,309	1,309	1,309	1,309	1,309	1,309	1,309	1,309
Total current assets	74,505	59,923	55,927	55,521	61,653	70,224	77,296	82,280	92,380	103,290	112,650
Non-current assets											
Contract Assets	6,290	6,290	6,290	6,290	6,290	6,290	6,290	6,290	6,290	6,290	6,290
Investments	406	406	406	406	406	406	406	406	406	406	406
Property, plant & equipment	950,625	983,208	993,836	1,016,497	1,029,683	1,039,388	1,046,391	1,055,747	1,061,522	1,070,104	1,064,481
Other non-current assets	423	430	403	376	350	323	296	269	243	216	193
Total non-current assets	957,744	990,334	1,000,935	1,023,569	1,036,728	1,046,407	1,053,383	1,062,712	1,068,460	1,077,016	1,071,370
Total assets	1,032,249	1,050,257	1,056,862	1,079,090	1,098,381	1,116,631	1,130,679	1,144,992	1,160,840	1,180,306	1,184,020
Liabilities											
Current liabilities											
Trade and other payables	9,886	9,823	9,846	10,178	10,492	10,876	11,242	11,621	11,980	12,418	12,837
Contract Liabililites	13,267	-	-	-	-	-	-	-	-	-	-
Borrowings	1,981	2,338	2,791	2,932	2,400	3,294	3,780	4,209	4,245	4,846	5,031
Provisions	8,850	8,850	8,850	8,850	8,850	8,850	8,850	8,850	8,850	8,850	8,850
Other current liabilities	1,807	1,807	1,807	1,807	1,807	1,807	1,807	1,807	1,807	1,807	1,807
Total current liabilities	35,791	22,818	23,294	23,767	23,550	24,826	25,679	26,487	26,882	27,921	28,525
Non-current liabilities											
Contract Liabililites	-	13,267	13,267	13,267	13,267	13,267	13,267	13,267	13,267	13,267	13,267
Borrowings	10,372	15,485	19,697	29,317	39,433	45,782	46,004	50,188	55,613	64,102	62,071
Provisions	8,565	8,565	8,565	8,565	8,565	8,565	8,565	8,565	8,565	8,565	8,565
Other non-current liabilities	4,767	4,767	4,767	4,767	4,767	4,767	4,767	4,767	4,767	4,767	4,767
Total non-current liabilities	23,704	42,084	46,296	55,916	66,032	72,381	72,603	76,787	82,212	90,701	88,670
Total liabilities	59,495	64,902	69,590	79,683	89,582	97,207	98,282	103,274	109,095	118,621	117,195

Southern Downs Regional Council
2024/25 Budget
Statement of Financial Position

	2023/24 Anticipated Outturn ('000)	2024/25 Budget ('000)	2025/26 Forecast ('000)	2026/27 Forecast ('000)	2027/28 Forecast ('000)	2028/29 Forecast ('000)	2029/30 Forecast ('000)	2030/31 Forecast ('000)	2031/32 Forecast ('000)	2032/33 Forecast ('000)	2033/34 Forecast ('000)
Net community assets	972,754	985,356	987,272	999,407	1,008,800	1,019,423	1,032,397	1,041,718	1,051,746	1,061,685	1,066,826
Community equity											
Asset revaluation surplus	290,991	290,991	290,991	290,991	290,991	293,117	300,317	300,317	300,317	300,317	300,317
Retained surplus	681,763	694,365	696,281	708,416	717,809	726,307	732,080	741,401	751,429	761,367	766,508
Total community equity	972,754	985,356	987,272	999,407	1,008,800	1,019,423	1,032,397	1,041,718	1,051,746	1,061,685	1,066,826

Southern Downs Regional Council
2024/25 Budget
Statement of Cash Flows

	2023/24 Anticipated Outturn ('000)	2024/25 Budget ('000)	2025/26 Forecast ('000)	2026/27 Forecast ('000)	2027/28 Forecast ('000)	2028/29 Forecast ('000)	2029/30 Forecast ('000)	2030/31 Forecast ('000)	2031/32 Forecast ('000)	2032/33 Forecast ('000)	2033/34 Forecast ('000)
Cash flows from operating activities											
Receipts from customers	80,284	84,377	88,195	92,194	96,437	100,874	104,175	107,438	110,829	114,251	117,858
Payments to suppliers and employees	(81,634)	(76,447)	(76,999)	(79,213)	(81,835)	(84,457)	(87,254)	(90,114)	(93,101)	(96,087)	(99,273)
Interest received	3,975	3,532	3,541	3,619	3,705	3,837	3,982	4,110	4,234	4,385	4,549
Rental income	529	636	655	671	688	705	723	741	760	778	798
Non-capital grants and contributions	15,474	11,538	11,073	11,029	11,284	11,561	11,853	12,149	12,456	12,762	13,083
Borrowing costs	(764)	(643)	(911)	(1,135)	(1,666)	(2,222)	(2,579)	(2,610)	(2,888)	(3,200)	(3,695)
Net cash inflow from operating activities	17,864	22,993	25,552	27,166	28,613	30,298	30,900	31,714	32,289	32,888	33,320
Cash flows from investing activities											
Payments for property, plant and equipment	(85,690)	(61,231)	(43,800)	(53,282)	(45,224)	(40,384)	(31,770)	(41,819)	(39,034)	(43,808)	(28,133)
Payments for intangible assets	(160)	(30)	-	-	-	-	-	-	-	-	-
Proceeds from sale of property, plant and equipment	1,955	1,079	1,677	927	1,016	1,036	697	916	935	1,251	1,196
Grants, subsidies, contributions and donations	47,659	16,974	7,623	14,691	11,794	9,959	6,251	9,265	10,171	11,149	4,500
Other cash flows from investing activities	601	-	-	-	-	-	-	-	-	-	-
Net cash inflow from investing activities	(35,635)	(43,208)	(34,500)	(37,663)	(32,414)	(29,388)	(24,822)	(31,638)	(27,927)	(31,408)	(22,437)
Cash flows from financing activities											
Proceeds from borrowings	-	7,450	7,001	12,550	12,515	9,641	4,002	8,391	9,669	13,332	3,000
Repayment of borrowings	(1,905)	(1,980)	(2,337)	(2,789)	(2,930)	(2,399)	(3,293)	(3,779)	(4,207)	(4,243)	(4,845)
Net cash inflow from financing activities	(1,905)	5,470	4,664	9,761	9,585	7,242	709	4,612	5,462	9,089	(1,845)
Total cash flows											
Net increase in cash and cash equivalent held	(19,676)	(14,745)	(4,283)	(736)	5,784	8,151	6,787	4,688	9,824	10,569	9,037
Opening cash and cash equivalents	83,492	63,816	49,071	44,787	44,051	49,835	57,987	64,774	69,462	79,287	89,856
Closing cash and cash equivalents	63,816	49,071	44,787	44,051	49,835	57,987	64,774	69,462	79,287	89,856	98,893

Southern Downs Regional Council
2024/25 Budget
Statement of Comprehensive Income

Income	2023/24 Anticipated Outturn ('000)	2024/25 Budget ('000)	2025/26 Forecast ('000)	2026/27 Forecast ('000)	2027/28 Forecast ('000)	2028/29 Forecast ('000)	2029/30 Forecast ('000)	2030/31 Forecast ('000)	2031/32 Forecast ('000)	2032/33 Forecast ('000)	2033/34 Forecast ('000)
Revenue											
Operating revenue											
General rates	37,734	38,647	40,003	41,206	42,445	43,721	45,036	46,390	47,785	49,221	50,701
Water	9,214	10,072	11,031	12,082	13,232	14,492	14,964	15,452	15,955	16,475	17,012
Water consumption, rental and sundries	6,523	7,122	7,800	8,543	9,357	10,248	10,581	10,926	11,282	11,650	12,029
Sewerage	10,268	10,660	11,061	11,476	11,908	12,355	12,758	13,173	13,603	14,046	14,503
Garbage charges	7,867	9,276	9,625	9,986	10,362	10,751	11,155	11,575	12,010	12,461	12,930
Other rates, levies and charges	280	279	280	280	281	282	283	283	284	285	285
Less: discounts	(2,355)	(2,479)	(2,566)	(2,643)	(2,723)	(2,804)	(2,889)	(2,976)	(3,065)	(3,157)	(3,252)
Net rates, levies and charges	69,531	73,577	77,233	80,930	84,862	89,045	91,888	94,823	97,853	100,980	104,208
Fees and charges	8,878	7,632	7,880	8,097	8,319	8,548	8,783	9,025	9,273	9,528	9,790
Rental income	613	637	656	673	689	707	724	742	761	780	799
Interest received	4,676	3,532	3,541	3,619	3,705	3,837	3,982	4,110	4,234	4,385	4,549
Sales revenue	1,329	2,440	2,513	2,576	2,640	2,706	2,774	2,843	2,915	2,987	3,062
Other income	962	871	897	920	943	966	990	1,015	1,040	1,066	1,093
Grants, subsidies, contributions and donations	9,278	11,557	11,029	11,029	11,305	11,587	11,877	12,174	12,478	12,790	13,110
Total operating revenue	95,267	100,246	103,750	107,843	112,463	117,396	121,019	124,733	128,554	132,517	136,611
Capital revenue											
Grants, subsidies, contributions and donations	36,033	16,974	7,623	14,691	11,794	9,959	6,251	9,265	10,171	11,149	4,500
Total revenue	131,300	117,220	111,373	122,534	124,257	127,356	127,270	133,998	138,725	143,665	141,111
Expenses											
Operating expenses											
Employee benefits	31,046	31,871	32,827	33,807	34,817	35,857	36,927	38,030	39,166	40,335	41,540
Materials and services	42,667	44,213	43,896	45,437	47,032	48,684	50,393	52,163	53,994	55,890	57,852
Finance costs	1,084	943	1,211	1,435	1,966	2,522	2,879	2,910	3,188	3,500	3,995
Depreciation and amortisation	21,826	22,964	25,726	26,518	27,536	28,213	28,887	28,411	29,122	29,677	28,449
Total operating expenses	96,623	99,991	103,660	107,197	111,352	115,275	119,087	121,514	125,469	129,402	131,836

Southern Downs Regional Council
2024/25 Budget
Statement of Comprehensive Income

	2023/24 Anticipated Outturn ('000)	2024/25 Budget ('000)	2025/26 Forecast ('000)	2026/27 Forecast ('000)	2027/28 Forecast ('000)	2028/29 Forecast ('000)	2029/30 Forecast ('000)	2030/31 Forecast ('000)	2031/32 Forecast ('000)	2032/33 Forecast ('000)	2033/34 Forecast ('000)
Capital expenses											
Total Capital expenses	4,513	4,628	5,796	3,203	3,512	3,582	2,410	3,164	3,229	4,324	4,134
Total expenses	101,136	104,619	109,457	110,399	114,864	118,857	121,497	124,677	128,698	133,726	135,970
Total comprehensive income for the year	30,164	12,602	1,917	12,135	9,392	8,498	5,773	9,321	10,028	9,939	5,141
Operating result											
Operating revenue	95,267	100,246	103,750	107,843	112,463	117,396	121,019	124,733	128,554	132,517	136,611
Operating expenses	96,623	99,991	103,660	107,197	111,352	115,275	119,087	121,514	125,469	129,402	131,836
Operating result	**(1,356)**	**255**	**90**	**646**	**1,111**	**2,121**	**1,932**	**3,219**	**3,085**	**3,115**	**4,775**

Southern Downs Regional Council
2024/25 Budget
Statement of Changes in Equity

	2023/24 Anticipated Outturn ('000)	2024/25 Budget ('000)	2025/26 Forecast ('000)	2026/27 Forecast ('000)	2027/28 Forecast ('000)	2028/29 Forecast ('000)	2029/30 Forecast ('000)	2030/31 Forecast ('000)	2031/32 Forecast ('000)	2032/33 Forecast ('000)	2033/34 Forecast ('000)
Asset revaluation surplus											
Opening balance		290,991	290,991	290,991	290,991	290,991	293,117	300,317	300,317	300,317	300,317
Net result		na	na	na	na	na	na	na	na	na	na
Increase in asset revaluation surplus		-	-	-	-	2,465	7,069	-	-	-	-
Internal payments made		na	na	na	na	na	na	na	na	na	na
Adjustment for Initial Recognition of Accounting Standards		na	na	na	na	na	na	na	na	na	na
Closing balance	290,991	290,991	290,991	290,991	290,991	293,117	300,317	300,317	300,317	300,317	300,317
Retained surplus											
Opening balance		681,763	694,365	696,281	708,416	717,809	726,307	732,080	741,401	751,429	761,367
Net result		12,602	1,916	12,135	9,393	8,498	5,773	9,321	10,028	9,939	5,141
Increase in asset revaluation surplus		na	na	na	na	na	na	na	na	na	na
Internal payments made		-	-	-	-	-	-	-	-	-	-
Adjustment for Initial Recognition of Accounting Standards		-	na	na	na	na	na	na	na	na	na
Closing balance	681,763	694,365	696,281	708,416	717,809	726,307	732,080	741,401	751,429	761,367	766,508
Total											
Opening balance		972,754	985,356	987,272	999,407	1,008,800	1,019,423	1,032,397	1,041,718	1,051,746	1,061,685
Net result		12,602	1,916	12,135	9,393	8,498	5,773	9,321	10,028	9,939	5,141
Increase in asset revaluation surplus		-	-	-	-	2,126	7,200	-	-	-	-
Internal payments made		-	-	-	-	-	-	-	-	-	-
Adjustment for Initial Recognition of Accounting Standards		-	na	na	na	na	na	na	na	na	na
Closing balance	972,754	985,356	987,272	999,407	1,008,800	1,019,423	1,032,397	1,041,718	1,051,746	1,061,685	1,066,826

Southern Downs Regional Council
2024/25 Operating Budget by Service Type

Service Type	REVENUE				EXPENDITURE				
	Net Rates & Utilities, Grants, Subs & Contrib	Fees & Charges	Other Revenue	2024/25 Budget	Employee Costs	Materials & Services	Depn	2024/25 Budget	Net Result
Housing	-	-	427,424	427,424	65,061	355,605	162,296	582,962	(155,538)
Community Care, Development and Support	185,000	55,000	127,546	367,546	850,664	838,395	-	1,689,060	(1,321,514)
Community Buildings and Facilities	-	42,570	12,480	55,050	348,689	1,260,386	1,071,996	2,681,070	(2,626,020)
Disaster Management	1,320,564	-	-	1,320,564	77,448	539,657	37,633	654,738	665,826
Swimming Pools and Fitness Centres	-	-	20,000	20,000	8,000	1,671,112	359,136	2,038,247	(2,018,247)
Libraries	204,006	12,900	-	216,906	703,042	908,721	207,932	1,819,696	(1,602,790)
Aerodromes	103,452	82,000	150,000	335,452	1,000	230,580	16,502	248,081	87,371
Camping Grounds	-	183,500	-	183,500	250	185,059	49,549	234,858	(51,358)
Governance	-	-	542,840	542,840	1,560,991	3,401,646	-	4,962,637	(4,419,797)
Land Management	-	300	171,868	172,168	218,867	183,859	-	402,726	(230,558)
Saleyards and Truckwash	-	902,645	-	902,645	294,978	545,082	209,783	1,049,843	(147,199)
Arts and Cultural Services	41,475	-	-	41,475	-	562,575	151,441	714,017	(672,542)
Procurement and Stores	-	-	138,550	138,550	356,346	229,467	-	585,813	(447,263)
Customer Service	-	-	321,570	321,570	882,651	414,271	-	1,296,922	(975,352)
Finance and Revenue Services	40,186,080	474,500	4,408,484	45,069,064	11,659,749	- 9,609,320	-	2,050,428	43,018,636
Information Technology Management	-	1,700	2,156,138	2,157,838	679,896	3,995,402	102,968	4,778,265	(2,620,427)
Asset Management	250,000	9,408	630,930	890,338	571,012	1,061,748	-	1,632,760	(742,422)
Events	-	-	2,530	2,530	800	223,670	-	224,470	(221,940)
Economic Development and Tourism	32,000	-	-	32,000	361,431	795,678	646	1,157,754	(1,125,754)
People and Culture	166,600	-	348,950	515,550	1,849,863	872,902	-	2,722,764	(2,207,214)
Communications and Marketing	-	-	136,470	136,470	371,381	802,844	9,607	1,183,832	(1,047,362)
Corporate Buildings and Depots	-	-	174,660	174,660	34,231	525,844	142,361	702,436	(527,776)
Cemeteries	-	759,351	-	759,351	396,381	1,256,580	59,173	1,712,134	(952,783)
Roads, Bridges and Drainage	6,032,366	-	-	6,032,366	3,413,232	9,269,729	10,412,402	23,095,363	(17,062,997)
Parks and Open Space	60,000	-	1,818	61,818	1,531,032	2,069,997	694,689	4,295,717	(4,233,899)
Sewerage Management	10,660,000	420,257	-	11,080,257	1,080,122	4,512,853	3,134,313	8,727,287	2,352,970
Water Management	17,266,355	405,627	64,000	17,735,982	2,448,798	7,976,019	3,970,309	14,395,127	3,340,855
Fleet	250,200	-	7,004,350	7,254,550	458,639	4,122,419	1,920,972	6,502,031	752,520
Local Laws and Public Safety	-	1,397,600	4,200	1,401,800	1,737,150	1,505,380	22,166	3,264,696	(1,862,896)
Environment and Conservation	-	5,000	25,000	30,000	282,789	1,464,035	-	1,746,825	(1,716,825)
Waste and Resource Management	10,815,456	2,260,095	432,000	13,507,551	327,142	12,945,064	228,234	13,500,439	7,112
Planning and Development Services	-	620,000	2,000	622,000	743,422	858,455	-	1,601,878	(979,878)
Total	87,573,554	7,632,453	17,303,808	112,509,815	33,315,058	55,975,715	22,964,106	112,254,878	254,937

Please note, figures above include internal charges.

Southern Downs Regional Council
2024/25 Capital Works Program

Number of Projects: 134		Total $ 48,729,892	Total $ 12,531,252	Total $ 61,261,144	Total $ 17,555,364	Total $ 4,500,000	Total $ 7,450,000	Total $ 12,531,252	Total $ 19,224,528
Department	**Project Name**	**2024/25 New Expenditure**	**2023/24 Estimated Carry Overs**	**Total Expense Budget**	**External Funding**	**Reserves**	**Loans**	**2023/24 Funding Carry Overs**	**Depreciation**
110 - Community Services	CASA Safety Findings	50,000		50,000					50,000
110 - Community Services	Stpe Art Gallery & Library Refurbishment	100,000		100,000					100,000
110 - Community Services	WIRAC Filtration System (W4Q Proposed)	650,000		650,000	650,000				
110 - Community Services	Allora Community Precint (W4Q Proposed)	360,000		360,000	360,000				
130 - Corporate Services	Redevelopment of Warwick Saleyards - Stage 3	365,000		365,000	65,000				300,000
130 - Corporate Services	Redevelopment of Warwick Saleyards - Stage 4 (W4Q Proposed)	900,000		900,000	795,000				105,000
320 - Park & Operations	Plant Replacement Program	5,709,000	2,150,000	7,859,000	1,081,000			2,150,000	4,628,000
320 - Park & Operations	Community Infrastructure - Buildings	160,000		160,000					160,000
320 - Park & Operations	Community Infrastructure - Open Spaces	433,000		433,000					433,000
320 - Park & Operations	Community Infrastructure - Memorials	20,000		20,000					20,000
320 - Park & Operations	Depot and Administration Building	590,000		590,000					590,000
330 - Water	Connolly Dam Spillway Options	1,000,000	363,556	1,363,556				363,556	1,000,000
330 - Water	Stanthorpe WWTP Upgrade	850,000		850,000			850,000		
330 - Water	Killarney WTP Automation	75,000		75,000					75,000
330 - Water	Relining of Sewer Mains	400,000	142,938	542,938				142,938	400,000
330 - Water	Cleary Street Pump Station Upgrade	750,000	114,409	864,409		750,000		114,409	
330 - Water	Sewer Rising Main Replacement	500,000	180,000	680,000				180,000	500,000
330 - Water	SCADA and Instrumentation Upgrade	150,000		150,000					150,000
330 - Water	Repair Freestone Reservoir	300,000		300,000					300,000
330 - Water	SPS upgrade at Stanthorpe	1,200,000		1,200,000					1,200,000
330 - Water	Market Sq Sewer Rising Mains Replacement	700,000		700,000					700,000
330 - Water	Drought Resilience Package – SDRC	3,000,000		3,000,000	3,000,000				
330 - Water	Rehab of Recycled Main at Stanthorpe	150,000		150,000					150,000
330 - Water	Stanthorpe WTP Upgrade Strategy	138,000		138,000					138,000
330 - Water	Wallangarra WTP Improvements	300,000		300,000					300,000
330 - Water	Jardine St Reservoir Upgrade	400,000		400,000					400,000
330 - Water	Reservoir Replacement and Repairs	80,000		80,000					80,000
330 - Water	Leslie Dam Raw Water Pipeline	500,000		500,000			500,000		
330 - Water	Smart Water Metering Stage 2	3,450,000		3,450,000	3,450,000				
330 - Water	Warwick STP Upgrade Strategy	200,000		200,000					200,000
330 - Water	Sewerage Network Warwick EPO	200,000		200,000					200,000
330 - Water	Dalveen, Pratten & Leyburn Water Treatment Improvement	62,100		62,100					62,100
330 - Water	Valve and Hydrants Renewal	150,000		150,000					150,000
330 - Water	Southern Water Main Renewal	500,000		500,000					500,000
330 - Water	Killarney Water Main Renewal	150,000		150,000					150,000
330 - Water	Warwick Sewerage - Pump Station Upgrades	350,000		350,000					350,000
330 - Water	Sewer Rising Main - Renewal	124,200		124,200					124,200
330 - Water	New Security Fencing and Signage	100,000		100,000					100,000
330 - Water	Pump Station & Rising Main Lot 58 ML127	1,500,000	120,000	1,620,000		1,500,000		120,000	
330 - Water	Stanthorpe Clear Water Res Roof Rep	150,000		150,000					150,000
330 - Water	Replacement of UPSs	50,000		50,000					50,000
330 - Water	Wallangarra WTP Automation	75,000		75,000					75,000
330 - Water	Warwick WTP Distribution Centre (W4Q Proposed)	125,000		125,000	125,000				
340 - Works	Resheet Gravel Roads (ex LRRS) 24-25	481,548		481,548					481,548
340 - Works	Fairwill Dr Rehabilitation	75,000		75,000					75,000
340 - Works	Footpath Missing Links/ Replacement RTR	150,000		150,000	150,000				
340 - Works	Easey St Drainage LGIP/ERFRR	600,628		600,628	570,552				30,076
340 - Works	Old Stanthorpe Rd Rehab TIDS 23-25	1,057,952		1,057,952	528,976				528,976
340 - Works	Hutchisons La Floodway RTR24-25	200,000		200,000	200,000				
340 - Works	Inverramsay Rd TIDS 24-25	902,504		902,504	451,252				451,252
340 - Works	Non-LRRS Roads Resealing TIDS 24-25	156,880		156,880	78,440				78,440
340 - Works	Reseal - Rehab Program 24-25	1,645,811		1,645,811					1,645,811
340 - Works	Drainage Improvement Program 24-25	1,078,125		1,078,125					1,078,125
340 - Works	Replace Damaged Kerb and Channel 24-25	100,000		100,000					100,000
340 - Works	Oak Av, Percy St, Canning St Stormwater	100,000		100,000					100,000
340 - Works	Flood Recovery Jan 2024 Event (QRA)	3,000,000		3,000,000	2,850,000				150,000
340 - Works	Goomburra Rd Reseal TIDS 24-25	200,000		200,000	100,000				100,000
340 - Works	Tannymorel Rd Widening Design	50,000		50,000					50,000

Southern Downs Regional Council
2024/25 Capital Works Program

Number of Projects: 134		Total $ 48,729,892	Total $ 12,531,252	Total $ 61,261,144	Total $ 17,555,364	Total $ 4,500,000	Total $ 7,450,000	Total $ 12,531,252	Total $ 19,224,528
Department	**Project Name**	**2024/25 New Expenditure**	**2023/24 Estimated Carry Overs**	**Total Expense Budget**	**External Funding**	**Reserves**	**Loans**	**2023/24 Funding Carry Overs**	**Depreciation**
340 - Works	Railway St Rehabilitation RTR24-25	380,000		380,000	380,000				
340 - Works	Railway St-Britannia St Signage BS24-25	23,500		23,500	23,500				
340 - Works	East Street Road Rehabilitation RTR	1,200,000		1,200,000	1,200,000				
340 - Works	Top Swanfels Rd Drainage/Rehab RTR	789,100		789,100	789,100				
340 - Works	Gilchrist Rd Resheet RTR	257,544		257,544	257,544				
430 - Environmental Services	Stanthorpe Waste Profile Capping	2,250,000		2,250,000		2,250,000			
430 - Environmental Services	Waste - Warwick Cell	6,100,000		6,100,000			6,100,000		
430 - Environmental Services	Yangan Waste Transfer Station Design	100,000	382,694	482,694				382,694	100,000
430 - Environmental Services	Yangan Landfill Capping	70,000		70,000					70,000
430 - Environmental Services	Legacy Landfill Program	100,000		100,000					100,000
510 - Financial Services	Data Analytics System (Clarity)	30,000		30,000					30,000
510 - Financial Services	SafeCity CCTV Renewal Program (W4Q Proposed)	300,000		300,000	300,000				
510 - Financial Services	Admin Building Security System Renewal	40,000		40,000					40,000
520 - Sustainability and Strategy	Solar to Council Facilities (W4Q Proposed)	275,000		275,000	150,000				125,000
110 - Community Services	WIRAC Capital Works Project LRCI4		230,000	230,000				230,000	
110 - Community Services	WIRAC, SFC and Pools - LRCI4		76,538	76,538				76,538	
110 - Community Services	Allora Community Hall Capital Work LRCI4		174,540	174,540				174,540	
110 - Community Services	CASA Safety Findings		7,549	7,549				7,549	
110 - Community Services	WIRAC Capital Works Project W4Q		144,818	144,818				144,818	
110 - Community Services	Evacuation Centre Shelving		15,000	15,000				15,000	
110 - Community Services	Stpe Art Gallery & Library Refurbishment		192,710	192,710				192,710	
110 - Community Services	Warwick SES Building Upgrade		3,032	3,032				3,032	
130 - Corporate Services	Aquisition of State Land - Leslie Parade		67,198	67,198				67,198	
130 - Corporate Services	Redevelopment of Warwick Saleyards - Stages 1 and 2		1,694,829	1,694,829				1,694,829	
320 - Park & Operations	Stanthorpe Streetscape		259,502	259,502				259,502	
320 - Park & Operations	Yangan rd Lunch room and meeting room		65,747	65,747				65,747	
320 - Park & Operations	Depot Renovations Warwick		125,950	125,950				125,950	
320 - Park & Operations	Playground Management Program LCRI 4		120,000	120,000				120,000	
320 - Park & Operations	Water Truck Replacement		380,000	380,000				380,000	
320 - Park & Operations	Trimble GPS Grade Control Equipment		300,000	300,000				300,000	
320 - Park & Operations	Leslie Dam Toilet Facilities		120,000	120,000				120,000	
330 - Water	Warwick WTP Replace the aerator plates		80,674	80,674				80,674	
330 - Water	Warwick Saleyards Effluent Treatmt (BOR)		58,075	58,075				58,075	
330 - Water	Chemical dosing equipment upgrade - WTPs		14,833	14,833				14,833	
330 - Water	Warwick STP Upgrade		9,872	9,872				9,872	
330 - Water	Wallangarra CED Ponds Renewal		73,250	73,250				73,250	
330 - Water	Recycled Water Extension to Morgan Park		338,018	338,018				338,018	
330 - Water	Warwick Sewerage - Pump Station Upgrades		20,405	20,405				20,405	
330 - Water	Stanthorpe Water Treatment		84,556	84,556				84,556	
330 - Water	Warwick Water Storage,Treatment & Source		245,000	245,000				245,000	
330 - Water	Southern Water Main Renewal		108,884	108,884				108,884	
330 - Water	Northern Water Main Renewal		250,000	250,000				250,000	
330 - Water	Warwick 8ML Reservoir Upgrade		25,000	25,000				25,000	
330 - Water	Sewerage Network Warwick EPO		50,000	50,000				50,000	
330 - Water	Sewerage Network Upgrades		10,000	10,000				10,000	
330 - Water	Yangan Reservoir Replace & Redevelopment		625,766	625,766				625,766	
330 - Water	Reservoir Replacement and Repairs		40,000	40,000				40,000	
330 - Water	Storm King Dam Re-Tensioning		60,461	60,461				60,461	
330 - Water	Repair Freestone Reservoir		14,999	14,999				14,999	
340 - Works	Homestead Road Bridge Construction (BRP)		50,000	50,000				50,000	
340 - Works	Black Spot Program 21-22		652,379	652,379				652,379	
340 - Works	Quart Pot Creek Lighting (CNLGGP)		12,709	12,709				12,709	
340 - Works	Rosehill Road Cycleway (CNLGGP)		25,480	25,480				25,480	
340 - Works	Black Spot Program 22-23		275,187	275,187				275,187	
340 - Works	Leyburn Stormwater Investigation		75,000	75,000				75,000	
340 - Works	Wallangarra Road Footpath LRCI4A		124,832	124,832				124,832	
340 - Works	Footpath Replacement 23-24		50,000	50,000				50,000	
340 - Works	Replace Damaged Kerb and Channel 23-24		81,010	81,010				81,010	

Southern Downs Regional Council
2024/25 Capital Works Program

Number of Projects:	134	Total $ 48,729,892	Total $ 12,531,252	Total $ 61,261,144	Total $ 17,555,364	Total $ 4,500,000	Total $ 7,450,000	Total $ 12,531,252	Total $ 19,224,528
Department	**Project Name**	**2024/25 New Expenditure**	**2023/24 Estimated Carry Overs**	**Total Expense Budget**	**External Funding**	**Reserves**	**Loans**	**2023/24 Funding Carry Overs**	**Depreciation**
340 - Works	Freestone Creek Rd Stabilisation LRCI4B		17,021	17,021				17,021	
340 - Works	Drainage Improvement Program 23-24		20,425	20,425				20,425	
340 - Works	Resheet Gravel Roads (ex LRRS) 23-24		100,000	100,000				100,000	
340 - Works	Wheatvale Plains Rd Stabilisation LRCI4B		53,502	53,502				53,502	
340 - Works	Roona Rd Culvert Replacement		50,000	50,000				50,000	
340 - Works	Swanfels Rd Drainage LRCI4A		300,000	300,000				300,000	
340 - Works	Cox Bridge Victoria St, Warwick (BRP)		21,312	21,312				21,312	
340 - Works	Easey St Drainage LGIP/ERFRR		67,869	67,869				67,869	
340 - Works	Verney Dr Turnaround Rehabilitation		35,000	35,000				35,000	
340 - Works	Condamine River Rd CCTV Relocation		23,000	23,000				23,000	
420 - Planning and Development	UDF projects multiple locations LCRI 4		262,500	262,500				262,500	
430 - Environmental Services	Stanthorpe Waste Profile Capping		248,943	248,943				248,943	
430 - Environmental Services	Waste - Warwick Cell		160,000	160,000				160,000	
430 - Environmental Services	Security Cameras Bin Compounds		42,969	42,969				42,969	
430 - Environmental Services	Minor CAPEX -W'wick&S'thorpe Waste 23-24		11,743	11,743				11,743	
520 - Sustainability and Strategy	Solar to Council Facilities		99,545	99,545				99,545	
520 - Sustainability and Strategy	Land Development (Design & Concept)		54,008	54,008				54,008	
520 - Sustainability and Strategy	Willi St Depot Subdivision		76,015	76,015				76,015	

External Funding Sources

BOR	*Building Our Regions*
BRP	*Bridge Renewal Program*
BS	*Black Spot*
CNLGGP	*Cycle Network Local Government Grants Program*
ERFRR	*Emergency Response Fund Recovery Resilience*
LGIP	*Local Government Infrastructure Plans*
LRCI	*Local Roads and Community Infrastructure*
LRRS	*Local Roads of Regional Significance*
RTR	*Roads to Recovery*
QRA	*Queensland Reconstruction Authority*
QRRR	*Queensland Resilience and Risk Reduction Fund*
TIDS	*Transport Infrastructure Development*
W4Q	*Works for Queensland*

Southern Downs Regional Council
10 Year Capital Program by Department

Department	Project Name	FY24/25 Expenditure	FY25/26 Expenditure	FY 26/27 Expenditure	FY 27/28 Expenditure	F28/29 Expenditure	FY29/30 Expenditure	FY 30/31 Expenditure	FY31/32 Expenditure	FY32/33 Expenditure	FY33/34 Expenditure	Total Expenditure
110 - Community Services	CASA Safety Findings	50,000										50,000
	Warwick Library and Open Space		339,250	287,340								626,590
	Stpe Art Gallery & Library Refurbishment	100,000										100,000
	WIRAC Filtration System	650,000	1,325,000									1,975,000
	Allora Community Precint	360,000	240,000									600,000
110 - Community Services Total		**1,160,000**	**1,904,250**	**287,340**	-	-	-	-	-	-	-	**3,351,590**
130 - Corporate Services	Redevelopment of Warwick Saleyards - Stage 3	365,000										365,000
	Redevelopment of Warwick Saleyards - Stage 4	900,000										900,000
130 - Corporate Services Total		**1,265,000**	-	-	-	-	-	-	-	-	-	**1,265,000**
320 - Park & Operations	Plant Replacement Program	5,709,000	7,476,000	4,131,000	4,530,000	4,620,000	3,108,000	4,081,000	4,165,000	5,577,000	5,332,000	48,729,000
	Community Infrastructure - Buildings	160,000	910,000	410,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	8,480,000
	Community Infrastructure - Open Spaces	433,000	707,000	1,000,000	500,000	500,000	750,000	500,000	500,000	500,000	750,000	6,140,000
	Community Infrastructure Replace Murals		20,150	151,128	20,302	152,264	20,455	153,409	20,608	154,562	20,814	713,692
	Community Infrastructure - Memorials	20,000	100,000	100,000	100,000	100,000	100,000	100,000				620,000
	Depot and Administration Building	590,000	615,000	360,000								1,565,000
320 - Park & Operations Total		**6,912,000**	**9,828,150**	**6,152,128**	**6,150,302**	**6,372,264**	**4,978,455**	**5,834,409**	**5,685,608**	**7,231,562**	**7,102,814**	**66,247,692**
330 - Water	Connolly Dam Spillway Options	1,000,000	1,200,000	1,000,000		5,000,000		9,643,362	9,884,446	10,131,557	5,000,000	42,859,365
	Stanthorpe WWTP Upgrade	850,000	200,000	15,000,000	17,000,000							33,050,000
	Warwick WTP - Filter Upgrade				1,615,000	1,653,148						3,268,148
	Killarney WTP Automation	75,000	400,000				423,619					898,619
	Relining of Sewer Mains	400,000	1,500,000			1,308,742	1,341,460	1,447,365	1,483,549	1,520,638	2,000,000	11,001,754
	Cleary Street Pump Station Upgrade	750,000	750,000									1,500,000
	Warwick WTP renewal Clarifier upgrade						395,378	144,737				540,115
	Sewer Rising Main Replacement	500,000	1,500,000	786,745	806,414	826,574	847,238	868,419	890,130	912,383	1,000,000	8,937,903
	Raising of Storm King Dam Wall									150,000	300,000	450,000
	SCADA and Instrumentation Upgrade	150,000	150,000	65,562	67,201	68,881	70,603	72,368	74,177	76,032	80,000	874,824
	Replace Freestone Reservoir	300,000										300,000
	Drought Resilience Package – SDRC	3,000,000	125,000									3,125,000
	Connolly Dam Inlet, Pipe and Tunnel Work		200,000	500,000								700,000
	Stanthorpe WTP Upgrade Strategy	138,000			1,680,028	895,455						2,713,483
	Wallangarra WTP Improvements	300,000										300,000
	Jardine St Reservoir Upgrade	400,000										400,000
	Reservoir Replacement and Repairs	80,000	800,000	655,621	1,344,023	1,377,623	1,412,064				500,000	6,169,331
	Leslie Dam Raw Water Pipeline	500,000	3,000,000					4,342,096	4,450,648	4,561,914		16,854,658
	Northern Line Connection to Stanthorpe		150,000	150,000								300,000
	Replace Rural Watermain		62,100	63,963	65,562	67,201	68,881	70,603	72,368	74,177	76,032	620,887
	Smart Water Metering Stage 2	3,450,000	1,500,000									4,950,000
	Warwick STP Upgrade Strategy	200,000	1,400,000	2,200,000	2,600,000				1,780,259	3,801,595		11,981,854
	Sewerage Network Upgrades			1,311,242	1,344,023	1,377,623	1,412,064	1,447,365	1,483,549			8,375,866
	Sewerage Network Warwick EPO	200,000	1,918,890									2,118,890
	Warwick WTP Upgrade - Reservoir		100,000	300,000		9,415,602						9,815,602
	Warwick WTP Lagoons Refurbishment						134,402	344,406				478,808
	Warwick WTP Sludge Management				134,402	688,812	706,032					1,529,246
	Chemical Dosing Equipment Upgrade				134,402							134,402
	Warwick WTP Distribution Centre Upgrade		750,000	2,250,000	1,000,000							4,000,000
	Northern Water Main Renewal		900,000	821,583	862,662	905,795	951,085	998,639	1,048,571	1,101,000	1,200,000	8,789,335
	Dalveen Pratten & Leyburn WT Improv work	62,100	319,815	262,248								644,163
	Valve and Hydrants Renewal	150,000	250,000	250,000	200,000	301,932	317,028	332,880	349,524	367,000	300,000	2,818,364
	Southern Water Main Renewal	500,000	586,845	616,187	646,997	679,346	713,314	748,979	786,428	825,750	900,000	7,003,846
	Killarney Water Main Renewal	150,000	150,000	250,000	215,666	226,449	237,771	249,660	262,143	275,250	300,000	2,316,939
	Safety Improv Work - Treatment Plants				134,402							134,402
	Sewer Ris Main - Investigate and Design	124,200	639,630	1,122,423								1,886,253
	CEDs Treatment Improvement Work									3,725,563		3,725,563
	New Security Fencing and Signage	100,000	100,000	100,000							100,000	400,000
	Allora Wastewater Project		124,200	319,815			6,669,996					7,114,011
	Pump Station & Rising Main Lot 58 ML127	1,500,000										1,500,000
	SPS upgrade at Stanthorpe	1,200,000	450,000	320,000								1,970,000
	Market Sq Sewer Rising Mains Replacement	700,000										700,000
	Rehab of Recycled Main at Stanthorpe	150,000									300,000	450,000
	Warwick Sewerage - Pump Stations	350,000	320,000	1,000,000			1,700,000	1,700,000	1,800,000			6,870,000
	Remove Common Drains Wck and Stpe Sewers		100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	900,000
	Wallangarra WTP Automation	75,000	150,000									225,000
	Replacement of UPS's	50,000										50,000
	Stanthorpe clear reservoir roof replacement	150,000	150,000									300,000
	Warwick WTP Distribution Centre W4Q	125,000										125,000
330 - Water Total		**17,679,300**	**19,946,480**	**29,445,389**	**29,950,782**	**24,893,183**	**17,500,935**	**22,510,879**	**24,465,792**	**27,622,859**	**12,156,032**	**226,171,631**
340 - Works	Fairwill Dr Stormwater	75,000	800,000									875,000
	Footpath Missing Links RTR	150,000	159,800	142,000	224,000	149,000	150,000	150,000	150,000	150,000	150,000	1,574,800
	Warwick Industrial Estate Rehab HVSPP		100,000	5,000,000								5,100,000

Southern Downs Regional Council
10 Year Capital Program by Department

Department	Project Name	FY24/25 Expenditure	FY25/26 Expenditure	FY 26/27 Expenditure	FY 27/28 Expenditure	F28/29 Expenditure	FY29/30 Expenditure	FY 30/31 Expenditure	FY31/32 Expenditure	FY32/33 Expenditure	FY33/34 Expenditure	Total Expenditure
	Easey St Drainage LGIP/ERFRR	600,628	600,632									1,201,260
	Transport Pavement Reseals/Rehab		2,257,221	4,518,489	4,529,785	4,541,109	4,552,462	4,563,843	4,575,253	4,586,691	4,598,158	38,723,011
	Transport Resheets		993,440	1,747,798	1,752,168	1,756,548	1,760,940	1,765,342	1,769,755	1,774,180	1,778,615	15,098,786
	Transport Drainage		781,333	783,286	785,244	787,207	789,175	791,148	793,126	795,109	797,097	7,102,725
	Transport Culvert Renewals		312,533	313,314	314,098	314,883	315,670	316,459	317,250	318,044	318,839	2,841,090
	Transport Stormwater Renewals		468,800	469,972	471,146	472,324	473,505	474,689	475,876	477,065	478,258	4,261,635
	Transport Kerb and Channel		312,533	313,314	314,098	314,883	315,670	316,459	317,250	318,044	318,839	2,841,090
	Transport Bicycle and Footpath Program		156,267	156,657	157,049	157,441	157,835	158,230	158,625	159,022	159,420	1,420,546
	Transport Bridge Renewal						400,000	4,662,816				5,062,816
	Old Stanthorpe Rd Rehab 23-25	1,057,952										1,057,952
	Resheet Gravel Roads (ex LRRS) 24-25	481,548										481,548
	Hutchisons La Floodway RTR24-25	200,000										200,000
	Inverramsay Rd TIDS 24-25	902,504										902,504
	Non-LRRS Roads Resealing TIDS 24-25	156,880										156,880
	Reseal - Rehab Program 24-25	1,645,811										1,645,811
	Drainage Improvement Program 24-25	1,078,125										1,078,125
	Replace Damaged Kerb and Channel 24-25	100,000										100,000
	Canning St, Oak St Stormwater	100,000	500,000	500,000								1,100,000
	Flood Recovery Jan 2024 Event (QRA)	3,000,000										3,000,000
	Goomburra Rd Reseal TIDS 24-25	200,000										200,000
	Tannymorel Rd Widening Design	50,000										50,000
	Warwick Depot Emulsion Tank Replacement		100,000									100,000
	Railway St Rehabilitation RTR24-25	380,000										380,000
	Railway St-Britannia St Signage BS24-25	23,500										23,500
	East Street Road Rehabilitation RTR	1,200,000										1,200,000
	Top Swanfels Rd Drainage/Rehab RTR	789,100										789,100
	Gilchrist Rd Resheet RTR	257,544										257,544
340 - Works Total		**12,448,592**	**7,542,559**	**13,944,830**	**8,547,588**	**8,493,395**	**8,915,257**	**13,198,986**	**8,557,135**	**8,578,155**	**8,599,226**	**98,825,723**
430 - Environmental Services	Stanthorpe Waste Profile Capping	2,250,000										2,250,000
	Waste - Warwick Cell	6,100,000										6,100,000
	Yangan Waste Transfer Station Design	100,000										100,000
	Warwick Waste Landfill Cell - Capping		4,003,540	2,327,000								6,330,540
	Yangan Landfill Capping	70,000		550,000								620,000
	Minor CAPEX -W'wick&S'thorpe Waste		150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	1,350,000
	Legacy Landfill Program	100,000	300,000	300,000	300,000	300,000						1,300,000
430 - Environmental Services Total		**8,620,000**	**4,453,540**	**3,327,000**	**450,000**	**450,000**	**150,000**	**150,000**	**150,000**	**150,000**	**150,000**	**18,050,540**
510 - Financial Services	Data Analytics System	30,000										30,000
	Replacement of Server Room UPS						100,000					100,000
	SafeCity CCTV Renewal Program	300,000				50,000			50,000	100,000		500,000
	Admin Building Security System Renewal	40,000										40,000
510 - Financial Services Total		**370,000**	-	-	-	**50,000**	**100,000**	-	**50,000**	**100,000**	-	**670,000**
520 - Strategy and Sustainability	Solar to Council Facilities	275,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	1,400,000
520 - Strategy and Sustainability Total		**275,000**	**125,000**	**125,000**	**125,000**	**125,000**	**125,000**	**125,000**	**125,000**	**125,000**	**125,000**	**1,400,000**
Grand Total		**48,729,892**	**43,799,979**	**53,281,687**	**45,223,672**	**40,383,842**	**31,769,647**	**41,819,274**	**39,033,535**	**43,807,576**	**28,133,072**	**415,982,176**

Southern Downs Regional Council
2024/25 Budget

Budgeted Statement of Financial Performance of Activities Subject to Competition Reforms

For the year ending June 2025

Statement of Significant Business Activities carried on using a full cost pricing basis (s163(3)(i) of the Local Government Regualtion 2012)

	Water and Sewerage $ 000's
Revenues for services provided to the Council	771
Revenues for services provided to external clients	28,100
Community Service Obligations	208
Total Revenue	29,080
Less: Expenditure	24,128
Surplus / (deficit)	4,952

	Waste Management $ 000's
Revenues for services provided to the Council	608
Revenues for services provided to external clients	12,899
Community Service Obligations	23
Total Revenue	13,531
Less: Expenditure	13,500
Surplus / (deficit)	30

Community Service Obligations (CSO)

The CSO value is determined by Council and represents the activity's cost, which would not be incurred if the activities 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 services or costs deemed to be CSO's by the Council

Value of CSO's	$ 000's
For providing free services to public areas	231

Southern Downs Regional Council
2024/25 Budget
Key Financial Sustainability Metrics

Type	Ratio	Formula	Target	2024/25 Budget
Financial Capacity	Council Controlled Revenue	((Net Rates, Levies and Charges + Fees and Charges) / Total Operating Revenue) (%)	N/A	**81.0%**
	Population Growth	(Prior year estimated population / previous year estimated population) - 1	N/A	**0.3%**
Operating Performance	Operating Surplus Ratio	(Net Operating Surplus / Total Operating Revenue) (%)	> 0.0% to < 10.0%	**0.3%**
	Operating Cash Ratio	(Net Operating Surplus + Depreciation + Finance Costs) / Total Operating Revenue) (%)	> 0%	**24.1%**
Liquidity	Cash Expense Cover Ratio (Unrestricted)	(Total Cash and Equivalents + Current Investments + Available Ongoing QTC Working Capital Facility Limit - Externally Restricted Cash) / Total Operating Expenditure - Depreciation and Amoritisation - Finance Costs) x 12	Greather than 4 months	**6.8**
Asset Management	Asset Sustainability Ratio	(Capital Expenditure on the Replacement of Assets (renewals) / Depreciation Expense)	> 90%	**122.2%**
	Asset Consumption Ratio	Written Down Replacement Cost of Depreciable Infrastructure Assets / Current Replacement Cost of Depreciable Infrastrucutre Assets	> 60%	**64.4%**
	Asset Renewal Funding Ratio	Total of Planned Capital Expenditure on Infrastructure Asset Renewals over 10 Years / Total Required Capital Expenditure on Infrastructure Asset Renewals over 10 Years	Commencing 2025/26	**NA**
Debt Servicing Capacity	Leverage Ratio	(Book Vaue of Debt / (Total Operating Revenue - Total Operating Expenditure + Depreciation and Amortisation))	Tier 4 0 - 3 times	**8.3x**

Southern Downs Regional Council
2024/25 Budget
Rates and Utility Charges

	Anticipated Outturn 2023/24 ('000)	Budget 2024/25 ('000)	Change (%)
General rates	37,734	38,647	2.42%
Utility Charges	33,872	37,130	9.62%
Total Rates and Utility Charges (Excl. Discount)	**71,606**	**75,777**	**5.82%**

Southern Downs Regional Council
Statement of Estimated Financial Performance
30 June 2024

	2023/24 Anticipated Outturn ('000)
Income	
Revenue	
Operating revenue	
General rates	37,734
Water	9,214
Water consumption, rental and sundries	6,523
Sewerage	10,268
Garbage charges	7,867
Other rates, levies and charges	280
Less: discounts	(2,355)
Net rates, levies and charges	69,531
Fees and charges	8,878
Rental income	613
Interest received	4,676
Sales revenue	1,329
Other income	962
Grants, subsidies, contributions and donations	9,278
Total operating revenue	95,267
Capital revenue	
Grants, subsidies, contributions and donations	36,033
Total revenue	**131,300**
Expenses	
Operating expenses	
Employee benefits	31,046
Materials and services	42,667
Finance costs	1,084
Depreciation and amortisation	21,826
Total operating expenses	96,623
Capital expenses	
Total Capital expenses	4,513
Total expenses	**101,136**
Total comprehensive income for the year	**30,164**
Operating result	
Operating revenue	95,267
Operating expenses	96,623
Operating result	**(1,356)**

4.2 Draft Budget Submissions 2024/25

Document Information

Southern Downs REGIONAL COUNCIL	**Report To: Special Council Meeting**	
	Reporting Officer:	**Meeting Date:** 24 July 2024
	Chief Financial Officer	**ECM Function No/s:**

Recommendation

THAT Council receive and note the public submissions received on the draft 2024/25 Budget.

REPORT

As part of the 2024/25 Budget development, the community were given the opportunity to make budget submissions on the Draft Budget through various platforms; which included submitting a form on Council's Website, by email or in person through the customer service counters. The community submission period was from 13 - 28 June 2024.

A total of 27 submissions were received during this consultation period. These can be broadly categorised as relating to:

- Rates Category Review x 15
- Warwick Art Gallery x 4
- Allora Community Development
- Dalveen Sports Club
- Waste x 2
- Music & Entertainment Precinct – Stanthorpe
- Facilities – associated with Glen Aplin / Mick Wise Oval
- Project related – queries on specific projects and project management

The submissions were provided to Councillors under separate cover on Wednesday 10 July 2024.

Council would like to acknowledge the individuals and community groups that took the time to provide feedback on the draft 2024/25 budget. Council staff have reviewed all submissions and provided feedback to Councillors at the closed information session held on 10 July. The proposed FY24/25 budget has been formulated taking into consideration all submissions.

All submitters will receive a response to their submission.

Redacted copies of submissions received are attached to this report.

FINANCIAL IMPLICATIONS

The proposed budget has been updated to accommodate changes where possible. Council will continue to review service levels and service delivery models (including systems and processes) to increase value for money for the community.

RISK AND OPPORTUNITY

Risk

Lack of resources including funding to fully implement the requests from the community feedback thereby not meeting community expectations.

Opportunity

Increasing community participation and awareness around Council's budget process and link to services/service levels.

COMMUNITY ENGAGEMENT

Internal Consultation

Management and Councillors.

External Consultation

Draft budget information including factsheets were circulated on Council's website and social media platforms.

LEGAL / POLICY

Legislation / Local Law

Local Government Act 2009
Local Government Regulation 2012
Australian Accounting Standards

Corporate Plan

Goal 4	**Our Performance**	
Outcome:	4.4	Council has embedded risk management, good governance, transparency and accountability into what we do.
Objective:	4.4.1	Provide assurance through effective governance, audit and risk management practices.
	4.4.2	Ensure our long-term financial sustainability is a pillar of our decision making.
Outcome:	4.5	We have genuine and effective partnerships.
Objective:	4.5.1	We act in an honest, open and respectful way to build strong relationships, partnerships and trust with our stakeholders at all levels of the organisation.
	4.5.2	We use a range of advocacy, engagement and communication methods that suit the issue or initiative we are advocating for.

Policy / Strategy

Council's Long-Term Financial Forecast
Queensland Treasury Corporation Credit Review

ATTACHMENTS

1. 2024-25 Community Consultation - draft budget submissions (Excluded from agenda - Provided under separate cover)⇨

4.3 Hire of Warwick Town Hall for 2024 State Government Elections

Document Information

Southern Downs REGIONAL COUNCIL	**Report To: Special Council Meeting**	
	Reporting Officer:	**Meeting Date:** 24 July 2024
	Manager Community Services	**ECM Function No/s:**

Recommendation

THAT Council:

1. Approve the exclusive use of the Warwick Town Hall from 1 September through to 10 November 2024 (inclusive) by the Electoral Commission of Queensland to conduct the 2024 State Government Elections for the electorate; and
2. Approve the request for a reduced hire rate of 40%, with the rate to be applied for the hire of the Warwick Town Hall over this period being $22,152; and
3. Keep the area in front of Town Hall clear from 14 October through to 25 October 2024 for early voting.

REPORT

Background

In 2020, Council considered a similar request from the Electoral Commission of Queensland, resolving on 27 August 2020, "*That Council approve the of the Warwick Town Hall by the Electoral Commission Queensland for the conduct of the 2020 State Government Elections for the period 1 September 2020 to 30 November 2020 for the rate negotiated*", which was $21,000.

Report

Council has been approached by the Electoral Commission of Queensland through the Southern Downs Returning Officer with a request to hire the Warwick Town Hall for the conduct of the 2024 State Government Elections for the period 16 September 2024 to 10 November 2024, with the possibility of extending the booking to commence from 1 September 2024.

In the 2024/25 adopted Schedule of General Fees and Charges, the Schedule indicates that a three (3) day hire for the main hall is $900, which would include the first day for set up and the third day for cleaning, meaning a cost of approximately $300 per day. In addition, there is also a $220 cost per day for the Foyer/Bar Area, which would give a total daily rate of $520.

The applicant requests to hire the Town Hall exclusively for approximately 71 days, which would equate to $36,920 as currently scheduled. If Council was to apply the 60% discount (normally applied to schools, churches and not for profits), this hire fee would then reflect $14,768, which would be a reduction to the hire fee of $22,152.

Council has delegated the Chief Executive Officer (CEO) to consider fee waivers up to $10,000, however, the proposed reduction sits outside this delegation. As such, Council is asked to consider approving the hire offer from the Electoral Commission Queensland.

FINANCIAL IMPLICATIONS

If Council was to approve the 60% fee reduction, Council would receive $22,152 less revenue.

If Council approves a 40% reduction, Council would receive $14,768 less revenue.

RISK AND OPPORTUNITY

Risk

Nil.

Opportunity

Nil.

COMMUNITY ENGAGEMENT

Internal Consultation

Nil.

External Consultation

Nil.

LEGAL / POLICY

Legislation / Local Law

Nil.

Corporate Plan

Goal 1 **Our People**

Outcome: 1.1 Communities trust us to engage with them and advocate on their behalf.

Objective: 1.1.2 Implement effective and genuine community consultation processes that enable participation, engagement and collaboration.

1.1.3 Build confidence in our communities by being visible, empathetic and by actively listening.

Policy / Strategy

Southern Downs Regional Council Schedule of Fees and Charges 2024/2024

ATTACHMENTS

Nil